

**DEPARTMENT OF COMMERCE**

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

Rathinam Techzone, Pollachi Road, Eachanari,  
Coimbatore – 641021



Syllabus for

B.Com. (Banking and Insurance)

2019 – 2020 Batch on-wards

## **Vision and Mission of the Institution**

### **VISION**

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youngsters who can accelerate the overall development of India.

### **MISSION**

To provide quality education at affordable cost, build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India.

### **MOTTO**

Transform the youth into National Asset.

## **Vision and Mission of the Department**

### **VISION**

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the Industry need.

### **MISSION**

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in entrepreneurial venture, higher education and or employment

## **Program Educational Objectives (PEO)**

PEO1	Establish broad and coherent knowledge of the theoretical, technical and professional disciplines of banking and insurance.
PEO2	Exercise informed commercial judgment within a professional setting which emphasizes ethical and responsible decision making.
PEO3	Integrates technical and conceptual knowledge, interpersonal and intrapersonal skills to work effectively in the Financial Services Industry.
PEO4	Think creatively and work collaboratively to identify better solutions in the real world business constraints.
PEO5	Communicate and explain specialized techniques, knowledge and ideas, to professionals and non-experts involved in the Financial Services and Investment Industries.

➤ **Mapping of Institute Mission to PEO**

Institute Mission	PEO's
Industry Integrated Institution.	PEO1, PEO5
Provocation of Knowledge, Skills, and Abilities.	PEO1, PEO2, PEO3, PEO4
Research culture.	PEO5, PEO2
Emerging technologies.	PEO3, PEO5

➤ **Mapping of Department Mission to PEO**

Department Mission	PEO's
Scholastic excellence	PEO1, PEO2 PEO3
Disseminate knowledge in research	PEO5
Demonstrate ethical leadership	PEO2, PEO5
Reflect career challenges	PEO3, PEO4

**Program Outcomes (PO)**

<b>PO1</b>	To develop the basic institutional and practical knowledge supported by text books including up-to-date information in the field of Banking and Insurance.
<b>PO2</b>	Effective Communication with accounting professional community and able to comprehend.
<b>PO3</b>	Inculcate the social responsibilities of banking and insurance sectors
<b>PO4</b>	Understand the impact of modern accounting system in societal and environmental contexts and to demonstrate the knowledge and need for sustainable development
<b>PO5</b>	Apply ethical principles and to commit professional ethics and responsibilities in accordance with the norms of banking and insurance practices
<b>PO6</b>	Design the solutions for public health, safety, cultural, societal and environmental considerations
<b>PO7</b>	To express their opinions about banking and insurance in written and oral form, based on the basic knowledge and skills they acquire.
<b>PO8</b>	Demonstrate proficiency in valuation techniques and apply the contingent claims approach for valuation.
<b>PO9</b>	Demonstrate a systematic understanding of their knowledge in the finance, banking and insurance disciplines. Critically understand the theories, concepts and legal implications related to finance, banking and insurance subject areas.

<b>PO10</b>	Demonstrate their ability to apply a range of analytical frameworks to problems, policy issues, case studies and other forms of assessment (including examinations).
<b>PO11</b>	To solve complex problems in a systematic way, informed by a range of relevant knowledge, tools and techniques and act autonomously in planning and implementing tasks in a professional setting.
<b>PO12</b>	To keep up with developments in financial markets and to analyze risks and financial problems and to carry out financial analysis of banks and insurance companies.

**Correlation between the POs and the PEOs**

<b>Program Outcomes</b>	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
<b>PO1</b>	✓	✓		✓	
<b>PO2</b>	✓	✓			
<b>PO3</b>	✓	✓		✓	
<b>PO4</b>	✓	✓			
<b>PO5</b>			✓	✓	
<b>PO6</b>	✓		✓		
<b>PO7</b>		✓		✓	✓
<b>PO8</b>	✓		✓		
<b>PO9</b>		✓		✓	✓
<b>PO10</b>	✓		✓		
<b>PO11</b>		✓		✓	✓
<b>PO12</b>	✓		✓	✓	✓

Components considered for Course Delivery is listed below:

1. Classroom Lecture
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

**Mapping of POs with Course Delivery:**

Program Outcomes	Course Delivery								
	1	2	3	4	5	6	7	8	9
PO1	✓		✓		✓	✓		✓	✓
PO2	✓		✓	✓		✓		✓	
PO3			✓	✓	✓	✓	✓		✓
PO4		✓		✓	✓	✓	✓	✓	✓
PO5	✓	✓	✓		✓		✓	✓	✓
PO6		✓	✓	✓			✓	✓	
PO7	✓	✓		✓		✓		✓	✓
PO8		✓		✓	✓	✓	✓	✓	✓
PO9	✓	✓	✓		✓		✓	✓	✓
PO10		✓	✓	✓			✓	✓	
PO11	✓	✓		✓		✓		✓	✓
PO12	✓		✓	✓	✓	✓	✓	✓	

## CURRICULUM

Curriculum Structure - Regulation - 2019										
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Cr	Hrs	Int	Ext	Total
1	1	1	L1		Language – I	4	4	40	60	100
2	1	2	L2	19BGE13E	English for Communication – I	4	4	40	60	100
3	1	3	Core	19BBI1CA	Core - Financial Accounting - I	4	4	40	60	100
4	1	3	Core Practical	19BBI1CP	Core Practical - Financial Accounting - I	2	4	20	30	50
5	1	3	DSC	DSC	DSC 1C	4	4	40	60	100
6	1	3	DSC Practical	19BBI1CQ	DSC Practical - 1C	2	4	20	30	50
7	1	3	Allied-I	DSA	DSA 1A	4	4	40	60	100
8	1	4	AEC		Ability Enhancement Course I	2	2	50		50
9	1	6	VAC		Value Added Course - I%	2	-	50		50
						<b>28</b>	<b>30</b>			
1	2	1	L1		Language – II	4	4	40	60	100
2	2	2	L2	19BGE23E	English for Communication – II	4	4	40	60	100
3	2	3	Core	19BBI2CA	Core – Principles of Insurance	4	4	40	60	100
4	2	3	Core Practical	19BBI2CP	Core Practical – Principles of Insurance	2	4	20	30	50
5	2	3	DSC	DSC	DSC 2C	4	4	40	60	100
6	2	3	DSC Practical	19BBI2CQ	DSC Practical - 2C	2	4	20	30	50
7	2	3	Allied-II	DSA	DSA 2A	4	4	40	60	100
8	2	4	AEC		Ability Enhancement Course II	2	2	50		50
9	2	6	VAC		Value Added Course - II %	2	-	50		50
						<b>28</b>	<b>30</b>			
1	3	3	Core	19BAF3CA	Core – Corporate Accounting-I	4	5	40	60	100
2	3	3	Core Practical	19BAF3CP	Core Practical –Corporate Accounting-I	2	4	20	30	50
3	3	3	DSC	19BBI3DA	DSC- Practice of Life Insurance	4	5	40	60	100
4	3	3	DSC Practical	19BBI3DP	DSC Practical - Practice of Life Insurance	2	4	20	30	50
5	3	3	Allied-III	DSA	DSA 3A	4	5	40	60	100
6	3	4	SEC	SEC-I	Skill Enhancement Courses – I	2	5	20	30	50
7	3	4	AEC		Ability Enhancement Course III	2	2	50		50
8	3	6	VAC		Value Added Course - III %	2	-	50		50
9	3	6	IDL		Inter Department Learning – I#	2	-	50		50
						<b>24</b>	<b>30</b>			
1	4	3	Core	19BBI4CA	Core – Corporate Accounting-II	4	5	40	60	100
2	4	3	Core Practical	19BBI4CP	Core Practical –Corporate Accounting-II	2	4	20	30	50
3	4	3	DSC	DSC	DSC 4C- Practice of General Insurance	4	5	40	60	100
4	4	3	DSC Practical	19BBI4CQ	DSC Practical - 4C- Practice of General Insurance	2	4	20	30	50
5	4	3	Allied-IV	DSA	DSA 4A- Regulation of Insurance Business	4	5	40	60	100

6	4	4	SEC	SEC-II	Skill Enhancement Courses – II	2	5	20	30	50
7	4	4	AEC		Ability Enhancement Course IV	2	2	50		50
8	4	6	VAC		Value Added Course - IV %	2	-	50		50
9	4	6	IDL		Inter Department Learning – II#	2	-	50		50
						<b>24</b>	<b>30</b>			
1	5	3	Core	19BBI5CA	Core - Cost and Management Accounting	4	4	40	60	100
2	5	3	Core Practical	19BBI5CP	Core Practical - Cost and Management Accounting	2	4	20	30	50
3	5	3	DSC	DSC	DSC 5C	4	4	40	60	100
4	5	3	DSC Practical	19BBI5CQ	DSC Practical - 5C	2	4	20	30	50
5	5	3	DSE	DSE – I	Elective - I – DSE 1E	4	5	40	60	100
6	5	3	DSE	DSE – II	Elective - II – DSE 2E	4	5	40	60	100
7	5	4	SEC	SEC-III	Skill Enhancement Courses – III	2	4	20	30	50
8	5	6	VAC		Value Added Course - V%	2	-	50		50
						<b>24</b>	<b>30</b>			
1	6	3	Core	19BBI6CA	Core - Merchant Banking	4	6	40	60	100
2	6	3	Core Practical	19BBI6CP	Core Practical - Merchant Banking	2	4	20	30	50
3	6	3	DSE	DSE – III	Elective – III – DSE 3E	4	6	40	60	100
4	6	3	DSE	DSE – IV	Elective – IV – DSE 4E	4	6	40	60	100
5	6	3	Core Course – XI	DSC	Core Project	8	4	80	120	200
6	6	4	SEC	SEC-IV	Skill Enhancement Courses – IV	2	4	20	30	50
7	6	5	EX		Extension Activity- EX %	2	-	50		50
						<b>26</b>	<b>30</b>	<b>1900</b>	<b>1950</b>	<b>3850</b>
					<b>Total credit</b>	<b>154</b>				

Discipline Specific Core					
S. No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCCC01	Computer Applications in Business		Commerce – I	
2	19BBIC01	Financial Accounting II		Commerce - IV	Yes
3	19BBI3DA	Practice of Life Insurance		Commerce – IV	Yes
4	19BBI3CA	Practice of General Insurance		Commerce-IV	Yes
5	19BBICP4	Regulation of Insurance Business		Commerce – IV	Yes
6	19BCPC01	Business Law		Commerce - III	
7	19BCMC02	Company law		Commerce – II	
8	19BFSC01	Financial Management		Commerce - IV	
9	19BCMC01	Financial Services		Commerce – II	
10	19BCPC02	Taxation		Commerce - III	
11	19BCPC03	Marketing Management		Commerce - III	
12	19BCCC03	Consumer Behavior		Commerce – I	
13	19BFSC06	Indian Banking Systems		Commerce – IV	Yes

<b>Allied</b>					
<b>S. No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	19BCMA01	Managerial Economics		Commerce - II	
2	19BCCA02	Agricultural Economy of India		Commerce - I	
3	19BFSA01	Business Environment		Commerce - IV	Yes
4	19BCCA01	Research Methodology		Commerce - I	
5	19BMAA01	Business Mathematics		Maths	
6	19BMAA02	Business Statistics		Maths	Yes
7	19BCPA01	Indian Economy		Commerce - IV	Yes
8	19BCCA03	Entrepreneurial Development		Commerce - I	
9	19BBAA01	Principles of Management		Management UG	
10	19BBI3AA	Banking Law and Practice		Commerce-IV	Yes

<b>Skill Based Subject</b>					
<b>S. No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	19BCMS01	Business Correspondence		Commerce - II	
2	19BCMS02	Customer Relationship Management		Commerce - II	
3	19BCPS03	Corporate Finance		Commerce - III	Yes
4	19BBAS01	Services Marketing		Management UG	
5	19BCPS01	Portfolio Management		Commerce - III	
6	19BCPS02	Commercial Bank Management		Commerce - IV	
7	19BCCS01	Principles of Auditing		Commerce - I	Yes
8	19BFSS03	Executive Business Communication		Commerce - IV	

<b>Discipline Specific Elective</b>					
<b>S. No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	19BCCE01	Goods and Service Tax		Commerce - I	
2	19BCME01	Logistic and Supply Chain Management		Commerce - II	
3	19BBAE01	Brand Management		Management UG	
4	19BCPE01	E-Commerce		Commerce - III	
5	19BBAE02	International Business		Management UG	
6	19BFSE01	International Finance		Commerce - IV	
7	19BFSE03	Health Insurance		Commerce - IV	Yes



8	19BFSE04	Marin Insurance		Commerce - IV	
9	19BFSE05	Fire & Consequential Loss Insurance		Commerce - IV	
10	19BCPE03	Business Ethics		Commerce - III	
11	19BCCE04	Human Resources Management		Commerce - I	
12	19BCCE08	Cyber Law		Commerce - III	
13	19BCPE04	Retail Management		Commerce - III	
14	19BCCE07	Enterprises Resource Planning		Commerce - I	

Ability Enhancement Course					
S. No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCSAFC	Environmental Studies	-	CS	Yes
2	19BCMAFC	Women Studies	-	Commerce II	
3	19BCCAFC	Constitution of India	-	Commerce I	
4	19BPYAFC	Human Rights	-	Psychology	Yes
5	19BTAAFC	Yoga	-	Tamil	
6	19BVCAFC	NCC	-	Viscom	
7	19BENAFc	Communicative English	-	English	
8	19BMAAFC	Quantitative Aptitude	-	Mathematics	

Sub Code	Subject	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
	Language – I	M	L	L	L	H	H	H	H	L	L	H	H
19BGE13E	English for Communication – I	H	M	H	L	L	L	L	L	L	L	L	L
19BBI1CA	Core - Financial Accounting - I	M	L	L	H	L	L	H	L	H	H	L	L
19BBI1CP	Core Practical - Financial Accounting - I	H	H	L	L	L	L	L	M	H	L	L	L
DSC	DSC 1C	H	L	H	L	L	M	M	H	L	L	L	M
19BBI1CQ	DSC Practical - 1C	M	L	L	L	H	H	M	H	L	L	H	H
DSA	DSA 1A	H	M	H	L	L	L	L	L	L	L	L	L
	Ability Enhancement Course I	M	L	L	H	L	L	H	L	H	H	L	L
	Value Added Course - I%	H	H	L	L	L	L	L	M	H	L	L	L
	Language – II	L	L	H	H	L	H	H	L	L	H	L	H
19BGE23E	English for Communication – II	H	H	L	H	H	L	L	H	L	H	H	L
19BBI2CA	Core - Practice of Insurance	H	L	L	H	H	L	H	L	H	H	H	L
19BBI2CP	Core Practical - Practice of Insurance	L	H	L	L	H	H	L	H	H	L	H	H
DSC	DSC 2C	H	H	H	L	H	L	L	L	L	L	H	L
19BBI2CQ	DSC Practical - 2C	L	L	H	H	L	H	H	L	L	H	L	H
DSA	DSA 2A	H	H	L	H	H	L	L	H	L	H	H	L

	Ability Enhancement Course II	H	L	L	H	H	L	H	L	H	H	H	L
	Value Added Course - II %	L	H	L	L	H	H	L	H	H	L	H	H
19BBI3CA	Core - Corporate Accounting	M	H	H	H	H	H	H	M	H	H	H	H
19BBI3CP	Core Practical - Corporate Accounting	L	H	H	H	H	H	M	L	H	H	H	H
	DSC 3C	L	H	H	H	H	L	L	L	L	H	H	L
19BBI3CQ	DSC Practical - 3C	L	M	L	H	H	L	M	H	L	H	H	L
DSA	DSA 3A	L	L	H	H	H	M	L	L	M	H	H	M
SEC-I	Skill Enhancement Courses – I	M	H	H	H	H	H	H	M	H	H	H	H
	Ability Enhancement Course III	L	H	H	H	H	H	M	L	H	H	H	H
	Value Added Course - III %	L	H	H	H	H	L	L	L	L	H	H	L
	Inter Department Learning – I#	L	M	L	H	H	L	M	M	L	H	H	L
19BBI4CA	Core – Practice of General Insurance	L	H	H	L	L	H	L	H	M	L	L	H
19BBI4CP	Core Practical - Practice of General Insurance	H	L	M	H	M	L	L	H	L	H	M	L
DSC	DSC 4C	H	L	H	M	L	H	L	L	H	M	L	H
19BBI4CQ	DSC Practical - 4C	L	L	H	H	H	M	M	L	L	H	H	M
DSA	DSA 4A	M	L	M	H	L	H	H	M	H	H	L	H
SEC-II	Skill Enhancement Courses – II	L	M	H	L	M	H	L	H	M	L	M	H
	Ability Enhancement Course IV	H	L	M	H	M	L	L	H	M	H	M	L
	Value Added Course - IV %	M	L	H	M	L	H	L	L	M	M	L	H
	Inter Department Learning – II#	L	M	H	H	M	L	H	L	L	H	M	L
19BBI5CA	Core - Cost and Management Accounting	L	M	H	L	H	H	L	H	M	L	H	H
19BBI5CP	Core Practical - Cost and Management Accounting	H	L	L	H	M	L	L	H	L	H	M	L
DSC	DSC 5C	M	L	H	L	H	H	H	L	M	L	H	H
19BBI5CQ	DSC Practical - 5C	L	M	L	M	H	H	H	M	L	M	H	H
DSE – I	Elective - I – DSE 1E	L	M	H	H	H	M	M	L	L	H	H	M
DSE – II	Elective - II – DSE 2E	L	M	H	L	H	H	L	H	M	L	H	H
SEC-III	Skill Enhancement Courses – III	H	L	L	H	M	L	L	H	L	H	M	L
	Value Added Course - V%	M	L	H	L	H	H	H	L	M	L	H	H
19BBI6CA	Core - Merchant Banking	L	M	H	H	H	M	M	L	L	H	H	M
19BBI6CP	Core Practical - Merchant Banking	L	L	H	H	H	M	M	L	L	H	H	M
DSE – III	Elective – III – DSE 3E	H	L	M	H	M	L	L	H	M	H	M	L
DSE – IV	Elective – IV – DSE 4E	M	L	H	M	L	H	L	L	M	M	L	H
DSC	Core Project	M	L	H	L	H	H	H	L	M	L	H	H
SEC-IV	Skill Enhancement Courses – IV	L	M	L	M	H	H	H	M	L	M	H	H
	Extension Activity- EX %	L	M	H	H	M	L	H	L	L	H	M	L

L –Low M –Medium

H –High

**SEMESTER – I**  
**FINANCIAL ACCOUNTING – I (Core Paper)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBI1CA	Financial Accounting – I	4	4	0	0	Theory

**Introduction**

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

**Course Outcome**

<b>CO1</b>	To develop and understand the nature and purpose of financial statements in Relationship to decision making.
<b>CO2</b>	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
<b>CO3</b>	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
<b>CO4</b>	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
<b>CO5</b>	To develop the ability to use accounting information to solve a variety of business problems.

**Unit I** **[12Periods]**

Financial Accounting: Definition of Accounting, Objectives - Functions of Accounting, Accounting Principles, Concepts and Conventions.

**UnitII** **[12Periods]**

Journal – Ledger - Subsidiary Books: Purchase book - Sales book – Purchase Return book – Sales Return book – Cash book - Preparation of Trial Balance.

**UnitIII** **[12Periods]**

Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.

**Unit IV** **[12 Periods]**

Bill of Exchange - Accommodation bills – Average due date – Account current.

**Unit V** **[12Periods]**

Receipts and Payments accounts - Income and Expenditure accounts - Opening and Closing balance sheet.

**Text Book**

1. Principles of Accountancy. Vinayakam N PI Mani Published by S Chand & Company PvtLtd

**Reference Books**

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Vol. 1, (Sultan Chand Publishers2011)
2. Financial Accounting, T.S Reddy and Dr. A. Murthy, Margham Publications -2012

Note: Question paper will cover 20% theory and 80%Problems.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	H	L	M	H	L	M	H
CO2	L	L	H	L	H	L	H	L	H
CO3	L	M	H	M	L	H	H	L	L
CO4	H	L	L	H	H	H	L	M	L
CO5	L	H	H	M	H	L	M	L	H

L-Low

M –Medium

H-High

**SEMESTER – I**  
**FINANCIAL ACCOUNTING – I (Core Paper – Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBI1CP	Financial Accounting-I	2	0	0	4	Practical

**Introduction**

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

**Course Outcome**

CO1	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO2	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.
CO3	Aware of preparation of Final accounts.
CO4	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO5	Have knowledge to prepare Income and Expenditure statement.

**Unit – I**

Creative Advertising, owned by Miss Abida Masood, provides advertising consulting services. During January 2017, the following events occurred:

Jan.2 Owner contributed Rs. 50,000 and a new computer costing Rs. 20,500 to start her business.

Jan. 4 Office supplies were purchased on account for Rs.4,000.

Jan. 10 Creative Advertising obtained 12% 5-year loan of Rs. 20,000 from the bank.

Jan. 12 Creative Advertising paid the utility bills for Rs.2,750.

Jan. 15 Paid the Rs. 3,000 in Accounts Payable from the purchase of office supplies on Jan. 4.

Jan. 24 Advertising services completed in January were billed to clients Annie's Flowers at Rs. 18,300.

Jan. 27 Creative Advertising received Rs. 5,500 from Annie's Flowers, a client, as payment on account.

Jan. 30 Mr. Suman withdrew Rs. 6,000 of cash for personal use.

Requirement: You are required to pass Journal Entry, post to appropriate general ledger account and make a trial balance?

**Unit – II**

Enter the following transactions in the books of Supriya, the owner of the business. 2006

- January 8 Purchased goods worth Rs.5,000 from Sarita on credit.

- January 12 Neha Purchased goods worth Rs.4,000 from Supriya on credit.
- January 18 Received a Cheque from Neha in full settlement of her account Rs.3,850. Discount allowed to her Rs.150
- January 20 Payment made to Sarita Rs.4,900. Discount allowed by him Rs.100.
- January 22 Purchased goods for cash Rs.10,000.
- January 24 Goods sold to Kavita for Rs.15,000. Trade discount @ 20% is allowed to her.
- January 29 Payment received from Kavita by Cheque.

### Unit – III

Enter the following transactions of the Premier Trading Company in Cash Book with three columns- Discount, Cash and Bank and balance the accounts as on 31st December 2004:

- 2004 Dec. 1 Cash in hand Rs.4,000
- 2004 Dec. 1 Bank Rs.1,000 (Cr.)
- 2004 Dec. 3 Received a cheque from A Rs.290 and allowed him discount of Rs.40
- 2004 Dec. 7 A's cheque deposited into the bank
- 2004 Dec. 10 Withdrew from bank for office use Rs.800
- 2004 Dec. 12 Paid B/P by cheque Rs.600
- 2004 Dec. 15 B/R from Ram. Rs.2,500; Discounted it, crediting with bank Rs.2,400
- 2004 Dec. 20 Issued a cheque for Petty Cashier Rs.100
- 2004 Dec. 25 Paid to Gupta by cheque Rs.920; discount received Rs.30
- 2004 Dec. 28 Made cash-sales Rs.900

### Unit IV

Mr. Robert commenced business on 1st January, 2011 with a capital of Rs.100,000 in cash. On the same date he opened the bank account in ADCB and deposited Rs. 20,000. During the month of January 2011 the following transactions took place:

Jan 1 Bought goods for cash	70,000
2 Sold goods to Steve Co. (Credit)	38,000
15 Sold goods for cash	9,000
21 Steve Co. paid by cheque	35,000
22 Stationery bill paid by cheque	2,000
22 Telephone bill by cash	500
31 Paid rent by cash	2,000
Paid salaries by cash	3,000
Withdrew cash personal use	5,000

#### Required:

Make journal entries for the transactions and post them to ledgers.

### Unit V

Prepare Income and Expenditure Account from the Receipts and Payments Account of Youngsters Health club, Jhansi for the year ending 31st December, 2006.  
Receipt & Payment A/c

Receipts	Amount	Payment	Amount
Opening balance	2400	Rent	3600
Subscriptions	16000	Stationery	450
Entrance fees	200	Salary	450
Sale of Investments	8000	Purchase of Equipment's	5500
Sale of old almirah (Book value Rs 1800)	800	Expenses on competitions	2800
Donation	2500	Miscellaneous Expenses	650
Closing balance	8100	Furniture Purchased	4000

**Text Book**

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications – 2018

**Reference Books**

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikaspublishers-2012
2. Financial Accounting, T. S Reddy and Dr. A. Moorthy, MarghamPublications-2012

**Mapping of Course Outcomes with Program Outcomes**

Course Outcome	Programme Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	M	L	L	M	H	L	L	M	L
CO2	L	L	L	H	M	H	L	L	L	H	M	H
CO3	H	L	L	M	L	L	H	L	H	L	L	L
CO4	L	L	L	H	H	L	L	M	H	L	H	H
CO5	L	L	M	H	L	H	M	H	L	M	H	H

L–Low

M –Medium

H-High

**SEMESTER – II****PRINCIPLES OF INSURANCE**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BBI2CA</b>	<b>Principles of Insurance</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates are explained. The relationship between insurers, their customers, and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

**Course Outcome**

<b>CO1</b>	Explain risk management in insurance and understanding of the insurance mechanism.
<b>CO2</b>	Determine the loss exposures of properties, human lives, business operations, and the financial consequences because of the occurrence of a loss.
<b>CO3</b>	Apply the knowledge of current information, models, and techniques and practices in all of the major business disciplines.
<b>CO4</b>	Compare various kinds of insurance plans as well as the importance of contract in Customers
<b>CO5</b>	Create valuable insights into overview of Life Insurance and General Insurance Products

**Unit-I**

History of Insurance, History of Insurance in India. Risk Management, The Concept of Insurance and its Evolution.

**Unit II:**

The Business of Insurance, The Insurance Market.

**Unit III:**

Insurance Customers, The Insurance Contract.

**Unit IV:**

Insurance Terminology, Life Assurance products.

**Unit V:**

General Insurance Products

**Text Books**

1. Risk Management and Insurance: VaughanandVaughan.
2. Risk Management: A Publication of the Insurance InstituteofIndia.
3. Guide to Risk Management:SagarSanyal.



