

**DEPARTMENT OF COMMERCE**

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

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021



Syllabus for

**B.Com (Business Process Services)**

2019 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 youth who can accelerate the overall development of India.

#### **MISSION**

To impart superior quality education at affordable cost, nurture academic and research excellence, maintain eco-friendly and future-ready infrastructure, and create a team of well qualified teaching professionals who can build global competency and employability

#### **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-centred 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	:	Graduates will be gainfully employed in careers where they will continue to build upon their knowledge, using modern tools for the design, and improvement of products, processes and new technologies.
PEO2	:	Graduates will be effective in working in teams of diverse professionals of varied technical or business positions.
PEO3	:	Graduates will be able to effectively communicate in written and oral forms.
PEO4	:	Graduates will engage in lifelong learning activities with a commitment to Continuous improvement in their professional and personal lives.
PEO5	:	Graduates will exercise an understanding of ethical and social responsibilities in their professional lives and community service.

### Mapping of Institute Mission to PEO

Institute Mission	PEO's
A world renowned industry-integrated institution	PEO1, PEO2
Imparts knowledge, skill, and research culture in young men and women to suit emerging young India.	PEO2, PEO5

### Mapping of Department Mission to PEO

Department Mission	PEO's
The Department of Commerce provides a student-centered environment.	PEO1, PEO3
It promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO4
The department's curriculum and activities develop outstanding graduates	PEO1, PEO4
It demonstrates the knowledge, skills, and competencies necessary to enter the accounting profession, higher education and to meet future career challenges.	PEO1, PEO4, PEO5

### Program Outcomes (PO):

<b>PO1</b>	: Ability to select and apply the knowledge, techniques, skills, and modern tools of the discipline to broadly-defined Process activities.
<b>PO2</b>	: Select and apply their knowledge in Retail Banking, Finance & Accounting, Insurance, Business Process and technology to re-engineer the business concepts which require the application of principles and applied procedures or methodologies.
<b>PO3</b>	: Implement to conduct standard tests and measurements; to conduct, analyze, and interpret experiments; and to apply experimental results to improve processes.
<b>PO4</b>	: Function effectively as a member or leader in a technical team.
<b>PO5</b>	: Expert to identify, analyze, and solve broadly-defined process oriented problems.
<b>PO6</b>	: Apply written, oral, and graphical communication in both process and service environments; and an ability to identify and use appropriate technical literature.
<b>PO7</b>	: Engage in self-directed continuing professional development.
<b>PO8</b>	: Understand the responsibility of commitment and ethical responsibilities including a respect for diversity.
<b>PO9</b>	: Up hold commitment to quality, timeliness, and continuous improvement.

### Correlation between the POs and the PEOs

Program Outcomes		PEO1	PEO2	PEO3	PEO4	PEO5
PO1	:	✓	✓		✓	
PO2	:	✓	✓			
PO3	:	✓	✓		✓	
PO4	:	✓	✓			
PO5	:			✓	✓	
PO6	:	✓		✓		
PO7	:		✓		✓	✓
PO8	:				✓	✓
PO9	:	✓			✓	

Components considered for Course Delivery is listed below:

1. Class room 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			✓				✓	✓	

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

*Scheme of curriculum for B.Com (Business Process Services)*

for the students admitted in the Batch during 2019 - 2020

**Curriculum Structure - Regulation - 2019**

S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	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	19BPS1CA	Core - Financial Accounting - I	4	4	40	60	100
4	1	3	Core Practical	19BPS1CP	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	19BPS1CQ	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	19BPS2CA	Core - Financial Accounting - II	4	4	40	60	100
4	2	3	Core Practical	19BPS2CP	Core Practical - Financial Accounting - II	2	4	20	30	50
5	2	3	DSC	DSC	DSC 2C	4	4	40	60	100
6	2	3	DSC Practical	19BPS2CQ	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	19BPS3CA	Core - Corporate Accounting	4	5	40	60	100
2	3	3	Core Practical	19BPS3CP	Core Practical - Corporate Accounting	2	4	20	30	50
3	3	3	DSC		DSC 3C	4	5	40	60	100
4	3	3	DSC Practical	19BPS3CQ	DSC Practical - 3C	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	19BPS4CA	Core – Cost and Mangement Accounting	4	5	40	60	100
2	4	3	Core Practical	19BPS4CP	Core Practical - Cost and Mangement Accounting	2	4	20	30	50
3	4	3	DSC	DSC	DSC 4C	4	5	40	60	100
4	4	3	DSC Practical	19BPS4CQ	DSC Practical - 4C	2	4	20	30	50
5	4	3	Allied-IV	DSA	DSA 4A	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	19BPS5CA	Core -Insurance Principles and Practices	4	4	40	60	100
2	5	3	Core Practical	19BPS5CP	Core Practical - Insurance Principles and Practices	2	4	20	30	50
3	5	3	DSC	DSC	DSC 5C	4	4	40	60	100
4	5	3	DSC Practical	19BPS5CQ	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	19BPS6CA	Core - Capital Market	4	6	40	60	100
2	6	3	Core Practical	19BPS6CP	Core Practical - Capital Market	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>				

<b>Discipline Specific Core</b>					
<b>S.No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	19BCCC01	Computer Application in Business		Commerce - I	
2	19BCCC06	Managing Business Process Service		Commerce - I	Yes
3	19BCCC03	Consumer Behaviour		Commerce - I	
4	19BCCC07	Campus to Industry Transition		Commerce - I	Yes
5	19BCCC05	Professional Skills		Commerce - I	
6	19BCCC04	Industrial Training Report		Commerce - I	
7	19BCMC02	Company law		Commerce - II	
8	19BCMC01	Financial Services		Commerce - II	
9	19BCPC01	Business Law		Commerce - III	
10	19BCPC03	Marketing Management		Commerce - III	
11	19BCPC02	Taxation		Commerce - III	Yes
12	19BFSC02	Business Communication		Commerce - IV	
13	19BFSC01	Financial Management		Commerce - IV	

<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	19BBAA01	Principles of Management		Management - UG	Yes
3	19BMAA01	Business Mathematics		Mathematics	
4	19BMAA02	Business Statistics		Mathematics	
5	19BCCA01	Research Methodology		Commerce - I	Yes
6	19BCPA01	Indian Economy		Commerce - III	
7	19BCCA02	Agricultural Economy of India		Commerce - I	
8	19BCCA03	Entrepreneur Development		Commerce - I	
9	19BFSA01	Business Environment		Commerce - IV	

**Skill Based Subject**

S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCCS02	Retail Environment		Commerce - I	
2	19BFSS01	Banking Theory Law and Practice		Commerce - IV	
3	19BCCS02	Corporate Finance		Commerce - I	
4	19BCCS03	Business Ethics		Commerce - I	
5	19BBAS01	Services Marketing		Management - UG	
6	19BCPS01	Portfolio Management		Commerce - III	
7	19BCMS02	Customer Relationship Management		Commerce - II	
8	19BCCS01	Principles of Auditing		Commerce - I	

**Discipline Specific Elective**

S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCCE01	Goods and Service Tax		Commerce - I	yes
2	19BCME01	Logistics 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	19BCCE02	Advertising and Sales Promotion		Commerce - I	
8	19BCCE03	Financial Markets and Institutions		Commerce - I	
9	19BCCE04	Human Resource Management		Commerce - I	
10	19BCCE05	Strategic Management		Commerce - I	
11	19BCCE06	Management Information System		Commerce - I	
12	19BCCE07	Enterprise Resource Planning		Commerce - I	
13	19BCCE08	Cyber Law		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 Apptitude	-	Mathematics	

Course Code	Course Name	Program Outcomes							
		P01	PO2	P03	P04	P05	P06	P07	P08
	Language – I	S	M	S	S		M	S	M
19BGE13E	English for Communication – I		S	M	M	S	S	M	S
19BPS1CA	Core - Financial Accounting - I	M	M		S	S		M	S
19BPS1CP	Core Practical - Financial Accounting - I	M	S	M	M		S	S	M
DSC	DSC 1C -	S	M	S		S	M	M	S
DSCP	DSC Practical - 1C		M	S	S	M	M	S	M
DSA	DSA 1A	S	S		S	M	S	M	S
	Ability Enhancement Course I	S	M	S	M	S	M		S
	Value Added Course - I%	S	S		S	M	S	M	S

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS1CA	Financial Accounting-I	4	6	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:**

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	:	Be Aware of preparation of Final accounts.
CO4	:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO5	:	Enable preparation of Income and Expenditure statement.

**Unit I:** [12 Periods]

Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Concepts and Conventions.

**Unit II:** [12 Periods]

Journal – Ledger - Subsidiary Books – Rectification of Errors - Preparation of Trial Balance.

**Unit III:** [12 Periods]

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:** [12 Periods]

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

**Textbook:**

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

**Reference:**

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers -2012
2. Financial Accounting, T. S Reddy and Dr. A. Moorthy, Margham Publications -2012

**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	L	H	L		L
CO2	H	H		M	H	M	L	L	L
CO3	H	H	L	L	H	H	M	L	
CO4	H	H	H	H	L	H	H	L	M
CO5	L	M	L		L	L	L	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS1CP	Financial Accounting-I	0	0	0	2	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**

**[12 Periods]**

Creative Advertising, owned by Miss Abida Masood, provides advertising consulting services. During January 2011, 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 Miss Abida Masood 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**

**[12 Periods]**

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

[12 Periods]

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

[12 Periods]

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

[12 Periods]

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, Vikas publishers -2012
2. Financial Accounting, T. S Reddy and Dr. A. Moorthy, Margham Publications -2012

**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	L	H	L		L
CO2	H	H		M	H	M	L	L	L
CO3	H	H	L	L	H	H	M	L	
CO4	H	H	H	H	L	H	H	L	M
CO5	L	M	L		L	L	L	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS2CA	Financial Accounting-II	4	6	0	0	Theory

**Introduction:**

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

**Course Outcome:**

CO1	:	Identify the factors to be considered when choosing a depreciation method
CO2	:	Evaluate the performance of the department with previous result.
CO3	:	To analyse the licenses for Royalties.
CO4	:	To evaluate the inventory, profit and loss account of the Business
CO5	:	Gain knowledge 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. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2018

**Reference:**

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers -2012
2. Advanced Accountancy, S.P. Jain and K.L. Narang, Vol-II – 2014

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

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



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS2CP	Financial Accounting II	4	0	0	5	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 by 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 Debit

**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, 20016	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	8,000

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

Computer	Furniture	Buildings
Bank interest	Bank Charges	

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

- Unit of Measurement:** Nos. (Numbers), Doz. (dozen)
- Godown:** Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore. Under Primary. By allow storage of material option as yes.
- Stock Categories:** 15” & 17” (LG Monitor Inch wise)
- Stock Groups :**

LG Monitor	Printer	Keyboard
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**e) Stock Item:**

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 Universal Company Ltd.**

- 04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cash book.
- 08-04-2014 paid 2,000 from petty cash for buying stationary for office.
- 15-04-2014 made purchase from ultra tech cement Ltd. worth Rs.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 save 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 cashbook.
- 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 Tahuraa Traders Pvt.Ltd.
- 22-04-2014 received a cheque from Tahuraa 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 Tahuraa Traders Pvt.Ltd.
- 25-04-2014 received a cheque from Tahurra 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 100000-20%

**Textbook:**

- 1.Tally ERP 10 (Power of Simplicity) Shraddha Singh and 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 Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	L	H	L	H		H	L	H
CO2	H		L	H	L	H	H	L	H
CO3	H	L	H		L	H	H	H	
CO4	L	H	H	L		H		H	L
CO5	H	L		H	L	H	H		H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS3CA	Corporate Accounting	4	6	0	2	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 regulatory environment in which the companies are formed and operate
CO2	:	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.
CO3	:	To analyze the foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	:	To evaluate issue of bonus shares and treatment of prior period profits
CO5	:	To Revalue the of Value goodwill and shares under various methods

**Unit I:** [12 Periods]

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting.

**Unit II:** [12 Periods]

Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

**Unit III:** [12 Periods]

Final Accounts of Companies (new format) - Calculation of Managerial Remuneration

**Unit IV:** [12 Periods]

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

**Unit V:** [12 Periods]

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

**Textbook:**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.

**Reference:**

1. **Gupta R.L. & Radhaswamy M.**” 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-I”, Himalaya Publications, New Delhi.2003.

**Note: Question paper will cover 40% theory and 60% 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	M	L	H	M	H	L	H	L	M
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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS3CP	Corporate Accounting	2	0	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	:	Understand the regulatory environment in which the companies are formed and operate
CO2	:	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.
CO3	:	Create reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	:	Summarize issue of bonus shares and treatment of prior period profits
CO5	:	Analyze the treatment of debentures and its cancellation.

**Unit I:** [12 Periods]

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.

- (I) How would you show the relevant items in the Balance Sheet of Reliance Industries Ltd?

**Unit II:** [12 Periods]

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 he 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.

**Unit III:** [12 Periods]

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.

**Unit IV:**

[12 Periods]

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.

