

**DEPARTMENT OF COMMERCE**

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

Rathinam Techzone, Pollachi Road, Eachanari,  
Coimbatore – 641021



Syllabus for

B.Com. Corporate Secretaryship

2019-2020 Batch on-wards

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

#### **VISION**

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

#### **MISSION**

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

#### **MOTTO**

Transform the youth into National Asset.

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

#### **VISION**

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

#### **MISSION**

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

### Program Educational Objectives (PEO)

PEO1	:	Will emerge successful, qualified, innovative and productive in fulfilling the needs of the Industry, Government and Commerce
PEO2	:	Shall employ the practical knowledge in micro areas like accounting, corporate governance, business ethics, share market and other finance related services
PEO3	:	Will engage professionally with the knowledge acquired and execute the skills throughout their career.
PEO4	:	Shall develop a corporate value and strategic decision to grow and restructure in business fields.
PEO5	:	Will contribute to the nation building with corporate ethical standards

### 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
Provides a student-centered environment.	PEO1, PEO3
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO4
Demonstrates the knowledge, skills, and competencies necessary to excel in accounting profession, entrepreneurial venture, higher education and or employment	PEO1, PEO4, PEO5

### Program Outcomes (PO)

PO1	:	Acquire the knowledge on secretarial practices to suit the modern corporate.
PO2	:	Identify, formulate, analyze and solve and diverse business problems.
PO3	:	Select and apply appropriate techniques, resources and modern statistical tools to cope up with recent trends.

<b>PO4</b>	:	Inculcate the corporate responsibilities.
<b>PO5</b>	:	Understand the impact of modern accounting system in societal and environmental contexts to demonstrate the knowledge for sustainable development.
<b>PO6</b>	:	Apply professional ethics and responsibilities in accordance with the norms of secretarial practices.
<b>PO7</b>	:	Communicate effectively with the accounting professionals and able to write effective reports to documentation.
<b>PO8</b>	:	Demonstrate knowledge and understanding of management principles and apply these to one's own work to manage multidisciplinary environments.
<b>PO9</b>	:	Identify the technological change and the ability to engage in life-long learning.

#### Correlation between the POs and the PEOs

<b>Program Outcomes</b>		<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
<b>PO1</b>	:	L	L		M	
<b>PO2</b>	:	L	M			
<b>PO3</b>	:	L	L		M	
<b>PO4</b>	:	L	M			
<b>PO5</b>	:			M	H	
<b>PO6</b>	:	L		M		
<b>PO7</b>	:		L		M	H
<b>PO8</b>	:				M	H
<b>PO9</b>	:			M		H

**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	L		L		L	M		M	M
PO2	L		L	L		M		M	
PO3			L	L	M	M	M		M
PO4		L		L	M	M	M	H	H
PO5	L	L	L		M		M	M	H
PO6		L	L	M			M	H	
PO7	L	L		M		M		H	H
PO8	L		M		M	M	H		H
PO9	L		M	M		M		H	

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**  
**B. Com (CS) Curriculum Structure - Regulation - 2019**  
**(For the students admitted from 2019 onwards)**

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	19BGE1AE	English for Communication – I	4	4	40	60	100
3	1	3	Core	19BCP1CA	Core - Financial Accounting - I	4	4	40	60	100
4	1	3	Core Practical	19BCP1CP	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	19BCP1CQ	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	19BGE2AE	English for Communication – II	4	4	40	60	100
3	2	3	Core	19BCP2CA	Core - Financial Accounting - II	4	4	40	60	100
4	2	3	Core Practical	19BCP2CP	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	19BCP2CQ	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	2	-	50		50

					Course - II %					
						<b>28</b>	<b>30</b>			
1	3	3	Core	19BCP3CA	Core - Corporate Accounting I	4	5	40	60	100
2	3	3	Core Practical	19BCP3CP	Core Practical - Corporate Accounting I	2	4	20	30	50
3	3	3	DSC		DSC 3C	4	5	40	60	100
4	3	3	DSC Practical	19BCP3CQ	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	19BCP4CA	Core – Corporate Accounting II	4	5	40	60	100
2	4	3	Core Practical	19BCP4CP	Core Practical - Corporate Accounting II	2	4	20	30	50
3	4	3	DSC	DSC	DSC 4C	4	5	40	60	100
4	4	3	DSC Practical	19BCP4CQ	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	19BCP5CA	Core - Cost and Management Accounting	4	4	40	60	100
2	5	3	Core	19BCP5CP	Core Practical -	2	4	20	30	50

			Practical		Cost and Management Accounting					
3	5	3	DSC	DSC	DSC 5C	4	4	40	60	100
4	5	3	DSC Practical	19BCP5CQ	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	19BCP6CA	Core - Secretarial Practice	4	6	40	60	100
2	6	3	Core Practical	19BCP6CP	Core Practical - Secretarial Practice	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										
7	6	4	SEC	SEC-IV	Skill Enhancement Courses – IV	2	4	20	30	50
	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>				



### Disciplined Specific Course

Course Code	Course
19BCPC04	Computer Applications in Business
19BFSC01	Financial Management
19BCPC01	Business Law
19BCMC02	Company law
19BCPC02	Taxation
19BCMC01	Financial Services
19BCPC04	Industrial Law
19BCPC05	Labour Law
19BCCC03	Consumer Behaviour
19BCPC03	Marketing Management
19BCPC06	Securities Law
19BCPC07	General Laws

### Allied

Course Code	Course
19BCMA01	Managerial Economics
19BCCA02	Agricultural Economic of India
19BFSA01	Business Environment
19BCCA01	Research Methodology
19BMAA01	Business Mathematics
19BMAA02	Business Statistics
19BCPA01	Indian Economy
19BCCA03	Entrepreneurial Development
19BBAA01	Principles of Management

### Skill Based Subject

Course Code	Course
19BCMS01	Business Correspondence
19BCMS02	Customer Relationship Management
19BCPS03	Corporate Finance
19BBAS01	Service Marketing
19BCPS01	Portfolio Management
19BFSS01	Banking Theory Law and Practice
19BCCS01	Principles of Auditing
19BFSS02	Insurance Principles and Practices

### Discipline Specific Elective

Course Code	Course
19BCME01	Logistics and Supply Chain Management
19BCCE01	Goods and Service Tax
19BBAE01	Brand Management
19BCPE01	E-Commerce
19BBAE02	International Business
19BFSE01	International Finance
19BCCE06	Management Information System
19BCPE02	Organizational Behaviour
19BCCE07	Enterprise Resource Planning
19BCPE03	Business Ethics
19BCPE04	Retail Management
19BCCE04	Human Resource Management

### Ability Enhancement Course

Course Code	Course
19BCSAFC	Environmental Studies
19BCMAFC	Women Studies
19BCCAFC	Constitution of India
19BPYAFC	Human Rights
19BTAAFC	Yoga
19BVCAFC	NCC
19BENAFc	Communicative English
19BMAAFC	Quantitative Aptitude

Note:

@ - No End Semester Examination, only Internal Exam.

# - No Internal Examination, only End Semester Exam.

## Semester I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCP1CA	Core - Financial Accounting - I	5	0	0	4	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 develop and understand the nature and purpose of financial statements in relationship to decision making.
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 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.
CO4	:	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
CO5	:	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: Purchase book - Sales book – Purchase Return book – Sales Return book – Cash book - 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.

**Text Book:**

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

**Reference Books:**

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Vol. 1, (Sultan Chand Publishers 2011)
2. Financial Accounting, T.S Reddy and Dr. A. Murthy, Margham Publications -2012

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

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

Course Outcomes	Program Outcomes								
	P01	P02	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
19BCP1CP	Financial Accounting-I	2	0	0	4	Practical

### Introduction:

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

### Course Outcome:

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

### Unit I

Creative Advertising, owned by Miss Abida Masood, provides advertising consulting services. During January 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 Annies' 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

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

2006

- January 8 Purchased goods worth Rs.5,000 from Sarita on credit.
- January 12 Neha Purchased goods worth Rs.4,000 from Supriya on credit.
- January 18 Received a Cheque from Neha in full settlement of her account Rs.3,850. Discount allowed to her Rs.150
- January 20 Payment made to Sarita Rs.4,900. Discount allowed by him Rs.100.
- January 22 Purchased goods for cash Rs.10,000.
- January 24 Goods sold to Kavita for Rs.15,000. Trade discount @ 20% is allowed to her.

January 29 Payment received from Kavita by Cheque.

## Unit III

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

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

2004 Dec. 28 Made cash-sales Rs 900.

## Unit IV

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

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

**Required:**

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

**Unit V**

Prepare Income and Expenditure Account from the Receipts and Payments Account of Youngsters Health club, Jhansi for the year ending 31st December, 2006.