**Reference Books**

4. Insurance and Risk Management:P.K.Gupta.
5. Insurance Theory and Practice: TripathiPHI.

**Mapping of Course Outcomes with Program Outcomes**

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
C01	H	H	H	H	H	L	L	M	H	L	L	H
C02	H	L	L	H	L	H	M	L	L	H	L	L
C03	H	L	L	M	L	H	H	L	M	M	L	M
C04	L	H	L	M	H	H	L	H	H	L	H	M
C05	H	H	H	H	M	H	M	H	H	M	H	L

**PRACTICE OF INSURANCE (Core Paper Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBI2CP	Practice of Insurance - Practical	2	0	0	4	Practical

**Introduction**

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates is explained. The relationship between insurers, their customers, and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

**Course Outcome**

<b>CO1</b>	Explain risk management in insurance and understanding of the insurance mechanism.
<b>CO2</b>	Determine the loss exposures of properties, human lives, business operations, and the financial consequences because of the occurrence of a loss.
<b>CO3</b>	Apply the knowledge of current information, models, and techniques and practices in all of the major business disciplines.
<b>CO4</b>	Compare various kinds of insurance plans as well as the importance of contract in Customers
<b>CO5</b>	Create valuable insights into overview of Life Insurance and General Insurance Products

**Unit – I**

Case Study

**Unit – II**

Case Study

**Unit – III**

Case Study

**Unit – IV**

Case Study

**Unit – V**

Case Study

**Text Books**

1. Risk Management and Insurance: VaughanandVaughan.
2. Risk Management: A Publication of the Insurance InstituteofIndia.
3. Guide to Risk Management:SagarSanyal.

**Reference Books**

4. Insurance and Risk Management:P.K.Gupta.
5. Insurance Theory and Practice: TripathiPHI.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L	L	H	H	L	L	L	H	L
CO2	H	H	L	H	H	L	L	H	L	H	L	H
CO3	H	H	L	H	L	L	H	L	H	L	L	L
CO4	L	H	H	L	H	L	L	H	H	L	H	H
CO5	L	H	L	H	H	H	L	L	L	H	H	H

L-Low

M-Medium

H-High

## SEMESTER – II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS33A	Core VI - Corporate Accounting - I	4	6	0	0	Theory

### Introduction

Corporate accounting deals with processes such as the preparation of cash flow statements, financial records, balance sheets. It can be used to handle unique corporate business processes such as absorption, amalgamation and the creation of consolidated documents.

### Course Outcome

CO1	:	To understand the accounting procedure for company
CO2	:	To understand the mobilization of funds through debenture
CO3	:	To acquire knowledge about various aspects of amalgamation and internal reconstruction
CO4	:	To identify the accounting system of holding company and subsidiary company
CO5	:	To understand the final account format of banking and insurance companies

**UnitI:** **[12Periods]**  
Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Rights Issue – Underwriting.

**UnitII:** **[12Periods]**  
Redemption on Preference Shares - Debentures – Issue – Redemption – Profit prior to incorporation (include all Ratios).

**UnitIII:** **[12Periods]**  
Final Accounts of Companies - Calculation of Managerial Remuneration

**UnitIV:** **[12Periods]**  
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

**UnitV:** **[12Periods]**  
Liquidation of Companies - Statement of Affairs -Deficiency account.

**Textbook:**

1. Shukla and Grewal – Advanced Accounts - II, Sultan Chand & Sons, Volume-I, Revised Editions

**Reference :**

1. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand&Sons,2009
2. Jain and Narang , Advanced Accountancy,KalyaniPublishers-2014

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	M	L	L	H	H	L	L	M	L
CO2	L	L	L	H	M	H	L	L	L	H	M	H
CO3	H	L	L	M	L	L	H	L	H	L	L	L
CO4	L	L	L	H	H	L	L	M	H	L	H	H
CO5	L	L	M	H	L	H	M	H	L	M	H	H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Cr	Type
19BPA3CP	Corporate Accounting – I		0	2		Practical

**Introduction:**

Corporate accounting deals with processes such as the preparation of cash flow statements, financial records, balance sheets. It can be used to handle unique corporate business processes such as absorption, amalgamation and the creation of consolidated documents.

**Course Outcome:**

CO1	:	To know how the companies issue of shares forfeiture and reuses, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.
CO3	:	To Understand the how profits or losses are distributed before and after incorporation of Companies.
CO4	:	To examine the companies goodwill
CO5	:	To evaluate the liquidation of companies

1. Reliance Industries Ltd. was formed with a nominal Share Capital of L 40, 00,000 divided into 4,00,000 shares of L 10 each. The Company offers 1,30,000 shares to the public payable L 3 per share on Application, L 3 per share on Allotment and the balance on First and Final Call. Applications were received for 1, 20,000 shares. All money payable on allotment was duly received, except on 200 shares held by Y. First and Final Call was not made by the Company.

How would you show the relevant items in the Balance Sheet of Reliance Industries Ltd?

2. On 1st April, 2012, Ashok Leyland Ltd. Was formed with an authorized capital of 50, 00,000 divided into 1, 00,000 equity shares of 50 each. The company issued prospectus inviting application for 90,000 Shares. The issue price was payable as under: On Applicant: L 15 on Allotment: L 20 On call: Balance amount the issue was fully subscribed and the company allotted shares to all the applicants. The company did not make the call during the year. Show the following:

(a) Share capital in the Balance Sheet of the company as per revised schedule - VI, Part-I of the companies Act, 1956. (b) Also prepare Notes to Account's for the same.

3. TVS Motor Company Ltd. has 5,000 10% Debentures of L20 each due for redemption on 30th Sept. 2015. Debenture Redemption Reserve has a balance of L20,000 on that date. Record the necessary entries at the time of redemption of debentures.

4. Sun Pharmaceutical Industries Ltd. invited applications for issuing 75,000 equity of L100 each a premium of L30 per share. The amount was payable as follows: On Application & Allotment – L 85 per share (including premium) On First and Final call the balance Amount Applications for 1,27,500 shares were received. Applications for 27,500 shares were rejected and shares were allotted on pro-rata basis to the remaining applicants. Excess money received on application and allotment was adjusted towards sums due on first and final call. The calls were made. A shareholder, who applied for 1,000 shares, failed to pay the first and final call money. His shares were forfeited. All the forfeited shares were reissued at L150 per share fully paid up. Pass necessary journal entries for the above transactions in the books of Sun Pharmaceutical Industries Ltd.

5. Hindustan Petroleum Ltd. had 5, 00,000; 10% Debentures of 100 each outstanding on 31st Jan 2015. On this date, company decided to purchase 50,000 worth debentures at 97 in the open market. Give Journal entries if: (i) Debentures are purchased for immediate cancellation. (ii) Debentures are purchase as investment. (A), and on 31st March 2015 sold for 52,000 or (B) if cancelled on 31st March, 2015 (treatment of interest is to be ignored).

### **Text Book:**

1. S.P. Jain & K.L. Narang, – Advanced Accounting II, Kalyani Publications, New Delhi.

### **Reference Books:**

1. Gupta R.L. & Radhaswamy M., II Corporate Accounts – Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.

2. Dr. M.A. Arulanandam, Dr. K.S. Raman, – Advanced Accountancy, Part-II, Himalaya Publications, New Delhi. 2003.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	H	L	H	H	L	L	H	L	H	L
CO 2	L	L	H	L	H	L	H	L	H	H	L	L
CO 3	L	M	H	M	L	H	H	L	L	H	M	L
CO 4	H	L	L	H	H	L	M	L	H	L	H	H
CO 5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High



### SEMESTER – IV

Subject Code	Subject Title	Cr	Lecture	Tutorial	Practical	Type
19BPA4CA	Corporate Accounting – II	4	5	0	0	Theory

#### Introduction:

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance

#### Course Outcome

CO1	:	To understand the principles of Mergers and Amalgamation, Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts (New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

**Unit I:** [12 Periods]  
Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

**Unit II:** [12 Periods]  
Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.

**Unit III:** [12 Periods]  
Banking Company Accounts - (New format only).

**Unit IV:** [12 Periods]  
Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

**Unit V:** [12 Periods]  
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

**Note Distribution of Marks: Theory - 20% Problems - 80%**

**Textbook:**

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalia Publications, NewDelhi.

**Reference:**

1. CorporateAccounts–GuptaR.L.&Radhaswamy M.TheoryMethodand
2. Application-13th Revised Edition 2006, Sultan Chand & Co., NewDelhi.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	L	H	M	H	H	H	L	M	M	L	H	H
CO 2	H	L	H	H	M	M	H	H	H	M	H	H
CO 3	L	M	H	M	H	L	L	H	H	M	L	L
CO 4	L	H	M	L	H	H	M	L	H	H	L	M
CO 5	H	L	L	M	L	L	M	H	L	H	M	H

L–Low                      M –Medium                      H–High

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPA4CP	Corporate Accounting – II	0	0	4	2	Practical

### Introduction

Corporate Accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies' financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets.

### Course Outcome

To help the students understand the techniques of restructuring and liquidating the corporate entities.

CO1	:	Understand the regulatory environment in which the companies are formed and operate
CO2	:	Understand the techniques of restructuring and liquidating the corporate entities
CO3	:	Analysis knowledge of recent developments in corporate accounting
CO4	:	Understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
CO5	:	Evaluation of Value goodwill and shares under various methods

1. Hindustan Unilever. Ltd and Z Ltd amalgamated on and from 1<sup>st</sup> January 2015. A new company Hindustan Unilever ITC Ltd was formed to take over the business of the existing companies. Balance sheet as on 31.12.2014.

Liabilities	Hindustan Unilever. Ltd	ITC Limited. Ltd	Assets	Hindustan Unilever. Ltd	ITC Limited. Ltd
Equity share capital Rs.10	60,00,000	70,00,000	Sundry Fixed assets	85,00,000	75,00,000
General reserve	15,00,000	20,00,000	Investment	10,50,000	5,50,000
Profit & Loss A/c	10,00,000	5,00,000	Stock	12,50,000	27,50,000
Statutory Reserves	5,50,000	2,00,000	Debtors	18,00,000	40,00,000
12% Debentures	30,00,000	40,00,000	Bank & Cash	4,50,000	4,00,000
Sundry creditor	10,00,000	15,00,000			
	<b>1,30,50,000</b>	<b>1,52,00,000</b>		<b>1,30,50,000</b>	<b>1,52,00,000</b>

ITC Limited. Ltd issued enough number equity shares for the net assets; compute purchase consideration and mode of discharge thereof draft the balance sheet of **Hindustan Unilever ITC Ltd.** After amalgamation.

**(i) Nature of amalgamation**

As the question is silent about nature of amalgamation, it is assumed as amalgamation in the nature of purchase.

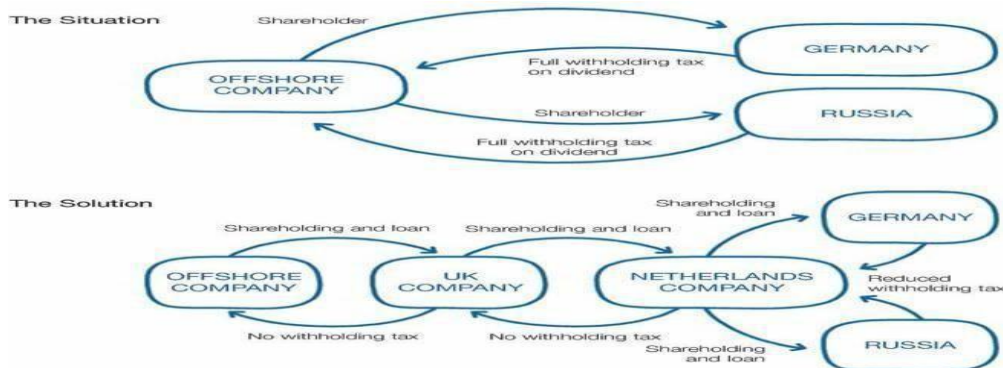
**(ii) Method of accounting**

It is assumed the nature to amalgamation is purchase then the method of accounting will be purchase method.

**(iii) Purchase consideration**

The information related to purchase consideration is not given in the question and it is clearly mentioned that is discharged based on net assets of selling companies.

**2. Holding Company for Dividends and CGT Planning**



**Holding Company- Case Study**

Mr. Rathinam is purchasing the majority of the shares in two successful companies, located in Russia and Germany respectively. Both businesses may require loan finance to be made from the holding company and both businesses are generating good dividends. There is also a five-year exit strategy that is likely to result in a large capital gain that would be taxable for Mr. Rathinam in his home country.

**Questions**

Dividends paid out of Russia and Germany would normally be subject to withholding tax. Interest paid out of Russia and Germany would also generally attract a withholding tax. Mr. Rathinam's home country would charge capital gains tax upon the resale of the shares in the Russian and German companies.

3. Axis Bank announced that it would acquire the investment banking area of Enam Securities in an all-stock deal for around \$455 million (INR 2067 crore or INR 20.67 billion). Shareholders of Enam would get 90% of the total compensation while the rest 10% would be given to employees, but only after three years of their continuing in service. It was proposed that functional areas of Enam Securities such as investment banking, retail equities, institutional investments in equities, and distribution of financial products, NBFC (Non-Banking Financial Company) and the other related areas will be merged into

an entirely owned subsidiary of Axis Bank. On the other hand, the latter will also divest the investment banking business into the subsidiary. As consideration, shareholders of Enam Securities will get 5.7 shares of Axis Bank for each share held by them that would turn out to be about 3.3% of Axis Bank's equity stake. Upon the consent from Axis Bank's shareholders and the RBI (Reserve Bank of India), Vallabh Bhansali (Chairman) would also be inducted as an independent director. As Managing Director (MD) and CEO of the newly proposed entity, Manish Chokhani will take up charge, while Jagdish Master (co-founder Enam) would continue to act as a board member. About 450 employees of Enam would now work with Axis Bank, who will also transfer net current assets worth INR300 crore to the bank.

### **Questions**

1. Do you support Axis Bank's proposal to acquire Enam Securities? Why?
2. Which part of the deal was neglected by Axis Bank? Comment?
3. How do you think Enam Securities could have done differently instead of merging with Axis Bank?

4. The Life Insurance Corporation of India (LIC), a public sector enterprise, is the largest insurance company in India, selling insurance products and related services. In March 2001, LIC had a total asset base of Rs 1936.2 billion and a total premium income of Rs 342.07 billion. By April 2002, the total sum assured under 23.2 million policies stood at Rs 1925.7 billion. LIC had a variety of insurance plans to cater to various categories of people and their diverse needs. Housing loans were granted through its subsidiary and LIC sold its market savings and investment products through its mutual fund subsidiary, LIC Mutual Fund Ltd. To serve its 140 million policyholders (2001 end), the insurance giant had 1.25 lakh employees and 6.51 lakh agents across the country. The company, which was based in Mumbai, had seven zonal offices, 100 divisional offices, and 2,048 branch offices that spanned the country. LIC's penetration in rural areas was very high; 18% of its total business came from rural areas.

### **Questions**

1. Understand the operations of LIC and the various products offered by the company. The changes sweeping the Indian insurance industry after the entry of private players
2. Understand the steps taken by LIC in order to combat the competition. A general understanding of the Indian insurance market and the various private players present in the industry

## **5. Merger and Acquisition in Banking Industry: A Case Study of ICICI Bank Ltd.**

I Mergers and Acquisitions by ICICI Bank Ltd. Amalgamation of SCICI. ICICI acquired SCICI Limited, a diversified financial institution in which ICICI had an existing 19.9% equity interest. ICICI acquired SCICI principally to benefit from the scale efficiencies of being a larger entity. The assets of SCICI amounted to Rs. 50.4 billion (US\$ 1.0 billion), approximately 16.8% of ICICI's total assets at year-end fiscal 1996. The business combination was accounted for by the purchase method. The business combination resulted in negative goodwill of Rs. 3.1 billion (US\$ 65 million) as the purchase price was less than the fair value of the net assets acquired. Of this amount, Rs. 600 million (US\$ 13 million) was set-off against certain property and equipment and an amount of Rs. 253 million (US\$ 5 million) was accrued to income in each of the years for fiscal 1997 to fiscal 2001. In addition, in fiscal 1998, income of Rs. 242 million (US\$ 5 million) was accrued from the sale of SCICI's headquarters building in Mumbai.

II. Amalgamation of ITC Classic Finance Ltd. It was one of the first-of-its-kind mergers in the country's financial sector, ITC Classic Finance Ltd, the beleaguered non-banking financial arm of ITC Ltd, and country's premier development financial institution, Industrial Credit Investment Corporation of India (ICICI) to merge their operations and share swap ratio for ITC Classic-ICICI merger was 15:1. Tobacco major, ITC was desperately scouting a buyer for ITC Classic, which had accumulated losses of over Rs. 300 crore. ITC Classic Finance Ltd was named after ITC's premium cigarette brand 'Classic.' It was incorporated in 1986. ITC Classic was a non-banking finance company (NBFC). Largely, it was engaged in hire, purchase, and leasing operations

1. What are the ways a company can acquire another company?
2. What is the proportion of mergers and acquisitions entailing company?
3. -A merger model is used to analyze the financial profiles of 2 companies, the purchase price and how the purchase is made, and determines whether the buyer's EPS increases or decreases.
4. Why Would A Company Want To Acquire Another Company?

**Textbook:**

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalia Publications, New Delhi.

**Reference :**

- 1 Corporate Accounts - Gupta R.L. & Radhaswamy M. Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	L	M	H	M	H	L	L	H	H	M	L	L
CO 2	H	L	L	M	L	L	M	H	L	H	M	H
CO 3	L	H	M	L	H	H	M	L	H	H	L	M
CO 4	L	H	M	H	H	H	L	M	M	L	H	H
CO 5	H	L	H	H	M	M	H	H	H	M	H	H

L–Low M –Medium H–High

**SEMESTER – V**  
**COST AND MANAGEMENT ACCOUNTING (Core Paper)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBI5CA	Cost and Management Accounting	4	4	0	0	Theory

**Introduction**

Cost and management accountants focus on both Inventory and Financial management. They help manage the day-to-day finances of a company.

**Course Outcome**

<b>CO1</b>	To understand the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making
<b>CO2</b>	To apply traditional and contemporary approaches to product costing in job, process and activity-based costing environments
<b>CO3</b>	Use standard costs to prepare budgets for planning and control purposes
<b>CO4</b>	To Identify relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders
<b>CO5</b>	To figure out the contractual issues in an agency

**Unit-I**

[12Periods]

Introduction - Nature and scope of cost Accounting and Management Accounting - Cost Accounting vs Management Accounting vs. Financial Accounting - Advantages and limitations of cost accounting - Installation of costing system - Cost concepts - classification of cost - preparation of cost sheet.

**Unit-II**

[12Periods]

Elements of cost material - Direct and indirect material cost - Issue of materials of production pricing methods - Labour cost - Direct and indirect labour cost - Methods of payment of wages - incentive plans - over heads classification - allocation and apportionment of over heads.

**Unit-III**

[12Periods]

Methods of Costing: Single or output costing - Job/Contract costing Process Costing.



**Unit-IV** **[12Periods]**

Financial Statement Analysis: Meaning – advantages – limitations - Different types of Financial Statements - Preparation and presentation of financial statements - comparative balance sheets - Horizontal and vertical analysis - common size balance sheet (including problems).

**Unit-V** **[12Periods]**

Ratio Analysis: Meaning of ratio analysis - Classification of ratios - Advantages and limitations of Ratio analysis - computation and interpretation of different accounting Ratios.

**Text Books**

1. Cost Accounting: R.K. Prasad - Jai Bharath Publishers (2016)

**Reference**

1. Cost Accounting: Jain and Narang – Kalyani Publishers(Edition-2012)
2. Cost Accounting: TulsianP.C. (Author), Tulsian Bharat - S.Chand Publications(Edition-2008)

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO1</b>	L	H	H	L	M	H	L	H	M	H	L	L
<b>CO2</b>	H	M	L	H	L	L	L	H	L	H	L	H
<b>CO3</b>	L	H	H	M	L	H	H	L	M	H	H	L
<b>CO4</b>	M	H	H	L	M	L	H	M	L	H	M	H
<b>CO5</b>	H	H	M	L	M	H	M	L	L	M	H	H

L–Low

M –Medium

H-High

**SEMESTER – V**  
**COST AND MANAGEMENT ACCOUNTING (Core Paper Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBI5CP	Cost and Management Accounting	2	0	0	4	Practical

**Introduction**

Cost and management accountants focus on both Inventory and Financial management. They help manage the day-to-day finances of a company .

**Course Outcome**

<b>CO 1</b>	To understand the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making
<b>CO 2</b>	To apply traditional and contemporary approaches to product costing in job, process and activity-based costing environments
<b>CO 3</b>	Use standard costs to prepare budgets for planning and control purposes
<b>CO 4</b>	To Identify relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders
<b>CO 5</b>	To figure out the contractual issues in an agency

**Unit I**

Worners P. Ltd., has the following information relating to one of its products:

- Direct material cost per unit \$1
- Direct Labour cost per unit \$3
- Variable production cost per unit \$3
- Fixed production overhead \$30,000 per month
- Budgeted production 15,000 units per month

Required:

Calculate the cost per unit and the total cost of the budgeted monthly production?

**Unit II**

Tata Ltd., has recorded the following details for Component 427 which is sold in boxes of 10 components.

Ordering Cost \$32 per order placed  
Purchase price \$20 per box of 10 components  
Holding cost 10% of purchase price Monthly  
demand 1,500 components

Component 427 is currently ordered in batches of 240 boxes at a time. The average

inventory held is 120 boxes.

Required:

Calculate the annual holding cost and the annual ordering cost for component 427.

### Unit III

Britannia Ltd., is investigating its current cost structure. An analysis of production levels and costs over the first six months of the year has revealed the following:

Month	Production level (Units)	Production cost (\$)
January	90	2,400
February	100	2,780
March	97	2,560
April	105	2,580
May	110	2,900
June	115	3,000

Further analysis has produced the following data:

$$\Sigma x = 617; \Sigma y = 16,220; \Sigma xy = 1,677,220; \Sigma x^2 = 63,859$$

Required:

(a) Use regression analysis to identify:

- (i) Variable cost per unit
- (ii) Monthly fixed costs.

(b) It is expected that in July, production will be 120 units. Estimate the cost of July's production and comment on the accuracy of your estimate.

### Unit IV

Radek Ltd has budgeted sales of 400 units at \$2.50 each. The variable costs are expected to be \$1.80 per unit, and fixed costs are to be absorbed at \$0.20 per unit.

The actual sales were 500 units at \$2 each and variable costs were \$1.50 and fixed costs were as expected.

Calculate the sales price and sale volume variances (using marginal and absorption costing).

### Unit V

Calculate the activity and liquidity ratios for P for the year ended 31 December 2009.

Particulars	Amount (in \$m)
Revenue	1,867.5
Gross profit	489.3
Inventory	147.9

Trade receivables	393.4
Trade payables	275.1
Cash	53.8
Short-term investments	6.2
Other current liabilities	84.3

### Text Books

1. Cost Accounting: R.K. Prasad - Jai Bharath Publishers (2016)

### Reference

1. Cost Accounting: Jain and Narang -KalyaniPublishers(Edition-2012)
2. Cost Accounting: TulsianP.C. (Author), TulsianBharat - S.Chand Publications (Edition-2008)

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	L	M	H	L	H	M	H	L	L
CO2	H	M	L	H	L	L	L	H	L	H	L	H
CO3	L	H	H	M	L	H	H	L	M	H	H	L
CO4	M	H	H	L	M	L	H	M	L	H	M	H
CO5	H	H	M	L	M	H	M	L	L	M	H	H

L-Low

M-Medium

H-High

**SEMESTER – VI**  
**MERCHANT BANKING (Core Paper)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBI6CA	Merchant Banking	4	6	0	0	Theory

**Introduction**

Students will get the knowledge of Merchant banks and know the use for forms of financing and better understanding of various regulations in the Merchant Banking Domain. It covers competencies related to the understanding of the financial structure in India and the importance of the different rules and regulations governing the Indian securities market. Also, provide the guideline for help corporations issue securities through private placement, which require less regulatory disclosure and are sold to sophisticated investors.

**Course Outcome**

<b>CO1</b>	Explain the regulatory environment in which the Merchant Bankers operates in India.
<b>CO2</b>	Examine the various merchant services and procedure of public issue management
<b>CO3</b>	Equipping the students with the tools used in interpreting and evaluating performance, productivity and efficiency of the banking organizations
<b>CO4</b>	Apply the credit rating regulatory system and its methodology in various financial services.
<b>CO5</b>	Create strategies to promote financial products and services.

**UNIT–1****[12 Periods]**

Introduction – An Overview of Indian Financial System – Functions of Merchant Banking- Recent Developments and Challenges ahead – Institutional structure – Functions of Merchant Banking – Legal and Regulatory Frameworks.

**UNIT–II****[12 Periods]**

Recognized Stock Exchanges - Objectives and Functions - General Obligations-SEBI Regulations and Guidance lines on merchant bankers- Organization of Stock Exchanges- Online Trading- OTCEI (Over the Counter Exchange of India)-Benefits to Financial System. Credit Rating: Introduction – Instruments – Benefits - Rating methodology – Cautions - Types of rating.

**UNIT-III**

**[12Periods]**

Capital Issues Management - Merchants Of Public Issue Management- Merchant Bankers Functions- Pricing Of The Issue (Preferential Issue Of Shares): Global Debt Instruments- Preparation Of Prospectus- Prospectus For Public Offer- General Obligations And Responsibilities Code Of Conduct For Register To An Issue And Share Transfer Agents.

**UNIT-IV**

**[12 Periods]**

Underwriters - General Obligations and Responsibilities-Merchant Banking And Marketing of New Issues- Offer for Sale Method-, Private Placement and Bought out Deals. Initial Public Offer (IPO) Method- Rights Issue Method- Bonus Issues Method- Book Building Method- Methods of Issue - Public Issue, Offer for Sale, Private Placement and Bought out Deals.

**UNIT-V**

**[12Periods]**

Project Appraisal - Product life cycle- Evaluation-Social cost benefit analysis- Capital cost and financial projections - Long term Finance & Working Capital Finance: Term loans- Working capital loans- Maximum permissible bank finance- Factoring and forfeiting.

**Text Book**

1. Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.
2. Pandey I.M: Financial Management; Vikas Publishing housae,NewDelhi.