**Unit V:**

[12 Periods]

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.

**Textbook:**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.

**Reference:**

1. Gupta R.L. & Radhaswamy M., “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-P”, Himalaya Publications, New Delhi.2003.

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
<b>C01</b>	H	H	H	L		H	L		
<b>C02</b>	L	L	H	L	H	L		L	H
<b>C03</b>	L		H		L	H		L	H
<b>C04</b>	H	L		H		H	L		H
<b>C05</b>	H	L		H		H	L		



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS4CA	Cost & Management Accounting	4	6	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:**

CO1	:	To understand the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making
CO2	:	To apply traditional and contemporary approaches to product costing in job, process and activity-based costing environments
CO3	:	Use standard costs to prepare budgets for planning and control purposes
CO4	:	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
CO5	:	To figure out the contractual issues in an agency

**Unit I:** [12 Periods]

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:** [12 Periods]

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:** [12 Periods]

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

**Unit IV:** [12 Periods]

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:** [12 Periods]

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

**Textbook:**

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS4CP	Cost and Management Accounting	0	0	0	2	Practical

**Introduction:**

To familiarize students with the basic concepts of cost and various methods and techniques of costing and management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

**Course Outcome:**

C01	:	To enlighten the students thought and knowledge on cost and management Accounting.
C02	:	To learn about the concept of overhead cost.
C03	:	To facilitate the idea and meaning of material control with pricing methods
C04	:	To understand the proper idea on financial statement analysis in practical point of view.
C05	:	To evaluate the concept of fund flow and cash flow statement

**Unit I:**

[12 Periods]

A manufacturer has shown an amount of Rs. 19,310 in his books as 'Establishment' which really include the following expenses:

Particulars	Amount	Particulars	Amount
Interest on debentures	1,200	Lighting of warehouse	270
Agents' commission	6,750	Printing and stationery	1,500
Warehouse wages	1,800	Trade magazines	70
Warehouse repairs	1,500	Donations	150
Lighting of office	70	Bank charges	100
Office salaries	1,130	Cash discount allowed	770
Director's remuneration	1,400	Bad debts	300
Travelling expenses of salesmen	1,760	Rent, rates and insurance of office	230
Rent, rates and insurance of warehouse	310		

From the above information prepare a statement showing in separate total:

- (a) Selling expenses (c) Administration expenses.  
(b) Distribution expenses (d) Expenses which you would exclude from costs.

**Unit II:**

[12 Periods]

. The following direct costs were incurred on Job No. 239 of XYL Co. Ltd.

Materials 6,010

Wages:

Department A — 60 hours @ Rs.30 per hr.  
B — 40 hours @Rs 20 per hr.

C — 20 hours @Rs 50 per hr.

Overhead for these three departments were estimated as follows :

Variable overheads:

Department A — Rs.15,000 for 1,500 labour hours  
B — Rs. 4,000 for 200 labour hours  
C — Rs.12,000 for 300 labour hours

Fixed overheads: Estimated at `Rs.40,000 for 2,000 normal working hours.

You are required to calculate the cost of Job No. 239 and quote the price to give profit of 25% on selling price.

**Unit III:**

[12 Periods]

Prepare Store Leger Card (FIFO, LIFO) and Comparative Cost Sheet from the following data.

**July 01** Balance b/d 50 Unit @ 10 Each  
**July 05** Purchases 30 Units @ 12 Each  
**July 09** Purchases 60 Units @ 9 Each  
**July 13** Sales 70 Units @ 18 Each  
**July 23** Purchases 40 Units @ 8 Each  
**July 26** Purchases 20 Units @ 16 Each  
**July 30** Sales 90 Units @ 19 Each

**Unit IV:**

[12 Periods]

From the following information relating to A Ltd., prepare Funds Flow Statement:

	<b>2018</b>	<b>2019</b>		<b>2018</b>	<b>2019</b>
	<b>Rs.</b>	<b>Rs.</b>		<b>Rs.</b>	<b>Rs.</b>
Share Capital	300000	400000	Cash	30000	90000
Reserve	100000	50000	Accounts Receivable	105000	150000
Retained Earning	30000	60000	Inventories	150000	195000
Accounts Payable	45000	135000	Fixed Assets	190000	210000

Additional Information:

- (a) The company issued bonus shares for Rs. 50,000 and for cash Rs.50,000.
- (b) Depreciation written off during the year Rs.15,000.

**Unit V:**

[12 Periods]

- a) Current Assets Rs.2,00,000, Inventory Rs.40,000, Working Capital Rs.1, 20 000. Calculate the Quick Ratio.
- b) Capital Employed Rs. 24,00,000, Long-term Debt Rs. 16,00,000 Calculate the Debt-Equity Ratio.

c) Fixed Assets (at cost) Rs. 7,00,000, Accumulated Depreciation till date Rs. 1,00,000, Credit Sales Rs. 17,00,000, Cash Sales Rs., 1,50,000, Sales Returns Rs. 50,000. Calculate Fixed Assets Turnover Ratio.

**Textbook:**

1.Reddy & Murthy – Cost Accounting – Kalyani Publishers, NewDelhi

**Reference:**

1. 1. M Y Khan, PK Jain, “Management Accounting”, Tata McGraw hill, Fourth Edition, 2003.

2.S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, NewDelhi

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	H	H	L	H	H	H	L	H	
C02	H		H		H	H	L	L	L
C03	H	H	L	H	L		H	L	H
C04		L	H			H		H	H
C05	L	H	H	H	L	H	L	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS5CA	Insurance Principles and Practices	4	1	0	0	core

**Introduction:**

On successful completion of this course, the students should have understood Principles of Insurance Life Insurance and General Insurance business in India.

**Course Outcome:**

CO1	:	To make the students understand the various services offered and various risks faced by banks
CO2	:	To make them aware of various banking innovations after nationalization To give them an overview about insurance industry
CO3	:	To make the students understand various principles, provisions that govern the Life General Insurance Contracts
CO4	:	Use standard costs to prepare budgets for planning and control purposes.
CO5	:	To figure out the contractual issues in an agency

**Unit I:** [12 Periods]

Defining Risk and Uncertainty - Classification of risk - Management of risk – loss minimization techniques. Insurance - Meaning, nature and significance of Insurance, Insurance market, principles of insurance; Evaluation insurance business in India; Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector.

**Unit II:** [12 Periods]

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract - different products offered by life insurers- Premiums and bonuses - Assignment, Nomination and Surrender of policy - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and functions.

**Unit III:** [12 Periods]

General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance; Proposal form- Cover notes -Endorsement - Co- insurance. Underwriting policy; Role of Actuary; Renewal procedure; Claims - Surveyors and loss assessors. Reinsurance - Function of General Insurance Corporation of India.

**Unit IV:** [12 Periods]

Fire insurance - various types of fire policy ; coverages; subrogation; double insurance; contribution; proximate cause; claims of recovery. 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.

**Unit V:**

[12 Periods]

Miscellaneous Coverages - Motor Insurance - Liability only policy - Package policy. Nature, terms and conditions of Health Insurance - Personal Accident insurance - Burglary insurance - Legal Liability insurance- Engineering insurance - Rural insurances - Micro insurance.

**Textbook:**

1. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007.
2. Bawa, Suminder Kaur Life Insurance Corporation of India – Impact of Privatisation and Performance, Regal Publications, New Delhi 2007.

**Reference:**

1. Jain, Rajiv Insurance Law & Practice, Vidhi Publication (P) Ltd. New Delhi. 2006.
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi.2007

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS5CP	Insurance Principles and Practices	0	0	0	2	Practical

**Introduction:**

On successful completion of this course, the students should have understood Principles of Insurance Life Insurance and General Insurance business in India.

**Course Outcome:**

C01	:	To make the students understand the various services offered and various risks faced by banks
C02	:	To make them aware of various banking innovations after nationalization To give them an overview about insurance industry
C03	:	To make the students understand various principles, provisions that govern the Life General Insurance Contracts
C04	:	Use standard costs to prepare budgets for planning and control purposes.
C05	:	To figure out the contractual issues in an agency

**Unit I:** [12 Periods]

How to apply a Life insurance policy proposal form

**Unit II:** [12 Periods]

How to prepare a marine insurance open policy.

**Unit III:** [12 Periods]

Prepare the steps of filling the fire insurance policy.

**Unit IV:** [12 Periods]

How to prepare a motor insurance policy.

**Unit V:** [12 Periods]

Prepare the steps of filling the health insurance policy.

**Textbook:**



1. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007.
2. Bawa, Suminder Kaur Life Insurance Corporation of India – Impact of Privatisation and Performance, Regal Publications, New Delhi 2007.

**Reference:**

1. Jain, Rajiv Insurance Law & Practice, Vidhi Publication (P) Ltd. New Delhi. 2006.
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi.2007

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01		L	L	L	L	H	H	L	
C02	L	H	L	L	L	H	L		L
C03		L	L	H	L	L	L		
C04		L	H	L	S	L	L		
C05	H	H	H	H	L	L	L	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS6CA	Capital Markets	4	5	0	0	Core

**Introduction:**

This paper is intended to familiarize the students with capital market operations in India. To study about the securities market (an integral part of capital market) which can provide sufficient marketability and price continuity for shares, so necessary for the needs of investors.

**Course Outcome:**

CO1	:	Creating awareness on SEBI, its objectives, powers, management & functions.
CO2	:	Familiarizes the students with the mechanism of capital market operations.
CO3	:	Understanding the practical aspects of primary market operations & book building process
CO4	:	Creating an insight into the functions of stock exchange and their working.
CO5	:	Develops an adequate working knowledge of DEMAT Accounts, depository system, NSDL & CDSL.

**Unit I:** [12 Periods]

The Indian financial system- meaning, Components, Role and functions, Recent development in the Indian financial system, Capital Market- significance and functions of capital market, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market.

**Unit II:** [12 Periods]

SEBI-Establishment, Objectives, Powers and functions.

**Unit III:** [12 Periods]

Primary market, Functions of new issue market,-Methods of floating new issue, IPO, FPO, Public issue, bonus issue, Right issue, Private placement, Book building, ESOP, Intermediaries in the new issue market, Registrars to the Issue, brokers to the issue, Bankers to the issue, Underwriters.

**Unit IV:** [12 Periods]

Secondary market, Members of the Stock Exchange, listing of securities, Classification of listed securities.

**Unit V:**

[12 Periods]

Stock exchanges – definition - role and functions – stock exchanges in India- NSE, BSE, MCX, and major international stock Exchanges, Recent trends in Indian Capital Market.

**Textbook:**

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services

**Reference:**

1. YogeshMaheswary : Investment Management
2. Sojikutmar.K and Alex Mathew : Indian Financial System and Markets

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS6CP	Capital Markets	4	5	0	0	Core

**Introduction:**

**Course Outcome:**

CO1	:	Creating awareness on SEBI, its objectives, powers, management & functions.
CO2	:	Familiarizes the students with the mechanism of capital market operations.
CO3	:	Understanding the practical aspects of primary market operations & book building process
CO4	:	Creating an insight into the functions of stock exchange and their working.
CO5	:	Develops an adequate working knowledge of DEMAT Accounts, depository system, NSDL & CDSL.

**Unit I:** [12 Periods]

How to apply a DEMAT Account

**Unit II:** [12 Periods]

Procedure for cancellation of DEMAT Account

**Unit III:** [12 Periods]

Preparing in the NSDL form?

**Unit IV:** [12 Periods]

Application for FREEZING & UNFREEZING of an account in NSDL format?

**Unit V:** [12 Periods]

What are the procedure to share transfer form

**Textbook:**

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services

**Reference:**

1. YogeshMaheswary : Investment Management
2. Sojikutumar.K and Alex Mathew : Indian Financial System and Markets

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	L	H	H	H	L	L			H
C02		H		L		H	H	H	H
C03	H	L	H	H		H	L	L	
C04		H	L		H		H	H	L
C05	H		H	L	H	L		L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCC01	Computer Application in Business	4	5	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:**

CO1	:	Understand basics of computer– input devices, output devices, hardware, software and operating system - based content
CO2	:	Perform word processing, data creation, editing and formatting documents in the software.
CO3	:	Get the knowledge to calculate, organize, edit and present the numerical data in spread sheet.
CO4	:	Utilize database for creating files, perform queries, and create forms and reports.
CO5	:	Integrate Microsoft Access applications in business for creation of database.

**Unit I:** [12 Periods]

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

**Unit II:** [12 Periods]

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 – Mail Merge

**Unit III:** [12 Periods]

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.

**Unit IV:** [12 Periods]

MS Access – Introduction – Parts of Access Window, creating a Database, relationships, Creating Table

through Design View – Relationship – Query – Forms – Report.

**Unit V:**

[12 Periods]

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 Publishing House-2011

**Reference:**

1. Computer Applications in Business, S.V. Srinivasa Vallabhan Sultan Chand. -2011
2. Computer Applications in Business, TD Malhotra, Kalyani Publications PC. -2014

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BPS1CQ	DSC Practical 1C - Computer Application in Business	0	0	2	2	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:

CO1	:	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
CO2	:	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.
CO3	:	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the internationally accepted Internet and Computing Core (IC3) standards.
CO4	:	Relate real-life MS Word applications for professional or personal use.
CO5	:	Demonstrate fundamental knowledge of MS Word.