**Receipt & Payment A/c**

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



## Semester-II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP2CA	<b>Financial Accounting-II</b>	4	0	5	0	Theory

### Introduction:

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

### Course Outcome:

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

### Unit I: [12 Periods]

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

### Unit II: [12 Periods]

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

### Unit III: [12 Periods]

Royalty accounts - Single entry system

### Unit IV: [12 Periods]

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

**Unit V:**

**[12 Periods]**

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

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

**Text book:**

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

**Reference :**

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

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

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

**Semester: II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP2CP	Financial Accounting II	2	0	0	4	Practical

**Introduction:**

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

**Course Outcome:**

CO1	After successfully qualifying practical examination, students will be awarded certificate to work with well-known accounting software.
CO2	Student will do 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 01.04.2017onwards.

**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.720

**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%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
19BCP3CA	Corporate Accounting - I	4	5	0	0	Theory

### Semester-III

#### Introduction:

This paper covers the characteristics of the company accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company final accounts, managerial remunerations, valuation of goodwill and liquidations.

#### Course Outcome:

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

#### Unit I:

[12 Periods]

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

#### Unit II:

[12 Periods]

Redemption on Preference Shares - Debentures – Issue – Redemption – Profit prior to incorporation (include all Ratios).



**Unit III:** [12 Periods]  
Final Accounts of Companies - 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 account.

**Textbook:**

1. Shukla and Grewal – Advanced Accountancy - II, Sultan Chand & Sons.

**Reference:**

1. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons.
2. Jain and Narang, Advanced Accountancy, Kalyani Publishers.
- 3.Reddy & Moorthy - Corporate Accountancy.

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

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

### Semester III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCP3CP	<b>Corporate Accounting - I</b>	0	0	4	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.

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

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

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

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

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

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

Pass necessary journal entries for the above transactions in the books of Sun Pharmaceutical Industries Ltd.

5. Hindustan Petroleum Ltd. had 5,00,000; 10% Debentures of 100 each outstanding on 31st Jan 2015. On this date, company decided to purchase 50,000 worth debentures at 97 in the open market. Give Journal entries if: (i) Debentures are purchased for immediate cancellation.

(ii) Debentures are purchase as investment.

(A), and on 31st March 2015 sold for 52,000 or (B) if cancelled on 31st March, 2015 (treatment of interest is to be ignored).

### Semester-IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP4CA	Corporate Accounting II	4	5	0	0	Theory

#### Introduction :

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

#### Course Outcome:

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

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

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

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

Unit IV:

[12 Periods]

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

Unit V:

[12 Periods]

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

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

**Textbook:**

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

**Reference :**

1. Corporate Accounts “Gupta R.L. & Radhaswamy M. Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2. Advanced Accountancy, Part-I”, Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi, 2003.

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

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

### Semester IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCP4CP	Corporate Accounting - II	0	0	4	2	Practical

#### Introduction:

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

#### Course Outcome:

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

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

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

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

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

### 1. Nature of amalgamation

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

### 2. Method of accounting

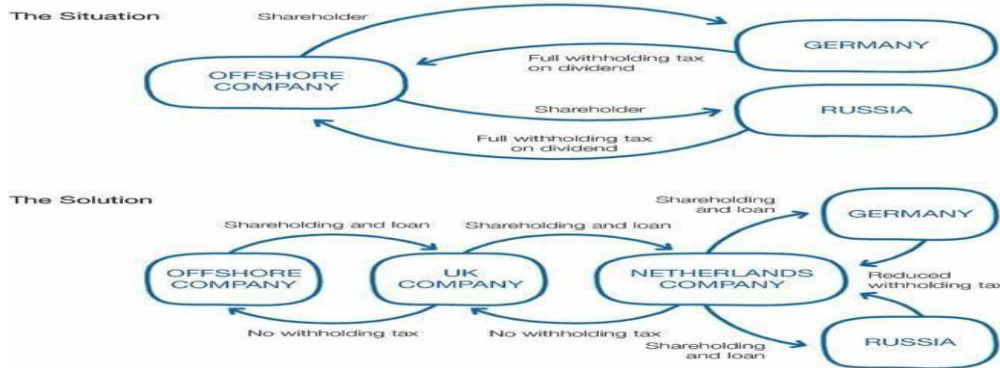
It is assumed the nature to amalgamation is purchase then the method of accounting will be purchase method.

### 3. Purchase consideration

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



## 2. Holding Company for Dividends and CGT Planning



### Holding Company- Case Study

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

### Questions

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

3. Axis Bank announced that it would acquire the investment banking area of Enam Securities in an all-stock deal for around \$455 million (INR2067 crore or INR20.67 billion). Shareholders of Enam would get 90% of the total compensation while rest 10% would be given to employees, but only after three years of their continuing in service. It was proposed that functional areas of Enam Securities such as investment banking, retail equities, institutional investments in equities, and distribution of financial products, NBFC (Non-Banking Financial Company) and the other related areas will be merged into an entirely owned subsidiary of Axis Bank. On the other hand, the latter will also divest the investment banking business into the subsidiary. As consideration, shareholders of Enam Securities will get 5.7 shares of Axis Bank for each share held by them that would turn out to be about 3.3% of Axis Bank's equity stake. Upon the consent from Axis

Bank's shareholders and the RBI (Reserve Bank of India), Vallabh Bhansali (Chairman) would also be inducted as an independent director. As Managing Director (MD) and CEO of the newly proposed entity, Manish Chokhani will take up charge, while Jagdish Master (co-founder Enam) would continue to act as a board member. About 450 employees of Enam would now work with Axis Bank, who will also transfer net current assets worth INR300 crore to the bank.

### Questions

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

### Questions

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

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

I. Mergers and Acquisitions by ICICI Bank Ltd. Amalgamation of SCICI. ICICI acquired SCICI Limited, a diversified financial institution in which ICICI had an existing 19.9% equity interest. ICICI acquired SCICI principally to benefit from the scale efficiencies of being a larger entity. The assets of SCICI amounted to Rs. 50.4 billion (US\$ 1.0 billion), approximately 16.8% of ICICI's total assets at year-end fiscal 1996. The business combination was accounted for by the purchase method. The business combination resulted in negative goodwill of Rs. 3.1 billion

(US\$ 65 million) as the purchase price was less than the fair value of the net assets acquired. Of this amount, Rs. 600 million (US\$ 13 million) was set-off against certain property and equipment and an amount of Rs. 253 million (US\$ 5 million) was accrued to income in each of the years for fiscal 1997 to fiscal 2001. In addition, in fiscal 1998, income of Rs. 242 million (US\$ 5 million) was accrued from the sale of SCICI's headquarters building in Mumbai.

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

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

### Semester-V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP5CA	Cost & Management Accounting	4	5	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:

[12Periods]

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

**Unit II:** [12Periods]

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

**Unit III:** [12Periods]

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

**Unit IV:** [12Periods]

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

**Unit V:** [12Periods]

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

**Text Books:**

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

Reference:

1. Cost Accounting: Jain and Narang - KalyaniPublishers (Edition-2012)

2. Cost Accounting: TulsianP.C. (Author), TulsianBharat - S.Chand Publications (Edition-2008)

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

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

## Semester V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP5CP	Cost & Management Accounting Practical	2	0	0	4	Practical

### Introduction

Cost accounting is defined as the application of costing and cost accounting principles, methods and techniques to the science, art and practice of cost control and the ascertainment of profitability. It includes the presentation of information derived therefore for the purposes of managerial decision making.

CO1	: Describe the EOQ Concepts of Cost Accounting Apply Cost Accounting Methods to Identify Profitable Products and Services
CO2	: Analyse Cost Accounting Methods to Optimize the Use of People, Resources, and Materials
CO3	: Create Costing Reports, Including a LIFO FIFO and price methods
CO4	: Understand Costing Reports, Including a remuneration and price methods.
CO5	: Summarize process cost accounting and prepare a marginal cost report
CO6	: Interpret variable cost variances and fixed cost variances

### Problem 1:

**From the following information calculate the Economic Order Quantity:**

Annual usage – 20,000 units

Cost of Materials (per unit) – Rs. 250

Cost of placing and receiving order – Rs. 2,000

Annual cost of carrying inventory (including interest) – 10% of cost

**Problem 2 :**

**Prepare a Cost Sheet for the year ended 31.3.86 from the following figures extracted from the books of Best Engineering Co.**

**Opening Stock:**

- (i) Raw Material 40,350,
- (ii) Work-in-Progress 15,000 and
- (iii) Finished Stock 35,590.