**Reference Books**

1. Gurusamy S: Merchant Banking And Financial Services; Tata Mc Graw Hill,NewDelhi.
2. Machiraju H.R: Merchant Banking, Principles And Practice; NewAgeInternational.
3. Verma J.C: A Manual of merchant Banking; Bharat Law House,NewDelhi.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
C01	H	H	L	L	H	L	H	L	L	H	H	L
C02	L	L	H	H	L	H	L	H	H	H	L	H
C03	M	M	M	M	H	M	H	M	M	M	L	M
C04	H	H	H	M	L	M	L	H	M	L	H	M
C05	H	L	M	H	H	H	H	M	H	L	M	H

L-Low

M-Medium

H-High

## SEMESTER – VI

### MERCHANT BANKING (Core Paper Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBI6CP	Merchant Banking	2	0	0	4	Practical

#### Introduction

Students will get the knowledge of Merchant banks and know the use for forms of financing and better understanding of various regulations in the Merchant Banking Domain. It covers competencies related to the understanding of the financial structure in India and the importance of the different rules and regulations governing the Indian securities market. Also, provide the guideline for help corporations issue securities through private placement, which require less regulatory disclosure and are sold to sophisticated investors.

#### Course Outcome

CO1	Explain the regulatory environment in which the Merchant Bankers operates in India.
CO2	Examine the various merchant services and procedure of public issue management
CO3	Equipping the students with the tools used in interpreting and evaluating performance, productivity and efficiency of the banking organizations
CO4	Apply the credit rating regulatory system and its methodology in various financial services.
CO5	Create strategies to promote financial products and services.

#### UNIT – 1

Case study

#### UNIT – II

Case study

#### UNIT – III

Case study

#### UNIT – IV

Case study

#### UNIT – V

Case Study

### Text Book

1. Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.
2. Pandey I.M: Financial Management; Vikas Publishing housae,NewDelhi.

### Reference Books

1. Gurusamy S: Merchant Banking And Financial Services; Tata Mc Graw Hill,NewDelhi.
2. Machiraju H.R: Merchant Banking, Principles And Practice; NewAgeInternational.
3. Verma J.C: A Manual of merchant Banking; Bharat Law House,NewDelhi.

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
C01	H	H	L	L	H	L	H	L	L	H	H	L
C02	L	L	H	H	L	H	L	H	H	H	L	H
C03	M	M	M	M	H	M	H	M	M	M	L	M
C04	H	H	H	M	L	M	L	H	M	L	H	M
C05	H	L	M	H	H	H	H	M	H	L	M	H

L-Low

M-Medium

H-High



## DISCIPLINE SPECIFIC CORE SYLLABUS

### FINANCIAL ACCOUNTING – II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BAF2CA	Financial Accounting-II	4	4	0	0	Theory

#### Introduction

The technical skills needed to know the depreciation, partnership account and branch account

#### Course Outcome

<b>CO1</b>	To create funds for replacement of assets.
<b>CO2</b>	To evaluate the performance of the department with previous result.
<b>CO3</b>	To analyze the licenses for Royalties.
<b>CO4</b>	To evaluate the inventory, profit and loss account of the Business
<b>CO5</b>	To know about partnership admission, retirement & death, insolvency

#### **Unit I** [12 Periods]

Depreciation – Straight line method - Written down value - Sinking fund - Insurance Method - Annuity Method.

#### **Unit II** [12 Periods]

Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling price

#### **Unit III** [12 Periods]

Royalty accounts - Single entry system

#### **Unit IV** [12 Periods]

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

#### **Unit V** [12 Periods]

Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner - Insolvency of a partner.

**Note:** Distribution of marks 80% Problem and 20% Theory

### Textbook

1. Advanced Accountancy, S.P.Jain and K.L.Narang ,Vol-II–2014

### Reference Book

1. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikaspublishers-2012
2. Financial Accounting, T.S Reddy and Dr.A.Moorthy,MarghamPublications-2012
3. Principles of Accountancy. VinayakamN PI Mani Published by S Chand & Company Pvt Ltd-4<sup>th</sup> Edition

### Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L	L	H	H	L	L	L	H	L
CO2	H	H	L	H	H	L	L	H	L	H	L	H
CO3	H	H	L	H	L	L	H	L	H	L	L	L
CO4	L	H	H	L	H	L	L	H	H	L	H	H
CO5	L	H	L	H	H	H	L	L	L	H	H	H

L–Low

M –Medium

H-High

**FINANCIAL ACCOUNTING – II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BAF2CP	Financial Accounting – II (Practical)	2	0	0	4	Practical

**Introduction**

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

**Course Outcome**

CO1	After successfully qualifying practical examination, students will be awarded certificate to work with well-known accounting software.
CO2	Student will do their own create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statement.
CO3	Students do possess required skill and can also be employed as Tally data entry operator.
CO4	This is a beginner course of tally. ERP covering the topics basics of accounting and inventory in tally.
CO5	It's designed to handle accounts in simple.

**List of Computer Application in Accounting (Tally)****1. Create company in the name of “Rathinam & Co” in tally ERP 9 with VAT options.**

- ❖ Accounts with Inventory option.
- ❖ Financial accounting year 01.04.2017 onwards

**2. To create below mentioned single ledger accounts in the books of “Rathinam & Co”.**

Mr. Kumar	Advertisement (Free Sample Send)
Commission Received in Advance	Bad Debit
Insurance Premium Pre-Paid	Depreciation
Advertisement (Free Samples Received)	Interest Paid
Commission Received	Provision for Doubtful Debi

**3. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2017 in "Rathinam&Co."**

Particulars	Rs.	Particulars	Rs.
Ramesh (Sundry Debtors)	52,000	Rent, Rates and Taxes	3,600
Mohan (Sundry Creditors)	22,000	Insurance premium paid on 1st January, 2016	2,400
Cash in Hand	10,392	Cash at SBI Bank	6,200
Furniture	3,500	Machinery	24,000
Motor Car	22,000	Wages	23,600
Purchases	145,000	General Expenses	2,680
Sales	2,92,000	Carriage Inward	2,040
Sales Returns	2,600	Carriage outward	1,630
Salaries	8,420	Fuel and Power	6,430
Opening Stock	11,400	Rathinam & Co's Capital	20,000
Motor Car Expenses	6,108	Drawings	20,000

**4. Create the following Multiple Groups under Fixed Assets in the books of M/s.BharathElectronics:**

Computer	Furniture	Buildings
Bank interest	Bank Charges	

**5. Create the following data in the books of M/s.BharathElectronics:**

- Unit of Measurement:** Nos. (Numbers),Doz.(dozen)
- Godown:** Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore. Under Primary. By allow storage of material optionasyes.
- Stock Categories:** 15" & 17" (LG MonitorInchwise)
- Stock Groups:**

LG Monitor	Printer	Keyboard
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**e. StockItem:**

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

**6. Record the following vouchers in the books of UniversalCompanyLtd.**

- 04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cashbook.
- 08-04-2014 paid 2,000 from petty cash for buying stationaryforoffice.
- 15-04-2014 made purchase from ultra tech cement Ltd. worthRs.45,000.

- 19-04-2014 issued cheque to ultra tech cement ltd for Rs.45,000.
- 21-04-2014 sold goods worth of rs.75, 000 to civic center association.
- 25-04-2014 received a cheque from civic center associations for rs.75, 000 □  
The same was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.9800 from petty cash.

### 7. Record the following vouchers in the books of TEXMO Trading Co.Pvt.Ltd.

- 02-04-2014 Withdraw rs.10000 from bank of Baroda and transferred to petty cash book.
- 05-04-2014 paid 1000 from petty cash for office expenses.
- 11-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.33000.
- 13-04-2014 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.26000.
- 18-04-2014 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
- 21-04-2014 sold goods worth of rs.90000 to Tahura Traders Pvt.Ltd.
- 22-04-2014 received a cheque from Tahura Traders Pvt.Ltd. for Rs.75000. The same was deposited in the bank on the same date.
- 23-04-2014 sold goods worth of Rs.85000 to Tahura Traders Pvt.Ltd.
- 25-04-2014 received a cheque from Tahura Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.7200

### PAY ROLL

#### 8. COMPUTE: 1. on Earning Total

From amount	Amount up to	Slab type	Value basis
0	5000	Percentage	10
5000	10000	Percentage	15
10000		Percentage	20

In the above examples, the head would be computed on all earning total (all heads of types earnings for employees), as follows:

- For amount up to 5000-10%
- For amount above 5000 but upto 10000-15%
- For amount above 10000-20%

#### Textbook

1. Tally ERP 10 (Power of Simplicity) Shradha Singh & Navneet Mehra, 2014

#### Reference Book

1. Learn TALLY 9 - Basic Financial Accounting Tutorial—Online
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

### Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
C01	H	L	H	L	L	H	H	L	L	L	H	L
C02	H	H	L	H	H	L	L	H	L	H	L	H
C03	H	H	L	H	L	L	H	L	H	L	L	L
C04	L	H	H	L	H	L	L	H	H	L	H	H
C05	L	H	L	H	H	H	L	L	L	H	H	H

L-Low

M-Medium

H-High

**COMPUTER APPLICATION IN BUSINESS**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCC01	Computer Application in Business	4	4	0	0	Theory

**Introduction**

Computer Applications in Business is designed to introduce the first year AIT freshman students to the world of computers and software applications.

**Course Outcome**

C01	Understand basics of computer– input devices, output devices, hardware, software and operating system - based content
C02	Perform word processing, data creation, editing and formatting documents in the software
C03	Get the knowledge to calculate, organize, edit and present the numerical data in spread sheet.
C04	Utilize database for creating files, perform queries, and create forms and reports
C05	Integrate Microsoft Access applications in business for creation of database

**UnitI****[12Periods]**

Introduction to computers – Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software –OperatingSystems.

**UnitII****[12Periods]**

Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spell check and grammar check – Word Count, Auto Correct – Working with tables – Saving, opening, closing and Protecting documents – MailMerge

**UnitIII****[12Periods]**

Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts - Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

**UnitIV****[12Periods]**

MS Access – Introduction – Parts of Access Window, creating a Database, relationships, Creating Table through Design View – Relationship – Query – Forms – Report.

**UnitV****[12Periods]**

Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

**Textbook**

1. MS Office 2000, Sanjay Saxena, Vikas PublishingHouse-2011

**Reference**

1. Computer Applications in Business, S.V. Srinivasa Vallabhan SultanChand.-2011
2. Computer Applications in Business, TD Malhotra, Kalyani PublicationsPC.-2014

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012
CO1	H	H	H	L	H	H	L	L	H	L	H	L
CO2	L	L	H	L	H	L	H	L	H	H	L	L
CO3	L	M	H	M	L	H	H	L	L	H	M	L
CO4	H	L	L	H	H	L	M	L	H	L	H	H
CO5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High



**COMPUTER APPLICATION IN BUSINESS (Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCP01	Computer Application in Business	2	0	0	4	Practical

**Introduction**

Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products

**Course Outcome**

<b>CO1</b>	To apply computer resources Business and Academics.
<b>CO2</b>	To construct business and academic documents using Microsoft Word
<b>CO3</b>	To construct business and academic documents using Microsoft EXCEL
<b>CO4</b>	To develop presentations containing animation and graphics using Microsoft PowerPoint.
<b>CO5</b>	To integrate Microsoft Access applications in business for creations of database.

**I -MSWORD**

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 Checking, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. 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.
4. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation
5. Resume Preparation

**II -MSEXCEL**

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, Profit & Loss Account and Business Sheet) by using If logic 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.

**III -MSPOWERPOINT**

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 manualmode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organizationchart.
3. Design slides for the headlines 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 custommode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the followingoperations:  
Creation of different slides, changing background color, font color using word art

**IV -MSACCESS**

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 tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and PhoneNumber.

**Text Book**

1. Introduction to Computers, Peter Norton, Tata McGraw HillCompanies-2010.

**Reference Books**

1. Computer Applications in Business, R. Parameswaran. S.Chand -2010
2. Computer Fundamentals, P. K. Sinha, Tata McGraw HillCompanies-2010

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	H	L	H	H	L	L	H	L	H	L
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CO3	L	M	H	M	L	H	H	L	L	H	M	L
CO4	H	L	L	H	H	L	M	L	H	L	H	H
CO5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M–Medium

H–High

**PRACTICE OF LIFE INSURANCE**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC05	Practice Of Life Insurance	4	5	0	0	Theory

### Introduction

Life insurance (or life assurance, especially in the Commonwealth of Nations) is a contract between an insurance policy holder and an insurer or assurer, where the insurer promises to pay a designated beneficiary a sum of money (the benefit) in exchange for a premium, upon the death of an insured person (often the policy holder). Depending on the contract, other events such as terminal illness or critical illness can also trigger payment. The policy holder typically pays a premium, either regularly or as one lump sum. Other expenses, such as funeral expenses, can also be included in the benefits.

### Course Outcome

CO 1	Explain insurance operation, including functions of insurance and insurance markets in India
CO 2	Determine the loss exposures of properties, human lives, business operations, and the financial consequences because of the occurrence of a loss
CO 3	Apply the knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines
CO 4	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view
CO 5	Create valuable insights into the key principles and practices that regulate the insurance industry

### Unit-I

[12Periods]

Practice of Life Insurance: Overview of the Indian Insurance Market – Growth of Insurance Business in India – Postal Life Insurance – Organizational Structure of Postal Life Insurance – Appointment of Life Insurance Agents and their Functions – Need of an Agent in Life Insurance Selling –Plans of Life Insurance: Types of Life Insurance Plans

### Unit-II

[12Periods]

Concept of Premium – Types of Premium – Factors considered in calculating Premium – Premium Calculations - Surrender Value and Non-forfeiture Options – Revival of Lapsed Policies and its Types. Annuities: Understand Concept of Annuity – Types of Annuity Plans – Advantages and Disadvantages of Annuity – Annuity Vs Life Insurance – Terminology in Annuity

### Unit-III

[12Periods]

Group Insurance: Importance of Group Insurance Schemes – Features of Group Insurance Schemes – Eligibility Conditions in Group Insurance – Types of Group Insurance

Schemes-Linked Life Insurance Policies: Concept of Unit Linked Policies – ULIP Premium and its Break-up – Types of Funds in ULIPS -IRDA Guidelines on ULIPS.

**Unit-IV****[12Periods]**

Policy Documents: Life Insurance Policy Application and Process – Proposal Form and Related Documents - Importance of a Policy Document – Policy Schedule and its Various Components – Conditions and Privileges in a Policy Document – Duplicate Policies. Assignment of Life Insurance Policies – Conditional Assignment – Absolute Assignment – Process of Assignment – Nomination – Process of Nomination – Features of Nomination – Assignment Vs. Nomination – Surrender ofPolicies.

**Unit-V****[12Periods]**

Policy Claims: Types of Policy Claims –Submission of Proof of Title at Claim Processing Stage – Early Claims and Non-early Claims – Documents required for Processing Early Claims – Death due to Un-natural Causes or Accidents – Claims Concession Clause and Extended Claims – Presumption of Death – Insurance Riders – Accidental Death Benefit Rider – Permanent Death Benefit Rider – IRDA Regulations forClaimPayments

**Text Books**

- 1) Risk Management and Insurance: Vaughan andVaughan.,
- 2.) Risk Management: A Publication of the Insurance Institute of India.

**Reference Books**

- 1). Guide to Risk Management: Sagar Sanyal
- 2). Insurance and Risk Management: P.K. Gupta
- 3). Insurance Theory and Practice:TripathiPHI
- 4). Principles of Insurance Management: Neelam C Gulati, Excel Books

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes											
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
C01	H	H	L	L	H	L	H	L	L	H	H	L
C02	L	L	H	H	L	H	L	H	H	H	L	H
C03	M	M	M	M	H	M	H	M	M	M	L	M
C04	H	H	H	M	L	M	L	H	M	L	H	M
C05	H	L	M	H	H	H	H	M	H	L	M	H

**L-Low****M-Medium****H – High**

**PRACTICE OF LIFE INSURANCE (Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC05	Practice Of Life Insurance	2	0	0	4	Practical

**Introduction**

Life insurance (or life assurance, especially in the Commonwealth of Nations) is a contract between an insurance policy holder and an insurer or assurer, where the insurer promises to pay a designated beneficiary a sum of money (the benefit) in exchange for a premium, upon the death of an insured person (often the policy holder). Depending on the contract, other events such as terminal illness or critical illness can also trigger payment. The policy holder typically pays a premium, either regularly or as one lump sum. Other expenses, such as funeral expenses, can also be included in the benefits.

**Course Outcome**

<b>CO 1</b>	Explain insurance operation, including functions of insurance and insurance markets in India
<b>CO 2</b>	Determine the loss exposures of properties, human lives, business operations, and the financial consequences because of the occurrence of a loss
<b>CO 3</b>	Apply the knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines
<b>CO 4</b>	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view
<b>CO 5</b>	Create valuable insights into the key principles and practices that regulate the insurance industry

**Unit – I**

Case Study

**Unit – II**

Case Study

**Unit – III**

Case Study

**Unit – IV**

Case Study

**Unit – V**

Case Study

### Text Books

- 1) Risk Management and Insurance: Vaughan and Vaughan.,
- 2.) Risk Management: A Publication of the Insurance Institute of India.

### Reference Books

- 1) Guide to Risk Management:SagarSanyal
- 2) Insurance and Risk Management:P.K.Gupta
- 3) Insurance Theory and Practice:TripathiPHI
- 4) Principles of Insurance Management: Neelam C Gulati, ExcelBooks

### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes											
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
C01	H	H	L	L	H	L	H	L	L	H	H	L
C02	L	L	H	H	L	H	L	H	H	H	L	H
C03	M	M	M	M	H	M	H	M	M	M	L	M
C04	H	H	H	M	L	M	L	H	M	L	H	M
C05	H	L	M	H	H	H	H	M	H	L	M	H

L–Low

M–Medium

H – High

**SEMESTER – IV****PRACTICE OF GENERALINSURANCE**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BBI4CA</b>	<b>Practice of General Insurance</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

Insurance is one of the way that businesses and individuals reduce the financial impact of a risk occurring – by paying a premium to an insurance company, the risk is in effect transferred from the client to the insurer, meaning the client can focus on their business or life. Insurance is a means of protection from financial loss. It is a form of risk management primarily used to hedge against the risk of a contingent, uncertain loss. An entity which provides insurance is known as an insurer, insurance company, insurance carrier or underwriter.

**Course Outcome**

<b>CO 1</b>	Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions
<b>CO 2</b>	Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations.
<b>CO 3</b>	Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
<b>CO 4</b>	Graduates will demonstrate an ability to work effectively with others.
<b>CO 5</b>	Graduates will demonstrate knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines including the general areas of Accounting and Finance, Information Technologies, Management, Marketing, and Quantitative Analysis.

**Unit–I** **[12Periods]**

Introduction to General Insurance, Policy Documents and forms

**Unit–II** **[12Periods]**

General Insurance Products – Part 1 (Fire & Marine), General Insurance Products 2 (Motor, Liability, Personal Accident and Specialty Insurance

**Unit–III** **[12Periods]**

General Insurance Products – Part 3 (Engineering & other Insurance

**Unit–IV** **[12Periods]**

Underwriting, Ratings and Premiums

**Unit–V**

**[12Periods]**

**Claims, Insurance Reserves and Accounting**

**Text Book**

1. Material Provided as per the Insurance Institute of India.

**Reference Book**

1. <https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

**Mapping of Course Outcomes with Program Outcomes**

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L	L	H	H	L	L	L	H	L
CO2	H	H	L	H	H	L	L	H	L	H	L	H
CO3	H	H	L	H	L	L	H	L	H	L	L	L
CO4	L	H	H	L	H	L	L	H	H	L	H	H
CO5	L	H	L	H	H	H	L	L	L	H	H	H

L–Low

M –Medium

H–High



## PRACTICE OF GENERAL INSURANCE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBI4CP	Practice of General Insurance	2	0	0	4	Practical

### Introduction

Insurance is one of the way that businesses and individuals reduce the financial impact of a risk occurring – by paying a premium to an insurance company, the risk is in effect transferred from the client to the insurer, meaning the client can focus on their business or life. Insurance is a means of protection from financial loss. It is a form of risk management primarily used to hedge against the risk of a contingent, uncertain loss. An entity which provides insurance is known as an insurer, insurance company, insurance carrier or underwriter.

### Course Outcome

CO 1	Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions
CO 2	Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations.
CO 3	Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
CO 4	Graduates will demonstrate an ability to work effectively with others.
CO 5	Graduates will demonstrate knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines including the general areas of Accounting and Finance, Information Technologies, Management, Marketing, and Quantitative Analysis.

### Unit – I

Introduction to General Insurance, Policy Documents and forms

### Unit – II

General Insurance Products – Part 1 (Fire & Marine), General Insurance Products 2 (Motor, Liability, Personal Accident and Specialty Insurance

### Unit – III

General Insurance Products – Part 3 (Engineering & other Insurance

### Unit – IV

Underwriting, Ratings and Premiums

**Unit – V**

Claims, Insurance Reserves and Accounting

**Text Book**

1. Material Provided as per the Insurance Institute of India.

**Reference Book**

2. <https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

**Mapping of Course Outcomes with Program Outcomes**

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L	L	H	H	L	L	L	H	L
CO2	H	H	L	H	H	L	L	H	L	H	L	H
CO3	H	H	L	H	L	L	H	L	H	L	L	L
CO4	L	H	H	L	H	L	L	H	H	L	H	H
CO5	L	H	L	H	H	H	L	L	L	H	H	H

L–Low

M –Medium

H–High

**REGULATION OF INSURANCE BUSINESS**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBICP4	Regulations of Insurance Business	2	0	0	2	Theory

**Introduction**

The main aim of this course is to understand the Constitution of India. It is federal in nature in as much there is division of powers between the Centre and the States. Students completing this course will be able to obtaining the knowledge including Union List, wherein the subjects included in this list are of the exclusive legislative competence of the Centre. Students will gain an understanding of Central Legislature is empowered to regulate the insurance industry in India and hence the law in this regard is uniform throughout the territories of India.

**Course Outcome**

<b>CO1</b>	Explain insurance operation, including functions of insurance and insurance markets in India.
<b>CO2</b>	Apply the knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines.
<b>CO3</b>	Evaluate the Regulation of Indian Insurance Legislation and Insurance Act 1938.
<b>CO4</b>	Examine insurance business conducting Legislation and its environment in India
<b>CO5</b>	Develop valuable insights into the key principles and practices that regulate the business and International Trend

**Unit-I**

Development of Insurance Legislation in India and Insurance Act 1938 -IRDAI Functions and Insurance Councils.

**Unit-II**

IRDAI and its Licensing Functions- Regulations on Conduct of Business.

**Unit-III**

Regulations on Conduct of Business- Policy Holders Rights of Assignment, Nomination and Transfer.

**Unit-IV**

Protection of Policy Holders Interest- Dispute Resolution Mechanism.

**Unit-V**

Financial Regulatory Aspects of Solvency Margin and Investments-International Trends in Insurance Regulation.

**Reference Books**

1. Dr. S. Subashini, Master Guide for Regulations of Insurance Business, the Maples Publications, 2018.
2. Dr. Rakesh Agarwal, Guide to Regulation on Insurance Business, The Insurance Times, 7<sup>th</sup> Edition, 2017.

**Mapping of Course Outcomes with Program Outcomes**

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
C01	H	H	H	H	H	L	L	M	H	L	L	H
C02	H	L	L	H	L	H	M	L	L	H	L	L
C03	H	L	L	M	L	H	H	L	M	M	L	M
C04	L	H	L	M	H	H	L	H	H	L	H	M
C05	H	H	H	H	M	H	M	H	H	M	H	L

L–Low

M–Medium

H–High

**REGULATION OF INSURANCE BUSINESS (Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBICP4	Regulations of Insurance Business (Practical)	2	0	0	2	Practical

**Introduction**

The main aim of this course is to understand the Constitution of India. It is federal in nature in as much there is division of powers between the Centre and the States. Students completing this course will be able to obtaining the knowledge including Union List, wherein the subjects included in this list are of the exclusive legislative competence of the Centre. Students will gain an understanding of Central Legislature is empowered to regulate the insurance industry in India and hence the law in this regard is uniform throughout the territories of India.

**Course Outcome**

CO1	Explain insurance operation, including functions of insurance and insurance markets in India.
CO2	Apply the knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines.
CO3	Evaluate the Regulation of Indian Insurance Legislation and Insurance Act 1938.
CO4	Examine insurance business conducting Legislation and its environment in India
CO5	Develop valuable insights into the key principles and practices that regulate the business and International Trend

**Unit I**

Case Study

**Unit II**

Case Study

**Unit III**

Case Study

**Unit IV**

Case Study

**Unit V**

Case Study

**Reference Books**

1. Dr. S. Subashini, Master Guide for Regulations of Insurance Business, the Maples Publications, 2018.
2. Dr. Rakesh Agarwal, Guide to Regulation on Insurance Business, The Insurance Times, 7<sup>th</sup> Edition, 2017.

**Mapping of Course Outcomes with Program Outcomes**

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	H	H	H	L	L	M	H	L	L	H
CO2	H	L	L	H	L	H	M	L	L	H	L	L
CO3	H	L	L	M	L	H	H	L	M	M	L	M
CO4	L	H	L	M	H	H	L	H	H	L	H	M
CO5	H	H	H	H	M	H	M	H	H	M	H	L

L-Low

M-Medium

H-High

**BUSINESS LAW**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC01	Business Law	4	5	0	0	Theory

**Introduction**

Business law is a wide-ranging area of the law. When we talk about business law, we're talking about the laws that cover every aspect of starting, running and closing a business. This area of law includes contracts, employment law, intellectual property, real estate, bankruptcy and many other areas of the law.

**Course Outcome**

C01	To familiarizes about the contract act.
C02	To provide practical exposure in evaluation of breach of contract.
C03	To analyze the partnership act.
C04	To introduce the students about the sales act in India.
C05	To provide practical exposure on bailment, guarantees and warranties.

**Unit-I****[12Periods]**

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid and Void Contract – Terms of contract – Offer and Acceptance – Consideration

**Unit-II****[12Periods]**

Types of Contracts – Breach of Contract (Sub Headings)

**Unit-III****[12Periods]**

The Indian Partnership Act, 1932 with Amendments: General Nature of Partnership Deed – Rights and duties of partners – Registration and dissolution of a firm.