### I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. 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

### II - MS EXCEL



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

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the 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 custom mode.
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 following operations: Creation of different slides, changing background color, font color using word art.

### **IV - MS ACCESS**

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

**Text Book**

1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher 2010.

**Reference Books:**

1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS006	Managing Decisions for BPS	4	5	0	0	Core

**Introduction:**

The course helps students identify information-bearing events, assess and improve process efficiency, learn to model and analyze business processes. On successful completion of the course the students should have a thorough understanding about the Business Process.

**Course Outcome:**

CO1	:	To understand about the BPO sector.
CO2	:	Develop business models that support a company's strategic objectives.
CO3	:	Analyze the key business processes that drive the value chain of an organization throughout the entire product life cycle.
CO4	:	Work effectively on team projects and research assignments respecting the diversity to all team members.
CO5	:	Evaluate current global business issues and their impact.

**Unit I:**

[12 Periods]

Outsourcing need: Basics – Benefits – Scope – Guidelines – Issues – Best Practices. BPOs: Beyond Call Centres – Call Centres – Evolution – Captive Call Centres – Call Centres technology – Success factors in Call Centres. BPO Vendors: Functions – Service Scope – Benefits – BPO and IT services.

**Unit II:**

[12 Periods]

Transition Management: Introduction – Transition and Change – Managing Transition. BPO Business Models: Introduction – Business Models – BPO Challenges – Types – Strategy – Process of Outsourcing – ITO vs. BPO – Classification of BPO Outfits – BPO Models (Life Cycle).

**Unit III:**

[12 Periods]

BPO to KPO : KPO – Meaning – KPO vs. BPO – Opportunity and Scope – Challenges – KPO Indian Scenario.

**Unit IV:**

[12 Periods]

HR challenges in BPO Industry: Introduction– HR practices – deliverables – Cultural Issues– Outsourcing – HR Management Challenges in India.

**Unit V:**

[12 Periods]

The Evolution of Business Intelligence (Buiness 4.0) - Robotics Process Automation – Introduction - RPA - RPA Life cycle - RPA Vs Desktop Automation - RPA Versatility - Automation Technologies and

Characteristics – Conclusion. Cloud Computing – Definition – Meaning - Cloud service models – Cloud Architecture - Cloud as new technology - Some commercial cloud offerings - Benefits and Challenges in cloud - Major issues.

**Textbook:**

1. Vinod V. Sople, Business Process Outsourcing, PHI Learning Private Limited, NewDelhi, 2009

**Reference:**

1. Sarika kulkarni Business Process Outsourcing Jaico publishing house, Delhi 2005
2. Prasant Kumar Pattnaik ,Fundamentals of Cloud Computing , Vikas Publishing House Private Ltd, New Delhi . Edition 2015.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS006	Managing Decisions for BPS	0	0	0	2	Practical

**Introduction:**

The course helps students identify information-bearing events, assess and improve process efficiency, learn to model and analyze business processes. On successful completion of the course the students should have a thorough understanding about the Business Process.

**Course Outcome:**

CO1	:	To understand about the BPO sector.
CO2	:	Develop business models that support a company's strategic objectives.
CO3	:	Analyze the key business processes that drive the value chain of an organization throughout the entire product life cycle.
CO4	:	Work effectively on team projects and research assignments respecting the diversity to all team members.
CO5	:	Evaluate current global business issues and their impact.

**Unit I:** [12 Periods]

Analysis the Japaneses 5s models

**Unit II:** [12 Periods]

Explain the BPO life cycle

**Unit III:** [12 Periods]

Depict the Fish Bone diagram with an imaginary causes and effects

**Unit IV:** [12 Periods]

Discuss about Business 4.0 revolution in the current business era

**Unit V:** [12 Periods]

Create a example using Kano model

**Textbook:**

1. Vinod V. Sople, Business Process Outsourcing, PHI Learning Private Limited, NewDelhi, 2009

**Reference:**

1. Sarika kulkarni Business Process Outsourcing Jaico publishing house, Delhi 2005
2. Prasant Kumar Pattnaik ,Fundamentals of Cloud Computing , Vikas Publishing House Private Ltd, New Delhi . Edition 2015.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCC03	Consumer Behaviour	4	6	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:**

CO1	:	To acquire knowledge on concept caller buyer and buyer's behaviour
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:** [12 Periods]

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:** [12 Periods]

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

**Unit III:** [12 Periods]

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

**Unit IV:** [12 Periods]

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:** [12 Periods]

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

**Textbook:**

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

**Reference:**

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



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCCC03	Consumer Behaviour	4	6	0	0	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 behaviour
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

[12 Periods]

#### 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

[12 Periods]

### 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

[12 Periods]

### 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**

[12 Periods]

**Summary:**

The case let examines how Big Bazaar, a hypermarket from Pantaloons 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**

[12 Periods]

**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:**

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 Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	H	H	L	H	M	H	H	L
CO2	H		L	L	L	L		H	
CO3	L	H	L		L		L		M
CO4	H	L	L	H	L	H	L	L	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPSC02	Campus to Industry Transition	4	6	0	0	Core

**Introduction:**

Employers from corporate world want to select, retain and promote young individuals who are good at written and vocal communications, good at taking initiatives, responsibility, who are ethical and capable to work under pressure. All this is a mandate on top of technical expertise and knowledge gained from college and experience. Campus to Corporate has designed a premium program in that empowering aspiring students and training them to make the transition from the campus to the corporate world successfully.

**Course Outcome:**

CO1	:	To develop the interpersonal skills to fit in the corporate culture.
CO2	:	To inculcate business etiquette.
CO3	:	Acquire time management by incorporating various tasks.
CO4	:	To learn the conflict management by applying problem solving techniques.
CO5	:	Enhancing self-esteem and social skills.

**Unit I:**

[12 Periods]

Communication and Presentation Skills: Verbal-Non-Verbal- Listening Skills - Writing Skills -Questioning Skills. Fundamentals of an Effective Presentation - 5 P's of an Effective Presentation - Public Speaking- Managing Voice and Language- Importance of Visual Aids.

**Unit II:**

[12 Periods]

Business Etiquette: Making the First Impression - Importance of Handshakes - Business Card Etiquette - Grooming - Personal Hygiene - Body Language - Telephone and email Etiquette.

**Unit III:**

[12 Periods]

Time and Team Management: Prioritization - Dealing with Difficult Tasks -Getting Organized -How to get away from Distractions - Work-Life Balance- Managing Relationships- Understanding the Cultural Diversity- Teambuilding Process and Techniques- Balancing Team Needs and Individual Needs.

**Unit IV:** [12 Periods]

Conflict Management: Creating a Win-Win situation -Negotiation and Persuasion - Dealing with Aggressive Behavior - Different Styles of Handling Conflicts - Dealing with Emotions - Conflict Resolution Strategies -Tools and Techniques for Conflict Management.

**Unit V:** [12 Periods]

Building Confidence: Overcoming Nervousness - Deal with Conflicts Effectively - Developing Positive Attitude - Increase Public Speaking Skills - Reach Personal and Professional Goals -Strengthening your Self-Esteem - Developing Social Skills.

**Textbook:**

1. *From Campus to Corporate – K.K. Ramachandran , K.K. Karthick.*

**Reference:**

1. *From Campus to Corporate – Marla Harr*
2. *Taxmann’s Campus to Corporate – Dr. S.S. Narula*

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPSC02	Campus to Industry Transition	4	6	0	0	Practical

**Introduction:**

Employers from corporate world want to select, retain and promote young individuals who are good at written and vocal communications, good at taking initiatives, responsibility, who are ethical and capable to work under pressure. All this is a mandate on top of technical expertise and knowledge gained from college and experience. Campus to Corporate has designed a premium program in that empowering aspiring students and training them to make the transition from the campus to the corporate world successfully.

**Course Outcome:**

CO1	:	To develop the interpersonal skills to fit in the corporate culture.
CO2	:	To inculcate business etiquette.
CO3	:	Acquire time management by incorporating various tasks.
CO4	:	To learn the conflict management by applying problem solving techniques.
CO5	:	Enhancing self-esteem and social skills.

**Unit I:** [12 Periods]

Explain the Do's and Don'ts in conversation

**Unit II:** [12 Periods]

Create a e-mail using e-mail etiquette

**Unit III:** [12 Periods]

Debrief th term balancing balloon

**Unit IV:** [12 Periods]

Organize your do list with an professional example

**Unit V:** [12 Periods]

Evaluate the stages of team building

**Textbook:**

*From Campus to Corporate – K.K. Ramachandran , K.K. Karthick*

**Reference:**

1. *From Campus to Corporate – Marla Harr*
2. *Taxmann’s Campus to Corporate – Dr. S.S. Narula*

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

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



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:**

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:** [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.

**Textbook:**

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

**Reference:**

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

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC02	Company law	2	0	0	2	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	:	Identify the company, shares and kinds of the company.
CO2	:	Analyze the memorandum of association and article of association.
CO3	:	Experiment with the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies.
CO4	:	Identify and interpret the management of company its borrowing and legal position.
CO5	:	Make use of 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]

Students will have to make a chart on company and its characteristics.

**Unit II:** [12 Periods]

Students will have to make a presentation on memorandum of association and articles of association.

**Unit III:** [12 Periods]

Students will have to collect prices of shares in various companies.

**Unit IV:** [12 Periods]

Students will have to conduct a seminar on the company secretary.

**Unit V:** [12 Periods]

Prepare a chart on meetings of a company.

**Textbook:**

1. N.D.Kapoor-Sultan C.V.hand and Sons- Company law –13<sup>th</sup> edition, Latest Reprint,2015.

**Reference:**

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

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01		H	L	H	L	H	H		L
C02	L	H	H	H		H	H	H	H
C03	H	H		H	H	H	L	H	
C04	H	H	H		L	H	H	H	H
C05	L	H	H	H	H	H	H	H	H

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:**

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:** [12 Periods]

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.

**Unit II:** [12 Periods]

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:** [12 Periods]

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:**

[12 Periods]

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

**Unit V:**

[12 Periods]

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.

**Textbook:**

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

**Reference:**

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

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

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:** [12 Periods]

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

**Unit II:** [12 Periods]

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

**Unit III:** [12 Periods]

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

**Unit IV:** [12 Periods]

How to open a mutual fund account with agent

**Unit V:** [12 Periods]

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

**Textbook:**

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

**Reference:**

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								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1		L	H	L	H	H	L	L	
CO2	L	H	H	L	H	H	L	L	L
CO3	L	H	H	L	H	H	H	H	L
CO4	H	H	H	L	H	H	H	L	H
CO5	H	H	H	L	H	H	H		H



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC01	Business Law	4	6	0	0	Theory

**Introduction:**

This course helps to enlighten the students' knowledge on business law.

**Course Outcome:**

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act in India.
CO5	:	To know about bailment, guarantees and warranties.

**Unit I:** [12 Periods]

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:** [12 Periods]

Types of Contracts – Breach of Contract.

**Unit III:** [12 Periods]

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:** [12 Periods]

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:** [12 Periods]

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC01	Business Law	4	6	0	0	Theory

**Introduction:**

This course helps to enlighten the students' knowledge on business law.

**Course Outcome:**

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act in India.
CO5	:	To know about bailment, guarantees and warranties.

**Unit I:** [12 Periods]

Contract – Case study

**Unit II:** [12 Periods]

Breach of contract – case study

**Unit III:** [12 Periods]

Partnership deed – case study

**Unit IV:** [12 Periods]

Finder of lost goods – case study

**Unit V:** [12 Periods]

Termination of agency – case study

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

**Introduction:**

This course helps to attain basic skills of Marketing Management strategies and conditions.

**Course Outcome:**

CO1	:	To understand 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 opportunities to analyze marketing activities within the firm
CO4	:	To apply marketing concepts and theories to realistic marketing situations
CO5	:	To getting knowledge about branding and advertising

**Unit I:** [12 Periods]

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

**Unit II:** [12 Periods]

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

**Unit III:** [12 Periods]

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

**Unit IV:** [12 Periods]

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:**

[12 Periods]

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

**Textbook:**

1. **Philip Kotler**, Marketing Management Sultan Chand and Sons, New Delhi.

**Reference:**

1. **Rajan Nair**, Marketiing Management, Konark Publications, New Delhi.
2. **Cundiff and Still**, Fundamentals of modern marketing.

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

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

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

**Introduction:**

This course helps to attain basic skills of Marketing Management strategies and 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
CO5	:	To getting knowledge about branding and advertising

**Unit I:** [12 Periods]

Submit report any four functions of marketing (Field Work)

**Unit II:** [12 Periods]

Submit report market segmentation (Field Work)

**Unit III:** [12 Periods]

Submit demo for product mix

**Unit IV:** [12 Periods]

Submit demo for price fixation of a new product

**Unit V:** [12 Periods]

List out different ways of promoting brand

**Textbook:**

1. **Philip Kotler**, Marketing Management Sultan Chand and Sons, New Delhi.