**Cost incurred during the period:**

Materials purchased 2,50,000, Wages paid 2,00,000, Carriage inward 2,000, Consumable Stores 10,000, Wages of Storekeeper 7,000, Depreciation of Plant & Machinery 10,000, Materials destroyed by Fire 5,000, Repairs & Renewals 5,010, Office Manager's Salary 10,000, Salary to Office Staff 20,500, Printing & Stationary 10,000, Power 10,500, Lighting for Office Building 2,000, Carriage outward 3,000, Freight 5,000, Entertainment 2,500, Warehousing charges 1,500, Legal charges 2,000, Expenses for participating in Industrial exhibition-6,000.

**Closing Stock:**

- (i) Raw material 35,000,
- (ii) Work-in-Progress 14,500, and
- (iii) Finished Stock 40,030. Profit 25% on cost.

**The following data are available for 2006:**

Raw material used		50000
Direct wages		30000
Lobour hour worked		10500 units
Lobour hour rate	Rs.2.00	

Office overhead		20000
Units produced	Rs.1.00	
Units sold	20000 units	
	18000@ Rs.10	

**It is expected that in 2007:**

- (a) Production will be 1,00,000 units.
- (b) Prices of materials will go up by  $33\frac{1}{3}\%$ .
- (c) Variable selling overhead and fixed expenses will rise by 25% and Rs. 25,000, respectively. What would be the cost per unit and selling price in 2007, if it is desired to maintain the same rate of profit sales as in 2006?

**Problem 3:**

**Calculate total monthly remuneration of workers A, B, C and D on the basis of the following information for the month of January 2007:**

- (i) Standard Production for each worker = 1,000 units
- (ii) Rate of wages = 10 paise per unit
- (iii) Bonus = Rs. 5 for each 1% increase over 90% of the standard.
- (iv) Dearness Allowance per month = 100% of piece wage.

**The units completed by the four workers were as under:**

A = 950 units, B = 900 units, C = 960 units, D = 850 units.

- 4. Analyze and compare any one company balance sheet and give the interpretation.**
- 5. Prepare any one company Turnover and profitability ratios.**



### Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCP6CA	Secretarial Practice	5	0	0	4	Theory

#### Introduction:

Secretarial practice has been used to include knowledge, skills, procedures and methods of work to be performed by a secretary.

#### Course Outcome:

CO1	:	To enable the students to acquire in depth knowledge about secretarial practices in companies
CO2	:	To enable the students to learn the various provisions of company law relating to meetings and resolutions.
CO3	:	To familiarize the students with various statutory obligations of a company to its shareholders.
CO4	:	To analyze meeting procedures
CO5	:	To evaluate agenda and minutes

#### UNIT I – INTRODUCTION

[12Periods]

Definition – types of secretary – Company secretary – legal position – qualification – appointment – rights – duties and liabilities – dismissal of company secretary.

#### UNIT II – SHARES

[12Periods]

Definition- stocks and shares – types of shares – issue of shares – compliance with SEBI guidelines – application for shares – allotment of shares – provisions – secretarial duties relating to application and allotment of shares – Returns as to allotment – purchase by company of its

own shares – Buyback of shares – issue of shares at premium – issue of shares at discount – Bonus shares – Guidelines for issue of Bonus shares – secretarial duties.

**UNIT III - TRANSFER AND TRANSMISSION OF SHARES [12Periods]**

Transfer – statutory provisions – powers of directors to reject transfers – procedure of transfer – register of transfer – Blank transfer – duties relating to transfer of shares – Transmission of shares – procedure - differences between transfer and transmission – Duties of a secretary relating to transmission.

**UNIT IV - MEETINGS & PROCEDURES [12Periods]**

Company meetings – Statutory meeting – Statutory report – Provisions of the companies Act – Secretarial duties – Annual general meeting – business transacted at the annual general meeting – Secretarial duties – Extra ordinary general meeting – Board meetings – Class meetings – Secretarial duties – convening and conduct of meeting – proper authority – notice – quorum – chairman – proxies.

**UNIT V - AGENDA, MINUTES & RESOLUTIONS [12Periods]**

Agenda – loophole agendum - Minutes of the meeting – kinds – contents – provisions relating to minutes - Resolutions – kinds – Registration of resolutions.

**TEXT BOOKS**

1. Kapoor N.D., Company Law and Secretarial Practice, Sultan Chand and sons, New Delhi, 2010. REFERENCES:

1. Majumdar A.K. and Kapoor G.K, Company Law and Secretarial Practice, Taxman Publications, New Delhi, 2005.

2. Ghosh P.K., Company Law & Secretarial Practice, Sultan Chand & Sons., Delhi, 2008.

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCP6CP	Secretarial Practice	0	0	4	2	Practical

**Course Outcome:**

CO1	:	To enable the students to acquire in depth knowledge about secretarial practices in companies
CO2	:	To enable the students to learn the various provisions of company law relating to meetings and resolutions.
CO3	:	To familiarize the students with various statutory obligations of a company to its shareholders.
CO4	:	To analyze meeting procedures
CO5	:	To evaluate agenda and minutes

**Unit I**

Prepare assignment what are the roles and responsibilities of company secretary

**Unit II**

Submit the Demat account opening procedure

**Unit III**

Prepare report how to transfer shares

**Unit IV**

Conduct a meeting (demo)

**Unit V**

Prepare sample agenda for board annual meeting.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCPC04	Computer Application in Business	4	0	0	4	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	:	To understand computer basics – input devices, output devices, hardware, software and operating system - based content
CO2	:	To perform word processing, create, edit and format documents in software.
CO3	:	To calculate, organize, edit and present numerical data in spreadsheet.
CO4	:	To utilize database for creating files, perform queries, and create forms and reports.
CO5	:	Demonstrate fundamental knowledge of MS Word.

### 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.

**Text Book:**

1. MS Office 2000, Sanjay Saxena, Vikas Publishing House-2011

**Reference Books:**

1. Computer Applications in Business, S.V. Srinivasa Vallabhan Sultan Chand. -2011

2. Computer Applications in Business, TD Malhotra, Kalyani Publications PC. -2014

3. Computer Applications in Business, R. Parameswaran.S.Chand - 2010

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Computer Application in Business</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>Practical</b>

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

## Unit I

[12 Periods]

### 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 Checking, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.



4. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation.

5. Resume Preparation.

## **Unit II**

**[12 Periods]**

### **II - MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Minimum and Maximum 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.

## **Unit III**

**[12 Periods]**

### **III - MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include picture of the Product, 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.

#### Unit IV

[12 Periods]

#### **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. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010.

#### **Reference Books:**

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

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

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

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

### Introduction

This course is to train 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 Associated with Financial Data in the Corporate.

**UNIT - I** **(12 Hours)**

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 Hours)**

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 Hours)**

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 Hours)**

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

**UNIT - V** **(12 Hours)**

Working Capital Management - Concepts - Importance – Determination of Working Capital- Budgeting-Importance- Objectives and Preparation of Various Budget.

**(Theory carries 60 Marks, Problems carry 40 Marks)**

**TEXT BOOK**

1. I. M. Pandey - Financial Management

**REFERENCE BOOKS**

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

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

<b>CO \ PO</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>P08</b>	<b>P09</b>
<b>CO1</b>	H	H	L	L	H	L	H	L	L
<b>CO2</b>	L	L	H	H	L	H	L	H	H
<b>CO3</b>	M	M	M	M	H	M	H	M	M
<b>CO4</b>	H	H	H	M	L	M	L	H	M
<b>CO5</b>	H	L	M	H	H	H	H	M	H

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Financial Management</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>Practical</b>

### **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 associated with financial data in the corporate.

1. Somnath Ltd. is engaged in the business of export of garments. In the past, the performance of the company had been up to the expectations. In line with the latest technology, the company decided to upgrade its machinery. For this, the Finance Manager, Dalmia estimated the amount of funds required and the timings. This will help the company in linking the investment and the financing decisions on a continuous basis. Dalmia therefore, began with the preparation of a sales forecast for the next four years. Fie also collected the relevant data about the profit

estimates in the coming years. By doing this, he wanted to be sure about the availability of funds from the internal sources of the business. For the remaining funds, he is trying to find out alternative 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.

2. “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. However, 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.

3. 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.

4. 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?

5. 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.

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

<b>CO \ PO</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>P08</b>	<b>P09</b>
<b>CO1</b>	H	H	L	L	H	L	H	L	L
<b>CO2</b>	L	L	H	H	L	H	L	H	H
<b>CO3</b>	M	M	M	M	H	M	H	M	M
<b>CO4</b>	H	H	H	M	L	M	L	H	M
<b>CO5</b>	H	L	M	H	H	H	H	M	H

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

### Introduction:

To familiarize the concept of business 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.