**Unit-IV****[12Periods]**

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lost goods – Performance of Contract of Sale – Rights of an unpaid seller

**Unit-V****[12Periods]**

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

### Textbook

1. N.D Kapoor, "Business Law", Sultan Chand & Sons, New Delhi–2005.

### Reference

1. R.S.N Pillai & Bhagavathi, "Business Law", New Delhi–2005.
2. M.R Sreenivasan, "Business Law", Margham Publications.

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	H	L	M	L	L	M	L	H	L
CO2	L	L	H	L	M	H	L	H	L	H	L	L
CO3	L	H	M	L	L	M	L	L	M	H	M	L
CO4	H	L	L	H	H	L	M	M	H	L	H	H
CO5	H	H	L	M	L	L	H	L	H	H	H	H

L–Low

M –Medium

H–High

### BUSINESS LAW (Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC01	Business Law	2	0	0	4	Practical

#### Introduction

Business law is a wide-ranging area of the law. When we talk about business law, we're talking about the laws that cover every aspect of starting, running and closing a business. This area of law includes contracts, employment law, intellectual property, real estate, bankruptcy and many other areas of the law.

#### Course Outcome

CO1	To familiarizes about the contract act.
CO2	To provide practical exposure in evaluation of breach of contract.
CO3	To analyze the partnership act.
CO4	To introduce the students about the sales act in India.
CO5	To provide practical exposure on bailment, guarantees and warranties.

#### Unit - I

Contract – Case study

#### Unit - II

Breach of contract – case study

#### Unit – III

Partnership deed – case study

#### Unit – IV

Finder of lost goods – case study

#### Unit – V

Termination of agency – case study

#### Textbook

2. N.D Kapoor, “Business Law”, Sultan Chand & Sons, New Delhi–2005.

#### Reference

3. R.S.N Pillai &Bhagavathi, “Business Law”, New Delhi–2005.
4. M.R Sreenivasan, “Business Law”,MarghamPublications.



**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO1</b>	L	H	H	H	L	M	L	L	M	L	H	L
<b>CO2</b>	L	L	H	L	M	H	L	H	L	H	L	L
<b>CO3</b>	L	H	M	L	L	M	L	L	M	H	M	L
<b>CO4</b>	H	L	L	H	H	L	M	M	H	L	H	H
<b>CO5</b>	H	H	L	M	L	L	H	L	H	H	H	H

L-Low

M-Medium

H-High

**COMPANY LAW**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC02	Company Law	4	5	0	0	Theory

**Introduction**

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

**Course Outcome**

<b>CO1</b>	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
<b>CO2</b>	Understand the memorandum of association, describes the memorandum of association and article of association.
<b>CO3</b>	Describes the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies
<b>CO4</b>	Illustrates the relationship between company and debenture holders. Interprets the management of company it's borrowing and legal position.
<b>CO5</b>	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

**Unit – I****[12 Periods]**

Nature and Definition of Company – Kinds of Companies – Procedure for Incorporation of company under companies Act 2013. Privileges of Private Company -Formation of Company.

**Unit – II****[12 Periods]**

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management.

**Unit – III****[12 Periods]**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Statement in Lien of Prospectus – Statement in Prospectus and Remedies.– Kinds of Shares and Debentures.

**Unit – IV****[12 Periods]**

Company Management – Borrowing Powers of Companies- Legal Position – Director and Secretary – Qualification and Disqualification – Appointment, Removal, Rights, Duties and Power of Directors

**Unit – V**

**[12 Periods]**

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Resolutions – Kinds of Resolutions- Winding up - Modes of Winding Up.

**Text Book**

1. N.D.Kapoor-Sultan Chand & Sons- Company law –13<sup>th</sup> edition, latest reprint,2015.

**Reference Books**

1. Tandon-Company Law and Secretarial Practice- Sultan Chand & Sons,2003.
2. P.K. Ghosh -Company Law and Secretarial Practice-Chand & Sons-14<sup>th</sup> edition,2013

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	H	L	H	L	H	L	L	H	L
CO2	M	H	L	H	H	M	L	H	L	H	L	L
CO3	H	H	M	L	H	H	M	L	H	H	M	L
CO4	M	H	H	H	H	H	H	L	M	L	H	H
CO5	H	H	M	L	L	L	L	M	H	H	H	H

L–Low

M –Medium

H–High

**COMPANY LAW (Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC02	Company Law	2	0	0	4	Practical

**Introduction**

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

**Course Outcome**

CO1	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
CO2	Understand the memorandum of association, describes the memorandum of association and article of association.
CO3	Describes the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies
CO4	Illustrates the relationship between company and debenture holders. Interprets the management of company it's borrowing and legal position.
CO5	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

**Unit – I**

To make a chart on company and its characteristics

**Unit – II**

To make a presentation on memorandum of association and articles of association

**Unit – III**

To collect prices of shares in various companies

**Unit – IV**

To conduct a seminar on the company secretary

**Unit – V**

Prepare a chart on meetings of a company

**Text Book**

1. N.D. Kapoor-Sultan Chand & Sons- Company law –13<sup>th</sup> edition, latest reprint,2015.

**Reference Books**

1. Tandon-Company Law and Secretarial Practice- Sultan Chand & Sons, 2003.
2. P.K. Ghosh -Company Law and Secretarial Practice-Chand & Sons-14<sup>th</sup> edition, 2013

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	H	L	H	L	H	L	L	H	L
CO2	M	H	L	H	H	M	L	H	L	H	L	L
CO3	H	H	M	L	H	H	M	L	H	H	M	L
CO4	M	H	H	H	H	H	H	L	M	L	H	H
CO5	H	H	M	L	L	L	L	M	H	H	H	H

**L – Low M – Medium H – High**

**FINANCIAL MANAGEMENT**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC01	Financial Management	4	5	0	0	Theory

**Introduction**

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outsidefirms.

**Course Outcome**

<b>CO1</b>	Familiarize Participants with Fundamentals of Financial Management in an Organization.
<b>CO2</b>	Explore & Develop the Financial Environment in which Firms & Managers must Operate.
<b>CO3</b>	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
<b>CO4</b>	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
<b>CO5</b>	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

**Unit I****[12 Periods]**

Introduction of Financial Management- Nature and Scope - Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization - Sources of Finance - Role of a Financial Manager - Time Value of Money.

**Unit II****[12 Periods]**

Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock –Debt and Retained Earnings - Weighted Average Cost of Capital-Capital Budgeting- Techniques-NPV-Payback Period-ARR-IRR-Capital Rationing.

**Unit III****[12 Periods]**

Measurement of Leverage - Effect of Operating and Financial Leverage on Profits- Capital Structure - Factors Influencing Capital Structure – Optimal Capital Structure –Determination of Capital Structure.

**Unit IV****[12 Periods]**

Dividend Classification - Sources Available for Dividends - Dividend Policy Genera and Forms- Determinants of Dividend Policy-Dividend and Uncertainty- Working Capital Management.

**Unit V****[12 Periods]**

Working Capital Management - Concepts - Importance – Determination of Working Capital-  
Budgeting-Importance-Objectivesand Preparation of VariousBudget.

**Text Book**

1. I. M. Pandey - Financial Management.

**Reference Books**

1. Khan and Jain - Financial Management - AConceptualApproach
2. Sharma and Sashi Gupta, Financial Management,KalyaniPublication.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	L	L	H	L	H	L	L	L	H	L
CO2	L	L	H	H	L	H	L	H	H	H	L	L
CO3	M	M	M	M	H	M	H	M	M	H	M	L
CO4	H	H	H	M	L	M	L	H	M	L	H	H
CO5	H	L	M	H	H	H	H	M	H	H	H	H

L–Low

M –Medium

H–High

**FINANCIAL MANAGEMENT – Practical**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC01	Financial Management	2	0	0	4	Practical

**Introduction**

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outsidefirms.

**CourseOutcome**

<b>CO1</b>	Familiarize Participants with Fundamentals of Financial Management in an Organization.
<b>CO2</b>	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
<b>CO3</b>	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
<b>CO4</b>	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
<b>CO5</b>	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

**Unit I**

Somnath Ltd. is engaged in the business of export of garments. In the past, the performance of the company had been up to the expectations. In line with the latest technology, the company decided to upgrade its machinery. For this, the Finance Manager, Dalmia estimated the amount of funds required and the timings. This will help the company in linking the investment and the financing decisions on a continuous basis. Dalmia therefore, began with the preparation of a sales forecast for the next four years. Fie also collected the relevant data about the profit estimates in the coming years. By doing this, he wanted to be sure about the availability of funds from the internal sources of the business. For the remaining funds he is trying to find out alternative sourcesfromoutside.

Identify the financial concept discussed in the above paragraph. Also state the objectives to be achieved by the use of financial concept, so identified.



## Unit II

“A business that doesn’t grow dies”, says Mr. Shah, the owner of Shah Marble Ltd. with glorious 36 months of its grand success having a capital base of RS.80 crores. Within a short span of time, the company could generate cash flow which not only covered fixed cash payment obligations but also create sufficient buffer. The company is on the growth path and a new breed of consumers is eager to buy the Italian marble sold by Shah Marble Ltd. To meet the increasing demand, Mr. Shah decided to expand his business by acquiring a mine. This required an investment of RS.120 crores. To seek advice in this matter, he called his financial advisor Mr. Seth who advised him about the judicious mix of equity (40%) and Debt (60%). Mr. Seth also suggested him to take loan from a financial institution as the cost of raising funds from financial institutions is low. Though this will increase the financial risk but will also raise the return to equity shareholders. He also apprised him that issue of debt will not dilute the control of equity shareholders. At the same time, the interest on loan is a tax deductible expense for computation of tax liability. After due deliberations with Mr. Seth, Mr. Shah decided to raise funds from a financial institution.

- ✓ Identify and explain the concept of Financial Management as advised by Mr. Seth in the above situation.
- ✓ State the four factors affecting the concept as identified in part (1) above which have been discussed between Mr. Shah and Mr. Seth.

## Unit III

Well-being Ltd. is a company engaged in production of organic foods. Presently, it sells its products through indirect channels of distribution. But, considering the sudden surge in the demand for organic products, the company is now inclined to start its online portal for direct marketing. The financial managers of the company are planning to use debt in order to take advantage of trading on equity. In order to finance its expansion plans, it is planning to ‘raise a debt capital of Rs. 40 lakhs through a loan @ 10% from an industrial bank. The present capital base of the company comprises of Rs. 9 lakh equity shares of Rs. 10 each. The rate of tax is 30%. In the context of the above case:

- What are the two conditions necessary for taking advantage of trading on equity?
- Assuming the expected rate of return on investment to be same as it was for the current year, i.e. 15%, do you think the financial managers will be able to meet their goal. Show your workings clearly.

## Unit IV

Wireworks Ltd. Is a company manufacturing different kinds of wires? Despite fierce competition in the industry, it has been able to maintain stability in its earnings and as a policy uses 30% of its profits to distribute dividends. The small investors are very happy with the company as it has been declaring high and stable dividend over past five years. In context of the above case:

- ✚ State any one reason because of which the company has been able to declare high dividend by quoting line from the paragraph.
- ✚ Why do you think small investors are happy with the company for declaring stable dividend?

## Unit V

Abhishek Ltd' is manufacturing cotton clothes. It has been consistently earning good profits for many years. This year too, it has been able to generate enough profits. There is availability of enough cash in the company and good prospects for growth in future. It is a well-managed organization and believes in quality, equal employment opportunities and good remuneration practices. It has many shareholders who prefer to receive a regular income from their investments. It has taken a loan of Rs. 50 lakhs from ICICI Bank and is bound by certain restrictions on the payment of dividend according to the terms of the loan agreement. The above discussion about the company leads to various factors which decide how much of the profits should be retained and how much has to be distributed by the company. Quoting the lines from the above discussion, identify and explain any four such factors.

## Textbook

1. I. M. Pandey - Financial Management.

## Reference

1. Khan and Jain - Financial Management - A Conceptual Approach
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

## Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	L	L	H	L	H	L	L	L	H	L
CO2	L	L	H	H	L	H	L	H	H	H	L	L
CO3	M	M	M	M	H	M	H	M	M	H	M	L
CO4	H	H	H	M	L	M	L	H	M	L	H	H
CO5	H	L	M	H	H	H	H	M	H	H	H	H

L-Low

M-Medium

H-High

## FINANCIAL SERVICES

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC01	Financial Services	4	5	0	0	Theory

### Introduction

This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

### Course Outcome

<b>CO1</b>	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.
<b>CO2</b>	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
<b>CO3</b>	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
<b>CO4</b>	The course provides the knowledge about Mutual fund
<b>CO5</b>	The subject of finance, provides the knowledge about Credit Ratings

### Unit-I

**[12Periods]**

Financial Services – Meaning – Classification – Scope – Fund Based Activities – Non-Fund Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation – Challenges facing the Financial Service Sector. Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks.

### UnitII

**[12Periods]**

Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Instalment – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit for Hire Purchase. Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing.

**Unit III**

**[12Periods]**

Venture Capital – Concept – Meaning – Features – Scope of Venture Capital – Importance – Method of Venture Financing – Suggestion for the Growth of Venture Capital – Factoring – Meaning – Functions – Types – Factoring Vs Discounting – Benefits of Factoring.

**Unit-IV**

**[12Periods]**

Mutual Funds – Types – Importance – Selection of a Fund – Securitization – Stages of Securitization – Benefits – Derivatives – Kinds – Forward, Future, Options and Swaps.

**Unit-V**

**[12Periods]**

Credit Rating – Definition and Meaning – Functions of Credit Rating – Origin – Credit Rating in India – Benefits of Credit Rating – Credit Rating Agencies in India: CRISIL, ICRA, CARE- Limitations of Rating – Future of Credit Rating in India.

**Text Book**

1. E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

**Reference Books**

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. Dharmaraj (2007) Financial Services, S. Chand & Sons Ltd., New Delhi

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	H	L	L	M	L	H	M	L	H	L
CO2	L	M	L	L	H	M	H	H	L	H	L	L
CO3	L	H	M	H	M	L	M	L	H	H	M	L
CO4	H	L	L	M	H	L	M	M	H	L	H	H
CO5	L	L	H	L	H	M	M	H	L	H	H	H

L – Low M – Medium

H – High

**FINANCIAL SERVICES (Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC01	Financial Services	2	0	0	4	Practical

**Introduction**

This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

**Course Outcome**

CO1	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.
CO2	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO3	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO4	The course provides the knowledge about Mutual fund
CO5	The subject of finance, provides the knowledge about Credit Ratings

**Unit – I**

Depict the difference between brick and mortar system vs online merchant banking.

**Unit II**

Create Estimation for purchasing LG Home theatre for Rs65000 with a down payment of Rs5000.

**Unit III**

List out the procedures of applying venture capital with a banker for starting a new business.

**Unit – IV**

How to open a mutual fund account with agent?

**Unit – V**

Write a letter seeking for your CIBIL scores with the financial institution.

**Text Book**

1. E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

**Reference Books**

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. Dharmaraj (2007) Financial Services, S. Chand & Sons Ltd., New Delhi

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Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	H	L	L	M	L	H	M	L	H	L
CO2	L	M	L	L	H	M	H	H	L	H	L	L
CO3	L	H	M	H	M	L	M	L	H	H	M	L
CO4	H	L	L	M	H	L	M	M	H	L	H	H
CO5	L	L	H	L	H	M	M	H	L	H	H	H

L–Low

M –Medium

H–High

**TAXATION**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BCPC02</b>	<b>Taxation</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

**Course Outcome**

<b>CO1</b>	To know about various basic concepts used in Income tax Act.
<b>CO2</b>	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
<b>CO3</b>	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
<b>CO4</b>	Described about the provisions of salary income, House property & business or profession and their computation
<b>CO5</b>	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

**UnitI****[12 Periods]**

Income Tax – Introduction – Definition – Assessment year – Financial year – previous year – Gross total income – Net total income- Agricultural income- Tax Rate for Different Persons. - Permanent Account Number (PAN) - Residential status- Scope of total income on the basis of residential Status - Exempted income under section 10

**UnitII****[12 Periods]**

Heads of Income: Income from salary - Income from house property.

**UnitIII****[12 Periods]**

Income from Business or Profession - Capital gains.

**UnitIV****[12 Periods]**

Income from other Sources - Income of other persons included in assessed total income - Aggregation of income and set-off and carry forward of losses - Deductions from

gross total income - Rebates and reliefs - Computation of total income - Tax liability of an individual and firm.

### UnitV

[12 Periods]

Advance tax, Tax Deduction at source, Tax collection at source & Self-Assessment Tax, Filing of Tax Challan's, Preparation & Online filing of TDS Returns, Provisions for filing Return of Income & Self-Assessment-Preparation of Return of Income & filing.

### Textbook

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

### Reference Books

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), Sahitya Bhawan Publications, Calcutta.

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	H	L	L	M	L	H	M	L	H	L
CO2	L	M	L	L	H	M	H	H	L	H	L	L
CO3	L	H	M	H	M	L	M	L	H	H	M	L
CO4	H	L	L	M	H	L	M	M	H	L	H	H
CO5	L	L	H	L	H	M	M	H	L	H	H	H

L-Low

M-Medium

H-High



**TAXATION (Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC02	Taxation	2	0	0	4	Practical

**Introduction**

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

**Course Outcome**

C01	To know about various basic concepts used in Income tax Act.
C02	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
C03	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
C04	Described about the provisions of salary income, House property & business or profession and their computation
C05	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

**Unit – I**

Chart work on Exempted income Under Section 10

**Unit – II**

Prepare Statement of Income from salary

**Unit – III**

Prepare Statement Income from Business or Profession

**Unit – IV**

Draft a report on Computation of total income

**Unit – V**

Demo on E-Filing returns

**Textbook**

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

## Reference Books

- 1) Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
- 2) Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), Sahitya Bhawan Publications, Calcutta.

## Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	H	L	L	M	L	H	M	L	H	L
CO2	L	M	L	L	H	M	H	H	L	H	L	L
CO3	L	H	M	H	M	L	M	L	H	H	M	L
CO4	H	L	L	M	H	L	M	M	H	L	H	H
CO5	L	L	H	L	H	M	M	H	L	H	H	H

L–Low

M –Medium

H–High

**MARKETING MANAGEMENT**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC03	Marketing Management	4	5	0	0	Theory

**Introduction**

To basic skills of Indian economy and economic conditions

**Course Outcome**

<b>CO1</b>	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
<b>CO2</b>	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
<b>CO3</b>	To provide you with opportunities to analyze marketing activities within the firm
<b>CO4</b>	To allow you to apply marketing concepts and theories to realistic marketing situations

**Unit-I****[12Periods]**

Marketing Management - Introduction-Definition of Marketing - Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting themarketingfunction.

**Unit-II****[12Periods]**

Buyer Behaviour - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection&problems.

**Unit-III****[12Periods]**

The Product - Types -consumer goods-industrial goods. Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies.

**Unit-IV****[12Periods]**

Pricing: Meaning to Buyer & Seller - pricing policies – Objective- factors influencing pricing decisions - Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.

**Unit-V****[12Periods]**

Branding Decisions: Brand-Brand Image, Brand Identity - Brand Personality - Positioning and leveraging the brands - Brands Equity - Advertising - Online marketing - E-marketing; Digital plat forms.

**Text book**

1. Philip Kotler -- Marketing Management

**Reference Books**

1. RajanNair -MarketingManagement
2. CundiffandStill - Fundamentals ofModernMarketing

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	H	L	H	L	H	L	L	H	L
CO2	M	H	L	H	H	M	L	H	L	H	L	L
CO3	H	H	M	L	H	H	M	L	H	H	M	L
CO4	M	H	H	H	H	H	H	L	M	L	H	H
CO5	H	H	M	L	L	L	L	M	H	H	H	H

L–Low

M –Medium

H–High

## MARKETING MANAGEMENT (Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC03	Marketing Management	2	0	0	4	Practical

### Introduction

To basic skills of Indian economy and economic conditions

### Course Outcome

CO1	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO2	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	To provide you with opportunities to analyze marketing activities within the firm
CO4	To allow you to apply marketing concepts and theories to realistic marketing situations

### Unit – I

Submit report any four functions of marketing (Field Work)

### Unit – II

Submit report market segmentation (Field Work)

### Unit – III

Submit demo for product mix

### Unit – IV

Submit demo for price fixation of a new product

### Unit – V

List out different ways of promoting brand

### Text book

1. Philip Kotler -- Marketing Management

## Reference Books

1. Rajan Nair -MarketingManagement
2. Cundiff and Still - Fundamentals ofModernMarketing

## Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	H	L	H	L	H	L	L	H	L
CO2	M	H	L	H	H	M	L	H	L	H	L	L
CO3	H	H	M	L	H	H	M	L	H	H	M	L
CO4	M	H	H	H	H	H	H	L	M	L	H	H
CO5	H	H	M	L	L	L	L	M	H	H	H	H

L–Low

M –Medium

H–High

**CONSUMER BEHAVIOUR**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCC03	Consumer Behaviour	4	5	0	0	Theory

**Introduction**

This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.

**Course Outcome**

<b>CO1</b>	To acquire knowledge on concept caller buyer and buyer's behavior
<b>CO2</b>	To study about the motivation
<b>CO3</b>	To gain knowledge on customers personality
<b>CO4</b>	To know about the consumers perception
<b>CO5</b>	To gain knowledge about consumer attitudes

**Unit-I****[12Periods]**

Introduction - Consumer Behaviour and Consumer Research – Introduction - Consumer Behaviour – Definition - Consumer and Customers - Buyers and Users - Organisations as Buyers - Development of Marketing Concept

**Unit-II****[12Periods]**

Consumer Motivation – Introduction - Needs and Goals - motivational Conflict - Defense Mechanisms - Motive Arousal - Motivational Theories - Maslow's hierarchy of needs -MotivationResearch

**Unit-III****[12Periods]**

Consumer Personality – Introduction - Self-concept - personality Theories - Brand Personality – emotions

**Unit – IV**

Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions

**Unit-V****[12Periods]**

Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies

**Text Book**

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

**Reference Books**

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi, 2003
2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, NewDelhi,2003

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	L	H	L	L	H	L	H	L	H	L
CO2	H	L	L	L	L	H	L	L	L	H	L	L
CO3	H	M	L	M	L	H	M	L	M	H	M	L
CO4	L	H	H	H	H	L	H	H	H	L	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H

L–Low

M –Medium

H–High



### CONSUMER BEHAVIOUR (Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCC03	Consumer Behaviour	2	0	0	4	Practical

#### Introduction

This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.

#### Course Outcome

CO1	To acquire knowledge on concept caller buyer and buyer's behavior
CO2	To study about the motivation
CO3	To gain knowledge on customers personality
CO4	To know about the consumers perception
CO5	To gain knowledge about consumer attitudes

#### Unit – I

##### Summary

The case let explains how Bharat Electronics Limited (BEL) and Electronics Corporation of India Limited (ECIL), Government of India undertakings, developed Electronic Voting Machines (EVMs) for use in the Indian elections. How these machines increased the efficiency of the Indian electoral process and how the general public accepted these innovative machines are also dealt with. A comparative study is made of the Indian EVMs and the voting machines used in USA.

##### Issues:

- » How EVMs increased the efficiency of election process in India
- » How the general public in India accepted the EVMs
- » The advantages of Indian EVMs over voting machines used in USA

The Electronic Voting Machines (EVMs) which were used in the Indian General Elections of 2004 caught the attention of many observers throughout the world. These EVMs were developed by the Government of India (GoI) owned defense equipment manufacturing units, Bharat Electronics Limited (BEL), and the Electronics Corporation of India Limited (ECIL), according to the specifications provided by the Election Commission of India (ECI).

The foundation for the use of the EVMs for elections in India was laid with the amendment in 1989 of the Representation of the People Act, 1951, to enable the recording of votes using EVMs as prescribed by the ECI...

### **Questions for Discussion:**

1. What are the attributes which enabled the electronic voting machines to be used on a large scale in the elections of India?

## **Unit II**

### **Summary**

Starbucks' service strategy encompassed providing a good product accompanied by customer friendly service and attractive ambience. The case let speaks about the kind of customer relations Starbucks followed, which was one of the reasons that so many consumers of Starbucks went in for repeat purchases. The case let also indicates how Starbucks developed goodwill among the public by bonding with the local community.

### **Issues**

- » The reasons that make consumers loyal to an organization
- » The ways in which an organization tries to enhance value for the customer during the purchase process
- » Why organizations take care of a good purchase experience rather than just focusing on the purchase product/service

Starbucks is known around the world for the unique blends of coffee it serves its customers through its coffee service outlets in 35 countries (Refer Exhibit for coffee varieties sold at Starbucks). Along with coffee, the company also sold a line of premium tea, cookies, snacks, espresso machines, and coffee brewers.

The company, founded in 1971 at Seattle, US, opened its first international outlet in 1996 at Tokyo, Japan. The company had consolidated net revenue of US\$ 5.3 billion in fiscal 2004. More than coffee, it was the Starbucks experience that made customers come back to the store...

### **Questions for Discussion:**

1. "More than coffee, it was the Starbucks experience that made customers come back to the store." Assess the service strategies followed by Starbucks.
2. Why did the buying pattern at Starbucks depict loyalty on the part of customers toward the store?

## **Unit – III**

### **Summary**

The case let 'HSBC - The Local Bank of the World' explains the factors which led to the consolidation of the various banks owned by the HSBC Group under a single brand name - HSBC. It also looks into the change in HSBC's advertising strategy after the consolidation which led to the introduction of 'The Local Bank of the World' tagline in its advertisements. The impact of these changes on HSBC's brand name is also explained.

### **Issues**

- » The impact of 'one size fits all' strategy followed by many MNCs
- » The need for a unified brand name
- » The importance of understanding local culture for an organization

In 2005, HSBC was one of the world's largest banking and financial institutions. Headquartered in London, the bank had a network of 9,700 offices spread across 77 countries in Europe, America, Asia-Pacific region, the Middle East, and Africa.

In the late 1980s, when William Purves, (Purves) took over as chairperson of HSBC, it was relatively unknown outside Asia. Purves acquired about a dozen bank brands and changed HSBC into a global bank.

Thus, under Purves, HSBC consolidated about a dozen brands that it had acquired, 5,500 offices, and 1,200 financial services subsidiaries which were spread across different countries, with a philosophy of "Think Globally, Act Locally"...

### **Questions for Discussion**

1. What are the initiatives taken by HSBC to target consumers across various cultures?
2. What were the drawbacks of the 'think, globally, act locally' strategy adopted by William Purves? What prompted HSBC to re-brand?