**Reference:**

1. **Rajan Nair**, Marketiing Management, Konark Publications, New Delhi.

2. **Cundiff and Still**, Fundamentals of modern marketing.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC02	Taxation	4	5	0	0	Theory

**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:**

CO1	:	To know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income.
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	Described about the provisions of salary income, House property & business or profession and their computation
CO5	:	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:** [12 Periods]

I 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

**Unit II:** [12 Periods]

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

**Unit III:** [12 Periods]

Income from Business or Profession - Capital gains.

**Unit IV:** [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.



**Unit V:**

[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:**

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								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1				L	L		L	H	
CO2	L			L		M		H	
CO3					M		M		H
CO4		L	L	M			M	M	H
CO5	L			L		M	M	H	

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

CO1	:	To know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	To know about the provisions of salary income, House property & business or profession and their computation.
CO5	:	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:**

[12 Periods]

Calculate the liability of Mr. Hasan for the assessment year 2019-2020

Net Agricultural Income -	50,000
Non- Agricultural Income -	3,25,000.

**Unit II:**

[12 Periods]

Mr.Kumar has constructed a multistory building at Delhi consisting of 40 flats.Each flat is let out @ 1,000 p.m. The municipal authorities have fixed the rental value of this property as Rs.4,50,000 p.a. The owner bears the following expenses:

i) Lift maintenance	12,000 p.a
ii) Pump maintenance	8,000 p.a
iii) Salary of gardener and watchman	3,600 p.a
iv) Swimming pool expenses	9,000 p.a

Compute the annual rental value for the property.

**Unit III:** [12 Periods]

Ms. Swathi a non-resident send \$ 25,000 to India on 20<sup>th</sup> May 2008. On July 7, 2008 a part of this money was utilized to purchase 20,000 shares of XY Ltd. An Indian company @ Rs.10 per shares. On 1/11/2019 these shares were sold @ Rs.40 per shares. Compute the capital gain if telegraphic transfer rates are as follow:

	20/5/2008 (for us \$)	7/7/2008 (for us \$)	1/11/2019 (For us \$)
Buying Rate	Rs.45	Rs.45.50	Rs. 63.75
Selling Rate	Rs.46	Rs.46.60	Rs. 64.75

**Unit IV:** [12 Periods]

Following are the incomes of Sri Amar for the financial year 2019-2020. Compute his taxable income under the head other sources if he Resident NOR or Non-Resident:

- a) Interest on saving bank deposit a/c with union bank, Delhi 1,000
- b) Income from agriculture in Africa invested in Pakistan 40,000
- c) Dividends received in USA from an America company part of which Rs.4,000  
Remitted to India 12,000
- d) Family pension received in Kenya for services rendered in India 54,000

(Hints: Income from other sources if resident Rs. 92,000; if NOR or NR Rs. 40,000; out of pension standard deduction of Rs.15,000 is to be allowed)

**Unit V:** [12 Periods]

The following are the incomes of Mr. Saket for the financial year 2019-20

Taxable Income from Business	Rs.6,00,000
Taxable Income from HP	Rs 2,00,000
Taxable Income from other sources	Rs 50,000

Calculate Advance tax installments

**Textbook:**

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

**Reference:**

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								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	L	L	L	H	L	H	H	L	H
C02	L	L	L	L	H	L	H	H	L
C03	L	L	L	H	L	L	H	L	L
C04	L	L	L	H	L	L	H	L	L
C05	L	L	L	H	L	L	H	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC02	Business communication	4	5	0	0	Theory

**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:**

CO1	:	To give students a comprehensive view of communication, and the role of communication in establishing a favorable outside the firm environment, as well as an effective internal communications program.
CO2	:	Draft and Relate the effective business correspondence with brevity and clarity.
CO3	:	Assess their Critical thinking by designing and developing clean and lucid writing skills.
CO4	:	Analysis the various levels of organizational communication and barriers while developing an understanding of Communication as a process in an organization.
CO5	:	Develop their effective interpersonal skills and the ability to work effectively in teams of diverse composition.

**Unit I:** [12 Periods]

Concepts and Objectives of Business Communication - Essential and Importance of Business Communication - Methods of Communication – Effective Communication Skills – Communication Environment and Communication Process-Types Barriers (Internal and External).

**Unit II:** [12 Periods]

Channels of Communication- Types of Communication- Dimensions of Communication- Communication Through Letters – Layout of Letters Business Enquiries – Offers and Quotations Orders – Execution of Orders – Cancellation of Orders – Claims – Adjustments and Settlement of Accounts – Letters of Complaints – Collection Letters –Status Enquiries.

**Unit III:** [12 Periods]

Bank Correspondence – Letter to the Editor- Correspondence of Company Secretary With Share Holders and Directors – Agenda – Minutes – Preparation.

**Unit IV:** [12 Periods]

Communication through Reports- Essentials – Importance – Contents - Reports By Individuals – Committees – Annual Report – Application for Appointment – Reference and Appointment Orders.

**Unit V:**

[12 Periods]

Internal Communication- Short Speeches – Memo – Circulars – Notices – Explanations to Superiors – Communication Media – Merits of Various Devices – Intercom, Telex And Telephone – Fax – Internet- Public Speaking Skills- Interviewing– Placement Interviews- Discipline Interviews-Appraisal - Interviews and Exit Interviews

**Textbook:**

1. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons,New Delhi, 2006.

**Reference:**

1. Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co,New Delhi, 2003.
2. Rodriquez M V, “Effective Business Communication Concept” Vikas PublishingCompany ,2003.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC02	<b>Business communication</b>	<b>4</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:**

CO1	:	To develop the written and oral business communication skills
CO2	:	To understand how to prepare a business letter
CO3	:	To evaluate Employment promotion and resignation process
CO4	:	To analyze prepare a reports
CO5	:	To examine application letters

**Unit I:** [12 Periods]

Draft a Communication process

**Unit II:** [12 Periods]

Draft a Sales letter

**Unit III:** [12 Periods]

Draft a Appointment letter

**Unit IV:** [12 Periods]

Draft a Annual report

**Unit V:** [12 Periods]

Prepare a Resume

**Textbook:**

1. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.

**Reference:**

1. Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2003.

2. Rodriguez M V, “Effective Business Communication Concept” Vikas Publishing Company, 2003.

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

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



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC01	Financial Management	4	6	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 outside firms.

**Course Outcome:**

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	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- Objectives and Preparation of Various Budget.

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC01	Financial Management	4	6	0	0	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 outside firms.

### Course Outcome:

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

### Unit I:

[12 Periods]

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. He 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 sources from outside.

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:

[12 Periods]

“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:

[12 Periods]

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:

[12 Periods]

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:**

[12 Periods]

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:**

2. 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								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	H	H	L	L	H	L	H	L	L
C02	L	L	H	H	L	H	L	H	H
C03	M	M	M	M	H	M	H	M	M
C04	H	H	H	M	L	M	L	H	M
C05	H	L	M	H	H	H	H	M	H

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:**

CO1	:	Apply economic reasoning to the analysis of selected contemporary economic problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.
CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	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
2. Managerial Economics - Cauvery R. Sultan Chand– New Delhi, - 2013

**Reference:**

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

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAA01	Principles of Management	4	6	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:

CO1	:	Discuss and communicate the management evolution and how it will affect future managers.
CO2	:	Observe and evaluate the influence of historical forces on the current practice of management.
CO3	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
CO4	:	Imbibe adaptations to an uncertain environment and identify techniques managers use to influence and control the internal environment.
CO5	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.

### Unit I: [12 Periods]

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.

**Textbook:**

1. Principles of Management - C. B. Gupta

**Reference:**

1. Principles of Management – Dinkar Pagare
2. Essentials of Management - Harold Koontz and Heinz Weirich

**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		H	L		H
CO2	L	L	H	L	H	L	H	L	H
CO3	L		H		L	H	H	L	L
CO4	H	L	L	H	H	H	L		L
CO5	L	H	H		H	L		L	H

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

**Introduction:**

To enable the students to apply mathematical knowledge to solve business problems.

**Course Outcome:**

CO1	:	To familiarizes the Simple and compound interest
CO2	:	To provide the basic concepts of Matrix of Rank of matrix
CO3	:	To provide practical exposure on Profit and Loss formulae and cash discount
CO4	:	To understanding the statistics of collection of data and Mean, Median, Mode concept
CO5	:	To provide practical exposure of Standard deviation and co-efficient variation

**Unit I:** [12 Periods]

Set Theory - Arithmetic and Geometric Series - Simple and Compound Interest.

**Unit II:** [12 Periods]

Matrix: Basic Concepts -Addition and Multiplication of Matrices -Inverse of a Matrix -Rank of Matrix

**Unit III:** [12 Periods]

Profit and Loss Terms and Formulae- Trade discount- Cash discount- Problems involving cost price- Selling Price- Trade discount and Cash Discount.

**Unit IV:** [12 Periods]

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 V:** [12 Periods]

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

**Textbook:**

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi) (Unit I to III)

**Reference:**

1. Business Mathematics and Statistics – Navaneetham, Trichy.
2. Statistics by R.S.N. Pillai, Mrs. Bhagavathi.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC1AA	Business Statistics	4	5	0	0	Theory

**Introduction:**

Business statistics is the science of good decision making in the face of uncertainty and is used in many disciplines such as financial analysis, econometrics , auditing, production and operations including services improvement and marketing research".

**Course Outcome:**

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

**Unit I:** [12 Periods]

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:** [12 Periods]

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

**Unit III:** [12 Periods]

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:** [12 Periods]

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

[12 Periods]

**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. Statistical Methods by S.P. Gupta (S. Chand and Sons, Delhi,2011) (Unit I to V)

**Reference:**

1. Business Mathematics and Statistics – Navaneethan, Trichy.
2. Statistics by R.S.N. Pillai, Mrs. Bhagavathi.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA01	Research Methodology	4	6	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:**

CO1	:	To know the basic of research and formation of problems
CO2	:	Understand and apply the major types of research designs and errors
CO3	:	Formulate clearly defined scaling techniques and report writing
CO4	:	Analyse and summarise the basic terms such as mean, medium and mode
CO5	:	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.

[12 Periods]

**Unit III:**

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

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:**

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

**Unit I:** [12 Periods]

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

**Unit II:** [12 Periods]

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

**Unit III:** [12 Periods]

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

**Unit IV:** [12 Periods]

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:** [12 Periods]

Five year plans in India – Achievements and failures- Economic development under five year plants

**Textbook:**

- Gaurav Datt and Ashwani Mahajan C: (2014)Dattand Sundaram’s Indian Economy, S.Chand, NewDelhi. Government of India (2007): India Vision 2020, Academic Foundation, NewDelhi.



**Reference:**

1. Mishra and Puri, (2005) Indian Economy, Himalaya Publishing House, 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								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	L		M			M			M
C02		L		L			M		
C03	L	M				H		H	
C04		L			M				M

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:

CO1	:	Understand the basic elements of economics aspects and Indian Rural Economy.
CO2	:	Develop the Agricultural Labor and Mechanization of Agriculture.
CO3	:	Understand the theories Agricultural Marketing, Pricing and measures to improve the marketing system.
CO4	:	To know the law of Agricultural Finance and Agricultural Refinance.
CO5	:	Understand the Land Tenure system in India, tenancy Legislation and land ceiling.

### Unit I: [12 Periods]

Advertising - Meaning-importance-objectives-media-forms of media-press Newspaper trade journal-Magazines- outdoor advertising-poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre program-radio and television advertising-exhibition-trade fair-transportation advertising.

### Unit II: [12 Periods]

Advertising agencies-advertising budget-advertising appeals - advertising organization - social effects of advertising-advertising copy - objectives-essentials - types-elements of copy writing: Headlines, body copy - illustration-catch phrases and slogans-identification marks.

**Unit III:**

[12 Periods]

Advertising layout- functions-design of layout-typography printing process-lithography-printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning.

**Unit IV:**

[12 Periods]

Sales force Management-Importance-sales force decision-sales force size-recruitment & selection-training-methods-motivating salesman Controlling - compensation & incentives-fixing sales territories-quota - Evaluation.

**Unit V:**

[12 Periods]

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising -techniques of sale promotion-consumer and dealer's promotion. After sales service-packing – guarantee - Personal selling- Objectives- Salesmanship-Process of personal selling-types of salesman.

**Textbook:**

1. Indian Agriculture: Problems, Progress and Prospects, Sankaran S – Latest Edition

**Reference:**

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

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

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

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:**

CO1	:	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.
CO2	:	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.
CO3	:	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses.
CO4	:	To understand process of women entrepreneur and how faced their problems.
CO5	:	To understand difference between Micro, small and medium Enterprises.

