B.Com.(Business Process Services)

Syllabus

AFFILIATED COLLEGES

Program Code: 2AP

2020 – 2021 onwards

BHARATHIAR UNIVERSITY

(A State University, Accredited with "A" Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking : Times - 801-1000, Shanghai - 901-1000, URAP - 982)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The **B.Com (Business Process Services)** programme describe accomplishments that graduates are expected to attain within five to seven years after graduation.	
PEO1	Students will be able to attain leadership and problem-solving skills in business environment.
PEO2	Programme aims to provide advancement of conceptual and practical knowledge in the field of business process services.
PEO3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, e-commerce technology, cost accounting, Income tax, Marketing and Management Accounting.
PEO4	Students will be able to attain conceptual and practical knowledge in the field of business management to contribute to nation building while upholding ethical practices.
PEO5	Students will have the ability to communicate effectively and function efficiently on multidisciplinary teams.

Program Specific Outcomes (PSO)	
After the successful completion of **B.Com (Business Process Services)** programme, the students are expected to	
PSO1	Know and apply the various business management concepts to solve the real-world problem and will be able to demonstrate a working knowledge on business process.
PSO2	To enhance knowledge and skills among students which build confidence to identify their career opportunities in multiple dimensions.
PSO3	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO4	Empower the students with necessary competencies and decision-making skills to foster the innovative thinking to become an entrepreneur.
PSO5	Strengthen the students accounting and computer knowledge to become expert in the field of communication with ethical consciousness.

Program Outcomes (POs)	
After the successful completion of **B.Com (Business Process Services)** programme, the students are expected to	
PO1	Understand and apply the concepts and methods of business process services to meet the current and future requirements of the industry.
PO2	Interpret results/solutions and identify appropriate courses of action for a given managerial situation.
PO3	Evaluate the opportunities for business process and supply chain improvement based on current best practices across industries.
PO4	Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional and career growth.
PO5	Orient and motive the students to develop the needed knowledge in business and academics to develop their employability.

BHARATHIAR UNIVERSITY: COIMBATORE 641 046
B.COM BPS (Business Process Services)
(For the students admitted during the academic year 2020 – 21 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
I	Language-I	4	6	-	25	75	100
II	English-I	4	6	-	25	75	100
III	Core I – Principles of Accountancy	4	4	-	25	75	100
III	Core II – Introduction to Information Technology	4	4	-	25	75	100
III	Allied Paper I : Mathematics for Business	4	4	-	25	75	100
III	Core V: Computer Applications: MS Office - Practical-I	-	-	4	-	-	-
IV	Environmental Studies #	2	2	-	-	50	50
	Total	**22**	**26**	**4**	**125**	**425**	**550**
SECOND SEMESTER							
I	Language-II	4	6	-	25	75	100
II	English-II	4	6	-	25	75	100
III	Core III – Advanced Accounting	4	4	-	25	75	100
III	Core IV– Business Organization and Office Management	4	4	-	25	75	100
III	Allied Paper II – Statistics for Business	4	4	-	25	75	100
III	Core V: Computer Applications: MS Office - Practical-I	4	-	4	40	60	100
IV	Value Education – Human Rights #	2	2	-	-	50	50
	Total	**26**	**26**	**4**	**165**	**485**	**650**
THIRD SEMESTER							
III	Core VI – Finance & Accounting for BPS	4	6	-	25	75	100
III	Core VII – Insurance for BPS	4	5	-	25	75	100
III	Core VIII – Corporate Accounting	4	5	-	25	75	100
III	Core-IX: Computer Applications Practical-II: Computational Finance Using	-	-	4	-	-	-