## **Unit – IV**

### **Summary**

The case let examines how Big Bazaar, a hypermarket from Pantaloon Retail (India) Ltd., emerged as a success story in the Indian retail scenario. Big Bazaar came out with innovative marketing schemes which attracted the middle class consumers to the retail store. The case let details how Big Bazaar went into tie-ups with some of the manufacturers, which helped the company offer goods at low prices to its customers.

### **Issues**

- » How organized retail can cater to the needs of lower middle class consumers
- » How organized retail can offer lower prices to consumers for the merchandise
- » The effectiveness of promotions undertaken by hypermarkets

### **Introduction**

Pantaloons Retail (India) Ltd. (PRIL), started out in 1987 as Manz Wear Pvt. Ltd., dealing primarily, in menswear. In 1993-94, the company launched Pantaloons Shoppe as complete menswear stores.

In 1997-98, PRIL introduced Pantaloons stores, targeting middle class families. The company was the first among the retail players in India, to turn public in 1991 to fuel its growth...

### **Questions for Discussion**

1. "We are not in the business of selling ambience, but in the business of giving the best possible deals to our consumers," said Kishore Biyani, Managing Director, PRIL. How did Big Bazaar offer the 'best possible deals and discounted prices to its consumers?
2. Biyani opined that Biz Bazaar was focused on giving the best possible deals to its customers, rather than focusing on the ambience of the store. Is ambience irrelevant for discount stores?

## **Unit – V**

### **Summary**

The case let, Pet Services in India: From Bow-Bow to Wow-Wow explains the growing need for the pet services business in India. With the increase in the number of double income households and the increasing insecurity among the members of urban households, the number of people owning pets has also gone up. The entry of multinational firms offering products and services related to pets has affected the pet service market which existed in India.

### **Issues**

- » The impact of changes in social structures on businesses
- » How the entry of established players brings about a change in consumer behaviour
- » Understanding the reasons behind the growth of pet service business in India

### **Introduction**

In 2000, Mars Inc., a \$14 billion US giant in dog food, entered the Indian market through its wholly-owned subsidiary, Effem India Pvt. Ltd. The company started its operations in India with its Pedigree dog food brand.

Mars was not the only international player showing interest in this market. Nestlé Purina Petcare company, part of international food giant Nestlé, also entered the Indian pet products market with its Purina brand in 2003...

### Questions for Discussion

1. "One pet owner proclaimed, 'Our pets are our kids.'" Assess the changes in the Indian society that has resulted in the growth of pet services in India?
2. "Indian pet owners have traditionally fed pets with home-cooked food. But the trend is rapidly changing in favour of branded pet foods, because these provide balanced diet and pets do have specialized nutritional needs." How did the belief systems prevalent in the Indian families influence the dietary patterns of the pets?

### Text Book

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

### Reference Books

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi, 2003
2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi, 2003

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	L	H	L	L	H	L	H	L	H	L
CO2	H	L	L	L	L	H	L	L	L	H	L	L
CO3	H	M	L	M	L	H	M	L	M	H	M	L
CO4	L	H	H	H	H	L	H	H	H	L	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H

L–Low

M –Medium

H–High

### INDIAN BANKING SYSTEMS

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC06	Indian Banking Systems	4	5	0	0	Theory

#### Introduction

Indian Banking system of a country is closely related to the economic development. There is drastic change in the functioning of financial system in this era of liberalization, privatization and globalization. The purpose of including Indian banking system as a subject is to give a clear understanding and knowledge of banking system in the presentscenario.

#### Course Outcome

CO 1	Make the students to aware of the fundamentals of banking and knowledge of banking operations
CO 2	Analysis the Role and organization structure of Indian banking system
CO 3	Relate the Regulation of Indian Banking Act 1949 and their Progress & performance
CO 4	Acquaint the students with Bank Nationalization Process and its effects
CO 5	Apply the impart knowledge about functions, role and monitory policy of Reserve Bank of India

#### Unit-I

[12Periods]

Indian banking system: structure and organization of bank- Reserve Bank of India- Apex banking institution-Commercial banks- Regional rural banks- Local Area Banks- Co-Operative banks-Development banks.

#### Unit-II

[12Periods]

State Bank of India: Brief History; objectives; Functions; - Organization & Management of State Bank of India -Working and progress- Evolution of State Bank of India,-Subsidiary Banks to State Bank of India. Role of State Bank of India

#### Unit-III

[12Periods]

Banking Regulation Act, 1949-History; Social control- Banking Regulation Act asapplicable to banking companies and public sector banks-Private sector Banks in India- Their Progress & performance after 1969. Foreign banks in India:-Their progress & performance, Regulation of Foreign bank in India.

**Unit-IV****[12Periods]**

Nationalized Banks Social control over banks, Nationalization of banks - Arguments for & against Nationalization, Objectives of Mobilization, Create development & Priority sector Lending Lead Bank Scheme.

**Unit-V****[12Periods]**

Reserve Bank of India: Objectives; Organization; Function and working; Monetarypolicy; Credit control measures and their effectiveness

**Text Book**

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee andCo.,Calcutta

**Reference Books**

2. Sayers R.S: Modern Banking; OxfordUniversityPress.

3. Panandikar S.G. and Mithani DM: Banking in India;OrientLongman.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	H	L	H	L	H	L	L	H	L
CO2	M	H	L	H	H	M	L	H	L	H	L	L
CO3	H	H	M	L	H	H	M	L	H	H	M	L
CO4	M	H	H	H	H	H	H	L	M	L	H	H
CO5	H	H	M	L	L	L	L	M	H	H	H	H

L-Low

M- Medium

H-High

**INDIAN BANKING SYSTEMS (Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC06	Indian Banking Systems	2	0	0	4	Practical

**Introduction**

Indian Banking system of a country is closely related to the economic development. There is drastic change in the functioning of financial system in this era of liberalization, privatization and globalization. The purpose of including Indian banking system as a subject is to give a clear understanding and knowledge of banking system in the presentscenario.

**Course Outcome**

<b>CO 1</b>	Make the students to aware of the fundamentals of banking and knowledge of banking operations
<b>CO 2</b>	Analysis the Role and organization structure of Indian banking system
<b>CO 3</b>	Relate the Regulation of Indian Banking Act 1949 and their Progress & performance
<b>CO 4</b>	Acquaint the students with Bank Nationalization Process and its effects
<b>CO 5</b>	Apply the impart knowledge about functions, role and monitory policy of Reserve Bank of India

**Unit – I**

Case Study

**Unit – II**

Case Study

**Unit – III**

Case Study

**Unit – IV**

Case Study

**Unit – V**

Case Study

**Text Book**

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee andCo.,Calcutta

**Reference Books**

2. Sayers R.S: Modern Banking; OxfordUniversityPress.

3. Panandikar S.G. and Mithani DM: Banking in India;OrientLongman.



**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO1</b>	L	H	H	H	L	H	L	H	L	L	H	L
<b>CO2</b>	M	H	L	H	H	M	L	H	L	H	L	L
<b>CO3</b>	H	H	M	L	H	H	M	L	H	H	M	L
<b>CO4</b>	M	H	H	H	H	H	H	L	M	L	H	H
<b>CO5</b>	H	H	M	L	L	L	L	M	H	H	H	H

L–Low

M –Medium

H–High

**ALLIED PAPER SYLLABUS****MANAGERIAL ECONOMICS**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMA01	Managerial Economics	4	7	0	0	Theory

**Introduction**

This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.

**Course Outcome**

<b>CO1</b>	Apply economic reasoning to the analysis of selected contemporary economic problems
<b>CO2</b>	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
<b>CO3</b>	Analyse the efficiency and equity implications of government interference in markets
<b>CO4</b>	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
<b>CO5</b>	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy

**Unit I: Meaning and Importance of Managerial Economics****[12 Periods]**

Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.

**Unit II: Demand Forecasting****[12 Periods]**

Introduction – Meaning and Forecasting – Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods – Statistical Methods – Demand Forecasting for a New Products.

**Unit III: Supply & Market Equilibrium****[12 Periods]**

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

**Unit IV: Production Analysis****[12 Periods]**

Introduction – Meaning of Production and Production Function – Cost of Production.

**Unit V:Business Cycle****[12 Periods]**

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

**Textbook**

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company-2004

**Reference**

1. Managerial Economics - Dean Joek Prentice Hall of India-2015
2. Dholakia R & Oth – Micro economics for management students –OxfordUniversity

**Mapping of Course Outcomes with Program Outcomes**

Course Outcome	Programme Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	M	L	L	M	H	L	L	M	L
CO2	L	L	L	H	M	H	L	L	L	H	M	H
CO3	H	L	L	M	L	L	H	L	H	L	L	L
CO4	L	L	L	H	H	L	L	M	H	L	H	H
CO5	L	L	M	H	L	H	M	H	L	M	H	H

L–Low

M –Medium

H–High

**AGRICULTURE ECONOMY OF INDIA**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA02	Agricultural Economics of India	4	6	0	0	Theory

**Introduction**

Agricultural economics is an applied field of economics concerned with the application of economic theory in optimizing the production and distribution of food and fiber. Agricultural economics deals with Agricultural labour, Marketing, Pricing, Land tenure system in India and agricultural finance. Agricultural economics influences food policy, agricultural policy, and environmental policy

**Course Outcome**

<b>CO1</b>	To understand the basic elements of economics aspects and Indian Rural Economy
<b>CO2</b>	To develop the Agricultural Labour and Mechanization of Agriculture
<b>CO3</b>	To understand the theories Agricultural Marketing, Pricing & measures to improve the marketing system
<b>CO4</b>	To know the law of Agricultural Finance and Agricultural Refinance
<b>CO5</b>	To understand the Land Tenure system in India, tenancy Legislation and land ceiling

**Unit-I****[12 Periods]**

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

**Unit-II****[12 Periods]**

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

**Unit-III****[12Periods]**

Agricultural Marketing and Pricing: Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

**Unit-IV****[12Periods]**

Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of

Land Reforms – Various Measures.

**Unit-V**

**[12Periods]**

Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks –NABARD.

**Textbook**

3.Indian Agriculture: Problems, Progress and Prospects, Sankaran S –LatestEdition

**Reference**

1. Indian Economy, Rudder Dutt and Sundaram, 32<sup>nd</sup> Edition, Revised
2. The Indian Economy, Dhingra, 2<sup>nd</sup> Edition

**Mapping of Course Outcomes with Program Outcomes**

Course Outcome	Programme Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L	L	H	H	L	M	L	H	L
CO2	H	H	L	M	H	L	L	H	L	H	L	H
CO3	H	H	L	H	L	L	H	L	H	L	L	L
CO4	L	H	H	L	H	L	L	H	H	L	H	H
CO5	L	H	L	H	H	H	L	M	L	H	H	H

L–Low

M –Medium

H–High

**BUSINESS ENVIRONMENT**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFA01	Business Environment	4	5	0	0	Theory

**Introduction**

This course systematically explores the external environment in which legal businesses operations, policies, regulations, macroeconomic, cultural, political, technological and natural. Additionally, the courses have examines the social responsibility, industrial revolution and regulation of the business firm. Students can apply the recent scenario for planning, operations and environment to a select industry and synthesize trends in the external environment in the presence of risk and uncertainty and provides an analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena

**Course Outcome**

CO1	Conduct an in-Depth Analysis of a Specific Component of the Business Environment and Relate it to Organization.
CO2	Analyze the Environment of a Business From the Legal & Regulatory, Macroeconomic, Cultural, Political, Technological and Natural Perspectives.
CO3	Demonstrate and Develop The Conceptual Framework of Industrial Policies and Regulations in Business Environment and Generate Interest in International Business.
CO4	Critically Assess the Social Responsibility of Business Environment of an Organization Using Selected Strategic Tools.
CO5	Integrate the Globalization of Indian Business Environment and its Important Role of Ethical Behaviour.

**UNIT-I**

Concept of Business Environment-Significance – Types of Environment-External and Internal-Inter- Relationship between Economic and non- Economic environment-Impact of Environment on Business and Strategic Decisions- Culture and Business- Social Responsibilities of Business.

**UNIT-II**

Industrial Policies and Regulations-Industrial Policy up to 1991-New Industrial Policy- Public Private- Joint and Co-operative sectors- Privatization and Disinvestments-Way of Privatization- Benefits and Arguments against privatization- Privatization in India.

**UNIT-III**

Technological Environment- Factors Governing Technological Environment- Patents and Trademarks-Political Environment-Political Institutions-Legislature, Executive Judiciary

Activism-Industrial Policy-Rationale for Industrial Policy- Industrial Policy Resolution-Industrial Policy Act1991-Objectives-Industrial Licensing.

#### UNIT-IV

Social Responsibility of Business-Consumer Rights-Exploitation of Consumer-Consumer Protection-Consumer Protection Act- Carbon Credit- Corporate Governance-Reason for Growing Demand for Corporate Governance-Importance-Prerequisites-Regulatory and Voluntary Actions-Recommendations of BirlaCommittee.

#### UNIT-V

Globalization-Meaning and Dimensions-Features of Current Globalization-Essential Conditions for Globalization-Globalization of Indian Business- Foreign Direct Investment-Concept- Advantages, Disadvantages and Determinants – India’s Policy towards FDI-Multinational Corporation- Meaning-Merits and Demerits-Control Over MNC’S-MNC in India.

#### Text Books

1. Francis Cherunila,BusinessEnvironment.
2. Pruti S, Economic &, Managerial EnvironmentinIndia.

#### Reference Books

1. Davis & Keith William C Fredrick, Business&Society.
2. Amarch and D.,Govt.Business.
3. AdhikanM,EconornicEnvironment.

#### Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	H	L	H	L	H	H	L	H	L	H
CO2	L	L	L	H	L	H	L	L	H	L	H	L
CO3	H	M	M	M	L	M	H	M	M	L	M	H
CO4	L	H	H	M	H	M	L	H	M	H	M	L
CO5	H	H	L	H	M	H	H	L	H	M	H	H

L–Low

M –Medium

H–High

**RESEARCH METHODOLOGY**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA01	Research Methodology	4	5	0	0	Theory

**Introduction**

Research Methods introduces students to the nature, scope, and significance of research and research methodologies. Additionally, the course studies primary and secondary research methods with applications to specific problems, using qualitative and quantitative designs for individual investigation on current problems within a student's area of interest. Students will complete an individual research proposal based on a business topic of interest, using the course's textbooks and selected scholarly and peer reviewed sources.

**Course Outcome**

<b>CO1</b>	To know the basic of research and formation of problems
<b>CO2</b>	Understand and apply the major types of research designs and errors
<b>CO3</b>	Formulate clearly defined scaling techniques and report writing
<b>CO4</b>	Analyse and summarise the basic terms such as mean, medium and mode
<b>CO5</b>	To comprehend T-Test, Chi Square-Test

**Unit I**

[12 Periods]

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research Process – Research design – Identification, Selection and formulation of research problems – Setting objectives – literature review

**Unit II**

[12 Periods]

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection – Tools of data collection – Secondary data sources and usage – online data sources – Primary data collection methods – Interview schedule – Questionnaire – Observation, interview and mailed questionnaire – online surveys – pilot study and final collection of data.

**Unit III**

[12 Periods]

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Hypothesis – Measures of Central tendency – Mean – Median – Mode – Standard deviation – Correlation – simple & multiple correlations.



**Unit IV**

[12 Periods]

Test of significance – ‘t’ Test - large sample, test of significance for attributes, analysis of variants  
- Chi-square test and ANOVA test – Ranking Concept & Methods

**Unit V**

[12 Periods]

Interpretations - Report writing– Types of Reports - contents and style of reports – Usage of Tab  
Charts - Steps in drafting reports – Reference - Bibliography

**Textbook**

1. Business Research Methods - Kothari - 4<sup>th</sup> Edition

**Reference**

1. Business Research Methods -Emory
2. Business Research Methods – Rummel&Ballaine

**Mapping of Course Outcomes with Program Outcomes**

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	H	L	H	L	H	H	L	H	L	H
CO2	L	L	L	H	L	H	L	L	H	L	H	L
CO3	H	M	M	M	L	M	H	M	M	L	M	H
CO4	L	H	H	M	H	M	L	H	M	H	M	L
CO5	H	H	L	H	M	H	H	L	H	M	H	H

L–Low

M –Medium

H–High

**BUSINESS MATHEMATICS**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BMAA01	Business Mathematics	4	6	0	0	Theory

**Introduction**

To enable the students to learn the Application of Mathematics with respect to business application.

**Course Outcome**

CO1	Recall the fundamental concepts of profit and loss
CO2	Explain the suitability of interest in business situation
CO3	Understand the fundamental concepts of stock exchange and its related problems
CO4	Apply the concept of matrix in system of linear equation
CO5	Understand the concept of LPP & construct the solution by using the graphical method.
CO6	Motivate students follow ethics in business transaction

**Unit - I**

Profit and Loss - Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

**Unit - II**

Interest - Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Instalment (EMI) by reducing and flat interest system, problems.

**Unit -III**

Shares - Concept of share, Stock Exchange, Face value, Market Value, Dividend, and Equity shares, Preference shares, Bonus shares, Examples.

**Unit - IV**

Matrices and Determinants - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.

**Unit - V**

Linear Programming Problems - Graph of linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables

**Recommended Text Books**

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)
2. Business Mathematics - Bari

**Books for Reference**

1. Problems in Operation Research - P. K. Gupta and Man Mohan
2. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)

Course Outcome	Program Outcome											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	H	L	H	L	H	H	L	H	L	H
CO2	L	L	L	H	L	H	L	L	H	L	H	L
CO3	H	M	M	M	L	M	H	M	M	L	M	H
CO4	L	H	H	M	H	M	L	H	M	H	M	L
CO5	H	H	L	H	M	H	H	L	H	M	H	H
CO6	H	M	M	M	L	M	H	M	M	L	M	H

L–Low

M –Medium

H–High

**BUSINESS STATISTICS**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BMAA02	Business Statistics	4	6	1	0	Theory

**Introduction**

This paper enables the students to learn the Statistical methods and their applications in Commerce

**Objective**

On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.

**Course Outcome**

<b>CO1</b>	To familiarizes the concept of statistics
<b>CO2</b>	To provide practical exposure on calculation of measures of average
<b>CO3</b>	To provide practical exposure on calculation of measures of correlation and irrigation
<b>CO4</b>	To introduce the students about the concept of provability
<b>CO5</b>	To provide practical exposure on calculation of trend analysis

**UNIT I**

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode – simple problems.

**UNIT II**

Measures of Dispersion – Range, Quartile Deviation, Standard Deviation and Co-efficient of Variation.

**UNIT III**

Correlation – Meaning and Definition – Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation. Regression Analysis – Regression in two variables – Uses of Regression

**UNIT IV**

Time Series – Meaning, Components and Models – Business forecasting – Methods of Estimating trend – Graphic, Semi-average, and Moving average – Seasonal Variation – Method of Simple average.

**UNIT V**

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number. Interpolation: Binomial, Newton's.

**Textbook**

1. Navanitham, P.A., "Business Mathematics & Statistics" Jai Publishers, Trichy-21(2015)

### Reference Books

1. Statistics by R.S.N. Pillai and V. Bagavathi
2. Statistics- Theory, Methods & Application of D.C. Sancheti and V.K. Kapoor.

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO1</b>	H	L	M	H	M	H	L	M	L	H	L	H
<b>CO2</b>	L	M	H	M	M	L	H	M	L	H	M	L
<b>CO3</b>	H	M	L	H	H	M	L	H	L	M	L	L
<b>CO4</b>	M	H	L	H	L	M	L	H	L	H	L	M
<b>CO5</b>	M	H	L	L	M	H	L	M	L	M	H	H

L-Low

M-Medium

H-High

**INDIAN ECONOMY**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPA01	Indian Economy	4	6	0	0	Theory

**Introduction**

To understand the present level of the Indian economy, it is important to understand the economic system of India during the British rule and post-independence economic development policies

**Course Outcome**

<b>CO1</b>	To expose the students to different sectors and issues of the Indian Economy.
<b>CO2</b>	To Understood the nature and structure of Indian Economy
<b>CO3</b>	To gain skills in identifying different issues and examining them in the globalized era.
<b>CO4</b>	To understand the various economics models and tools required to run a business.

**Unit-I****[12Periods]**

Economy growth and Economic development - Features of a Developing Economy - Indicators of Economic Development

**Unit-II****[12Periods]**

National Income - Trends- Structural changes - Regional Development and Disparities.

**Unit-III****[12Periods]**

Agriculture - Contribution to economic development - Agricultural productivity - Green Revolution - Land reforms - Sources of farm credit - Food subsidy and Public distribution system.

**Unit-IV****[12Periods]**

Industry - Role of industries in economic development - Industrial development under the planning regime- New economic policy 1991 - Role of public sector and restructuring the public sector - Role of small scale industries in economic development - Information technology industry.

**Unit-V****[12Periods]**

Objectives of planning in India –development strategy in India-broad achievements and failures-new economic reforms –liberalization, privatization and globalization-rationale behind economic reforms-progress of privatization and globalization.

**Text Book**

1. GauravDattandAshwaniMahajanC:(2014)DattandSundaram’sIndianEconomy, S.C hand, NewDelhi. Government of India (2007): India Vision 2020, Academic Foundation,NewDelhi

**ReferenceBooks**

1. Mishra and Puri, (2005) Indian Economy, Himalaya PublishingHouse,NewDelhi.
2. Rangarajan, C. (1998): Indian Economy: Essays on Money and Finance, UBS, NewDelhi

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	H	M=l	M	H	L	M	H	L	L	H
CO2	L	M	H	L	M	L	H	M	H	H	M	L
CO3	H	M	L	H	L	M	L	H	L	M	H	M=l
CO4	M	H	L	H	L	M	L	H	M	H	L	M

L–Low

M –Medium

H–High

**ENTREPRENEURIAL DEVELOPMENT**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA03	Entrepreneurial Development	4	5	0	0	Theory

**Introduction**

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

**Course Outcome**

<b>CO1</b>	To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure
<b>CO2</b>	To develop student's ability to create, lead and coordinate projects within the textile and fashion sector. It also intends to provide tools and methods in order to make use of entrepreneurial thinking to develop a business project
<b>CO3</b>	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses
<b>CO4</b>	To understand process of women entrepreneur and how faced their problems
<b>CO5</b>	To understand difference between Micro, small and medium Enterprises

**UnitI****[12 Periods]**

Basics of Entrepreneurship- classification of Entrepreneurship- Importance of Entrepreneurship- difference between Entrepreneurship and employment – Entrepreneurial skills- current trends.

**UnitII****[12 Periods]**

Business management skills - Internal skills - Financial management - Operating management - Manpower management - Material and Inventory management.

**UnitIII****[12 Periods]**

Business management skills- External skill – Marketing Management- Sales Management – Business opportunities – Market Survey and Strategy- investment and investors' relations- Business Outreach and promotions.

**UnitIV****[12 Periods]**

Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India.



**UnitV****[12 Periods]**

Business plan preparation: plan format- proposal preparation – business pitching – EDP- Feasibility Report-successful enterprises-case studies.

**Text Book**

1. C.B.Gupta and S.P.Srinivasan, EntrepreneurialDevelopment.

**Reference Books**

1. S.S. Khanka, EntrepreneurialDevelopment.
2. S. Anil Kumar, Entrepreneurship Development, New AgeInternational,2008.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	H	L	H	L	L	H	L	L	H	L
CO2	H	H	L	L	L	H	L	L	H	H	L	H
CO3	H	L	L	H	L	L	H	H	L	H	L	H
CO4	H	H	L	H	L	H	H	L	L	H	L	H
CO5	H	H	L	H	L	L	H	L	L	H	H	L

L–Low

M –Medium

H–High

## PRINCIPLES OF MANAGEMENT

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA01	Principles of Management	4	5	0	0	Theory

### Introduction

Managers are required in all the activities of organizations: budgeting, designing, selling, creating, financing, accounting, and artistic presentation; the larger the organization, the more managers are needed. Everyone employed in an organization is affected by management principles, processes, policies, and practices as they are either a manager or a subordinate to a manager, and usually they are both.

### Course Outcome

<b>CO 1</b>	Discuss and communicate the management evolution and how it will affect future Managers
<b>CO2</b>	Observe and evaluate the influence of historical forces on the current practice of Management
<b>CO3</b>	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues
<b>CO4</b>	Imbibe adaptations to an uncertain environment and identify techniques managers use to influence and control the internal environment
<b>CO5</b>	Practice the process of management's four functions: planning, organizing, leading, and controlling

### Unit-I

**[12Periods]**

Management: Meaning – Process of Managing – Features – Management as an art or a science or a profession – Scientific Management – Principles and Functions of Management.

### Unit-II

**[12 Periods]**

Planning: Definition – Nature and Characteristics of Planning – Importance – Types of Plans – Planning process – Limitations. Decision making - steps.

**Unit–III**

**[12 Periods]**

Organizing: Meaning – Principles and Types of Organization – Span of control- Delegation of Authority – Decentralization. Staffing: Recruitment – Meaning and Definition – Sources of recruitment and selection process – Training.

**Unit–IV**

**[12 Periods]**

Directing: Nature and purpose of directing. Motivation: Meaning – Definition – Types of Motivation – Theories of Motivation (Maslow’s theory, Herzberg theory, McGregor theory) Leadership: Meaning – Importance – Types of Leadership – Qualities of a good leader – Leadership theories.

**Unit–V**

**[12 Periods]**

Controlling: Definition – Characteristics of control – Steps in controlling – Effective control – Control Techniques. Modern trends in management process.

**Text Book**

1. Principles of Management - C. B. Gupta

**Reference Books**

1. Principles of Management – DinkarPagare
2. Essentials of Management - Harold Koontz andHeinzWeirich

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	H	L	H	H	L	L	H	L	H	L
CO 2	L	L	H	L	H	L	H	L	H	H	L	L
CO 3	L	M	H	M	L	H	H	L	L	H	M	L
CO 4	H	L	L	H	H	L	M	L	H	L	H	H
CO 5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

## BANKING LAW AND PRACTICE

### Introduction

The purpose of this course is to teach the current law and practice in the field of banking law. Specifically emphasized will be the history and development of the unique US “dual banking” system comprised of overlapping Federal and state jurisdiction, along with comparisons to the unitary financial regulation

### Course Outcome

CO1	To explain the functions and services of commercial banks
CO2	To Knowledgeable of the root causes of bank panics and wholesale runs
CO3	To able to critically compare the bank regulatory system
CO4	To identify the latest Digital Banking practices
CO5	To navigate the various overlapping legal and regulatory regimes

### Unit – I

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.