**Unit I:** [12 Periods]

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

**Unit II:** [12 Periods]

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

**Unit III:** [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.

**Unit IV:**

[12 Periods]

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

**Unit V:**

[12 Periods]

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

**Textbook:**

2. C.B.Gupta and S.P.Srinivasan, Entrepreneurial Development.

**Reference:**

1. S.S. Khanka, Entrepreneurial Development.
2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSA01	BUSINESS ENVIRONMENT	4	6	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:**

C01	:	Conduct an in-Depth Analysis of a Specific Component of the Business Environment and Relate it to Organization.
C02	:	Analyze the Environment of a Business From the Legal & Regulatory, Macroeconomic, Cultural, Political, Technological and Natural Perspectives.
C03	:	Demonstrate and Develop The Conceptual Framework of Industrial Policies and Regulations in Business Environment and Generate Interest in International Business.
C04	:	Critically Assess the Social Responsibility of Business Environment of an Organization Using Selected Strategic Tools.
C05	:	Integrate the Globalization of Indian Business Environment and its Important Role of Ethical Behavior.

**Unit I:** [12 Periods]

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:** [12 Periods]

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:** [12 Periods]

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:** [12 Periods]

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 Birla Committee.

**Unit V:** [12 Periods]

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.

**Textbook:**

1. Francis Cherunila, Business Environment.

**Reference:**

1. Pruti S, Economic &, Managerial Environment in India.
2. Davis & Keith William C Fredrick, Business & Society.

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
<b>C01</b>	H	H	H	L	H	L	H	H	L
<b>C02</b>	L	L	L	H	L	H	L	L	H
<b>C03</b>	H	M	M	M	L	M	H	M	M
<b>C04</b>	L	H	H	M	H	M	L	H	M
<b>C05</b>	H	H	L	H	M	H	H	H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS02	Retail Environment	3	3	0	0	Theory

**Introduction:**

A Retailer thus, provides value creating functions like assortment of products and services to the consumers, breaking bulk, holding inventory and provides services to consumers, manufacturers and wholesalers.

**Course Outcome:**

CO1	:	To Understand the ways that retailers use marketing tools and techniques to interact with their customers.
CO2	:	To Exhibit an in-depth awareness of national and international benchmarking and best practices in retailing.
CO3	:	To Compare and contrast a range of common market research tools in order to evaluate the most appropriate tool for a unique research question.
CO4	:	To Design and implement a research tool in response to a client brief within a team or individually.
CO5	:	To Summaries a market research project and reflect on constructive feedback to improve the summary.

**Unit I:**

[12 Periods]

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

**Unit II:**

[12 Periods]

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

**Unit III:**

[12 Periods]

Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative Research Methodology - Qualitative Research Methodology - Research Types - Introduction to 4 Ps of Marketing -



Optional Ps – Product – Price – Place - Promotion - Market Research and 4Ps.

**Unit IV:**

[12 Periods]

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

**Unit V:**

[12 Periods]

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

**Textbook:**

Retail Management, James B. Ayers and Mary Ann Odegaard, Second Edition Himalaya Publishing House.

**Reference:**

1. Retail Management: A Global Perspective, Harjith Singh.
2. Retail Marketing Management, David Gilbert.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSS01	Banking Theory Law and Practice	3	5	0	0	Theory

**Introduction:**

The course defines the concepts of the banker and the customer; explains the general and special relationship between them; delineates the rights and obligations of a banker; narrates the procedure for opening, operation and closing of Savings, Current and Term deposits; deals with essential features of Negotiable instruments like Bills of exchange, Cheque and Promissory Note, describes the duties and statutory protection available to paying banker and collecting banker and examines the features and application of Indian banking regulation Act in recovering bank credit.

**Course Outcome:**

CO1	:	Evaluate the procedure for opening, operation and closing of various types of deposit accounts.
CO2	:	Analysis the features of different types of Negotiable Instruments like Cheque, Bill of Exchange, Promissory Note, etc.
CO3	:	Apply the role of paying banker and collecting banker and Understand the general and special relationship between the banker and the customer.
CO4	:	Create awareness of features and types of Negotiable instruments in Indian Bank.
CO5	:	Analysis the duties and responsibilities of paying banker and collecting banker.

**Unit I:**

[12 Periods]

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:**

[12 Periods]

Opening of Account – Special Types of Customer – Types of Deposit – Bank Pass Book – Collection of Banker – Banker Lien.

**Unit III:**

[12 Periods]

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 in Due Course.

**Unit IV:** [12 Periods]

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:** [12 Periods]

Position of Surety – Letter of Credit – Bills and Supply Bill - Purchase and Discounting Bill Traveling  
Cheque- Credit Card- Teller System.

**Textbook**

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.
4. Basu : Theory and Practice of Development Banking.

**Reference:**

1. Reddy & Appanniah : Banking Theory and Practice.
2. Natarajan & Gordon : Banking Theory and Practice.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS02	CORPORATE FINANCE	4	6	0	0	Theory

**Introduction:**

**Corporate finance.** Corporate finance is an area of **finance** that deals with sources of funding, the capital structure of **corporations**, the actions that managers take to increase the value of the firm to the shareholders, and the tools and analysis used to allocate **financial** resources.

**Course Outcome:**

CO1	:	Identify the major sources of short-term financing available to the firm.
CO2	:	Identify relevant cash flows for capital budgeting projects and apply various methods to analyze projects.
CO3	:	Apply techniques to project financial statements for forecasting long-term financial needs.
CO4	:	Analyze financial statements using standard financial ratios of liquidity, activity, debt, profitability, and market value.
CO5	:	Explain the role of short-term financial management, and the key strategies and techniques used to manage cash, marketable securities, accounts receivable and inventory.

**Unit I:**

[12 Periods]

Introduction: Corporate Finance – Nature and Scope - Role of Financial Institution - Valuation of the Firm – Time value of money concepts.

**Unit II:**

[12 Periods]

Indian Capital Market – Basic problem of Industrial Finance in India. Fiscal Policies, Government Regulations affecting Capital Market – Role of SEBI – Stock Markets. Equity – Debenture financing – Guidelines from SEBI, advantages and disadvantages and cost of various sources of Finance

**Unit III:**

[12 Periods]

Investment Decision: Investment Analysis – Risk Analysis Probability Approach. Business Failures, Mergers, Consolidations and liquidation.

[12 Periods]

**Unit IV:**

Finance from international sources, financing of exports – role of EXIM bank and commercial banks.–  
Finance for rehabilitation of sick units. Inflation and Financial Decisions.

**Unit V:**

[12 Periods]

Foreign Collaboration – FDI and FIIS Business Ventures Abroad. International Financial Institutions &  
Multinational Corporations.

**Textbook:**

1. Brealey, R.A., Myers, S.C., Allen, F. and Mohanty, P., Principles of Corporate Finance, 10th Edition, Tata McGraw-Hill Publishers, 2012.

**Reference:**

1. Damodaran, A., Applied Corporate Finance, 3rd Edition, Wiley, 2012.
2. Damodaran, A., Corporate Finance: Theory and Practice, 2nd Edition, Wiley India Pvt Ltd., 2007.

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	L	L	M	M	M	H	L	H	L
C02	L	M	L	M	H	M	H	L	M
C03	M	L	M	M	H	H	H	H	M
C04	L	M	L	H	M	L	M	L	M
C05	M	L	M	M	M	H	H	M	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS03	Business Ethics	4	6	0	0	Theory

**Introduction:**

This course introduces Business ethics as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in Organizations.

**Course Outcome:**

CO1	:	To make the students to understand about the ethic prevailing in the business.
CO2	:	Identify the management of ethics and its performing in an organization.
CO3	:	Understanding the concept of social responsibility of business.
CO4	:	To know about the ethical cultures and values in management.
CO5	:	Understanding the relevance of values in management.

**Unit I:**

[12 Periods]

Business ethics, Definition and nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behavior; ethical abuses; Work ethic.

**Unit II:**

[12 Periods]

Management of Ethics - Ethics analysis[ Hosmer model] – Steps / considerations in resolving ethical dilemma; Ethics in practices – professional ethics for functional managers – comparative ethical behaviour of managers – code of ethics – competitiveness, organizational size, profitability and ethics – cost of ethics in corporate ethics evaluation.

**Unit III:**

[12 Periods]

Social Responsibility of business – Big Business and society business and ecological environmental issues in the Indian context.

**Unit IV:**

[12 Periods]

Ethics, Cultural and Values: importance of culture in organizations – Indian ethics and value systems – Model of management on the Indian social political environment – Indian heritage in production and consumption.

**Unit V:**

[12 Periods]

Business ethics – Relevance of values in management – Holistic Approach for managers in decision making – Ethical management – Role of organizational culture in ethics - structure of ethics management – ethics committee.

**Textbook:**

1. Saroj kumar – Business Ethics

**Reference:**

1. Larue Tone Hosmer, Richard D.Irwin Inc by “ The Ethics of Management”.
2. Joseph A.Petrick and John F. Quinn, “Management Ethics – integrity at work”.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAS01	Services Marketing	3	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:**

CO1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products.
CO2	:	Demonstrate knowledge of segmentation and approach to target market.
CO3	:	Develop strategies and positioning product/services in the market.
CO4	:	Specify and analyse the consumers' expectation in services
CO5	:	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, 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, Service Marketing in e-Commerce and e-Marketing, and Telemarketing Services, Service Marketing Research for Global Markets and Rural Markets, Innovations in Services Marketing, Ethical Aspects in Service Marketing.

**Textbook:**

2. Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition – TMH
3. Services Marketing – Rampal Gupta - Galgotia Publications.
4. Services Marketing - Christopher Lovelock – Pearson Publications.

**Reference:**

3. 1. Adrian Payne- The Essence of Service Marketing, Prentice- Hall of India,
4. Hellen Woodruffe - Service Marketing, Macmillan India Ltd. Delhi, 1997.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPS01	PORTFOLIO MANAGEMENT	4	5	0	0	THEORY

**Introduction:**

**Course Outcome:**

CO1	:	Know the Portfolio strategies	
CO2	:	Study the various approaches to security analysis and	
CO3	:	Reduced operational risk for investors and strengthening of fiduciary controls	
CO4	:	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 - Treynore Measure - Jensen Measure - Comparison of the Three Measures of Portfolio Performance - Portfolio Insurance

**Unit V:** [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:**

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMS02	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	4	5	0	0	<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:**

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

**Unit I:** [12 Periods]

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:** [12 Periods]

CRM in Marketing - One-to-one Relationship Marketing - Cross Selling & Up Selling - Customer Retention, Behaviour Prediction - Customer Profitability & Value Modeling, - Channel Optimization - Event-based marketing. - CRM and Customer Service - The Call Centre, Call Scripting - Customer Satisfaction Measurement.

**Unit III:** [12 Periods]

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:** [12 Periods]

Analytical CRM - Managing and sharing customer data - Customer information 2 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:** [12 Periods]

CRM Implementation - Defining success factors - Preparing a business plan requirements, justification and processes. - Choosing CRM tools - Defining functionalities - Homegrown 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.

**Textbook:**

1. Alok Kumar Rai, CUSTOMER RELATIONSHIP MANAGEMENT CONCEPT & CASES, Prentice Hall of India Private Limited, New Delhi. 2011

**Reference:**

1. S. Shanmugasundaram, CUSTOMER RELATIONSHIP MANAGEMENT, Prentice Hall of India Private Limited, New Delhi, 2008
2. Kaushik Mukherjee, CUSTOMER RELATIONSHIP MANAGEMENT, Prentice Hall of India Private Limited, New Delhi, 2008

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCS01	Principles of Auditing	3	3	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:**

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

**Unit I:** [12 Periods]

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

**Unit II:** [12 Periods]

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.

**Unit III:** [12 Periods]

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.

[12 Periods]

**Unit IV:**

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

**Unit V:**

[12 Periods]

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.

**Textbook:**

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.

**Reference:**

1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
2. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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

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





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:**

CO1	:	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
CO2	:	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.
CO3	:	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4	:	Communicate ideas effectively in informal group discussions
CO5	:	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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:**

**[12 Periods]**

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.

**[12 Periods]**

**Unit IV:**

. 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:**

**[12 Periods]**

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

**Textbook:**

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

**Reference Books :**

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								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L		L	H	L	H	H	H	
CO2		L		L			L		H
CO3	L	H	L	H	L	H		L	
CO4	H	H					L		
CO5	L	L	H		H			H	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCME01	Logistics and Supply Chain Management	5	5	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:

CO1	:	Explain and illustrate the significance of logistics operations within a globalised context
CO2	:	Examine the key challenges and levels of risks involved in international logistics to ensure it operates appropriately within global context
CO3	:	Describe and explain logistics services and operations on an international scale
CO4	:	Demonstrate a critical understanding of the various transport modes available and their characteristics in international logistics
CO5	:	Apply international logistics knowledge and practices 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]

Modelling 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.

**Textbook:**

1. International Logistic and Supply Chain Management. Martin Christopher, FT Press Publisher.

**Reference Books :**

1. Bowersox, Logistical Management, Mc-Graw Hill, 2000

2. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.