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.

#### Text Book:

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

#### Reference Books:

2. **R.S.N Pillai & Bhagavathi** , “Business Law”, New Delhi – 2005.
3. **M.R Sreenivasan**, “Business Law”, Margham Publications.

#### Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Law</b>	2	0	0	4	<b>Practical</b>

**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

Contract – Case study

Unit - II

Breach of contract – case study

Unit – III

Partnership deed – case study

Unit – IV

Finder of lost goods – case study

Unit – V

Termination of agency – case study

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMC 02	Company Law	4	4	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 – Privileges of Private Company - Formation of Company

### Unit-II

(12-Periods)

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

**Unit-III**

**(12-Periods)**

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

**Unit-IV**

**(12-Periods)**

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

**Unit-V**

**(12-Periods)**

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

**Text Book:**

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

**Reference Books:**

1. Tandon-Company Law And Secretarial Practice- Sultan chand& Sons,2003.
2. P.K. Ghosh -Company Law and Secretarial Practice-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
CO1	L	H	H	H	L	H	L	H
CO2		H	L	H	H		L	H
CO3	H	H			H	H		L
CO4		H	H	H	H	H	H	L
CO5	H	H		L	L	L	L	

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

**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**

**A report on Procedure for registration of company**

**Unit II**

**Procedures for applying MOA**

**Unit III**

**Open a Demat Account and buy shares**

**Unit IV**

**Approach director or secretary of company and gather details about their Rights and duties against company's liability**

**Unit V**

**Visit a company and get their agenda and minuetts of a meeting**

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

**INTRODUCTION:**

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

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**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								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
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
	<b>Taxation</b>	2	0	0	4	<b>Practical</b>

**Course Outcome:**

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

Unit I

Chart work on Exempted income Under Section 10

Unit II

Prepare Statement of Income from salary

Unit III

Prepare Statement Income from Business or Profession

Unit IV

Draft a report on Computation of total income

Unit V

Demo on E-Filing returns

Approved in the BOS Meeting held on 08-04-2019

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BCMC01	Financial Services	4	4	0	0	Theory

### Introduction

This course exposes the students to the contemporary theory and practice of Indian Financial Services Sector. To familiarize the students with various 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.

Note: Question paper shall cover 100% theory.

## **Text Book**

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

## **Reference Books:**

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

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

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

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

### 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

1. Discuss are the biggest challenges and opportunities that the finance professional faces today
2. Mention the strengths and weaknesses as finance professional.
3. What is the procedure to follow to stat up for financial services?
4. What is the procedure to follow to stat the banking services?
5. Discuss about what are the financial services for available in our country
6. State the Various Institutions Providing Housing Finance
7. How to buy the assets thought high purchase system?
8. State the Methods of Venture Capital Financing as Per Indian Scenario.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC04	Industrial Law	4	4	0	0	Theory

**Introduction :**

The development of jurisdictions has resulted in different specific meanings of Industrial Law, it is generally used in reference to employment contexts that involve a trade union, while the Industrial law is usually used for workplaces where the legal relationship is directly between the employer and the employee.

**Course Outcome:**

CO1	:	To Understand the health, safety and welfare of the workers in factories
CO2	:	To apply the payment and responsibilities of wages
CO3	:	To analyse the minimum wages of workers under Minimum Wages Act.
CO4	:	To Evaluate the powers and procedure of Industrial Dispute
CO5	:	To Create the Trade Union, its rights, duties and liabilities

**UNIT I:** [12 Periods]

**FACTORIES ACT 1948:** Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

**UNIT II:** [12 Periods] Depre

**PAYMENT OF WAGES ACT 1936:** Definitions – Responsibilities for Payment – wages Periods – Time of Payment – Deductions – Claim for wrongful deductions. Metho

**UNIT III** [12 Periods]

**INDUSTRIAL DISPUTES ACT 1947:** Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities –Retrenchment & Lock-outs

**UNIT IV** [12 Periods]

**TRADE UNION ACT 1926:** Growth & Functions of Trade Unions - Definitions – Agreements not affected by the Act – Registration – Rights & Privileges, Duties & Liabilities of a Registered Trade Union – General & Special Fund - Amalgamation & Dissolution of Trade Union.

**UNIT V** [12 Periods]

Employees' State Insurance Act 1948 – The payment of Gratuity Act 1972.

**Text Book:**

1.N.D.Kapoor – Industrial Law.

**REFERENCE BOOKS:**

1. P.C.Tripathi - Industrial Law.

2. Dr.M.R.Sreenivasan - Industrial Law.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Industrial Law</b>	2	0	0	4	<b>Practical</b>

**Course Outcome:**

CO1	:	To Understand the health, safety and welfare of the workers in factories
CO2	:	To apply the payment and responsibilities of wages
CO3	:	To analyse the minimum wages of workers under Minimum Wages Act.
CO4	:	To Evaluate the powers and procedure of Industrial Dispute
CO5	:	To Create the Trade Union, its rights, duties and liabilities

Unit I

Employment of Young Persons – case study

Unit II

Claim for wrongful deductions – case study

Unit III

Retrenchment & Lock-outs – case study

Unit IV

Dissolution of Trade Union – case study

Unit V

Issues on payment of gratuity – case study

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC05	<b>Labour Law</b>	4	4	0	0	<b>Theory</b>

### **Introduction:**

The general tendency in the modern development of “labour law” has been the strengthening of statutory requirements and collective contractual relations at the expense of rights and obligations created by individual employment relationships.

#### UNIT I: Introduction

[12 Periods]

Labour law – Its scope and object – Regulation of labour in the interest of employees

The evolution of the concepts of master and servant giving place to employer and employee –Theory of Laissez Faire and state regulations of Labour – Common law and Labour legislation – Its special features.

#### UNIT II: Workman’s Compensation Act

[12 Periods] Depre  
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Workman’s Compensation Act, 1926: Defenses available to employers before passing of the Act- Rules - Defenses available to employers – Amount of compensation – Occupational diseases.

#### UNIT III - Minimum Wages Act

[12 Periods]

The Payment of Minimum Wages Act, 1936: Definitions- Rules for payment of wages- provisions - Deductions from wages- Maintenance of registers & records- Inspectors-Appeal- Penalties.

#### UNIT IV - Industrial Dispute Act

[12 Periods]

Industrial dispute Act, 1947 - Meaning - Objectives - Definitions- Relief notice of charge in condition -

Grievance - Settlement authority - Reference of dispute - Arbitration - Strikes and lock Outs - Layoff - Retrenchment – Special provisions - Unfair labour practices

#### UNIT V

The Contract Labour (Regulation & Abolition) Act 1970

[12 Periods]

Scope & Application of the Act – Act not to apply to certain establishments – Definitions – Registration of Establishments employing Contract Labour – Licensing of Contractors – Welfare & Health of Contract Labour – Penalties & Procedure

#### TEXTS BOOKS:

1. N.D. Kapoor, A handbook on Industrial Laws, Sultan Chand & Sons, New Delhi, 2005.

#### REFERENCES:

1. Malhotra, The Law of Industrial Disputes, Vikhas Publications New Delhi.2004.
2. J.R. Carby Hall, Principles of Industrial Law, Pearson Publication. 2003.
3. H.Samuel, Industrial Law, Vikhas Publications New Delhi, 2002.

#### Mapping of Course Outcomes with Program Outcomes:

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

*Rathinam College of Arts & Science (Autonomous), Coimbatore-21.  
Admitted in B. Com (CS) from the academic year 2019 Onwards*

*Regulations 2019*

*Approved in the BOS Meeting held on 08-04-2019*

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Labour Law</b>	2	0	0	4	<b>Practical</b>

CO1	:	To Understand the Labour Law and its regulations.				
CO2	:	To analyze the compensation to the workers under Workman's Compensation Act.				
CO3	:	To apply the payment of wages to labour and maintenance of registers.				
CO4	:	To evaluate the industrial disputes and arbitration.				
CO5	:	To create the contract of labour and its licensing.				

#### Unit I

Interests of employees – case study

#### Unit II

Compensation to the labours - case study

#### Unit III

Penalty – case study

#### Unit IV

Unfair labour practices – case study

#### Unit V

Licensing of Contractors – case study

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCCC03	DSC 1C –Consumer Behaviour	4	0	0	4	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.

Approved in the BOS Meeting held on 08-04-2019

**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:**

**[12Periods]**

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

**Text Book**

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

**Reference Books:**

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi, 2003

2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi, 2003.