### Unit – II

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

### Unit – III

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

### Unit – IV

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods –mortgage.

### Unit – V

Position of surety – Letter of credit – Bills and supply bill – Purchase and discounting bill Traveling cheque, credit card, Teller system.

### Text Book

4. Banking Theory Law and Practice, E.Gardon and Natarajan.

**Reference Book**

1. Banking theory Law & Practice, Sundharam and Varshney, Sultan Chand & Sons., New Delhi.
2. Banking theory Law & Practice, S.S. Gulshan and GulshanKapoor.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	L	M	H	M	H	L	L	H	H	M	L	L
CO 2	H	L	L	M	L	L	M	H	L	H	M	H
CO 3	L	H	M	L	H	H	M	L	H	H	L	M
CO 4	L	H	M	H	H	H	L	M	M	L	H	H
CO 5	H	L	H	H	M	M	H	H	H	M	H	H

L-Low

M – Medium

H –High

**SKILLED BASED SUBJECT SYLLABUS****BUSINESS CORRESPONDENCE**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BCMS01</b>	<b>Business Correspondence</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

The exchange of information is a written format for the process of business activities. Business correspondence can take place between organizations, within organizations or between the customers and the organization. The correspondence refers to the written communication between persons.

**Course Outcome**

<b>CO1</b>	Understand Importance of Business communication
<b>CO2</b>	To Learning about the Dimensions of communication, Barriers to communication
<b>CO3</b>	To Learning Fundamental of Business writing, Format of Business
<b>CO4</b>	Students will be able to write the Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing
<b>CO5</b>	Students will be able to Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview

**UnitI****[12 Periods]**

Communication - Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback.

**UnitII****[12 Periods]**

Channels of communication, Types of communication, Dimensions of communication, Barriers to communication Verbal, Non-Verbal, Formal, Informal communication.

**UnitIII****[12 Periods]**

Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.

**UnitIV****[12 Periods]**

Employment Messages Writing Resume, Application letter, writing the opening paragraph, writing the closing paragraph, summarizing.

**UnitV**

**[12 Periods]**

Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.

**Text Book**

1. Business Correspondence and Report Writing Book by R.C.Sharma

**Reference Book**

1. Business Correspondence: A Guide to Everyday Writing (2nd Edition): 9780130897923: Business ... LinLougheed(Author).
2. Booher, Dianna. E-Writing: 21st Century Tools for Effective Communication. New York:

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012
<b>CO1</b>	H	H	H	L	H	H	L	L	H	L	H	L
<b>CO2</b>	L	L	H	L	H	L	H	L	H	H	L	L
<b>CO3</b>	L	M	H	M	L	H	H	L	L	H	M	L
<b>CO4</b>	H	L	L	H	H	L	M	L	H	L	H	H
<b>CO5</b>	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

**CUSTOMER RELATIONSHIP MANAGEMENT**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BCMS02</b>	<b>Customer Relationship Management</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

This course introduces the various communication options available in a business context so that students can make appropriate choices in the workplace. Students will gain confidence in their ability to communicate by practicing and receiving feedback on business communication skills. An opportunity for improving academic and workplace language proficiency are embedded in the course also encourages the development of academic literacy which will enable students to become independent learners in the Master of Commerce program and to work efficiently and effectively in the workplace

**Course Outcome**

<b>CO1</b>	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management
<b>CO2</b>	Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges.
<b>CO3</b>	Develop insights to students about technological revolution and corporate culture in CRM.
<b>CO4</b>	Analyze the infrastructure, services and organizations involved in current and emerging CRM practices.
<b>CO5</b>	Determine the customer relationship management is developed to other business and its importance to the success of the business entity.

**UNIT –I**

CRM Concepts – Acquiring Customers – Customer Loyalty and Optimizing Customer Relationships – CRM Defined – Success Factors the Three Levels of Service/ Sales Profiling – Service Level Agreements (SLAS) - Creating and Managing Effective SLAS.

**UNIT –II**

CRM In Marketing – One-To-One Relationship Marketing – Cross Selling & Up Selling – Customer Retention – Behaviour Prediction – Customer Profitability & Value Modelling – Channel Optimization – Event-Based Marketing – CRM and Customer Service – The Call Centre, Call Scripting – Customer Satisfaction Measurement



**UNIT – III**

Sales Force Automation – Sales Process- Activity, Contact- Lead and Knowledge Management – Field Force Automation – CRM links in E-Business – E-Commerce and Customer Relationships on the Internet – Enterprise Resource Planning (ERP)– Supply Chain Management (SCM) – Supplier Relationship Management (SRM) – Partner Relationship Management (PRM)

**UNIT – IV**

Analytical CRM – Managing and Sharing Customer Data – Customer Information Databases – Ethics and Legalities of Data Use – Data Warehousing and Data Mining Concepts – Data Analysis – Market Basket Analysis (MBA), Click Stream Analysis, Personalization and Collaborative Filtering.

**UNIT – V**

CRM Implementation – Defining Success Factors – Preparing a Business Plan Requirements-justification and processes – Choosing CRM tools – Defining functionalities – Home grown Versus out-Sourced Approaches – Managing Customer Relationships – Conflict Complacency- Resetting the CRM Strategy - Selling CRM Internally – CRM Development Team – Scoping and Prioritizing - Development and Delivery – Measurement.

**Text Books**

1. V. Kumar & Werner J., CRM, WilleyIndia, 2008
2. Bernd H Schmitt: CUSTOMER EXPERIENCE MANAGEMENT: A Revolutionary Approach To Connecting With Your Customers.
3. Gordon S. Linoff, Michael J. A. Berry, MINING THE WEB: TRANSFORMING CUSTOMER DATA, Wiley Computer Publishing, Singapore.

**Reference Books**

1. Jagdish Seth, etal: CRM.
2. Jill Dyche: THE CRM HANDBOOK: A BUSINESS GUIDE TO CRM, Addison Wesley Information technology Series.
3. Kristin L. Anderson & Carol JKerr: CRM

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	L	L	H	L	H	L	L	L	H	H
CO 2	L	L	H	H	L	H	L	H	H	H	L	L
CO 3	M	M	M	M	H	M	H	M	M	M	H	M
CO 4	H	H	H	M	L	M	L	H	M	M	L	H
CO 5	H	L	M	H	H	H	H	M	H	H	H	H

L–Low                      M –Medium                      H–High

**CORPORATE FINANCE**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPS03	Corporate Finance	2	5	0	0	Theory

**Introduction**

Corporate Finance is about companies, investors, and their interaction in financial markets. Essentially, companies make decisions (how to raise capital, how to invest that capital,) and investors react to those decisions by bidding the company's stock and bond prices up or down. During this course we will look at this interaction from the point of view of both companies and investors, with a special emphasis on companies.

**Course Outcome**

<b>CO1</b>	To know the theoretical foundations and methods of corporate financial management
<b>CO2</b>	To Participate actively and cooperatively in group tasks, and assume a leadership role
<b>CO3</b>	To Standards, methods and interpretations of financial reporting
<b>CO4</b>	To evaluate critically corporate financial management practices with the aim of proposing and implementing improvements
<b>CO5</b>	To apply best practice tools and methods in corporate finance and investment management to different setting

**UnitI****[12 Periods]**

INDUSTRIAL FINANCE: Indian Capital Market – Basic problem of Industrial Finance in India. Equity – Debenture financing – Guidelines from SEBI, advantages and disadvantages and cost of various sources of Finance - Finance from international sources, financing of exports – role of EXIM bank and commercial banks – Finance for rehabilitation of sick units.

**UnitII****[12 Periods]**

SHORT TERM-WORKING CAPITAL FINANCE: Estimating working capital requirements – Approach adopted by Commercial banks, Commercial paper- Public deposits and inter corporate investments.

**UnitIII****[12Periods]**

ADVANCED FINANCIAL MANAGEMENT : Appraisal of Risky Investments, certainty equivalent of cash flows and risk adjusted discount rate, risk analysis in the context of DCF methods using Probability information, nature of cash flows, Sensitivity analysis; Simulation and investment decision, Decision tree approach in investment decisions.

**UnitIV****[12 Periods]**

FINANCING DECISION: Simulation and financing decision - cash inadequacy and cash insolvency-determining the probability of cash insolvency- Financing decision in the Context of option pricing model and agency costs- Inter-dependence of investment- financing and Dividend decisions.

**UnitV****[12 Periods]**

CORPORATE GOVERNANCE : – Corporate Governance - SEBI Guidelines- Corporate Disasters and Ethics- Corporate Social Responsibility- Stakeholders and Ethics - Ethics, Managers and Professionalism

**Textbook**

1. I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd., 11th Edition, 2008.

**Reference Books**

1. Richard A.Brealey, Stewart C.Myers and Mohanthy, Principles of Corporate Finance, Tata McGraw Hill, 8thEdition,2008
2. Brigham and Ehrhardt, Corporate Finance - A focused Approach, Cengage Learning, 1st Edition, 2008.
3. M.Y Khan, Indian Financial System, Tata McGraw Hill, 5th Edition, 2008
4. Smart, Megginson, and Gitman, Corporate Finance, 1st Edition, 2008.
5. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHILearning,2008

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	M	H	M	H	L	L	H	H	M	L	L
CO2	H	L	L	M	L	L	M	H	L	H	M	H
CO3	L	H	M	L	H	H	M	L	H	H	L	M
CO4	L	H	M	H	H	H	L	M	M	L	H	H
CO5	H	L	H	H	M	M	H	H	H	M	H	H

L–Low

M –Medium

H–High

**SERVICES MARKETING**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAS01	Services Marketing	2	5	0	0	Theory

**Introduction**

To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business.

**Course Outcome**

<b>CO1</b>	Demonstrate an extended understanding of the similarities and differences in services and tangible Products
<b>CO2</b>	Demonstrate knowledge of segmentation and approach to target market.
<b>CO3</b>	Develop strategies and positioning product/services in the market.
<b>CO4</b>	Specify and analyse the consumers' expectation in services
<b>CO5</b>	To acquire knowledge on emerging trends in service marketing.

**UNIT-I****[12 Periods]**

**NATURE AND SCOPE OF SERVICES :** Introduction, meaning of services, 7Ps of service marketing, 4 I's characteristics of services, difference between services and tangible products, service sector, classification of services, growth of service sectors and service industries.

**UNIT-II****[12 Periods]**

**SEGMENTING AND TARGETING OF SERVICES:** Introduction, Need for segmentation of services, bases of segmentation of services, segmentation strategies in service marketing, need for targeting, Approaches to Target Marketing.

**UNIT-III****[12 Periods]**

**POSITIONING OF SERVICES:** Positioning of services, positioning strategies for services, positioning Through Product/Service Delivery Strategies, Positioning through Pricing Strategies, Positioning through Distribution Strategies, positioning through Sales Promotion and Advertising, Service Differentiation Strategies

**UNIT-IV****[12 Periods]**

**CONSUMER EXPERIENCE IN SERVICES MARKETING:** Introduction, Customer Expectations in Services, Service Costs Experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

**UNIT-V****[12 Periods]**

**EMERGING ISSUES IN SERVICES MARKETING:** Introduction, ServiceMarketing in e-Commerce and e-Marketing, and Telemarketing Services, Service Marketing Research for Global Markets and Rural Markets, Innovations in Services Marketing, Ethical Aspects inServiceMarketing

**Text Books**

1. Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition-TMH
2. Services Marketing – Rampal Gupta -GalgotiaPublications.

**Reference Books**

1. Services Marketing - Christopher Lovelock – PearsonPublications
2. Adrian Payne- The Essence of Service Marketing, Prentice- HallofIndia,
3. Hellen Woodruffe - Service Marketing, Macmillan India Ltd.Delhi,1997

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO 1</b>	H	H	H	L	H	H	L	L	H	L	H	L
<b>CO 2</b>	L	L	H	L	H	L	H	L	H	H	L	L
<b>CO 3</b>	L	M	H	M	L	H	H	L	L	H	M	L
<b>CO 4</b>	H	L	L	H	H	L	M	L	H	L	H	H
<b>CO 5</b>	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

**PORTFOLIO MANAGEMENT**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPS01	Portfolio Management	2	5	0	0	Theory

**Introduction**

This course introduces the collection of investment tools such as stocks, shares, mutual funds, bonds, and cash and so on depending on the investor's income, budget and convenient time frame.

**Course Outcome**

<b>CO1</b>	Know the Portfolio strategies
<b>CO2</b>	Study the various approaches to security analysis
<b>CO3</b>	Reduced operational risk for investors and strengthening of fiduciary controls
<b>CO4</b>	Understand Portfolio construction and performance evaluation

**Unit I****[12 Periods]**

Portfolio Management-Definition- Concept of Portfolio Management -Types- Objectives of Portfolio Management - Needs and Problems of portfolio -Strategies: Passive Portfolio Management Strategy-Buy and Hold Indexing, portfolio Management Process Targeting, Designing, Auditing and Revising Portfolios. Security Market and Capital Market Line Portfolio Theory.

**Unit II****[12 Periods]**

Traditional approach of Portfolio construction: Steps in traditional approach- Analysis of constraints-Determination of Objectives- Selection of Portfolio

**Unit III****[12 Periods]**

Modern approach of Portfolio construction-Simple Markowitz Portfolio optimization-Simple Sharpe Portfolio Optimization-Ranking of securities-Selection of the best Portfolio.

**Unit IV****[12 Periods]**

Portfolio Performance Evaluation: Dimensions of Evaluation - Sharpe Measure - Treynor Measure - Jensen Measure - Comparison of the Three Measures of Portfolio Performance - Portfolio Insurance

**UnitV**

**[12 Periods]**

Portfolio Revision: Measures of Return-Formula plan-Purchase and Sale of Stock-Types of Orders-Rebalancing-Upgrading, Cost of Revision: Trading fees-Commissions-Transfer charges-Tax Implications-Window Dressing

**Textbook**

1. Punithavathy Pandian - Security Analysis and Portfolio Management Vikas Publishing House (P)Ltd

**Reference Book**

1. Donald E. Rosche - Security Analysis and Portfolio Management Ronald J. Jordo Prentice Hall of India (P)Ltd. New
2. Security analysis and Portfolio management - Fischer and Jordan

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	L	L	H	M	H	M	M	L	M	L	M	H
CO 2	L	M	H	M	H	H	L	M	L	M	H	L
CO 3	H	M	L	H	L	L	H	H	H	H	L	M
CO 4	M	H	M	L	M	H	H	H	M	M	H	H

L-Low

M-Medium

H-High

## COMMERCIAL BANK MANAGEMENT

### Introduction

This course will examine management problems and policies of banks. The material to be covered will include: balance sheet management (liquidity, liabilities, spread management, and investment management), capital adequacy, cost of funds, bank profitability, planning and management systems, and the regulatory environment.

### Course Outcome

<b>CO1</b>	To understand the basic problems of bank management
<b>CO2</b>	To analyze bank regulations and policies
<b>CO3</b>	To understanding of the basic issues involved in value creation and risk management for banking firm
<b>CO4</b>	To evaluate bank profitability and risk management
<b>CO5</b>	To examine the international bank environment, deposits, liquidity and capital

### Unit– I

[12Periods]

Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff

### Unit – II

[12Periods]

Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.

### Unit – III

[12Periods]

Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial.

### Unit– IV

[12Periods]

Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue.

### Unit– V

[12Periods]

Banking Services - Recruitment system - Foreign Exchange Management

### Text Book

1) Tannan ML: Banking- Law and practice in India; Indian Law House, New Delhi

### Reference Book

- 1) Radhaswami M and Basudevan A: Textbook of banking; s. Chand & co. NewDelhi.
- 2) Panikar K.K Banking -V Theory & system: Chand & co. NewDelhi.



**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012
<b>CO1</b>	H	H	H	L	H	H	L	L	H	L	H	L
<b>CO2</b>	H	L	L	H	H	L	M	L	H	L	H	H
<b>CO3</b>	L	H	H	M	H	L	M	L	H	H	H	H
<b>CO4</b>	L	L	H	L	H	L	H	L	H	H	L	L
<b>CO5</b>	L	M	H	M	L	H	H	L	L	H	M	L

L–Low

M –Medium

H–High

**PRINCIPLES OF AUDITING**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS01	Principles of Auditing	2	5	0	0	Theory

**Introduction**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

**Course Outcome**

<b>CO1</b>	Articulate knowledge of fundamental audit concepts
<b>CO2</b>	Apply critical thinking skills and solve auditing problems through the use of case studies
<b>CO3</b>	Explain the legal framework under which Internal Control, Internal Check And Internal Audit
<b>CO4</b>	Demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing voucher
<b>CO5</b>	Outline the role of verification and valuation of assets

**UnitI****[12Periods]**

Introduction - Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit –Standards of Auditing – Procedure for issue of standards byAASB.

**UnitII****[12Periods]**

Auditor and execution of audit - Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

**UnitIII****[12Periods]**

Internal control, internal check and internal audit: Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

**UnitIV****[12Periods]**

Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

**UnitV**

**[12Periods]**

Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

**Text Book**

1. Principles and Practice of Auditing: RG Saxena, HimalayaPublishingHouse.

**Reference:**

1. Auditing Principles, Practices & Problems: Jagdish Prakash, KalyaniPublishers.
2. Auditing and Assurance: Ainapure & Ainapure, PHILearning.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	L	L	H	L	M	L	H	L	H	L
CO 2	L	M	H	L	H	L	L	H	M	H	L	L
CO 3	L	H	M	L	L	H	H	L	L	H	M	L
CO 4	H	L	L	H	M	L	M	L	H	L	H	H
CO 5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

**EXECUTIVE BUSINESS COMMUNICATION**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BFSS03</b>	<b>Executive Business Communication</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

This course is designed to give students a comprehensive view of communication, its scope and importance in business and the role of communication in establishing a favourable outside the firm environment, as well as an effective internal communications program. The various types of business communication media are covered. This course also develops an awareness of the importance of succinct written expression to modern business communication. Many of the assignments are to be keyboarded.

**Course Outcome**

<b>CO1</b>	Provide a basic understanding of the Insurance Mechanism.
<b>CO2</b>	Learn about identification of various types of risks and how to analyses them.
<b>CO3</b>	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.
<b>CO4</b>	Evaluate the major Life Insurance and General Insurance Products.
<b>CO5</b>	Develop the knowledge about insurance industry in India its regulation and financial assessment.

**UNIT – I**

Defining Risk and Uncertainty - Classification of Risk - Sources of Risk - External and Internal Insurance – Meaning- Nature and Significance Essential Requirements and Principles of Risk Insurance- Reinsurance-Privatization of Insurance Business in India- Insurance Regulatory Development Authority – Recent Developments in the Insurance Sector.

**UNIT – II**

Life Insurance - Law Relating to Life Insurance- General Principles of Life Insurance Contract- Proposal And Policy- Assignment and Nomination- Title and Claims- Concept of Trust In Life Policy- LIC - Role and Functions.

**UNIT – III**

General Insurance - Law Relating to General Insurance- Different Types of General Insurance- General Insurance Vs Life Insurance- Nature of Fire Insurance -Various Types of Fire Policy-Subrogation- Double Insurance- Contribution- Proximate Cause- Claims of

Recovery- Accident and Motor Insurance – Nature- Disclosure- Terms and Conditions Claims and Recovery- Third Party Insurance- Compulsory Motor Vehicle Insurance- Accident Insurance.

#### UNIT – IV

Deposit and Credit Insurance – Nature-Terms and Conditions- Claim, Recovery Etc.,- Public Liability Insurance- Emergency Risk Insurance Structure and Power- Function of General Insurance Corporation of India- Deposit Insurance and Credit Guarantee Corporation.

#### UNIT – V

Marine Insurance - Law relating to marine insurance - Scope and Nature- Types of Policy- Insurable Interest- Disclosure and Representation- Insured Perils- Proximity Cause- Voyage- Warranties- Measurement- Subrogation- Contribution- Under Insurance.

#### Text Books

1. M.N. Mishra: Insurance Principles and Practices
2. Kothari & Bahl: Principles and Practices of Insurance

#### Reference Books

1. G.S.Panda: Principles and Practices of Insurance
2. N.D.Kapoor: Elements of Business Law
3. P.Periyasamy: Principles and Practices of Insurance

#### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	H	L	H	L	H	H	H	L	H	H
CO 2	L	L	L	H	L	H	L	L	L	H	L	L
CO 3	H	M	M	M	L	M	H	M	M	M	L	M
CO 4	L	H	H	M	H	M	L	H	H	H	H	H
CO 5	H	H	L	H	M	H	H	H	L	M	M	L

L–Low

M –Medium

H–High

## DISCIPLINE SPECIFIC ELECTIVE

### GOODS AND SERVICE TAX

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE01	Goods & Service Tax	4	6	0	0	Theory

#### Introduction

Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer.

#### Course Outcome

<b>CO1</b>	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
<b>CO2</b>	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
<b>CO3</b>	Evaluate and synthesis information and existing knowledge from a number of sources.
<b>CO4</b>	Communicate ideas effectively in informal group discussions
<b>CO5</b>	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

#### Unit-I

**[12Periods]**

Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Canon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues - Development of Indirect Taxation.

#### Unit-II

**[12Periods]**

Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty – Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure – Exemptions – Customs Duty Drawback - Duty Free Zones - Offense and Penalties

#### Unit-III

**[12Periods]**

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts- Features of GST- Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST - Composition Scheme.

**Unit–VI**

**[12Periods]**

Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-Place of supply-Provision relating to place of supply - Valuation mechanism – Input tax credit Mechanism - Payment mechanism -Registration under GST – Rules

**Unit–V**

**[12Periods]**

Registration under GST: Return Filing – Rules - Refund Provision in GST - E-commerce – Operators – TDS/TCS - Small scale exemption.

**Text Book**

1. Datey, V.S. (2015).Indirect Taxes. Mumbai, Taxmann Publications Private Limited. (2017). Simplified Approach to GST – A Ready Reference.

**Reference Book**

1. Balachandran, V.(2006).Indirect Taxation. New Delhi, Sultan Chand and Sons. 2. Mittal, J.K. (2015). Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	L	L	H	L	H	L	L	L	H	H
CO2	L	L	H	H	L	H	L	H	H	H	L	L
CO3	M	M	M	M	H	M	H	M	M	M	H	M
CO4	H	H	H	M	L	M	L	H	M	M	L	H
CO5	H	L	M	H	H	H	H	M	H	H	H	H

L–Low                      M –Medium                      H–High

## LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCME01	Logistics and Supply Chain Management	4	6	0	0	Theory

### Introduction

International logistics is the process of planning and managing the flow of goods and products in your company's supply chain from acquisition to customer purchase, where part of the process involves crossing at least one international board.

### Course Outcome

<b>CO1</b>	Explain and illustrate the significance of logistics operations within a globalist context
<b>CO2</b>	Examine the key challenges and level of risks involved in international logistics to ensure it operates appropriately within global context
<b>CO3</b>	Describe and explain logistics services and operations on an international scale
<b>CO4</b>	Demonstrate a critical understanding of the various transport modes available and their characteristics in international logistics.
<b>CO5</b>	Apply international logistics knowledge and practice in international trade operations.

### Unit-I

[12 Periods]

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics. Logistics relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization - Logistics in different industries.

### Unit-II

[12 Periods]

Logistics Activities: – functions, objectives, solution. Customer Service, Warehousing and Material Storage, Material Handling, order processing, information handling and procurement Transportation and Packaging. Third party and fourth party logistics - Reverse Logistics - Global Logistics.

### Unit-III

[12 Periods]

Modeling logistics systems - Simulation of logistic systems - Dimensions of Logistics and SCM The Macro perspective and the macro dimension – Logistic system analysis strategy, Logistical Operations Integration, Customer service.



**Unit–IV**

**[12 Periods]**

Fundamentals of Supply Chain and Importance, Development of SCM concepts and Definitions  
Supply chain strategy, Strategic Supply Chain Management and Key components. Drivers of Supply  
Chain Performance – key decision areas – External Drivers of Change.

**Unit–V**

**[12 Periods]**

Supply Chain Relationships - International and global issues in logistics - Role of government in  
international logistics and Principal Characteristics of logistics in various countries and regions – balance  
score card- bench marketing.

**Text Book**

1. International Logistic and Supply Chain Management. Martin Christopher, FTPressPublisher.

**Reference Books**

2. Bowersox, Logistical Management, Mc-GrawHill,2000
3. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan IndiaLtd.,New  
Delhi.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	H	L	H	H	L	L	H	L	H	L
CO 2	L	L	H	L	H	L	H	L	H	H	L	L
CO 3	L	M	H	M	L	H	H	L	L	H	M	L
CO 4	H	L	L	H	H	L	M	L	H	L	H	H
CO 5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

## BRAND MANAGEMENT

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAE01	Brand Management	4	5	0	0	Theory

### Introduction

To develop knowledge of branding frameworks, strategies and brandings role within business and know the value of a brand to an organization.

### Course Outcome

<b>CO 1</b>	Demonstrate to difference between Product and Brands
<b>CO 2</b>	Evaluate the pros and cons of brand extension
<b>CO 3</b>	To know the brand equity and Positioning & Repositioning of brands
<b>CO 4</b>	To equip with buyer behaviour concepts and to formulate and justify Buying Decision Behaviour
<b>CO 5</b>	Analyse the buyer problem, buyer decision making process and Post-purchase Behaviour

### Unit – I Introduction to Brand Management

[12 Periods]

Concept of Branding, Significance of Branding, Brand – Types, Difference between Product and Brand; Branding Challenges ; Overcoming Branding Challenges; E- Branding.

### Unit – II Brand Extensions

[12 Periods]

Concept of Brand Extensions, Types of Brand Extensions, Need for Brand Extensions, Pros and Cons of Brand Extensions, Category – related Extensions, Image –related Extensions, Unrelated Extensions

### Unit – III Brand Equity

[12 Periods]

The concept of Brand Awareness, Brand Identity, Brand Image, Brand Personality Brand Equity; Creating brands in a competitive market; Brand Positioning & Repositioning, Brand Associations, Using Brand Elements to create brand equity.

### Unit – IV Introduction to Buyer Behaviour

[12 Periods]

Understanding the Basics of Buyer Behaviour, Types of Buying Decision Behaviour, Black – Box Model of Consumer Behaviour.