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

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

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:**

CO1	:	Demonstrate to difference between Product and Brands
CO2	:	Evaluate the pros and cons of brand extension
CO3	:	To know the brand equity and Positioning & Repositioning of brands
CO4	:	To equip with buyer behaviour concepts and to formulate and justify Buying Decision Behaviour
CO5	:	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.

**Textbook:**

1. Brand Management - Gulnar sharma, Karan Singh Khundia – Himalaya Publishing House
2. Brand Management: Principles and Practices - Kirti Dutta - Oxford University Press.
3. Brand Management: The Indian Context - YLR Moorthi - Vikas Publishing House
4. 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								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1		L		M	M		H		
CO2	L		L			M	M		
CO3		L		M		H		H	
CO4	L		L		M		H		
CO5		L		M	M			H	

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:**

**[12 Periods]**

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:**

**[12 Periods]**

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:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

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- Telebanking- Electronic Money Transfer(EMT)-Paytm-E-Cheque- Financial Transactions

Terminals - MICR Cheques- e-Banking in India.

**Unit V:**

**[12 Periods]**

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.

**Textbook:**

1. R.Saravana Kumar R.Parameswaran T.Jayalakshmi ., Information Technology S.Chand 2015 Revised Edition

2.V.Rajaraman Essentials of E-Commerce Technology PHI Learning Private Limited 2015 Revised Edition.

**Reference:**

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



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:**

CO1	:	Analyse the role and impact of foreign trade on national economic development.
CO2	:	To acquire knowledge on Euro currency market GATT – WTO, World Bank and IMF – Functions.
CO3	:	To Know the differences between export marketing and domestic marketing
CO4	:	To Analyse the past trend and present position of India’s imports and exports
CO5	:	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.

**Textbook:**

1. International Marketing Management - Varshney & Bhattachariya
2. International Business - Francis Cherunilam
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	P03	P04	P05	P06	P07	P08	P09
CO1		L		M	M			H	
CO2	L		L			M	M		
CO3		L		M		M	H		
CO4	L		L		M		M	H	
CO5		L		L	M			H	

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 global marketplace.

**Course Outcome:**

CO1	:	Assess the environment of international finance and its implications on international business.
CO2	:	Define and measure foreign exchange risks and to identify risk management strategies.
CO3	:	Apply the Integrate global developments with the changing business environment in India.
CO4	:	Generalize the process and techniques used to make international investment decisions.
CO5	:	.Analyses the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

**Unit I:** [12 Periods]

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:** [12 Periods]

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:** [12 Periods]

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’s Effect.

**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.

**Textbook:**

1. Buckley Adrian Multinational finance – PHI, New Delhi

**Reference:**

1. Shapiro A C, Multinational financial management – PHI, New Delhi
2. Levi D, Maurice, International finance – Routledge

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE02	Advertisement and Sales Promotion	4	5	0	0	Theory

**Introduction:**

Enable the students to acquire knowledge of sales promotional measures. On successful completion of this course, the students should have understood Advertising, Ad media, Ad-agencies, Sales force management and Promotional strategies

**Course Outcome:**

CO1	:	To know the use of advertising and sales promotion as a marketing tool.
CO2	:	To describe advertising and sales promotional appeals.
CO3	:	To understand the selection of media.
CO4	:	To know the means of testing effectiveness of advertising and sales promotion.
CO5	:	To understand the different types of sales promotion

**Unit I:**

**[12 Periods]**

Meaning of Advertising – Evolution of Advertising – Development of Advertising in India – Functions of Advertising – Classification of Advertising -Economic aspects of advertising.

**Unit II:**

**[12 Periods]**

Advertising process – an overview, Setting advertising objectives and advertising budget. Creative Aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message, copy types; Campaign planning. Advertising Media: Different types of media; Media planning and scheduling

**Unit III:**

**[12 Periods]**

Impact of Advertising: Advertising Agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising. Social implications of advertising.

**Unit IV:**

**[12 Periods]**

Sales Promotion: Meaning, nature, and functions; Relationship between sales promotion and advertising, future of sales promotion Limitation of sales promotion; Types of sales promotion schemes;

Consumer and trade, sales promotion.

**Unit V:**

**[12 Periods]**

Sales Promotion Schemes: Sampling; Coupon; Price off; Premium plan; consumer contests and sweepstakes; POP displays; Demonstration; Trade fairs and exhibitions; Sales promotion techniques and sales force motivation and techniques.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE03	Financial Markets and Institutions	4	5	0	0	Theory

**Introduction:**

To acquire knowledge and understanding of the role of financial management, risk and the operation of capital markets, institutions and regulators in a market led economy.

**Course Outcome:**

CO1	:	Apply different company valuation techniques to determine the prices.
CO2	:	Describe the characteristics of different types of debt securities.
CO3	:	Describe different theories of how interest rates are determined and explain the relationship between the terms of maturity.
CO4	:	Understand the mechanics and conventions of the foreign exchange market.
CO5	:	Describe the types of securities that company can use to raise the equity capital.

**Unit I:** [12 Periods]

Introduction - Overview of financial markets & securities - Role of financial institutions - depository and non-depository institutions - consolidation & competition among financial institutions - financial conglomerates. Overview of the Indian financial system including financial sector reforms.

**Unit II:** [12 Periods]

Interest Rate - Loan able Funds Theory - economic forces affecting interest rates - factors affecting yield differentials of debt instruments - Term structure of interest rates: Pure Expectations Theory - Liquidity Premium Theory - Segmented Markets Theory & Preferred Habitat Theory - Yield Curve.

**Unit III:** [12 Periods]

Financial Markets - Money markets – organization - economic role - instruments & regulation - Capital Markets - Primary - Secondary markets and their organization - Security market regulation and stability - Role of SEBI.

**Unit IV:** [12 Periods]

Financial Services and Non Depository Institutions - Various fund based and fee based financial

services - Leasing, Factoring - Forfeiting - Merchant Banking - Credit rating, Custodial services - Mutual Funds - Types of mutual funds schemes – ETFs - Hedge funds - Venture capital funds - Private equity funds and regulation.

**Unit V:**

**[12 Periods]**

Financial Inclusion - Extent of exclusion - Financial inclusion initiatives including SHG - Bank linkage Model - Micro finance - Emerging issues and regulation.

**Textbook:**

1. Kohn Meir, *Financial Institutions and Markets*, Oxford University Press -2013
2. Madura Jeff, *Financial Markets and Institutions*, South Western Cengage Learning – 2014

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

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



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 Development etc.,

**Course Outcome:**

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

**Unit I:** [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

**Unit II:** [12 Periods]

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

**Unit III:** [12 Periods]

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good Human relations – Punishment.

**Unit IV:** [12 Periods]

Wages and Salary Administration - Incentive System - Labour Welfare and Social Security - Safety, Health And Security - Retirement Benefits To Employees.

**Unit V:** [12 Periods]

Industrial Relations - Trade Unionism - Grievance Handling – Collective Bargaining and Worker's Participation In Management.

**Textbook:**

1. V.S.P .Rao, “Human Resources of Management”, Sultan Chand Publishing, Revised Edition, 2o16.

**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> Edition 2011.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE05	Strategic Management	4	0	2	6	Theory

**Introduction:**

In the field of management, strategic management involves the formulation and implementation of the major goals and initiatives taken by an organization's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization operates.

**Course Outcome:**

CO1	:	Allocate resources to align with goals. Setting strategic priorities naturally filters budget and manpower
CO2	:	Increase efficiency of the financial objective could be to increase resources
CO3	:	To analysis an organization's resources in order to achieve its goals
CO4	:	To enlarge policies and plans to achieve those allocating resources to implement the plans.
CO5	:	To achieve the action goals in the competitive environment.

**Unit I:**

**[12 Periods]**

Introduction- Fundamentals of Strategy- Conceptual Evolution of Strategy- Scope and Importance of Strategies-Purpose of Business- Difference between Goals and Objectives of Business- Core Competencies of Business

**Unit II:**

**[12 Periods]**

Strategic Management-Need- scope- features and importance of strategic management-Role of Strategists in Decision Making-Types of Strategies, Limitations of Strategic Management

**Unit III:**

**[12 Periods]**

Strategy Formulation- Process in Strategy Formulation-Strategy Implementation and its Stages-Reasons for Strategy Failure and Methods to Overcome- Strategy Leadership and Strategy Implementation- Strategic Business Units (SBUs)

**Unit IV:**

**[12 Periods]**

Introduction- Business Plan and Business Venture-Business Investment Strategies-Impact of Ethical

## Conduct, Corporate Social Responsibilities (CSR)

### Unit V:

[12 Periods]

Strategic- Culture and its Significance, Organizational Development and Change-Change Management-  
Leadership Styles and its Roles- Strategic management in a new globalized economy

### Textbook:

1. Strategic Management 4th Edition, Kindle Edition, by [Azhar Kazmi](#) -2017

### Reference:

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability  
by [Thomas L. Wheelen](#), [J. David Hunger](#), [Alan N. Hoffman](#).
2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and  
Richard Braden Robinson

### Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE06	MANAGEMENT INFORMATION SYSTEM	4	5	0	0	THEORY

**Introduction:**

To a programmer it is nothing but file structures and file processing. However, it involves much more complexity. The three components of MIS provide a more complete and focused definition, where System suggests integration and holistic view, Information stands for processed data, and Management is the ultimate user, the decision makers.

**Course Outcome:**

CO1	:	Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.
CO2	:	Analyse and synthesize business information and systems to facilitate evaluation of strategic alternatives.
CO3	:	Effectively communicate strategic alternatives to facilitate decision making.
CO4	:	Identify the major management challenges to building and using information systems in organizations.
CO5	:	Identify managerial risks related to information system organization processing and utilizing.

**Unit I:** [12 Periods]

An Overview of Management Information Systems (MIS): Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

**Unit II:** [12 Periods]

Foundation of Information Systems: Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

**Unit III:** [12 Periods]

Concept of Planning & Control: Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

**Unit IV:** [12 Periods]

Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

**Unit V:**

[12 Periods]

Advanced Concepts in Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

**Textbook:**

1. Management Information System: CVS. Murthy, HPH.

**Reference:**

1. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
2. Information System for Modern Management: Murdick, PHI.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE07	Enterprise Resource Planning	4	6	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:**

CO1	:	Understand the basic concepts of ERP and how its derived and Developed from various resources
CO2	:	Easily accessing with the help of knowing the benefits of Enterprise Resource planning.
CO3	:	Inscribe the various Modules processing in the ERP
CO4	:	Exercise the Evaluation of ERP and accessing the ERP related Technologies.
CO5	:	Exercise the other related Technologies of ERP.

**Unit I:**

**[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.

**Unit II:**

**[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-time Shipment.

**Unit III:**

**[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.

**Unit IV:**

**[12 Periods]**

Evaluation of ERP- Variation of Modules – Advantage of ERP – An Overview of Enterprise - ERP and Related Technologies.

**Unit V:**

**[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.

**Textbook:**

1. “Concepts in Enterprise Resource Planning” Third Edition Author - Ellen F. 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>

**Reference:**

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



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:**

CO1	:	To know the basic concepts which lead to the formation and execution of electronic contracts
CO2	:	To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.
CO3	:	To growing awareness on privacy is another upcoming trend
CO4	:	To improve cyber security professionals' skills and citizen sensitization and awareness
CO5	:	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.

**Textbook:**

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 James Braman
2. “Cyber Law: A Legal Arsenal for Online Business” by Brett Trou

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCSAFC	ENVIRONMENTAL STUDIES	2	2	0	0	FC

**Unit I:** [12 Periods]

A Multidisciplinary Subject – Natural Resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

**Unit II:** [12 Periods]

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:** [12 Periods]

Biodiversity and its Conservation – Diversity – Biogeographically Classification of India – Value of Biodiversity – Global Biodiversity – Biodiversity: National, Regional or Local – Hot Spots of Bio Diversity – Threats to Biodiversity – Loss of Habitat – Poaching – Man-wildlife Conflicts – Endangered Species of India – Endemic Species of India – Conservation of Biodiversity.

**Unit IV:** [12 Periods]

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:** [12 Periods]

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.

**Textbook:**

1. Perspectives in Environmental Studies – Aubha Kaushik, C. P. Kaushik, New Age International Publishers, Second Edition, 2004.