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



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

#### Summary:

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

#### Issues:

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

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

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

**Questions for Discussion:**

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

**Unit II**

**Summary:**

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

**Issues:**

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

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

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

**Questions for Discussion:**

1. "More than coffee, it was the Starbucks experience that made customers come back to the store."

Assess the service strategies followed by Starbucks.

2. Why did the buying pattern at Starbucks depict loyalty on the part of customers toward the store?

### **Unit III**

#### **Summary:**

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

#### **Issues:**

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

In 2005, HSBC was one of the world's largest banking and financial institutions.

Headquartered in London, the bank had a network of 9,700 offices spread across 77 countries in Europe, America, Asia-Pacific region, the Middle East, and Africa.

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

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

#### **Questions for Discussion:**

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

### **Unit IV**

#### **Summary:**

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

**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	
CO5	L	L	L		L	L	L	H	M

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCPCO3	Marketing Management	4	0	0	4	Theory

### Introduction:

The basic skills of Indian economy and economic conditions the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding.

### Course Outcome

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

Unit I:

[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:**

Philip Kotler - Marketing Management

**Reference :**

1. Rajan Nair - Marketing Management
2. Cundiff and Still - Fundamentals of modern marketing

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

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

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

**Course Outcome:**

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

Unit I

Submit report any four functions of marketing (Field Work)

Unit II

Submit report market segmentation (Field Work)

Unit III

Submit demo for product mix

Unit IV

Submit demo for price fixation of a new product

Unit V

List out different ways of promoting brand



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC06	Securities Law	4	4	0	0	Theory

### Introduction:

Securities Law is constantly evolving to suit the requirements of this growing field. It is essential for anyone interested in building a career in this area to have a firm grasp of the fundamentals.

### Course Outcome:

CO1	:	To understand the financial system and its development
CO2	:	To analyse the capital market and regulatory framework
CO3	:	To evaluate the powers and functions of SEBI
CO4	:	To create the financial instruments under capital market
CO5	:	To evaluate the primary and secondary marketing activities

#### UNIT I: An Overview of Financial System: [12 Periods]

Constituents of financial system; significance, development and growth of financial and capital markets in India; Financial reforms and present scenario, regulatory authorities governing financial and capital markets.

#### UNIT -II Primary market and secondary market: [12 Periods]

Primary Market: Meaning, Significance and scope, developments in primary market; various agencies and institutions involved in primary market. Secondary Market: Meaning, significance functions and scope of secondary market; secondary market intermediaries – stock brokers, sub-brokers, advisors, their rules, regulations and code of conduct framed by Securities and Exchange Board of India.

**UNIT III : Capital Market:**

[12 Periods]

An introduction, meaning and significance of capital market; capital market vis-a-vis money market; market players – investors and companies; regulatory framework governing Indian Capital Market; an overview of international capital market.

**UNIT IV: Securities and Exchange Board of India and Investor Protection:** [12 Periods]

Role and Powers of SEBI. Meaning, functions, objectives of SEBI. Significance of investor protection, regulatory measures to promote investor confidence.

**UNIT V Financial Instruments:**

[12 Periods]

Capital market instruments – equity, debentures, preference shares, sweat equity shares, non-voting shares, new instruments of capital market – pure, hybrid and derivatives; money market instruments - treasury bills, commercial bills, certificate of deposits; new money market instruments.

**TEXTS BOOKS**

1. Balakrishnan & Narta. S., Securities Market in India.

**REFERENCES**

1. Maheswari, S.N. Financial Management.
2. Donald & Fisher & Ronald T. Jordan, Security Analysis and Portfolio Management.
3. Gordon & Natarajan, Financial Service.

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

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

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Securities Law</b>	2	0	0	4	<b>Practical</b>

CO1	:	To understand the financial system and its development				
CO2	:	To analyze the capital market and regulatory framework				
CO3	:	To evaluate the powers and functions of SEBI				
CO4	:	To create the financial instruments under capital market				
CO5	:	To evaluate the primary and secondary marketing activities				

Unit I

Financial system – case study

Unit II

Problems faced in negotiable instruments in current scenario

Unit III

Challenges faced by the market players in capital market

Unit IV

Functions of SEBI (Chart work)

Unit V

List out the financial Instruments (chart work)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC07	<b>General Law</b>	4	4	0	0	<b>Theory</b>

**Introduction:**

The General law is the body of law derived from judicial decisions of courts and similar tribunals. The defining characteristic of “General Law” is that it arises as precedent.

**Course Outcome:**

CO1	:	To learn about the Constitution of India
CO2	:	To study the Transfer of Property Act and its properties
CO3	:	To Create the trust and its powers
CO4	:	To evaluate the legal registrations and documentations
CO5	:	To apply the methods of stamping

**UNIT I: Constitution of India**

[12 Periods]

Nature of Indian Constitution – Fundamental Rights – Directive Principles of State Policy – Freedom of Trade – Commerce and Intercourse – Constitutional provisions relating to state Monopoly.

**UNIT II: Transfer of Property Act – 1882**

[12 Periods]

Movable and immovable property – Properties which cannot be transferred – Provisions relating to sale – Mortgage – charge – Lease – Gift – and Actionable claim.

**UNIT III Indian Trust Act 1882**

[12 Periods]

General concepts relating to trusts creation of trusts; duties and liabilities of trustees and

beneficiaries rights and power of trustees, disabilities of trustees.

**UNIT IV - Registration Act – 1908**

[12 Periods]

Register-able documents – Compulsory and optional time and place of registration – Consequences of non-registration – Miscellaneous provisions.

**UNIT V Indian Stamp Act 1989**

[12 Periods]

Methods of stamping – Consequences of non-stamping and under stamping – impounding of instruments construction of instruments for stamp duty payable – allowance & refund.

**Text Book:**

V.N. Shukal's the constitution of India – Dr. D.K. SINGI

**Reference:**

1. A manual of Mercantile Law's, Chand & Company (p) Ltd., - M.C. Shukla.
2. Commercial Law – The World press Ltd – Sen and Mitra.
3. Mulla on the Transfer of Property Act – 1882 – N.M. Tripathy (p) Ltd.,

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	General Law	2	0	0	4	Practical

**Course Outcome:**

CO1	:	To learn about the Constitution of India
CO2	:	To study the Transfer of Property Act and its properties
CO3	:	To Create the trust and its powers
CO4	:	To evaluate the legal registrations and documentations
CO5	:	To apply the methods of stamping

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Unit I

Constitutional provisions – case study

Unit II

Actionable claim – case study

Unit III

Disabilities of trustees – case study

Unit IV

Miscellaneous provisions – case study

Unit V

Stamp duty payable – case study

price

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCMA01	Managerial Economics	4	0	0	4	Allied 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:

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:

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:**

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:**

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

**Unit V:**

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.

**Text Book:**

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

**Reference Books:**

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



Sub Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA02	Agricultural Economics of India	4	4	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:**

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 programme-radio and television advertising-exhibition-trade fair-transportation advertising.

**Unit II:**

Advertising agencies-advertising budget-advertising appeals - advertising organisation - 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:**

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:**

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:**

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 – LatestEdition

**Reference:**

2. Indian Economy, RudderDuttand Sundaram,32 Edition,Revised
3. The Indian Economy, Dhingra,2nd Edition

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

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
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

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BFSA01</b>	<b>Business Environment</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

### **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 examined the social responsibility, industrial revolution and regulation of the business firm. Students can apply the recent scenario for planning, operations and environment to a select industry and synthesize trends in the external environment in the presence of risk and uncertainty and provides an analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena.

### **Course Outcome**

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

### **UNIT-I**

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

## **UNIT-II**

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

## **UNIT-III**

Technological Environment- Factors Governing Technological Environment- Patents and Trademarks-Political Environment-Political Institutions-Legislature, Executive Judiciary Activism-Industrial Policy-Rationale for Industrial Policy- Industrial Policy Resolution- Industrial Policy Act1991-Objectives-Industrial Licensing.

## **UNIT-IV**

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

## **UNIT-V**

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

## **Text Book**

1. Francis Cherunila, Business Environment.
2. Pruti S, Economic &, Managerial Environment in India.
3. Davis & Keith William C Fredrick, Business & Society.
4. Amarch and D., Govt. Business.
5. AdhikanM,Econornic Environment.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA01	Research Methodology	4	4	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 deal with T-Test, Chi Square-Test etc

### Unit I:

[12 Periods]

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

### Unit II:

[12 Periods]

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data sources- Primary

data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

**Unit III:** [12 Periods]  
Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Hypothesis -Measures of Central tendency – Mean – Median - Mode-Standard deviation – Correlation – simple & multiple correlations.