**Unit – V Buyer Decision Process**

**[12 Periods]**

Buyer Decision Making: Problem Identification, Information search, Sources of Information, evaluation of alternatives, purchase decision, Post-purchase Behaviour.

**Text Books**

1. Brand Management - Gulnarsharma, Karan Singh Khundia – Himalaya Publishing House
2. Brand Management: Principles and Practices - Kirti Dutta - Oxford University Press.

**Reference Books**

1. Brand Management: The Indian Context - YLR Moorthi - Vikas Publishing House
2. Consumer Behaviour - Schiffman and Lannik – PHI 5. Consumer Behaviour - Suja Nair - Himalaya Publishing House

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	L	M	H	M	H	L	L	H	H	M	L	L
CO 2	H	L	L	M	L	L	M	H	L	H	M	H
CO 3	L	H	M	L	H	H	M	L	H	H	L	M
CO 4	L	H	M	H	H	H	L	M	M	L	H	H
CO 5	H	L	H	H	M	M	H	H	H	M	H	H

L–Low

M –Medium

H–High

## E – COMMERCE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPE01	E-Commerce	4	5	0	0	Theory

### Introduction

E-Commerce is the buying and selling of goods and services, or the transmitting of funds or data, over an electronic network, primarily the internet.

### Course Outcome

CO1	To Identify and understand Business models and strategy of e-commerce
CO2	To Acquire knowledge in Computers
CO3	To Know more about Network service and payment system in e-commerce
CO4	To Understand the E- On line banking and various delivery channels
CO5	To Know about E-commerce technology and security issues

### Unit-I

[12Periods]

Electronic commerce – Introduction – Business Models of e-Commerce - B2B e-commerce and EDI – Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e-commerce.

### Unit-II

[12Periods]

Introduction to computers- Importance of Computers- Computer Applications in various- Areas of Business- General Application of Computers in Various Fields. Fundamentals of Computers: Classification of Computers- Basic Principles of operation of Digital Computer- Computer system-computer virus- Development of computers and Computer Generation- Computer Number System.

### Unit-III

[12Periods]

Network services – secure messaging – payment systems in e-commerce – Structured electronic documents.

### Unit-IV

[12Periods]

E-online Banking: Introduction Concepts and Meaning-Need for computerization- Electronic delivery channels-Automated Teller Machine(ATM)-Electronic Fund Transfer(EFT)-

uses- computerization in clearing houses- Tele banking- Electronic Money Transfer(EMT) – Paytm - E-Cheque - Financial Transactions Terminals - MICR Cheques- e-Banking in India.

**Unit–V****[12Periods]**

E-Commerce Technology – Security Issues in e-Commerce – Legal and Ethical Issues - Role of social media in e-Commerce Industry-M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money-infrastructure and fraud prevention for M-payment - Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care.

**Text Book**

1. R.Saravana Kumar R.ParameswaranT.Jayalakshmi ., Information Technology S.Chand 2015 Revised Edition

**Reference Book**

1. Dr.C.S.Rayudu e-Commerce e-Business Himalaya publishing house 2015 Revised Edition

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	H	L	H	H	L	L	H	L	H	L
CO 2	L	L	H	L	H	L	H	L	H	H	L	L
CO 3	L	M	H	M	L	H	H	L	L	H	M	L
CO 4	H	L	L	H	H	L	M	L	H	L	H	H
CO 5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

**INTERNATIONAL BUSINESS**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAE02	International Business	4	5	0	0	Theory

**Introduction**

To enable students to know the basic concepts of international business, impact on foreign trade, acquire knowledge on WTO, role of World Bank and ways to administer the foreign exchange.

**Course Outcome**

<b>CO1</b>	Analyse the role and impact of foreign trade on national economic development.
<b>CO2</b>	To acquire knowledge on Euro currency market GATT – WTO, World Bank and IMF – Functions.
<b>CO3</b>	To Know the differences between export marketing and domestic marketing
<b>CO4</b>	To Analyse the past trend and present position of India's imports and exports
<b>CO5</b>	To broaden knowledge on Foreign exchange and its administration

**Unit – I****[12 Periods]**

International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.

**Unit – II****[12 Periods]**

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

**Unit – III****[12 Periods]**

Export marketing – Meaning – Differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non tariff – Export Market Analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.

**Unit – IV****[12 Periods]**

Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.

**Unit – V**

**[12 Periods]**

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

**Text Book**

1. International Marketing Management –Varshney &Bhattachariya
2. International Business – FrancisCherunilam

**Reference Book**

3. Export Marketing -T.A.S.Balagopal
4. Money, Banking & International Trade-M.L.Seth

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	L	L	H	M	H	M	M	L	M	L	M	H
CO 2	L	M	H	M	H	H	L	M	L	M	H	L
CO 3	H	M	L	H	L	L	H	H	H	H	L	M
CO 4	M	H	M	L	M	H	H	H	M	M	H	H

L–Low

M –Medium

H–High

## INTERNATIONAL FINANCE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSE01	International Finance	4	5	0	0	Theory

### Introduction

International Finance will introduce students to global financial markets and operations of multinational firms. The course will be taught on-site students will benefit from their visits to some of the world's most important financial institutions. Background information will be provided prior to the Internet links and electronic correspondence. Topics to be discussed will include foreign exchange markets, international financial markets, international banking, currency derivative markets, euro markets, risk management, and investment decisions in the globalmarketplace.

### Course Outcome

C01	Assess the environment of international finance and its implications on international business.
C02	Define and measure foreign exchange risks and to identify risk management strategies.
C03	Apply the Integrate global developments with the changing business environment in India.
C04	Generalize the process and techniques used to make international investment decisions.
C05	Analyses the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

### UNIT-I

[12Periods]

International Financial Environment- The Importance, Rewards & Risk of International Finance- Framework Overview of International Economic Institutions -Goals of MNC- International Business Methods – Exposure to International Risk- International Monetary System.

### UNIT-II

[12Periods]

International Financial Market Rate Movements-Creation of Euro – Euro Currency Market – European Monetary System – Basic Concept of International Monetary Market – International Money Market Instruments – International Flow of Funds- Balance of Payments (BOP)- Fundamentals of BOP- Accounting Components of BOP- Factors Affecting International Trade and Capital Flows, Agencies That Facilitate International Flows- BOP, Equilibrium & Disequilibrium.



**UNIT-III**

**[12 Periods]**

International Investment Decisions- International Investment Decisions - Foreign Direct Investment- International Portfolio Investment, International Capital Budgeting- Evaluation and Management of Political Risk- Foreign Exchange Market- Difference Between Fixed and Floating Rate – Exchange Spot, Forward, Futures Options and Swaps- Arbitrage and Speculation in Foreign Exchange Market.

**UNIT-IV**

**[12Periods]**

Forex Management Origin and Concept of Foreign Exchange –Word Bank Exchange Rate Mechanism – Factors Influence Exchange Rate – Purchasing Power Parity – Real Interest Parity – Parities Conditions and Managerial Implication – Time Sources Forecasting Model – International Fisher’sEffect.

**UNIT-V**

**[12 Periods]**

Foreign Exchange Exposure- Managing Transaction- Transaction and Operating Exposure Techniques for Covering the Foreign Exchange Risk-Internal and External Techniques of Risk- International Financial Market Instruments-International Equities- ADR And GDR- Foreign Bond and Euro –Bond- Short Term And Medium Term Instruments.

**TEXT BOOKS**

1. Buckley Adrian Multinational finance – PHI, New Delhi

**Reference Books**

1. Shapiro A C, Multinational financial management – PHI, NewDelhi
2. Levi D, Maurice, International finance–Routledge
3. Krugman Paul R, Obstfeld, Maurice and melitz marc, International economics – Pearson India.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
C01	H	H	L	L	H	L	H	L	L	H	H	L
C02	L	L	H	H	L	H	L	H	H	H	L	H
C03	M	M	M	M	H	M	H	M	M	M	L	M
C04	H	H	H	M	L	M	L	H	M	L	H	M
C05	H	L	M	H	H	H	H	M	H	L	M	H

L–Low

M –Medium

H–High

## HEALTH INSURANCE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BAFE03	Health Insurance	4	5	0	0	Theory

### Introduction

This course will cover the whole or a part of the risk of a person incurring medical expenses, spreading the risk. Students can acquire the knowledge about overall risk of health care and health system expenses over the risk pool, also know the develop of a routine finance structure, such as a monthly premium or payroll tax, Claims to provide the money to pay for the health care benefits specified in the document of insurance agreement.

### Course Outcome

CO 1	Criticize the principles of healthcare and provide an overview of health Insurance Industry in India and the marketing global set-up
CO 2	Create a strong foundation of the fundamentals of Insurance documentation concepts, prospectus, conditions and warranties of health insurance
CO 3	Give an in-depth understanding of the products, IRDA regulations and operational policies of health insurance
CO 4	Apply the practical knowledge and Skills in the field of health insurance schemes
CO 5	Determine the types of claims and challenges in health insurance management.

### UnitI

[12 Periods]

Introduction to Health Insurance –Purpose and Importance - Types of Health Insurance - Evolution of Health insurance in India – Schemes: Employees State Insurance Scheme - Central Government health scheme - Insurance Servicing activities -Commercial health insurance - Health insurance market in India-

### UnitII

[12 Periods]

Insurance documentation – Proposal forms – Elements of Proposal - Role of intermediary - Duty of an intermediary towards prospect (client) Acceptance of proposals – prospectus – premium receipt- policy document – conditions and warranties – endorsements – interpretation of policies – renewal notice – Anti money laundering and know your customer guidelines.

### UnitIII

[12 Periods]

Classification of health insurance products in India– IRDA guidelines on standardization in health insurance -Advantages and features of Health insurance policies in India– Top up covers or high deductible insurance plans – Senior citizen policy – fixed benefit covers -Personal

accident and disability cover- overseas travel insurance – Group health cover – Special products  
– Key terms in health policies.

**UnitIV**

**[12 Periods]**

Health Insurance Underwriting: Definition –need - Underwriting basic concepts – File and use guidelines – Other health insurance regulations of IRDAI – Basic Principles of Insurance and tools for underwriting -Underwriting process – Group health insurance – Underwriting of overseas travel insurance - Underwriting of personalaccidentinsurance

**UnitV**

**[12 Periods]**

Health Insurance Claims: Claims management in insurance – stakeholders in claim process – Role of claims management in insurance company - Management of health insurance claims – Challenges in health insurance – claims process in health insurance - Documentation of health insurance claims – Claims reserving – Role of third party administrators – Claims management –personal accident – overseas travel insurance

**Text Book**

1. Uma Narang, Insurance Industry in India: Features, Reforms & Outlook, New Century Publications, 1st edition, 2013.

**Reference Books**

1. Dr. L. P. GUPTA, India Insurance Guide, Times of India & Asia InsuranceReview,2014.
2. Risk Analysis, Insurance and Retirement Planning, Indian Institute of Banking& Finance, Taxmann Publications Pvt.Ltd.2017.
3. Health Insurance, IC-27, Insurance Institute of India publication. (All Modules)  
<https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	L	M	H	M	H	L	L	H	H	M	L	L
CO 2	H	L	L	M	L	L	M	H	L	H	M	H
CO 3	L	H	M	L	H	H	M	L	H	H	L	M
CO 4	L	H	M	H	H	H	L	M	M	L	H	H
CO 5	H	L	H	H	M	M	H	H	H	M	H	H

L–Low

M –Medium

H–High

## MARINE INSURANCE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSE04	Marine Insurance	4	5	0	0	Theory

### Introduction

The course covers all aspects of marine insurance claims, from the history and developments through legislative changes to different aspects of handling a claim. By breaking down the fundamentals of process into bite sized chunks, it will leave the student with a good understanding of this subject as a whole.

### Course Outcome

CO 1	To Understand the history, framework, practice, evolution and legal understanding of International Marine Insurance
CO 2	Enrich their knowledge on key areas relating to the students familiar with the necessity of marine insurance contract, warranties and policies
CO 3	To make them understand the important part cargo insurance plays in shipping as well as having a general knowledge of individual covers and the terminology Used
CO 4	To acquire a better understanding and practical knowledge in the field of marine insurance market measurement, operations and claims handling
CO 5	To respond effectively in emergency cases, prevent or mitigate claims through risk analysis and claims management

### UnitI

[12 Periods]

Marine Insurance - Introduction Meaning - History - Governing Law/Legislation - Nature of Marine Insurance - Scope of Marine Insurance.

### UnitII

[12 Periods]

Types of Marine Insurance – Parties - The Marine Insurance Contract.

### UnitIII

[12Periods]

Utmost Good Faith, Misrepresentation and Disclosure - Insurable interest - Perils

### UnitIV

[12 Periods]

Warranties - Losses and Measure of Indemnity - Prescription Periods and Notice Requirements

### UnitV

[12 Periods]

Subrogation - Underinsurance, Over insurance and Double Insurance

### Text Book

1. Marine Insurance Law, Ozlem Gurses, Routledge, 2015, 1st Edition.

### Reference Books

1. Controlling Cargo theft A Handbook of Transportation Security, Tyska Fennely, Louis A. Tyska, Lawrence J. Fennelly, Butterworth, 2011.
2. The Principles of marine Insurance, A Primer by Harold Turner, Stone & Cox Limited, 2007.
3. <https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	H	L	H	H	L	L	H	L	H	L
CO 2	L	L	H	L	H	L	H	L	H	H	L	L
CO 3	L	M	H	M	L	H	H	L	L	H	M	L
CO 4	H	L	L	H	H	L	M	L	H	L	H	H
CO 5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

## FIRE AND CONSEQUENTIAL LOSS INSURANCE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSE05	Fire & Consequential Loss Insurance	4	5	0	0	Theory

### Introduction

In this course of Fire Insurance to learn about various features of fire insurance, characteristics of fire insurance, terms & conditions applied in fire insurance, on what all aspects fire insurance can be claimed, areas covered under fire insurance, what all benefits are covered under fire insurance, tax exemption policies, various other benefits attached to fire insurance are covered.

### Course Outcome

CO 1	Understand the risks covered under fire insurance policy and to enlist the characteristics of fire insurance contract
CO 2	Examine the conceptual basis of each type of fire insurance policy and to comprehend important terms and methods
CO 3	Evaluate the fire hazards and the prevention measures of various industries learn escape routes and emergency plans and understand the fire rules and regulations
CO 4	Relate the properties those are covered under the claim to know the crucial aspects of survey and to understand the doctrine of proximate cause
CO 5	Create the awareness of consequential loss insurance premium rate and to understand the specification of turnover basis

### UnitI

[12 Periods]

Fire Insurance - History of Fire Insurance - Fire Insurance under Indian Insurance Law - Types of Fire Insurance Plans - Principles and the Fire Policy - Add On Covers and Special Policies - Fire Insurance Covers.

### UnitII

[12 Periods]

Function of Fire Insurance – Procedure for Fire Insurance - Characteristics of fire insurance policy - Types of Fire Insurance Policies - fire insurance policy in India - practice of fire insurance in India.

**UnitIII****[12 Periods]**

Procedure to insure the property under fire insurance - Fire Hazards and Fire Prevention - Erstwhile Tariff – Rules and Rating.

**UnitIV****[12 Periods]**

Fire Insurance Claim and Settlement – Documents – Underwriting - Claims – Legal Aspects Claims – Procedural Aspects –important aspects of survey.

**UnitV****[12 Periods]**

Fire Consequential Loss Insurance - Basis of Profits Insurance - The Operative Clause of the Policy - Important Terms for Various Calculations - Specification – Turnover Basis - New Business Clause.

**Text Book**

1. Insurance Principles and Practice, M.N. Mishra, S.B. Mishra, S.Chand (G/L) & CompanyLtd,2007.

**Reference Books**

2. Sudhir kumar jain, Practical aspects of fire insurance, JaybeeSofttech,2012.
3. Lester William Zartman, Fire Insurance, Nabu Press, 2010
4. Guide For Fire Insurance, Insurance Institute of India publication. (All Modules)  
<https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
C01	H	H	L	L	H	L	H	L	L	H	H	L
C02	L	L	H	H	L	H	L	H	H	H	L	H
C03	M	M	M	M	H	M	H	M	M	M	L	M
C04	H	H	H	M	L	M	L	H	M	L	H	M
C05	H	L	M	H	H	H	H	M	H	L	M	H

**BUSINESS ETHICS**

Subject code	Subject title	Credit	Lecture	Tutorial	Practical	Type
19BCPE03	Business Ethics	4	5	0	0	Theory

**Introduction**

Business Ethics is applies ethical theory and practice to business management. We review different ethical systems, cultural variations and ways organizations develop and implement ethics programs. Students or manages, unfamiliar with many ethical challenges, behaviors or regulations will find themselves struggling in business industries that include finance, accounting or human resource management, marketingandretail.

**Course Outcome**

<b>CO1</b>	To identify and understand ethics that are relevant and operative in a sustainable business enterprise
<b>CO2</b>	To To acquire knowledge aboutManagementethics
<b>CO3</b>	To a To know more about Indian cultures and values
<b>CO4</b>	To understand the corporate ethical evaluation of business and ecological environmental issues in Indian context
<b>CO5</b>	To know about ethical conflict, ethical code and contracts

**Unit - I**

Evolution of Business Ethics - Ethics - Meaning- importance - Nature and relevance to business - Values and attitudes of professional accountants - Characteristics - Ethical theories - Causes of unethical behavior - Ethical abuses - Work ethics - Code of conduct - The Seven Principles of Public Life

**Unit – II**

Relevance of Business Ethics - Arguments for and against - Ethics and Value in 21st century - Ethics in Indian business

**Unit - III**

Political - legal environment - Provisions of the Indian constitution pertaining toBusiness - Political setup - major characteristics and their implications for business - Prominent featuresof



MRTP & FERA - Social -Cultural environment and their impact on business operations - Salient features of Indian culture and values.

#### Unit - IV

Management of Ethics - Ethics analysis [Homer model] - Ethical dilemma - Ethics in practice - Ethics for managers - Role and function of ethical managers - Comparative ethical behavior of managers - Code of ethics - Competitiveness - Organizational size -Profitability and ethics - Corporate ethics evaluation Business and ecological / environmental issues in the Indian context and case studies.

#### Unit - V

Ethical Conflict - The relationship between ethics and law -Difference between ethical codes and contracts - Unethical behavior Consequences - Conflicts of interest - Causes and remedies - Ethics of Management Accountant Professionals.

#### Text Books

1. Colin M. Fisher and Alan Lovell, (2010) Business Ethics and Values, F.T. PrenticeHall.
2. Glenn Martin, (2009) Human Values and Ethics in the work place, G.P.Martin.

#### References

1. SekharR.C., (2011) Ethical Choice in Business, Responsebooks.
2. William H Shaw, (2005) Business Ethics, ThomsonPublications.

#### Mapping of course outcomes with program outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	H	L	H	L	H	H	H	L	H	H
CO 2	L	L	L	H	L	H	L	L	L	H	L	L
CO 3	H	M	M	M	L	M	H	M	M	M	L	M
CO 4	L	H	H	M	H	M	L	H	H	H	H	H
CO 5	H	H	L	H	M	H	H	H	L	M	M	L

L-Low

M-Medium

H-High

## HUMAN RESOURCE MANAGEMENT

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE04	Human Resource Management	4	5	0	0	Theory

### Introduction

To enable the students to acquire knowledge of Human Resource Management. On successful completion of this course, the students should Have understood functions of HRM, Human Resource Planning, Recruitment and Selection, Performance Appraisal, Training and Developmentetc.,

### Course Outcomes

CO1	Acquired knowledge on HRM, its environment, methods of selection, and Interview techniques.
CO2	Gained knowledge on training and career development
CO3	Students learnt about remuneration and welfare measures.
CO4	Gained facts about labour relation and Industrial disputes
CO5	Students learnt about Human resource audit, nature and approaches

### UnitI

[12 Periods]

Human Resource Management - meaning, nature, scope and objective – Functions of HR Department - The Role of Human Resource Manager - Organisation of HR department – Human Resource Policies and Procedures – Principles of HRM – HRM activities

### UnitII

[12 Periods]

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

**UnitIII**

**[12 Periods]**

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good Human relations – Punishment.

**UnitIV**

**[12 Periods]**

Wages and Salary Administration - Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits To Employees.

**UnitV**

**[12 Periods]**

Industrial Relations - Trade Unionism - Grievance Handling – Collective Bargaining and Worker's Participation in Management.

**Text Book**

1. V.S.P .Rao, “Human Resources of Management”, Sultan Chand Publishing, Revised Edition, 2016. (Unit I to V)

**Reference**

1. Tripathy, “Personnel Management and Industrial Relations”, 21<sup>st</sup> Edition,2013.
2. R.WayneMondy, “Human Resource Management”, Pearson Publications, 10<sup>th</sup> Edition2011.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	H	L	H	H	L	L	H	L	H	L
CO2	L	L	H	L	H	L	H	L	H	H	L	L
CO3	L	M	H	M	L	H	H	L	L	H	M	L
CO4	H	L	L	H	H	L	M	L	H	L	H	H
CO5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

## CYBER LAW

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE08	Cyber Law	4	5	0	0	Theory

### Introduction

Cyber law is the part of the overall legal system that deals with the internet, cyberspace and their respective legal issues. Cyber law covers a fairly broad area, encompassing several subtopics including freedom of expression, access to and usage of the internet, and online privacy.

### Course Outcome

CO 1	To know the basic concepts which lead to the formation and execution of electronic contracts
CO 2	To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India
CO 3	To growing awareness on privacy is another upcoming trend
CO 4	To improve cyber security professionals' skills and citizen sensitization and awareness
CO 5	To Know the Information Technology and Electronic Governance

#### Unit – I

[12 Periods]

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

#### Unit – II

[12 Periods]

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

#### Unit – III

[12 Periods]

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

**Unit – IV**

**[12 Periods]**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-  
Electronic Data Interchange Scenario in India

**Unit – V**

**[12 Periods]**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-  
Electronic Governance-Digital Signature Certificates.

**Note:** Distribution of marks 100% Theory.

**Text Book**

1. The Indian Cyber Law: Suresh T.Viswanathan, Bharat Law House, New Delhi

**Reference**

- 1) Investigating Cyber Law and Cyber Ethics:Issues, Impacts and Practices” by Alfreda Dudley and JamesBraman
- 2) “Cyber Law: A Legal Arsenal for Online Business” by BrettTrou.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	L	L	H	L	H	L	L	L	H	H
CO 2	L	L	H	H	L	H	L	H	H	H	L	L
CO 3	M	M	M	M	H	M	H	M	M	M	H	M
CO 4	H	H	H	M	L	M	L	H	M	M	L	H
CO 5	H	L	M	H	H	H	H	M	H	H	H	H

L–Low

M –Medium

H–High

## RETAIL MANAGEMENT

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPE04	RETAIL MANAGEMENT	4	5	0	0	Theory

### Introduction

Retail Management is a conceptual overview, managing a retail organisational structure – opportunities and challenges, booming of retail chains and the burgeoning competition, retail marketing in Indian context, career opportunities in retail sector.

### Course Outcome

CO1	To understand the various concepts and customer buying behavior concepts
CO2	To Acquire knowledge on direct marketing and retail co-operative
CO3	To Gain knowledge on Retail franchising and Retail strategy
CO4	To attain knowledge on Merchandising
CO5	To know about Use of technology in retailing

### Unit - I

Definition - Functions of a retailer -Retail Equation- Global retail market: Issues & Challenge - Scope of retailing- Drives of retail Change in India - Wheel of retailing - factors affecting retailing in India - Life cycle in retail.

### Unit - II

Retail Formats - Departmental Stores - Convenience stores, Supermarkets - Chain stores Specialty stores - Door to door selling - Direct marketing - Retail Vending machines - Electronic mail order houses - Retail co-operatives - Features - Advantages – Disadvantages.

### Unit – III

Retail strategy-steps in strategic planning process-specifics for gaining sustainable competitive advantage - Steps - Retail consumer - Store loyalty- factors essential for building store loyalty - Retail franchising - Concept – Evolution - Types - Advantages - Disadvantages.

### Unit – IV

Factors affecting merchandise - Merchandise planning process - Merchandise sourcing - Assortment planning Concept of retail price - Pricing policies - Visual Merchandise - Retail location strategies -Factors affecting the location of retail outlet- Store design - Retail promotion.

## Unit – V

Needs of technology in retail - Importance - Factors affecting the use of technology-  
Internet retailing - Concept of customer service - Importance of service in retail - Customer  
service & Retail strategy - Shopping malls in India

### Text Books

1. Swapna Pradhan, (2007) Retailing Management Text and Cases TataMcGrawHill.
2. Suja Nair,(2006) Retail Management, HimalayaPublishingHouse.

### References

1. Barry Berman, Joel R. Evans, Retail Management - A Strategic Approach, PrenticeHallof India.
2. BaralS.K., S.C. Bihari, (latest edition) Retail Management Textandcases

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	L	M	H	M	H	L	L	H	H	M	L	L
CO 2	H	L	L	M	L	L	M	H	L	H	M	H
CO 3	L	H	M	L	H	H	M	L	H	H	L	M
CO 4	L	H	M	H	H	H	L	M	M	L	H	H
CO 5	H	L	H	H	M	M	H	H	H	M	H	H

L–Low                      M –Medium                      H–High

## ENTERPRISE RESOURCE PLANNING

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE07	Enterprise Resource Planning	4	5	0	0	Theory

### Introduction

This subject covers in details about Enterprise Resource Planning, It includes benefits, Modules, and processing of integration, Various Technologies

### Course Outcome

<b>CO 1</b>	Understand the basic concepts of ERP and how its derived and Developed from various resources
<b>CO 2</b>	Easily accessing with the help of knowing the benefits of Enterprise Resource planning
<b>CO 3</b>	Inscribe the various Modules processing in the ERP
<b>CO 4</b>	Exercise the Evaluation of ERP and accessing the ERP related Technologies
<b>CO 5</b>	Exercise the other related Technologies of ERP

### UnitI

[ 12 periods ]

Evolution of ERP- Overview of ERP - What is ERP? - The Ideal ERP System - Implementation of an ERP System - Reasons for Growth of ERP - Benefits of ERP - Failure of ERP Implementation - Integrated Data Model - Integrated Management Information - Business Modeling

### UnitII

[ 12 periods ]

Benefits of ERP - Reduction in Cycle Time - Reduction of Lead Time - Reduction in Cost - Improved Resource Utilization Improved Supplier Performance - Increased Flexibility - Improved Information Accuracy and Decision-making Capabilities - Better Customer Satisfaction - On-timeShipment.