**Reference:**

1. Basics of Environmental Science – Michael Allaby, Routledge – London, 2<sup>nd</sup> Edition, 1996.
2. 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	2	0	0	FC

**Unit I:** [12 Periods]

**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:** [12 Periods]

**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:** [12 Periods]

**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:** [12 Periods]

**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:** [12 Periods]

**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.

**Textbook:**

1. Nitya Rao “Good Women do not Inherit Land” Social Science Press and Orient Blackswan 2008

**Reference:**

1. International Solidarity Network “Knowing Our Rights” An imprint of Kali for Women 2006
2. P.D.Kaushik “Women Rights” Bookwell Publication 2007

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BCCAFC</b>	<b>CONSTITUTION OF INDIA</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>FC</b>

**Unit I:** [12 Periods]

Making of Constitution - Constituent Assembly - Dr.Rajendra Prasath - Dr.B.R.Ambedkar - Salient features - Fundamental Rights

**Unit II:** [12 Periods]

Union Executive - President of India - Vice-President - Prime Minister - Cabinet - Functions

**Unit III:** [12 Periods]

Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers

**Unit IV:** [12 Periods]

Union Judiciary - Supreme Court - Functions - Rule of law

**Unit V:** [12 Periods]

State - Executive - Legislature - Judiciary

**Textbook:**

1. Agharwal.R.C. - National Moment and Constitutional Development – New Delhi, 1977

**Reference:**

1. Chapra B.R., Constitution of India, New Delhi, 1970
- 2.Rao B.V., Modern Indian Constitution, Hyderabad, 1975

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPYAFC	HUMAN RIGHTS	2	2	0	0	FC

**Unit I:** [12 Periods]

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:** [12 Periods]

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:** [12 Periods]

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:** [12 Periods]

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:** [12 Periods]

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:**

1. Introduction to Human Rights and Duties - Dr.T. S.N.Sastry, University of Pune, 2011
2. Human Rights Education for Beginners - KWIRC , NHRC, 2005.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BTAAFC	YOGA	2	2	0	0	FC

**Unit I:** [12 Periods]

**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:** [12 Periods]

**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:** [12 Periods]

**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:** [12 Periods]

**Human Resources Development**

- 4.1. Eradication ofworries
- 4.2. Benefits of Blessings
- 4.3. Greatness ofFriendship
- 4.4. Individual Peace and World Peace

**Unit V:** [12 Periods]

**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
- 5.4. Cultural Education - Fivefold Culture

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BENAFC</b>	<b>COMMUNICATIVE ENGLISH</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>FC</b>

**Unit I:** [12 Periods]

Vocabulary building - Puzzle

**Unit II:** [12 Periods]

Common error in English - Role Play

**Unit III:** [12 Periods]

Advertising - Newspaper Reading

**Unit IV:** [12 Periods]

Write the missing Verbs - Question Framing

**Unit V:** [12 Periods]

Description - Letter writing



<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BMAAFC</b>	<b>QUANTITATIVE APPTITUDE</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>FC</b>

**Unit I:** [12 Periods]

Introduction: Competitive Exams – Types- Eligibility and Criteria - Public and Private sectors.

**Unit II:** [12 Periods]

Number Series – Simplifications – Average – Percentage - Profit and Loss - Partnership

**Unit III:** [12 Periods]

Time and Work - Time and Distance - Permutations and Combinations - Probability

**Unit IV:** [12 Periods]

Problems on Ages - Coding and Decoding - Blood Relation

**Unit V:** [12 Periods]

Direction Sense test - Sitting Arrangements - Syllogism

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11T	Part I Tamil	3	6	1	0	Theory

**Introduction:**

gFjp Kjy; ghkhf mikAk;> jkpo;g;ghlk; ftpijfs;> ,yf;fzk;> ,yf;fpatuyhW Mfpaitfs; nfhz;L mike;J cs;sJ. le;J myFfshf gFf;fg;gl;Ls;sJ.

**Course Outcome:**

CO1	:	ghujpahh;> ghujpjhrd;> rpw;gp> Rujh Mfpa ftpijfspd; tpsf;fj;ij khzth;fs; mwpe;J nfhz;Stjhy;> jd;dk;gpf;ifia ntspf;nfhzUk; tifapy; cs;sJ.
CO2	:	ngz; ftpQh;fspd; gilg;G ftpijia mwptjd; %yk; tho;tpay; nra;jpfisAk;> ajhh;j;j epiyAk; mwpa cjTfpwJ.
CO3	:	jpU.tp f. kw;Wk; K.th fl;Liufis mwptJ gilg;igAk;> gilg;gpd; rpwg;igAk; rq;f fhy ,yf;fpa nra;jpfisAk; mwpa KbfpwJ.
CO4	:	gilg;Gj;jpwid ntspg;gLk; tpjkhfTk;> ,yf;fzj;ij mwpa gaDs;sjhf mikfpwJ.
CO5	:	,yf;fpatuyhW gw;wpar; nra;jpfis nfhz;L mjd; tsh;r;rp epiyia mwpTk; tifapy; cs;sJ.

**Unit I:** [12 Periods]

ghujpahh; - ngz; tpLjiy> ghujpjhrd; - tPuj; jkpod;> rpw;gp - epyTg;g+ Rujh - ehL Mfpaw;wpd; tpsf;fk; jUjy;.

**Unit II:** [12 Periods]

G+.m ,utpe;jpud; - jhfk; jPh;f;fhj jz;zPh;> m. ntz;zyh - ePhpyiyAk; Kfk; khyjp ikj;hp - fd;dpahFkhp> f;U\hq;fpdp - Gd;id kuk; Mfpa ftpijfspd; nra;jpfis mwptjhy; tho;tpay; R+oiyAk;> ahjh;j;j epiyiaAk; tpsf;Fjy;.

**Unit III:** [12 Periods]

jpU.tp.fh -ngz;zpd; ngUik K.t - fw;gid Kidth; rpj;uh-jkpo; juKah;j;jYk>; epiyg;gLj;jYk;> ,uzpad; eh.F nghd;Drhkp - rq;f ,yf;fpaj;jpy; r%f mwk; Mfpaw;wpd; fl;Liufspd; nra;jpfis tpsf;fk; jUjy;.

**Unit IV:** [12 Periods]

ngah; nrhy;> tpidr;nrhy;> ,ilr;nrhy;> chpr;nrhy;> vr;rk; -,yf;fzj;jpw;F tpsf;fk; mspj;jy;- gilg;gpyf;fpag; gapw;rp> ftpij vOjy; thndhypj; jkpo;> njhiyf;fhl;rpj; jkpo; gad;ghl;Lj;jkpo>; ,yf;fz Nehf;fpy; gapw;Wtpj;jy; vOJjy; ftpij+thndhyp Ngr;Rj;jpwd;

tsh;j;jy;. Mfpaitfs; nfhz;;L jpwd; tsh;f;f cjTjy;.

**Unit V:**

[12 Periods]

etPdf; ftpij ,yf;fpa tbtq;fshd i`f;\$> Ff;\$> nrd;l;hpa+> f[y;> fzpdpj; jkpo; -  
fiyr;nrhw;fs; Mfpaitfspd; tsh;r;rp epiyfis mwpa cjTjy;.

**ghIEhy;fs;:**

1. ghujpahh; ftpijfs;
2. ghujpjhrd; ftpijfs;
3. Rujh ftpijfs;
4. rpw;gp ftpijfs;
5. m. ntz;zpyh

**ghh;it Ehy;fs; :**

1. ,yf;fpatuyhW – ghf;fpaNkhp>
2. ,yf;fz Ehy;>
- 3.K.t. -jkpo; ,yf;fpa tuyhW

**Kjw;gUtk,,,,,,,,,,,,,,,,,,,,,**  
**(ftpij> fl;Liu> ,yf;fzk;> gilg;gpyf;fpak;> ,yf;fpatuyhW)**

**Unit I:** [12 Periods]

1. ghujpahh; - ngz; tpLjiy
2. ghujpjhrd; - tPuj; jkpod;
3. rpw;gp - epyTg;g+
4. Rujh - ehL

**Unit II:** [12 Periods]

1. G+.m ,utpe;jpud; - jhfk; jPh;f;fhj jz;zPh;
2. m. ntz;zpyh - ePhpyiyAk; Kfk;
3. khyjp ikj;hp - fd;dpahFkhp
4. f;U\hq;fpdp - Gd;id kuk;

**Unit III:** [12 Periods]

1. jpU.tp.fh -ngz;zpd; ngUik
2. K.t - fw;gid
3. Kidth; rpj;uh – jkpo; juKah;j;jYk>; epiyg;gLj;jYk;
4. ,uzpad; eh.F.nghd;Drhkp – rq;f ,yf;fpaj;jpy; r%f

**Unit IV:** [12 Periods]

- I ngah; nrhy;> tpidr;nrhy;> ,ilr;nrhy;> chpr;nrhy;> vr;rk;
- gilg;gpyf;fpag; gapw;rp** - 1. ftpij vOjy;
2. thndhypj; jkpo;
  3. njhiyf;fhl;rpj; jkpo;
- gad;ghl;Lj;jkpo;** - ,yf;fz Nehf;fpy; gapw;Wtpj;jy;
1. vOjy;- ftpij+thndhyp
  2. Ngr;Rj;jpwd; tsh;j;jy;

**Unit V:** [12 Periods]

**,yf;fpa tuyhW**

**etPdf; ftpij ,yf;fpa tbtq;fs;**

1. i`f;\$ 2. Ff;\$ 3. nrd;l;hpa+ 4. f[y;..
2. fzpdpj; jkpo; - fiyr;nrhw;fs;

**gapw;rpf;Fhpad**

**ghIEhy;fs;**

1. ghujpahh; ftpijfs;
2. ghujpjhrd; ftpijfs;
3. Rujh ftpijfs;
4. rpw;gp ftpijfs;
5. m. ntz;zpyh

**ghh;it Ehy;fs; :**

- 1.,yf;fpatuyhW – ghf;fpaNkhp>
- 2.,yf;fz Ehy;>
- 3.K.t. -jkpo; ,yf;fpa tuyhW

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11F	<b>PART I French</b>	3	6	1	0	Theory

Prescribed Text: **LATITUDES I**

### **Unit I - IV**

Authors: Régine Mérieux

Yves Loiseau

Available at: Goyal Publishers Pvt Ltd 86,

University Block Jawahar Nagar (Kamla Nagar)

New Delhi – 110007

Tel : 011 – 23852986 / 9650597000

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11H	<b>PART I Hindi</b>	3	6	1	0	Theory

(Prose, Non-detailed, Grammar & Translation, Comprehension)

#### Unit I:

PROSE : NUTHAN GADYA SANGRAH

Editor : Jayaprakash

(Prescribed Lessons – only 6)

Lesson 1 – Bharathiya Sanskurthi

Lesson 3 – Razia

Lesson 4 – Makreal

Lesson 5 – Bahtha Pani Nirmala.

Lesson 6 – Rashtrapitha Mahathma Gandhi

Lesson 9 – Ninda Ras.

Publisher : Sumitra Prakashan Sumitravas,  
16/4, Hastings Road,  
Allahabad – 211 001.

#### Unit II:

NON DETAILED TEXT : KAHANI KUNJ

Editor: Dr. V.P. Amithab.

(Stories 1-6 only)

Publisher : Govind Prakashan Sadhar Bagaar,  
Mathura,  
Uttar Pradesh – 281 001.

#### Unit III:

GRAMMAR : SHABDHA VICHAR ONLY

(NOUN, PRONOUN, ADJECTIVE, VERB, TENSE, CASE ENDINGS)

Theoretical & Applied.

Book for Reference : Vyakaran Pradeep by Ramdev

Publisher : Hindi Bhavan, 36,

Tagore Town Allahabad – 211 002.

#### Unit IV:

TRANSLATION: English – Hindi only.

ANUVADH ABHYAS – III

(1-15 lessons only)

**Publisher : DAKSHIN BHARAT HINDI PRACHAR SABHA  
CHENNAI – 17.**

**Unit V:**

**COMPREHENSION : 1 Passage from ANUVADH ABHYAS – III (16-30)  
DAKSHIN BHARATH HINDI PRACHAR  
SABHA CHENNAI-17.**



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11M	<b>PART I Malayalam</b> (Paper I Prose, Composition & Translation)	3	6	1	0	Theory

**Unit I:** [12 Periods]

Novel

**Unit II:** [12 Periods]

Novel

**Unit III:** [12 Periods]

Short story

**Unit IV:** [12 Periods]

Short story

**Unit V:** [12 Periods]

Composition & Translation

**Textbook:**

1. Unit I & II Pathummayude Aadu - Vaikam Muhammed Basheerr  
(D.C.Books, Kottayam, Kerala)
2. Unit III & IV Ente Priyappeta Kadhakal – Akbar Kakkattil)  
(D.C. Books, Kottayam, Kerala)
3. Unit V Expansion of ideas, General Eassay and Translation.

(A simple passage from English about 100 works to Malayalam)

**Reference:**

- 1.Malayala Novel Sahithya Charitram-K.M.Tharakan (N.B.S.Kottayam)
2. Cherukatha Innale Innu-M.Achuyuthan (D.C Books, Kottayam)
- 3.Sahithya Charitram Prasthanangalilude- Dr.K.M George, (D.C.Books Kottayam)
- 4.Malayala Sahithya vimarsam-Sukumar Azhee kode (D.C.books)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11A	PART I Arabic	3	6	1	0	Theory

**Unit I:**

PAPER-I: PROSE AND GRAMMAR–I

**Unit II:**

(Lessons: Al-Jumlah Al-Mufeedha, Ajza Al-Jumlah, Al-Fi'l al-Madhi, Al-Fi'l-al-Mudhari', Fi'l al-Amr, Al-Fa'il, Al-Maf'uool, Al-Mubthdha Wal- Khabar)

**Textbook:**

**1. Duroos Al-Lugha Al-Arabiyya Part-I (Lesson 1 to 12)**

By Dr. V. Abdur Rahim, IFT, Perambur, Chennai-12.