**Unit IV:** [12 Periods]  
Test of significance – ‘t’ Test - large sample, test of significance for attributes, analysis of variants - Chi-square test and ANOVA test – Ranking Concept & Methods

**Unit V:** [12Periods]  
Interpretations - Report writing– Types of Reports - contents and style of reports – Usage of Tables Charts - Steps in drafting reports – Reference - Bibliography

**Note:** The question paper shall cover 60% Theory 40% Problem only.

**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								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
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	Lecture	Tutorial	Practical	Credit	Type
19BMAA01	Business Mathematics	4	0	0	4	Theory

**Introduction:**

To enable the students to apply mathematical knowledge to solve business problems, types and methods of interest account and their basic applications in practice.

**Course Outcome:**

CO1	:	Define basic terms in the areas of business calculus and financial mathematics
CO2	:	Explain basic methods of business calculus, types and methods of interest account and their basic applications in practice,
CO3	:	Solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit,
CO4	:	Discern effects of various types and methods of interest account,
CO5	:	Connect acquired knowledge and skills with practical problems in economic practice.

**Unit I:**

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

**Unit II:**

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

**Unit III:**

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

**Unit IV:**

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:**

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

**Text Book:**

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi) (Unit I to III)
2. An Introduction to Business Mathematics by Sundaresan and Jayaseelan (Unit IV to V)

**ReferenceBooks:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BMAA02	Business Statistics	4	0	0	4	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:

Meaning and Definition of Statistics - Collection of data - Primary and Secondary - Classification and Tabulation - Diagrammatic and Graphical presentation Measures of Central tendency - Mean, Median, Mode - Simple Problems

### Unit II:

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

### Unit III:

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

#### Unit IV:

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

#### Unit V:

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

#### Text Book

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

#### ReferenceBooks:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPA01	<b>Indian Economy</b>	4	4	0	0	<b>Theory</b>

### **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:**

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

### **Unit II:**

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

### **Unit III:**

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

### **Unit IV:**

Industry-Roleofindustriesineconomicdevelopment-Industrialdevelopmentunderthe planningregime-  
Neweconomicpolicy1991-Roleofpublicsectorandstructuringthe public sector - Role of small-scale industries in economic development - Information technology industry

Unit V:

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.

**REFEENCES**

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	PO2	P03	P04	P05	P06	P07	P08	PO9
CO1	L		M			M			M
CO2		L		L			M		
CO3	L	M				H		H	
CO4		L			M				M

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA03	<b>Entrepreneurial Development Program</b>	<b>4</b>	4	<b>0</b>	<b>0</b>	<b>Theory</b>

### Introduction:

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

### Course Outcome:

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

### Unit I

[12 Periods]

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

[12 Periods]

## **Unit II**

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.

### **Text Book:**

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

### **Reference Book:**

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	Lecture	Tutorial	Practical	Credit	Type
19BBAA01	Principles of Management	4	0	0	4	Theory

### Introduction:

To enable the students to learn principles, concepts and functions of Management. Identify the key competencies needed to be an effective manager.

### 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	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.
CO5	:	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.

### Unit I:

Introduction- Definition of management, nature and scope of management - Management as a science and art- Functions of management- Management and Administration-Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

### Unit II:

Planning – Nature – Importance – Types – Steps in Planning –Decision Making – Process of Decision making – Types of Decisions – Problems involved in Decision Making.

**Unit III:**

Organizing – Types of Organization (Line and Staff, Committees, Projects, Matrix)  
Organizational structure – Span of Control – Departmentalization – Informal Organization.

**Unit IV:**

Motivation – Need – Determinants of behavior — Motivation Theories in Management (Maslow's Theory of Motivation, Herzberg's Motivation Hygiene Theory and McGregor's Participation Theory-Leadership styles – MBO – Management by Exception.

**Unit V:**

Co-ordination – Need for Co-ordination – Types – Techniques -- Controlling – Meaning, importance and Types of Control -Control Process.

**Text Book**

1. P.C. Tripathy, "Principles of Management," Tata McGraw hill publishing Company ltd, 5th Edition, 2012, New Delhi.
2. T. Ramasamy, "Principles of Management," Himalaya Publishing House, First Edition, 2014.

**Reference Books:**

1. R.K. Sharma & Shashi K.Gupta, Principles of Management
2. Bhushan Y.K, "Business Organization," Sultan Chand & Sons, Nineteenth Edition -2013.
3. L.M. Prasad, Principles of Management, 5<sup>th</sup> Edition, Himalaya publication, Mumbai – 2006.

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

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

**Introduction:**

Business Communication is the ability of a group of individuals to speak the same language internally and externally towards business promotion.

**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**

Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter (Layout) - communication process - Communication Barriers

**UNIT – II**

Business Enquiries and Replies – Credit and Status Enquiries – Compliance and adjustments – Collection Letters– Sales Letters – Agency Correspondence and Goodwill Letters – Import and export correspondence.

**UNIT – III**

Application for employment – References – Testimonials – Letters of appointment – Confirmation – Promotion – Retrenchment and resignation

#### UNIT – IV

Intra-organizational business communication – Memorandum – Notices – Circulars – Orders – Staff suggestions and complaints – Correspondence with regional and Branch offices – Agenda and minutes – Annual Report - Report Writing – Kinds of Reports – Tables and graphic presentation – Internal and External Communications .

#### UNIT – V

Application letter- preparation of resume- Interviews: meaning, objectives & types. Modern Forms of Communication: Fax - e-mail – Video Conferencing - Internet - Websites and their use in Business.

#### Text book:

1. **Rajendra Pal &Korlahalli**, Business Communication, Sultan Chand & Co', New Delhi.

#### References Books:

1. **Pillai and Bhagawathi**, Business Correspondence.
2. **Agarwal A.N**, Business English and Correspondence.

#### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
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
19BCMS02	Customer Relationship Management	2	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.

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**

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

### **UNIT – II**

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

### **UNIT – III**

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

### **UNIT – IV**

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

### **UNIT – V**

CRM Implementation – Defining Success Factors – Preparing a Business Plan Requirements-justification and processes – Choosing CRM tools – Defining functionalities – 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.



**TEXT BOOKS:**

1. V. Kumar & Werner J., CRM, Willey India, 2008
2. Bernd H Schmitt: CUSTOMER EXPERIENCE MANAGEMENT: A Revolutionary Approach To Connecting With Your Customers.
3. Gordon S. Linoff, Michael J. A. Berry, MINING THE WEB: TRANSFORMING CUSTOMER DATA, Wiley Computer Publishing, Singapore.
4. Jagdish Seth, et al: CRM.
5. Jill Dyche: THE CRM HANDBOOK: A BUSINESS GUIDE TO CRM, Addison Wesley Information technology Series.
6. Kristin L. Anderson & Carol J Kerr: CRM.

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

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

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

### Introduction:

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.

### Course Outcome:

CO1	To understand the importance, nature and scope of corporate finance
CO2	To apply the financial plans to the capital of the company
CO3	To analyze the capital structure of corporate firms
CO4	To create the working capital well structured
CO5	To evaluate the financial markets

### UNIT – I

[12 Periods]

Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization - importance of financial management – finance manager – role.

### UNIT – II

[12 Periods]

Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalization – over capitalization – under capitalization – capital gearing .

**UNIT – III**

**[12 Periods]**

Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – debt capital.

**UNIT - IV**

**[12 Periods]**

Cost of Capital – importance of the concept – cost of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

**UNIT – V**

**[12 Periods]**

Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI.

**Text Book:**

1. Kuchal S.C - Corporation Finance
2. S.N.Maheswari - Corporate Finance

**Reference Book:**

1. Kulkarni..P - Financial Management
- 2.Pandey I.M - Financial Management

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

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

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

### Introduction

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

### Course Outcomes:

CO 1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products
CO 2	:	Demonstrate knowledge of segmentation and approach to target market.
CO 3	:	Develop strategies and positioning product/services in the market.
CO 4	:	Specify and analyses the consumers' expectation in services
CO 5	:	To acquire knowledge on emerging trends in service marketing.

### UNIT – I:

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:

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:

**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:

**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:

**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

### SUGGESTED BOOKS:

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

### Mapping of Course Outcomes with Program Outcomes:

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

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

### Introduction:

It is the art of selecting the right investment policy for the individuals in term of minimum risk and maximum return.