### UnitIII

[ 12 periods ]

Modules of ERP - Functional Modules of ERP Software - Manufacturing and Logistics Modules - Finance Module – Controlling -Plant Maintenance- Quality Management - Production Planning and Material Management - Inventory Management and Warehouse Management - Production Planning.



**UnitIV**

[ 12 periods ]

Evaluation of ERP- Variation of Modules – Advantage of ERP – An Overview of Enterprise - ERP and Related Technologies.

**UnitV**

[ 12 periods ]

ERP Market- other related technologies of ERP - E-procurement - E-Logistics - Internet Auctions - E-markets - Electronic business process optimization - Business objects in SCM -E commerce.

**Text books**

1. “Concepts in Enterprise Resource Planning” Third Edition Author - EllenF.Monk University of Delaware Bret J. Wagner Western Michigan University.

<http://chettinadtech.ac.in/storage/14-08-28/14-08-28-10-50-00-2827-anuprathibha.pdf>

2. Enterprise Resource planning

[http://164.100.133.129:81/econtent/Uploads/ENTERPRISE\\_RESOURCE\\_PLANNING.pdf](http://164.100.133.129:81/econtent/Uploads/ENTERPRISE_RESOURCE_PLANNING.pdf)

**ReferenceBook**

1. Enterprise Resource

Planning[http://ebooks.lpude.in/management/mba/term\\_3/DCAP302\\_DCAP514\\_ENTERPRISE\\_RESOURCE\\_PLANNING.pdf](http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE_PLANNING.pdf)

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	H	H	H	L	H	H	L	L	H	L	H	L
CO 2	L	L	H	L	H	L	H	L	H	H	L	L
CO 3	L	M	H	M	L	H	H	L	L	H	M	L
CO 4	H	L	L	H	H	L	M	L	H	L	H	H
CO 5	L	H	H	M	H	L	M	L	H	H	H	H

L–Low

M –Medium

H–High

**ABILITY ENHANCEMENT COURSES**

Subject Code	Subject Title	Cr	Lecture	Tutorial	Practical	Type
19BCSAFC	Environmental Studies	2	1	1	0	Theory

**Unit I**

A Multidisciplinary Subject – Natural Resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

**Unit II**

Ecosystem – Concepts of Ecosystem – Characteristics – Food Chains – Food Web – Ecological Pyramids – Energy Flow in an Ecosystem – Nutrient Cycling – Primary Production – Ecosystem Regulation – Ecological Succession – Major Ecosystem Types.

**Unit III**

Biodiversity and its Conservation – Diversity – Biogeographically Classification of India – Value of Biodiversity – Global Biodiversity – Biodiversity: National, Regional or Local – Hot Spots of Biodiversity – Threats to Biodiversity – Loss of Habitat – Poaching – Man-wildlife Conflicts – Endangered Species of India – Endemic Species of India – Conservation of Biodiversity.

**Unit IV**

Environmental Pollution – Air pollution – Noise Pollution – Water Pollution – Thermal Pollution – Marine Pollution – Soil Pollution – Nuclear Hazards – Solid Waste Management – Role of an Individual in Prevention of Pollution – disaster Management.

**Unit V**

Social Issues and the Environment – From unsustainable to sustainable development – Urban problems related to energy – Water Conservation – Rainwater Harvesting – Watershed Management – Resettlement and Rehabilitation Issues – Environmental Ethics – Climate change – Global Warming – Acid Rain – Ozone Layer Depletion – Environmental Legislation.

**Text Book:**

1. Perspectives in Environmental Studies – Aubha Kaushik, C. P. Kaushik, New Age International Publishers, Second Edition, 2004.

**Reference books:**

2. Basics of Environmental Science – Michael Allaby, Routledge – London, 2nd Edition, 1996.  
3. Principles of Environmental Science and Technology – K. Saravanan, S. Ramachandran and R. Baskar, New Age International Publishers, 2005.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMAFC	Women Studies	2	1	1	0	Theory

### **Unit I: Laws, Legal Systems and Change**

Definition - Constitutional law, CEDAW and International Human Rights – Laws and Norms – Laws and Social Context – Constitutional and Legal Framework.

### **Unit II: Politics of land and gender in India**

Introduction – Faces of Poverty – Land as Productive Resources – Locating Identities – Women’s Claims to Land – Right to Property - Case Studies.

### **Unit III: Women’s Rights: Access to Justice**

Introduction – Criminal Law – Crime Against Women – Domestic Violence – Dowry Related Harassment and Dowry Deaths – Molestation – Sexual Abuse and Rape – Loopholes in Practice – Law Enforcement Agency.

### **Unit IV: Women’s Rights**

Violence Against Women – Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 – The Dowry Prohibition Act, 1961

### **Unit V: Special Women Welfare Laws**

Sexual Harassment at Work Places – Rape and Indecent Representation – The Indecent Representation (Prohibition) Act, 1986 - Immoral Trafficking – The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

### **Text Book:**

1. Nitya Rao “Good Women do not Inherit Land” Social Science Press and Orient Blackswan 2008

### **Reference books:**

2. International Solidarity Network “Knowing Our Rights” An imprint of Kali for Women 2006
3. P.D.Kaushik “Women Rights” Bookwell Publication 2007

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCAFC	Constitution Of India	2	1	1	0	Theory

### **Unit I**

Making of Constitution - Constituent Assembly - Dr.RajendraPrasath - Dr.B.R.Ambedkar – Salient features - Fundamental Rights.

### **Unit II**

Union Executive - President of India - Vice-President - Prime Minister - Cabinet - Functions

### **Unit III**

Union Legislature - RajiyaSabha - LokSabha - Functions and Powers

### **Unit IV**

Union Judiciary - Supreme Court - Functions - Rule of law

### **Unit V**

State - Executive - Legislature - Judiciary

### **Text Book:**

1. Agharwal.R.C. - National Moment and Constitutional Development – New Delhi,1977

### **Reference books**

2. Chapra B.R., Constitution of India, New Delhi,1970
3. Rao B.V., Modern Indian Constitution, Hyderabad, 1975.
4. NaniPalkhivala - Constitution of India, New Delhi,1970
5. Krishna Iyer, V.R., Law and Justice, New Delhi,2009

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPYAFC	Human Rights	2	1	1	0	Theory

**Unit – I:**

Concept of Human Values, Value Education Towards Personal Development - Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education. Personal Development: Self-analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbors, co-workers.

Character Formation towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.

**Unit – II:**

Value Education towards National and Global Development - National and International **Values:** Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood.

**Professional Values** - Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

**Religious Values** - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

**Unit – III:**

Impact of Global Development on Ethics and Values - Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

**Unit - IV:**

Introduction – Law – Functioning of Court – Hierarchy of Courts – seeking Justice – Dragged into the Net – Help thy Neighbor – You snooze, You Lose - Crime & Punishment – Introduction to Criminal Law – Encounter with Criminal Law – Limitation and other restrictions for prosecution – Major offences and punishments - Guardianship and Minority – Civil Marriage – Compulsory Registration of Marriages – Relief through Family Court – Writing a Will.

**Unit - V:**

Protection of Women under Civil Law – Protection of Women under Criminal law –Protection of Child under Civil and Criminal Law - Protection of Workmen - Consumer Protection –Consumer friendly forums – Defective and Hazardous Good – Deficiency in Service – Unfair and Restrictive trade practices – Quality of Goods – Right to Information Act – Cyber Crimes – E-Commerce.

**Textbook:**

1. Value Education – Human Rights – Learning Material, Bharathiar University,2009.

**Reference Book**

2. Introduction to Human Rights and Duties - Dr.T. S.N.Sastry, University of Pune,2011
3. Human Rights Education for Beineers - KWIRC , NHRC,2005.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BTAAFC	YOGA	2	1	1	0	Theory

### Unit I - Yoga and Physical Health

- 1.1. Physical Structure - Three bodies - Five limitations
- 1.2. Simplified Physical Exercises - Hand Exercises - Leg Exercises – Breathing Exercises – Eye Exercises – Kapalapathi
- 1.3. Maharasanas 1-2 - Massages - Acu-puncture – Relaxation
- 1.4. Yogasanas - Padmasana- Vajrasanas - Chakrasanas . (Side)- Viruchasanas- Yoga muthra- Patchimothasanas – Ustrasanas - Vakkarasanas -Salabasanas

### Unit II - Art of Nurturing the life force and Mind

- 2.1. Maintaining the youthfulness - Postponing the ageing process
- 2.2. Sex and Spirituality - Significance of sexual vital fluid - Married life - Chastity
- 2.3. Ten stages of Mind
- 2.4. Mental frequency - Methods for concentration

### Unit III – Sublimation

- 3.1. Purpose and Philosophy of life
- 3.2. Introspection - Analysis of Thought
- 3.3. Moralization of Desires
- 3.4. Neutralization of Anger

### Unit IV - Human Resources Development

- 4.1. Eradication of worries
- 4.2. Benefits of Blessings
- 4.3. Greatness of Friendship
- 4.4. Individual Peace and World Peace

### Unit V - Law of Nature

- 5.1. Unified force- Cause and Effect system
- 5.2. Purity of Thought and Deed and Genetic Centre
- 5.3. Love and Compassion and 5.4. Cultural Education – Five-fold Culture

### Text Book

1. Textbook of Yoga Paperback, Yogeswar, Kindle Edition, 2004.

### Reference Book

1. The Complete Book of Yoga, Swami Vivekananda, August 2019.
2. Yoga for Everyone, B.K.S. Iyengar, July 2018.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BENAFB	Communicative English	2	1	1	0	Theory

**Unit I**

Vocabulary building - Puzzle

**Unit II**

Common error in English - Role Play

**Unit III**

Advertising - Newspaper Reading

**Unit IV**

Write the missing Verbs - Question Framing

**Unit V**

Description - Letter writing

**Text Book**

1. Communicative English, Dr. Anuradha & Dr. Meenal Batra, Nirmal Publication, January 2016.

**Reference Book**

1. Communicative English, S. Padmasami Kannan, MJP Publishers, 2012.
2. Communicative English, Dr. Shalini Bhargava, Dr. Prerna Vanjani, Sharad Khandelwal, Neelkanth Publishers Pvt. Ltd.,2015.



<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
19BMAAFC	Quantitative Aptitude	2	1	1	0	Theory

**Unit I**

Introduction: Competitive Exams – Types- Eligibility and Criteria - Public and Private sectors.

**Unit II**

Number Series – Simplifications – Average – Percentage - Profit and Loss - Partnership

**Unit III**

Time and Work - Time and Distance - Permutations and Combinations - Probability

**Unit IV**

Problems on Ages - Coding and Decoding - Blood Relation

**Unit V**

Direction Sense test - Sitting Arrangements – Syllogism

**Text Book**

1. Quantitative Aptitude for Competitive Examinations, Dr. R.S. Aggarwal, S.Chand Publication,2017.

**Reference Books**

1. Essential Quantitative Aptitude for Competitive Exams, Rajat Vijay Jain, Kindle Edition,2019.
2. Wiley Quantitative Aptitude, P.A. Anand, Kindle Edition,2015.

**VALUE ADDED COURSE**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BAF2VA	Career Guidance in Banking	2	1	1	0	Theory

**Introduction**

Banking today is a niche career for enthusiasts in the field of commerce and accounts. For the beginners, it is the first step towards understanding the global economy, discovering the challenges of the marketplace and identifying themselves with a career that provides them with tremendous opportunities, both within the country and abroad. Banking Programs introduced by various government and private organizations aim at equipping students with concept, tools and techniques in the banking sector.

**Course Outcome**

CO1	:	To know about the history of banking, asset handling, methods, accounting, advances or loans, investments and trust activities.
CO2	:	To analyse the standards of banking exchanges and the different services that are provided by a bank
CO3	:	To know about the banking administrations, services and monetary organizations.
CO4	:	To give an exposure to the techniques & application of contemporary banking
CO5	:	To understands the functions of the Federal Reserve

**Unit –I**

Introduction about banking- eligibility criteria- Who can apply? -Opportunities and challenges for Careers in Banking- Mode of applying application form-How to fill the application form.

**Unit – II**

Position Applied for banking -Recruitment Procedures -Skills required to Banking Sector-Tips and Tricks for preparation of preliminary exam and Interview- Which course is best for bank job.

**Unit – III**

Preliminary Exam- Quantitative Aptitude-Reasoning Ability and Numerical Aptitude-English Language-Computers-Current Affairs- Banking- Question Paper Pattern and time management- Suggested Books.

**Unit – IV**

Interview-Methods- Procedures- Questions- Skills Required for attending the interview.

**Unit – V**

Latest bank jobs- awareness of IBPS Exam, CET exam and others– Top Companies-International - Focus- Various Websites related to job offer.

**Text Book**

1. Career Opportunities in Banking, Finance and Insurance-Thomosfiteh

**Reference Books:**

1. Investment banking Careers-The Dinna Khalife FormerJ.P
2. Career Rules –Harper Collins India-Sonya Dutta Choundhury

**Mapping of Course Outcomes with Program Outcomes**

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
<b>CO1</b>	H	L	L	H	L	L	M	L	L	L	L	L
<b>CO2</b>	L	H	H	M	L	H	L	H	H	L	H	M
<b>CO3</b>	H	H	H	H	M	H	M	L	H	L	H	L
<b>CO4</b>	H	H	H	H	H	L	L	M	H	L	L	H
<b>CO5</b>	H	L	H	M	L	M	H	L	M	M	L	L

L=Low

M =Medium

H =High

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BAF2VA	Leadership	2	1	1	0	Theory

### Introduction

The course broadens students' knowledge allowing them to understand psychological and social-psychological contexts of organization life. The main line of the course is formed by the topic of leadership. The course is focused on individual, group and organization factors associated with leadership. Students will be acquainted with the development of the conception of leadership up to the present and will be informed about the methods of research in this field. Seminars within this course will be dedicated to a deeper understanding of individual topics, their relations and acquisition of critical thinking and skills regarding work with people and their leadership.

### Course Outcome

CO1	:	Understand core competencies of effective leadership
CO2	:	Evaluate the importance of motivation, power, and team dynamics for effective leadership.
CO3	:	Analyze roles of decision-making and delegation in developing leadership style
CO4	:	Apply recognize situational demands for specific leadership styles, including the development of skills for leading in asymmetric or uncertain contexts
CO5	:	Develop self-analyze leadership strengths and weaknesses in order to set personal leadership goals.

### Unit-I

Introduction to Leadership and Leadership Effectiveness -Basic definition of the concept and components of leadership- Trait approach in theories of leadership. Personal characteristics that support effective leadership.. The significance of self-knowledge for the role of leader.

### Unit-II

Power and Authority- Leader and values -Basic Leadership Skills- Strategic Leadership- Decision making and Support system

### Unit-III

Motivation in the context of personality, sources of motivation. Motivation and performance, performance motivation, aspirations, work satisfaction. Specific theories of motivation, stimulation tools, motivation program in organization.

### Unit-IV

Emotions and self-management, emotional intelligence and its significance in the role of leader. Handling emotions and stress. Personal risk of leader: personal traits endangering effective leadership.

Competency and behavior approaches to leadership -Couching and mentoring.

### Unit-V

Creative leadership. Influence on the creative potential of work groups and teams; formation of innovative climate in organizations -Leadership and power. Sources of power in organizations- Leadership and organization culture.

#### Text Book

1. Leadership and Self-Deception--By Arbinger Institute (Berrett-Koehler Publishers, 2002).A

#### Leadership Fable

#### Reference Books

2. The Five Dysfunctions of a Team:-By Patrick M. Lencioni

### Mapping of Course Outcomes with ProgramOutcomes

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	H	H	H	H	H	L	L	M	H	L	L	H
CO2	H	L	L	H	L	L	M	L	L	L	L	L
CO3	H	L	H	M	L	M	H	L	M	M	L	L
CO4	L	H	H	M	L	H	L	H	H	L	H	M
CO5	H	H	H	H	M	H	M	L	H	L	H	L

L=Low

M =Medium

H =High

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Strategy	2	1	1	0	Theory

### Introduction

This course includes a study of strategic planning including mission statement development, analysis of the external environment and internal organizational factors, development of strategic alternatives, selection of appropriate alternatives, implementation of strategies, and competitive strategies and dynamics. Special emphases are given to the integration and coordination of the functional areas within the enterprise. The case method will be used to provide practical experience in analysis and decisionmaking in the solution of business problems.

### Course Outcome:

CO1	:	Understand the nature of competition and industries at an advanced level
CO2	:	Understand how external forces such as social, political/legal, economic, and technological, influence strategic decision-making and firm performance
CO3	:	Understand the sophisticated relationships among the functional areas of an organization and how effective strategic planning requires a concerted effort among all functional areas
CO4	:	Understand strategy research, including extensive use of the internet as a research tool.
CO5	:	Apply the strategic management model to the analysis of an ongoing enterprise

### Unit I

Introduction - Case Analysis Information & Suggestions - Fundamentals of Strategic Management - Industry Competition

### Unit II

External Environment: Political & Legal Forces - External Environment: Social & Technological Forces

### Unit III

Managerial Ethics and Corporate Social Responsibility

### Unit IV

Corporate-Level Strategies - Business Unit Strategies - Functional Strategies

### Unit V

Strategy Formulation - Strategy Execution: Organizational Structure - Strategy Execution: Culture and Leadership - Strategic Control

**Text Book**

1. Business Strategy: A guide to effective decision making, Jeremy Kourdi, Kindle Edition, 2015.

**Reference Books**

1. Business Strategy, Brain Tracy, Manjul Publishing House Pvt., Ltd.,

**Mapping of Course Outcomes with Program Outcomes**

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	H	H	H	H	M	H	M	L	H	L	H	L
CO2	L	H	H	M	L	H	L	H	H	L	H	M
CO3	H	L	L	H	L	L	M	L	L	L	L	L
CO4	H	L	H	M	L	M	H	L	M	M	L	L
CO5	H	H	L	H	M	L	L	M	H	L	L	H

L=Low

M =Medium

H =High

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Entrepreneurship	2	1	1	0	Theory

### Introduction

This course is a dynamic process responsive to the society and reflecting the needs and aspiration of its learners. Fast changing society deserves changes in educational curriculum particularly to establish relevance to emerging socio-economic environment; to ensure equity of opportunity and participation and finally promoting concern for excellence. In this context the course on entrepreneurship aims at instilling and stimulating human urge for excellence by realizing individual potential for generating and putting to use the inputs, relevant to social prosperity and thereby ensure decent means of living for every individual.

### Course Outcome

CO1	:	To understanding basic concepts in the area of entrepreneurship
CO2	:	To understanding the role and importance of entrepreneurship for economic development
CO3	:	To developing personal creativity and entrepreneurial initiative
CO4	:	To adopting of the key steps in the elaboration of business idea
CO5	:	To understanding the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures

### Unit I

General concepts – creative process - An entrepreneur, an idea – Teams - First financing

### Unit II

Business Model and Value Proposition - Customers and Value Proposition - Channels, Revenue Streams and Customer Relationships - Key Resources, Key Activities, Key Partners, Cost Structure - Value Proposition

### Unit III

Customer Discovery - Lean Startup – Metrics - Customer Validation - Minimum Viable Product and early adopters

### Unit IV

Definition, Goals and Structure - Executive Summary, Strategic Plan and SWOT - Marketing Plan - Organisational Plan – Production Plan – Economic Plan – Legal Plan – Business Plan

### Unit V

Private Capital - Public Funding – Funding



**Text Book**

1. Entrepreneurship for Everyone: A Student Textbook, Robert Hisrich, Michael Peters and Dean Shepherd, McGraw Hill Publication, 2020

**Reference Book**

1. Entrepreneurial Small Business, Jerome Katz and Richard Green, 6<sup>th</sup> Edition, McGraw Hill Publication, 2021.

**Mapping of Program Outcome with Course Outcome**

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
<b>CO1</b>	H	H	H	H	H	L	L	M	H	L	L	H
<b>CO2</b>	H	L	L	H	L	L	M	L	L	L	L	L
<b>CO3</b>	H	L	H	M	L	M	H	L	M	M	L	L
<b>CO4</b>	L	H	H	M	L	H	L	H	H	L	H	M
<b>CO5</b>	H	H	H	H	M	H	M	L	H	L	H	L

L=Low

M= Medium

H =High

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Fundamentals of Management	2	1	1	0	Theory

### Introduction

This course explores the basic concepts and processes of management. Students will examine the fundamental roles and processes of planning, leading, organizing and controlling that comprise the managers' role. This course examines the logic and working of organization. Management Principles, Skills and Competencies is a comprehensive introductory course on the management process from a manager's perspective, with particular emphasis on the skills, competencies, techniques and knowledge needed to successfully manage an organization.

### Course Outcome

CO1	:	Analyze and evaluate the influence of historical forces on the current practice of management
CO2	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues
CO3	:	Develop the process of management's four functions: planning, organizing, leading, and controlling
CO4	:	Evaluate leadership styles to anticipate the consequences of each leadership style
CO5	:	Identify the areas to control and selecting the Appropriate controlling methods/Techniques

### UNIT – I

Introduction to Management: Definition, Nature and Scope, Functions, Managerial Roles, Levels of Management, Managerial Skills, Challenges of Management; Evolution of Management- Classical Approach- Scientific and Administrative Management; The Behavioral approach; The Quantitative approach; The Systems Approach; Contingency Approach, IT Approach.

### UNIT – II

Planning and Decision Making: General Framework for Planning - Planning Process, Types of Plans, Management by Objectives; Development of Business Strategy. Decision making and Problem Solving - Programmed and Non Programmed Decisions, Steps in Problem Solving and Decision Making; Bounded Rationality and Influences on Decision Making; Group Problem Solving and Decision Making, Creativity and Innovation in Managerial Work.

### UNIT – III

Organization and HRM: Principles of Organization: Organizational Design & Organizational Structures; Departmentalization, Delegation; Empowerment, Centralization, Decentralization, Recentralization; Organizational Culture; Organizational Climate and Organizational Change. Human Resource

Management & Business Strategy: Talent Management, Talent Management Models and Strategic Human Resource Planning; Recruitment and Selection; Training and Development; Performance Appraisal.

#### UNIT – IV

Leading and Motivation: Leadership, Power and Authority, Leadership Styles; Behavioral Leadership, Situational Leadership, Leadership Skills, Leader as Mentor and Coach, Leadership during adversity and Crisis; Handling Employee and Customer Complaints, Team Motivation - Types of Motivation; Relationship between Motivation, Performance and Engagement, Content Motivational Theories - Needs Hierarchy Theory, Two Factor Theory, Theory X and Theory Y.

#### UNIT – V

Controlling: Control, Types and Strategies for Control, Steps in Control Process, Budgetary and Non-Budgetary Controls. Characteristics of Effective Controls, Establishing control systems, Control frequency, and Methods.

#### Text Book

1 Management Fundamentals, Robert N Lussier, 5e, Cengage Learning, 2013.

#### References Books

1. Fundamentals of Management, Stephen P. Robbins, Pearson Education, 2009:
2. Essentials of Management, Koontz Kleihrich, Tata McGrawHill.

#### Mapping of Course Outcomes with Program Outcomes

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
<b>CO1</b>	H	H	H	H	H	L	L	M	H	L	L	H
<b>CO2</b>	H	L	L	H	L	L	M	L	L	L	L	L
<b>CO3</b>	H	L	H	M	L	M	H	L	M	M	L	L
<b>CO4</b>	L	H	H	M	L	H	L	H	H	L	H	M
<b>CO5</b>	H	H	H	H	M	H	M	L	H	L	H	L

L=Low

M =Medium

H =High

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	International Marketing	2	1	1	0	Theory

### Introduction

This course explores all aspects of marketing from a global perspective to better respond to international opportunities and competitive situations. Topics include an overview of international marketing; social, cultural, political, and legal environments; international market-entry opportunities; planning and managing market entry strategies and products; global distribution and pricing; international promotion, sales, and negotiation; and international market planning.

### Course Outcome

CO1	:	Apply the key terms, definitions, and concepts used in marketing with an international perspective.
CO2	:	Evaluate different cultural, political, and legal environments influencing international trade
CO3	:	Explain the impact of global and regional influences on products and services for consumers and businesses
CO4	:	Apply basic internationally oriented marketing strategies
CO5	:	Develop creative international market entry strategies and understand the importance of the Internet for global business

### Unit I

**International Marketing** – Definition and Scope – Reasons and Motivations – Global Vs Domestic Marketing – Concepts related to the management of international marketing function –World Trade and India’s foreign trade: an overview – Institutional framework for exports in India.

### Unit II

**International Trade Theories-** Absolute cost-comparative Cost- H-O Theorem- New Trade Theories- Porter’s Diamond Theory- Managerial Implications Global marketing environment – cultural Environment Political and Legal Environment Economic Environment.- Modes of entry in to foreign business - Import policy – procedure and Documentation - INCO terms - balance of trade and payments

### Unit III

**International Product Policy and Planning** – Need for product planning, Product adaptation, Product Standardization, Cross country segmentation, Product life cycle in International Marketing, International Packaging, International Market selection – International Marketing Research – International marketing Planning and control.

#### Unit IV

**International Pricing and Promotion decisions-** International pricing decisions-International promotional decisions-Evaluation of international marketing performance- coordination of international marketing performance

#### Unit V

**International distribution strategy:** International Channels – Channel alternatives – Importance of Channel decision – Factors influencing the Channel decision – Channel Selection decision – International Retailing – Role of Logistics

#### Text Book

1. International Marketing, Rajendra Nargundkar, Excel Books, 2008

#### Reference Books

2. Marketing International, Subhash C Jain, McGraw-Hill Education.
3. Cateora, P. R., Gilly, M. C., Graham, J. L., & Money, R. B. (2016). International Marketing (17th ed.). New York, NY: McGraw-Hill Education.

#### Mapping of Course Outcomes with Program Outcomes

CO \ PO	Program Outcomes											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	L	L	M	H	L	L	L	H	L	L	H	L
CO2	L	H	L	L	H	L	H	L	H	H	M	H
CO3	M	H	M	H	H	L	H	H	H	H	H	L
CO4	H	L	L	M	H	L	L	M	H	H	H	M
CO5	L	M	H	H	L	M	L	H	M	H	M	L

L=Low

M =Medium

H =High