	Spread Sheet						
III	Allied : III – Managerial Economics	4	5	-	25	75	100

IV	Skill based Subject-1 : Cyber Law	3	3	-	20	55	75
IV	Tamil @ / Advanced Tamil #(or)Non-major Elective–I : Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2	-		50	50
	Total	**21**	**26**	**4**	**120**	**405**	**525**
FOURTH SEMESTER							
III	Core X – Cost Accounting	4	6	-	25	75	100
III	Core XI – Company Law & Secretarial Practice	4	6	-	25	75	100
III	Core XII – Marketing & Market Research	4	6	-	25	75	100
III	Computer Applications Practical II - Data Analysis using SPSS	4	-	4	40	60	100
III	Allied: IV : E-Commerce Technology	3	3	-	20	55	75
IV	Skill based Subject-2 : Campus to Corporate Transition	3	3	-	20	55	75
IV	Tamil @ /Advanced Tamil # (or)Non-major elective - II : General Awareness #	2	2			50	50
	Total	**24**	**26**	**4**	**155**	**445**	**600**
FIFTH SEMESTER							
III	Core XIII – Commercial Law	4	6	-	25	75	100
III	Core XIV – Principles of Auditing	4	5	-	25	75	100
III	Core XV Management Accounting	4	6	-	25	75	100
III	Core XVI Banking for BPS	4	5	-	25	75	100
III	Elective-I:	4	5	-	25	75	100
IV	Skill based Subject-3: Capital Market for Business Process Services	3	3	-	20	55	75
	Total	**23**	**30**	**-**	**145**	**430**	**575**

SIXTH SEMESTER							
III	Core XVII – Income Tax Law & Practice	4	6	-	25	75	100
III	Core XVIII Supply Chain Management	4	5	-	25	75	100
III	Core XIX – Brand Management	3	3	-	20	55	75
	Core XX: Principles of Management	*3*	*3*		*20*	*55*	*75*
III	Elective –II:	3	5	-	20	55	75
III	Elective –III:	3	5	-	20	55	75
IV	Skill-based Subject-IV: **Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathiar_University_(BU)**	2	3	-	25	25	50
V	Extension Activities @	2	-	-	50	-	50
	Total	**24**	**30**	**0**	**205**	**395**	**600**
	Total	**140**	**164**	**16**	**915**	**2585**	**3500**

* SWAYAM course will be implemented in the next year.

Value added courses: Minimum 2 and Maximum 5 for each Department for entire program-It is optional for affiliated colleges.
Job oriented certificate courses: Two courses (Each Department for entire program)- It is optional for affiliated colleges

$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively. @ No University Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only University Examinations.

Swatch Bharat Summer Internship- extra 2 credits would be given. It is mandatory.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Investment Management
	B	Entrepreneurial Development
	C	**Managing Business Process Services I**
Elective – II	A	Security Management
	B	**Managing Business Process Services II**
	C	Business Environment
Elective - III	A	Banking Law & Practice
	B	Financial Markets

	C	**Project Work**

NOTE: The syllabus for the papers Advanced Accounting, Company Law, Business Finance and Indirect Taxes are revised and furnished below. The existing syllabus is to be followed for the remaining papers.

First Semester

SCHEME OF EXAMINATIONS: CBCS Pattern

SEMESTER-I

Course code		TITLE OF THE COURSE	L	T	P	C
Core I		PRINCIPLES OF ACCOUNTANCY	4	-	-	4
Pre-requisite		Basics knowledge on Accountancy	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Provide a strong foundation in principles of accountancy concepts, various elements of financial statements and relevant accounting.
2. Inculcate the knowledge of international financial reporting standards.
3. Make the students aware of Bill of Exchange.
4. Gain the knowledge about the preparation of final accounts.
5. Give an insight about the Account current statement and procedure for calculation of average due date methods.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the fundamental concepts of accounting and book keeping.	K1
2	Execute the errors in book keeping and identify the effect of BRS in an enterprise	K3
3	Recall of Bills of exchange and its transaction including Accommodation bills and procedure for calculation of Average due date methods.	K1
4	Understand about the preparation of final Accounts	K2
5	Understand the accounting procedures for consignments and joint ventures.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	INTRODUCTION	11 hours

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

Unit:2	FINAL ACCOUNTS	11 hours

Final accounts of a sole trader with adjustments – Errors and rectification

Unit:3	BILL OF EXCHANGE	12 hours

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

Unit:4	CONSIGNMENTS AND JOINT VENTURES	12 hours

Accounting for consignments and Joint ventures

Unit:5	BANK RECONCILIATION STATEMENT	12 hours

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Distribution of Marks: 20% Theory, 80 % Problems

Text Book(s)

1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons.
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons.