### Course Outcome:

CO1	:	To Know the Portfolio strategies
CO2	:	To Study the various approaches to security analysis
CO3	:	To Evaluate operational risk for investors and strengthening of fiduciary controls
CO4	:	To Understand Portfolio construction and performance evaluation

### Unit I:

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:

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

### Unit III:

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

**Unit IV:**

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

**Unit V:**

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

**Note:** Distribution of marks 100% Theory.

**Textbook:**

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

**Reference:**

Donald E. Rosche & Security Analysis and Portfolio Management Ronald J. Jordon Prentice Hall of India (P) Ltd. New

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	PO9
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
19BFSS01	Banking Theory Law and Practice	2	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

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.

Approved in the BOS Meeting held on 08-04-2019

**UNIT – II**

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

**UNIT – III**

Cheque – Features Essentials of Valid Cheque – Crossing – Making and Endorsement – Payment of Cheques Statutory Protection Duties to Paying Banker and Collective Banker - Refusal of Payment Cheques Duties Holder & Holder in Due Course.

**UNIT – IV**

Loan and Advances By Commercial Bank Lending Policies of Commercial Bank - Forms of Securities – Lien Pledge Hypothecation and Advance Against the Documents of Title to Goods – Mortgage.

**UNIT – V**

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

**TEXT BOOKS:**

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
5. Reddy & Appanniah : Banking Theory and Practice
6. 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	P10	P11	P12
CO1	H	H	L	L	H	L	H	L	L	H	H	L
CO2	L	L	H	H	L	H	L	H	H	H	L	H
CO3	M	M	M	M	H	M	H	M	M	M	L	M
CO4	H	H	H	M	L	M	L	H	M	L	H	M
CO5	H	L	M	H	H	H	H	M	H	L	M	H

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

### Introduction

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

### Course Outcome

CO1	To articulate knowledge of fundamental audit concepts.
CO2	To apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	To explain the legal framework under which Internal Control, Internal Check And Internal Audit.
CO4	To demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing voucher.
CO5	To 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.

**Unit IV (12 Periods)**

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.

**Text book:**

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

**Reference Books:**

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

**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	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
19BFSS02	Insurance Principles and Practice	2	5	0	0	Theory

### Introduction:

This course aims to provide students with the knowledge of general principles and practices of insurance. It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products. After successful completion of this course, students should be able to use insurance as a tool to manage personal and/or group assets.

### Course Outcome

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

### Unit-I

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

## **Unit -II**

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

## **Unit-III**

General Insurance - Law Relating to General Insurance- Different Types of General Insurance- General Insurance Vs Life Insurance- Nature of Fire Insurance -Various Types of Fire Policy- Subrogation- Double Insurance- Contribution- Proximate Cause- Claims of Recovery- Accident and Motor Insurance – Nature- Disclosure- Terms and Conditions Claims and Recovery- Third Party Insurance- Compulsory Motor Vehicle Insurance-Accident Insurance.

## **Unit-IV**

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

## **Unit-V**

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

## **TEXT BOOKS**

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

### Reference Book

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

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

Course Outcomes	Program Outcomes											
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
CO1	H	H	H	L	H	L	H	H	H	L	H	H
CO2	L	L	L	H	L	H	L	L	L	H	L	L
CO3	H	M	M	M	L	M	H	M	M	M	L	M
CO4	L	H	H	M	H	M	L	H	H	H	H	H
CO5	H	H	L	H	M	H	H	H	L	M	M	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 globalized 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
<b>C01</b>	L	H	H	L	H	H	H	H	
<b>C02</b>	H		L	L	L		H	H	H
<b>C03</b>		L	L		L	H	L		
<b>C04</b>	L	H	L	H	L		L		
<b>C05</b>	H	L	L	H	L	L	L	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE01	Goods & Service Tax	4	5	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:**

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:**

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:**

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

**Unit 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:**

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	PO2	P03	P04	P05	P06	P07	P08	P09
C01	L		L	H	L	H	H	H	
C02		L		L			L		H
C03	L	H	L	H	L	H		L	
C04	H	H					L		
C05	L	L	H		H			H	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 organisation.

### Course Outcomes:

CO 1	:	Demonstrate to difference between Product and Brands
CO 2	:	Evaluate the pros and cons of brand extension
CO 3	:	To know the brand equity and Positioning & Repositioning of brands
CO 4	:	To equip with buyer behavior concepts and to formulate and justify Buying Decision Behavior
CO 5	:	Analyze the buyer problem, buyer decision making process and Post-purchase Behavior

### UNIT – I:

INTRODUCTION TO BRAND MANAGEMENT: Concept of Branding, Significance of Branding, Brand – Types, Difference between Product and Brand; Branding Challenges; Overcoming Branding Challenges; E- Branding.

### UNIT – II:

BRAND EXTENSION: 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: 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:** Understanding the Basics of Buyer Behavior, Types of Buying Decision Behavior, Black – Box Model of Consumer Behavior.

**UNIT – V:**

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

**SUGGESTED BOOKS:**

1. Brand Management - Gulnarsharma, 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

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

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
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:**

Business Models of e-Commerce embodies a concept for doing business online, incorporation multitude of difference service such as online payment etc.

**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**

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**

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**

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

### **Unit IV**

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**

E-Commerce Technology – Security Issues in e-Commerce – Legal and Ethical Issues - Role of social media in e-Commerce Industry-M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money-infrastructure and fraud prevention for M-payment - Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care.

### **TEXT BOOK:**

- 1) R. Saravana Kumar R. 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

### **REFERENCES:**

- 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
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	<b>International Business</b>	4	5	0	0	<b>Theory</b>

### 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 Outcomes:

CO 1	:	Analyze the role and impact of foreign trade on national economic development.
CO 2	:	To acquire knowledge on Euro currency market GATT – WTO, World Bank and IMF – Functions.
CO 3	:	To Know the differences between export marketing and domestic marketing
CO 4	:	To Analyse the past trend and present position of India's imports and exports
CO 5	:	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.

**Reference:**

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
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

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

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**

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**

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**

Foreign Exchange Exposure- Managing Transaction- Transaction and Operating Exposure Techniques for Covering the Foreign Exchange Risk-Internal and External Techniques of Risk- International Financial Market Instruments-International Equities- ADR And GDR- Foreign Bond and Euro –Bond- Short Term And Medium Term Instruments.

### **TEXT BOOKS:**

1. Buckley Adrian Multinational finance – PHI, New Delhi
2. Shapiro A C, Multinational financial management – PHI, New Delhi
3. Levi D, Maurice, International finance – Routledge
4. Krugman Paul R, Obstfeld, Maurice and melitz marc, International economics – Pearson India.

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

Course Outcomes	Program Outcomes											
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
CO1	H	H	L	L	H	L	H	L	L	H	H	L
CO2	L	L	H	H	L	H	L	H	H	H	L	H
CO3	M	M	M	M	H	M	H	M	M	M	L	M
CO4	H	H	H	M	L	M	L	H	M	L	H	M
CO5	H	L	M	H	H	H	H	M	H	L	M	H



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	PO2	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
19BCPE02	<b>Organizational Behavior</b>	4	5	0	0	<b>Theory</b>

### **Introduction**

To enable the students to acquire and develop skills to take rational decisions in the Organizational Behavior process. Human resources are always been observed as important in managing organizations.

### **Course Outcomes:**

CO 1	:	Demonstrate the applicability of the concept of organizational behavior and its nature
CO 2	:	To analyzing the complexities associated with management of individual behavior in the organization.
CO 3	:	To demonstrate the leadership skills and become a good leader
CO 4	:	To equip the student's knowledge with Morale and Productivity and their importance.
CO 5	:	Demonstrate how the organizational behaviour can integrate in understanding the stress and role of counsellor.

**UNIT I:** Organisational Behaviour – Concept – Nature – Organisational Behaviour Models and other similar fields of study – Disciplines contributing to Organisational Behaviour.

**UNIT II:** Individual Behaviour – Perception – Personality – Group Dynamics – Formal and Informal Groups, Group Norms, Group Cohesiveness, Group Behaviour and Group Decision – making.

### **UNIT III:**

Leadership – Concept – Qualities of effective Leadership – Leadership Styles. Power and Authority - Definition of Power – Types of Power

### **UNIT IV:**

Definition of Authority – Characteristics – Types of Authority. Morale – Concept – importance - Morale and Productivity – Measurement of Morale – Steps to improve Morale in an organization.

## UNIT V:

Stress management—meaning, types of stress- consequences of work stress. Counselling - meaning - Importance of counsellor - types of counselling - merits of counselling.

### BOOKS FOR REFERENCE:

Organisation Theory and Behaviour – V.S.P. RAO & D.S. Narayana

Organisational Behaviour – L.M. PRASAD

Organisational Behaviour – Dr. P.C. SEKAR

Organisational Behaviour – FRED LUTHENS

### Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE07	Enterprise Resource Planning	4	5	0	0	Theory

### Introduction:

This subject covers in details about Enterprise Resource Planning, It includes benefits, Modules, and processing of integration, Various Technologies

### Course Outcome:

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.