**2. An-Nahwu Al-Wadeh Part-I (Al-Ibtidaiyyah - Selected Lessons) By Ali Alijarim and**

Mustafa Ameen, Al-Huda Book Stall, Calicut, Kerala

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BGE11U	PART I Urdu	3	6	1	0	Theory

**(PROSE, GRAMMER & TRANSLATION)**

**Unit I:** [12 Periods]

Prose:

The following lessons only

1. SAIR PAHLAY DARWESH KI - Meer Amman Dehalvi
2. UMEED KI KHUSHI – Sir Syed
3. MIRZA GHALIB KE AKHLAQ WA ADAT – Moulana hali
4. ZUBAIDA KHATOON – Abdul Haleem Sharar
5. NOOR JHAN – Mohamed Hussain Azad
6. MARHOOM DI YAAD MEIN – PATRAS BUKHARI
7. SIR SYED MARHOOM AUR URDU LITERATURE – Shibi
8. KHAJA MOHINUDEEN SHITHI- Shabaz Hussain

**Unit II:** [12 Periods]

Grammar:

1. ISM AUR USKI KHISMEIN
2. ZAMEER AUR USKI KHISMIEN
3. SIFAT AUR USKI KHIMEIN
4. FE'L AUR USKI KHIMEIN
5. LAWAZIM-E-ISM
6. ALAMAT-E-FAEL “NAY” AUR ALAMAT-E-MAFO'OL “KO” KE QUAIDE BOOK FOR REFERENCE Urdu Grammar by Yaqoob Aslam

**Unit III:** [12 Periods]

TRANSLATION: A GENERAL PASSAGE FOR TRANSLATION FROM ENGLISH TO URDU

**Textbook:**

**Faizan-e-Adab** - Edited by Dr.K.Habeeb Ahmed

[Published by Ansaar Educational & Welfare Society,  
Melvisharam- Contact No.9994965700,9443818785]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS11E	General English I	6	6	0	0	core

**Course Outcome:**

C01	:	To know the types of communication and know the body language.
C02	:	To develop the oral communication.
C03	:	To excel in written form.
C04	:	To know about the Summary, paraphrasing and paragraph preparation.
C05	:	To know about the Etiquette and Manners.

**Unit I:**

[12 Periods]

- Communication and its Types
  - Verbal and Non Verbal
  - Barriers of communication
  - Process of Communication
- Communication through Body Language
  - Eye Contact
  - Body Posture
  - Distance Contact
  - Facial Expression
  - Gestures
  - Vocal Tone
- Communication through Technology
  - Telephonic Etiquette
  - Email Etiquette
  - SMS Language

**Unit II:**

[12 Periods]

- Oral Communication
  - Public Speaking
  - Presentation Skills
  - Group Discussion
  - Interview Techniques
  - Public Speech
  - Dialogue Writing

**Unit III:**

[12 Periods]

- Written Communication
  - Report Writing
  - Note making
  - Précis Writing
  - Letter Writing
  - Documenting

**Unit IV:**

[12 Periods]

- **Reading and Understanding**
  - Close reading
  - Comprehension
  - Summary paraphrasing
  - Analysis and interpretation
  - Translation
  - Literary/ knowledge texts

**Unit V:**

[12 Periods]

- **Etiquette and Manners**
  - Table Etiquette
  - Workplace Etiquette
  - Social Etiquette
  - Dress Etiquette
  - Toilet Etiquette

**Textbook:**

1. Dr. M. Richard Robert Raa. (2015). Developing Communication Skills . Laxmi Publications (P) Ltd. New Delhi.

**Reference:**

1. Meenakshi Raman & Sangeetha Sharma, Technical Communication, Oxford University Press, (2015).
2. Krishna Mohan, Developing Communication Skills, Macmillan, (2009).

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	H	H	L	H	L	H	H	L	H
C02	L	H	L	L	H	H	H	H	L
C03	H	H	H	H	L	L	H	L	H
C04	L	L	H	H	H	H	L	L	L
C05	H	H	L	H	H	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17BPS22E	English for commerce	6	3	0	0	core

**Introduction:**

The aim of the course is to enhance the level of thinking of the students to such a degree that they can develop their communicative skills, soft skills relating to Commerce and industry.

**Course Outcome:**

C01	:	Gain an introductory knowledge of the some of the issues explored in influential works of English language tradition.
C02	:	Graduates gain knowledge about concept of business and how to write business letters and word expansion of banking terms.
C03	:	Practice listening process of capital budgeting and audio files on capital budgeting.
C04	:	Practice writing and listening process of word formation and word expansion of marketing techniques.
C05	:	Gain an introductory knowledge of some of the issues explored influential works of the HRM.

**Unit I:** [12 Periods]

Listening - Introduction to Commerce - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks - Listening to audio files & answering questions – Speaking - Speaking about Commerce, Accounting Concepts - Article/Speech and Writing summary related to Accounting. Writing - Free writing on any given topic (commerce) - Sentence completion vocabulary - Word formation - Word expansion (Banking Terms / Business Terms).

**Unit II:** [12 Periods]

Writing - Introduction to Concepts of Business, Trade, Industry and Commerce - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on Entrepreneur - Listening to audio files on Entrepreneur – speaking - Speaking about Forms of Business Organization - Article/Speech and Writing summary related to Partnership. Writing - Expository /Free writing on any given topic on Formation of a company - Sentence completion vocabulary -word formation - word expansion (banking terms / business terms). Reading - Organizing / Features / Types of Companies - Picture based activities

**Unit III:** [12 Periods]

Listening - Introduction to Capital Budgeting - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on Capital Budgeting - Listening to audio files on Capital Budgeting – Speaking - Giving impromptu talks on Capital Budgeting - Speaking about Capital Budgeting and different types of Lease - Article/Speech and Writing summary related to Lease. Writing - expository /free writing on any given topic on capital budgeting - word formation - sentence completion vocabulary - word expansion (root words / etymology - related peripherals). Reading - Skimming and scanning information on Capital Budgeting - Picture based activities.

**Unit IV:** [12 Periods]

Listening - Introduction to Marketing - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on Marketing - Listening to audio files on Marketing – speaking - giving impromptu talks on marketing - speaking about marketing and different types of marketing - article/speech and writing summary related to marketing. Writing - expository /free writing on any given topic on marketing - sentence completion vocabulary - word formation - word expansion (root words / etymology - related marketing). Reading - Skimming and scanning information on Marketing - Picture based activities.

**Unit V:**

[12 Periods]

Listening - Introduction to HRM - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on HRM - Listening to audio files on HRM – speaking - Speaking - Giving impromptu talks on HRM - Speaking about HRM - Article/Speech and Writing summary related to HRM. Writing - Expository /Free writing on any given topic on HRM - Sentence completion vocabulary - Word formation - Word expansion (root words / etymology - related HRM reading - Skimming and scanning information on HRM - Picture based activities.

**Textbook:**

1. Department of English, Anna University. Mindscapes: English for Technologists and Engineers. Orient Blackswan, Chennai.2012
2. Dhanavel, S.P. English and Communication Skills for students of Science and Engineering. Orient Blackswan, Chennai.2011
3. Dictionary of Commerce by RPH Editorial Board - 2013.
4. A Dictionary of Business and Management, Jonathan Law, Oxford University Press – 2009.

**Reference:**

1. Raman, Meenakshi & Sangeetha Sharma. Technical Communication: Principles and Practice. Oxford University Press, New Delhi. 2011
2. Regional Institute of English. English for Engineers. Cambridge University Press, New Delhi.2006

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

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	H	H	L	H	L	H	H	L	H
C02	L	H	L	L	H	H	H	H	L
C03	H	H	H	H	L	L	H	L	H
C04	L	L	H	H	H	H	L	L	L
C05	H	H	L	H	H	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCC1VA	Intellectual Property Rights	3	2	0	0	Theory

**Introduction:**

To introduce fundamental aspects of Intellectual property Rights to students who are going to play a major role in development and management of innovative projects in industries. To aware about current trends in IPR and Govt. steps in fostering IPR.

**Unit I:** [12 Periods]

Introduction to Intellectual Property: Introduction-Types of Intellectual Property- International Organizations- Agencies and Treaties.

**Unit II:** [12 Periods]

Trade Marks: Purpose and Function of Trademarks, Acquisition of Trade Mark Rights.

**Unit III:** [12 Periods]

Law of Copy Rights: Fundamental of copy right law, originality of material, copy right ownership issues, international copy right law.

**Unit IV:** [12 Periods]

Law of Patents: Foundation of patent law, patent searching process, ownership rights and transfer

**Unit V:** [12 Periods]

Trade Secrets: Trade secretes law- New development of intellectual property.

**Textbook:**

1. Nithyananda, K V. (2019). *Intellectual Property Rights: Protection and Management*. India, IN: Cengage Learning India Private Limited.

**Reference:**

1. KHUSHDEEP DHARNI and NEERAJ PANDEY, *Intellectual Property Rights*



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS2VA	Budgeting	3	2	0	0	Theory

**Introduction:**

**Budgeting** is creating a plan to spend your money. Good **budgeting** is spending less than you are earning as you plan for your financial goals. **Budgeting** is the process of creating a plan to spend and invest your hard earned money wisely to meet your personal and financial goals in life.

**Unit I:** [12 Periods]

Nature & purpose of budgeting-Budget Concept

**Unit II:** [12 Periods]

Budgetary Control System : Advantages and limitation

**Unit III:** [12 Periods]

Monitoring of various types of budgets

**Unit IV:** [12 Periods]

Production – sales- cash budgets

**Unit V:** [12 Periods]

Fixed and Flexible budgets.

**Textbook:**

1.TS .reddy & murthy margham publications

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS3VA	MSME	3	2	0	0	Theory

**Introduction:**

Micro, small and medium Enterprises (MSME) sector has emerged as a highly vibrant and dynamic sector of the Indian economy over the last five decades. MSMEs not only play crucial role in providing large employment opportunities at comparatively lower capital cost than large industries but also help industrialization of rural and backward areas, thereby, reducing regional imbalances, assuring more equitable distribution of national income and wealth. MSMEs are complementary to large industries as ancillary units and this sector contributes enormously to the socioeconomics development of the country.

**Unit I:** [12 Periods]

Setting up MSME : Evolution ,definition of SMEs, characteristics, advantages of MSME& its roll

**Unit II:** [12 Periods]

Significance in economic development , Roll in Economic development., needs of SMEs.

**Unit III:** [12 Periods]

Forms of Organisation; Proprietary, Partnership, HUFs, LLP, Company etc.,

**Unit IV:** [12 Periods]

Establishing SMEs : Environmental Scanning, Market Assessment, Technology.

**Unit V:** [12 Periods]

Organizational Structures-Rules & Regulations – gender and Entrepreneurial development.

**Textbook:**

1. MSME in india-IIBF-taxmann publication

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BPS4VA	MARKETING STARTERGIIES	3	2	0	0	Theory

**Introduction:**

The starting point for this plan is the setting of **marketing** objectives. **Marketing** objectives are the specific targets for **marketing** set by the business to achieve their corporate objectives.

**Unit I:** [12 Periods]

Concept ,nature ,scope, and Importants of marketing; Marketing concepts and its evolution; Marketing mix

**Unit II:** [12 Periods]

Management by Objectives (MBO) ,Decision Making-Planning.

**Unit III:** [12 Periods]

Communication Process ; Promosion mix - advetising ,personal selling ,sales promosion

**Unit IV:** [12 Periods]

Nature & Scope : concepts of service , importants , Goods & Services marketing

**Unit V:** [12 Periods]

Branding , Need for Branding ,Brand & related concepts : Brand Equity ,Brand Life Cycle.

**Textbook:**

1. Marketing concepts , Gupta , k.Jain

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>IDL - FINANCIAL ACCOUNTING</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>CORE</b>

**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:**

C01	:	To develop and understand the nature and purpose of financial statements in relationship to decision making.
C02	:	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.
C03	:	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.
C04	:	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively Communicate information to a variety of audiences.
C05	:	To develop the ability to use accounting information to solve a variety of business problems.

**Unit I:** [12 Periods]

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

**Unit II:** [12 Periods]

Journal - Ledger - Subsidiary Books and Trial Balance- Rectification of Errors.

**Unit III:** [12 Periods]

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

**Unit IV:** [12 Periods]

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

**Unit V:** [12 Periods]

Royalty accounts - Single Entry System.

**Textbook:**

1. Principles of Accountancy. VinayakamN PI Mani Published by S Chand & Company Pvt Ltd

**Reference:**

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Vol. 1, (Sultan Chand Publishers 2011)
2. Financial Accounting, T.S Reddy and Dr.A.Moorthy, 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	P02	P03	P04	P05	P06	P07	P08	P09
C01	H	H	H	L		H	L		H
C02	L	L	H	L	H	L	H	L	H
C03	L		H		L	H	H	L	L
C04	H	L	L	H	H	H	L		L
C05	L	H	H		H	L		L	H