**Text books:**

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>
2. Enterprise Resource planning  
[http://164.100.133.129:81/econtent/Uploads/ENTERPRISE\\_RESOURCE\\_PLANNING.pdf](http://164.100.133.129:81/econtent/Uploads/ENTERPRISE_RESOURCE_PLANNING.pdf)

**Reference Books:**

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
19BCPE03	Business Ethics	4	5	0	0	Theory

**Introduction:**

It is a subject of social science that is related with moral principles and social values.

**Course Outcome:**

CO1	:	To identify and understand ethics that are relevant and operative in a sustainable business enterprise
CO2	:	To acquire knowledge about Management ethics
CO3	:	To know more about Indian cultures and values
CO4	:	To understand the corporate ethical evaluation of business and ecological environmental issues in Indian context
CO5	:	To know about ethical conflict, ethical code and contracts

UNIT – I

(12 Periods)

Evolution of Business Ethics - Ethics - Meaning- importance - Nature and relevance to business - Values and attitudes of professional accountants - Characteristics - Ethical theories - Causes of unethical behavior - Ethical abuses - Work ethics - Code of conduct - The Seven Principles of Public Life.



UNIT – II (12 Periods)

Relevance of Business Ethics - Arguments for and against - Ethics and Value in 21st century - Ethics in Indian business.

UNIT – III (12 Periods)

Political - legal environment - Provisions of the Indian constitution pertaining to Business - Political setup - major characteristics and their implications for business - Prominent features of MRTP & FERA - Social -Cultural environment and their impact on business operations - Salient features of Indian culture and values.

UNIT – IV (12 Periods)

Management of Ethics - Ethics analysis [Hosmer model] - Ethical dilemma - Ethics in practice - Ethics for managers - Role and function of ethical managers - Comparative ethical behavior of managers - Code of ethics - Competitiveness - Organizational size -Profitability and ethics - Corporate ethics evaluation Business and ecological / environmental issues in the Indian context and case studies.

UNIT-V (12 Periods)

Ethical Conflict - The relationship between ethics and law -Difference between ethical codes and contracts - Unethical behavior Consequences - Conflicts of interest - Causes and remedies - Ethics of Management Accountant Professionals.

**TEXT BOOKS**

- 1.Colin M. Fisher and Alan Lovell, (2010) Business Ethics and Values, F.T. Prentice Hall.
- 2.Glenn Martin, (2009) Human Values and Ethics in the work place, G.P. Martin.

**REFERENCES**

1. SekharR.C., (2011) Ethical Choice in Business, Response books.
2. William H Shaw, (2005) Business Ethics, Thomson Publications.

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPE04	Retail Management	4	5	0	0	Theory

### Introduction:

This subject helps to understand how a retail business works: the core issues and challenges involved: the key terms and terminology associated and appreciation Indian retails sectors.

### Course Outcome:

CO1	:	Acquired knowledge on Retail Management, its environment, methods of selection.
CO2	:	Gained knowledge on retails sector
CO3	:	Learnt about retails strategic.
CO4	:	Gained facts about merchandise and pricing policy.
CO5	:	learnt about technology retails

### UNIT - I

Definition - Functions of a retailer -Retail Equation- Global retail market: Issues & Challenge - Scope of retailing- Drives of retail Change in India - Wheel of retailing - factors affecting retailing in India - Life cycle in retail.

### UNIT - II

Retail Formats - Departmental Stores - Convenience stores, Supermarkets - Chain stores Specialty stores - Door to door selling - Direct marketing - Retail Vending machines - Electronic mail order houses - Retail co-operatives - Features - Advantages – Disadvantages.

### UNIT – III

Retail strategy-steps in strategic planning process-specifics for gaining sustainable competitive advantage - Steps - Retail consumer - Store loyalty- factors essential for building store loyalty - Retail franchising - Concept – Evolution - Types - Advantages - Disadvantages.

### UNIT - IV

Factors affecting merchandise - Merchandise planning process - Merchandise sourcing - Assortment planning Concept of retail price - Pricing policies - Visual Merchandise - Retail location strategies -Factors affecting the location of retail outlet- Store design - Retail promotion.

### UNIT - V

Needs of technology in retail - Importance - Factors affecting the use of technology- Internet retailing - Concept of customer service - Importance of service in retail - Customer service & Retail strategy - Shopping malls in India

### **TEXT BOOKS**

1. Swapna Pradhan, (2007) Retailing Management Text and Cases Tata McGraw Hill.
2. SujaNair,(2006) Retail Management, Himalaya Publishing House.

### **REFERENCES**

1. Barry Berman, Joel R. Evans, Retail Management - A Strategic Approach, Prentice Hall of India.
2. BaralS.K., S.C. Bihari, (latest edition) Retail Management Text and cases

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

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

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 Outcomes:**

sCO1	:	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.

**Text Book:**

1. V.S.P .Rao, “Human Resources of Management”, Sultan Chand Publishing, Revised Edition, 2016. (Unit I to V)

**Reference:**

- 1.Tripathy, “Personnel Management and Industrial Relations”, 21<sup>st</sup> Edition, 2013.
- 2.R.WayneMondy, “Human Resource Management”, Pearson Publications, 10<sup>th</sup> Edition 2011.

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

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



<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BCSAFC</b>	<b>Environmental Studies</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FC</b>

### **Unit I**

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

### **Unit II**

Ecosystem – Concepts of Ecosystem – Characteristics – Food Chains – Food Web – Ecological Pyramids – Energy Flow in an Ecosystem – Nutrient Cycling – Primary Production – Ecosystem Regulation – Ecological Succession – Major Ecosystem Types.

### **Unit III**

Biodiversity and its Conservation – Diversity – Biogeographically Classification of India – Value of Biodiversity – Global Biodiversity – Biodiversity: National, Regional or Local – Hot Spots of 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**

Environmental Pollution – Air pollution – Noise Pollution – Water Pollution – Thermal Pollution – Marine Pollution – Soil Pollution – Nuclear Hazards – Solid Waste Management – Role of an Individual in Prevention of Pollution – disaster Management.

### **Unit V**

Social Issues and the Environment – From unsustainable to sustainable development – Urban problems related to energy – Water Conservation – Rainwater Harvesting – Watershed Management – Resettlement and Rehabilitation Issues – Environmental Ethics – Climate change – Global Warming – Acid Rain – Ozone Layer Depletion – Environmental Legislation.

### **Reference books:**

1. Perspectives in Environmental Studies – Aubha Kaushik, C. P. Kaushik, New Age International Publishers, Second Edition, 2004.
2. Basics of Environmental Science – Michael Allaby, Routledge – London, 2nd Edition, 1996.
3. Principles of Environmental Science and Technology – K. Saravanan, S. Ramachandran and R. Baskar, New Age International Publishers, 2005.

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BYAFC</b>	<b>Value Education – Human Rights</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>FC</b>

### **UNIT – I:**

Concept of Human Values, Value Education Towards Personal Development - Aim of education and value education; Evolution of value-oriented education; Concept of Human values; types of values; Components of value education. Personal Development: Self-analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbors, co-workers. Character Formation towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.

### **UNIT – II:**

Value Education towards National and Global Development - National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

### **UNIT – III:**

Impact of Global Development on Ethics and Values - Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

### **UNIT - IV:**

Introduction – Law – Functioning of Court – Hierarchy of Courts – seeking Justice – Dragged into the Net – Help thy Neighbor – You snooze, You Lose - Crime & Punishment – Introduction to Criminal Law – Encounter with Criminal Law – Limitation and other restrictions for prosecution – Major offences and punishments - Guardianship and Minority – Civil Marriage – Compulsory Registration of Marriages – Relief through Family Court – Writing a Will.

**UNIT - V:**

Protection of Women under Civil Law – Protection of Women under Criminal law – Protection of Child under Civil and Criminal Law - Protection of Workmen - Consumer Protection – Consumer friendly forums – Defective and Hazardous Good – Deficiency in Service – Unfair and Restrictive trade practices – Quality of Goods – Right to Information Act – Cyber Crimes – E- Commerce.

**Textbook:**

1. Value Education – Human Rights – Learning Material, Bharathiar University, 2009.
2. Introduction to Human Rights and Duties - Dr.T. S.N.Sastry, University of Pune, 2011
3. Human Rights Education for Beigneers - KWIRC , NHRC, 2005.
4. Layman’s Guide to Law, Yetukuri Venkateswara Rao, Asia Law House, 2008.