Reference Books

1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers X
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
3	A.Murthy -Financial Accounting – Margham Publishers
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
5	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=FuDFXg4Onzc
2	https://www.youtube.com/watch?v=Z71rEnjW-Z4
3	https://www.youtube.com/watch?v=91m0siLj3-o

Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	M	S
CO2	S	S	M	S	S
CO3	M	L	S	L	S
CO4	S	S	S	M	S
CO5	S	M	L	S	S

S- Strong; M-Medium; L-Low

SEMESTER-I

Course code		TITLE OF THE COURSE	L	T	P	C
Core II		INTRODUCTION TO INFORMATION TECHNOLOGY	4	-	-	4
Pre-requisite		Basics knowledge in Information Technology	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Know the basics of computer systems and information technology.
2. Make the students to have thorough knowledge of computer hardware, software, its components and operating system.
3. Aware of different programming languages.
4. Gain the knowledge about e-commerce, internet and extranet and uses of www applications.
5. Make the students to develop the applications of computer information system in various business fields.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K2
2	Recall and remember the different types of computers available in business industries.	K1
3	Summarizing the different programming and machine level languages and steps to develop computer programmes.	K2
4	Explain about operating systems, e-commerce, internet and extranet understand the uses of world wide web applications.	K2
5	Classifying the applications of computer information system in various business fields.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Unit:1	HARDWARE AND SOFTWARE	12 hours

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit:2	COMPUTER SYSTEMS	13 hours

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers, data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems.
Networking's: Local and wide area networks.

Unit:3	COMPONENTS OF COMPUTERS AND SOFTWARE	12 hours

Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

Unit:4	**OPERATING SYSTEMS**	**10 hours**
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet Extranet- E.mail and its uses-world wide websites-mobile computers.		
Unit:5	**SYSTEM ANALYSIS AND DESIGN**	**11 hours**
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system.		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Text Book(s)

1	Computer and common sense-Roger Hunt and John Shellery
2	Using Micro Computers- Brightman and Dimsdale
3	P.c.Software made simple-R.K.Taxali

Reference Books

1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry C.Lucas

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=Qy064xFEW64
2	https://www.youtube.com/watch?v=0fbNLQjNltE
3	https://www.youtube.com/watch?v=dx1-_4tlJus

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	S	M
CO2	S	L	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-I

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER I		MATHEMATICS FOR BUSINESS	4	-	-	4
Pre-requisite		Basics knowledge on Mathematics for Business	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Understand and apply basics of applications of mathematics in business
2. Make the students to be ready for solving business problems using mathematical operations.
3. Provide an insight knowledge about variables, constants and functions.
4. Gain the knowledge on integral calculus and determining definite and indefinite functions.
5. Analyze the linear programming problem by using graphical solution and simple method.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2
2	Recall the basic concepts of addition and multiplication analysis and input and output analysis.	K1
3	Explain of variables, constants and functions and evaluate the first and second order derivatives.	K2
4	Interpret integral calculus and determining definite and indefinite functions.	K2
5	Analyze the linear programming problem by using graphical solution and simple method.	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Unit:1	SET THEORY	12 hours

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

Unit:2	MATRIX	11 hours

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

Unit:3	VARIABLES, CONSTANTS AND FUNCTIONS	12 hours

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems

Unit:4	**ELEMENTARY INTEGRAL CALCULUS**	**12 hours**
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.		
Unit:5	**LINEAR PROGRAMMING PROBLEM**	**11 hours**
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Text Book(s)

1	Navanitham, P.A," Business Mathematics & Statistics" Jai Publishers,Trichy-21
2	Sundaresan and Jayaseelan,"Introduction to Business Mathematics",Sultanchand Co&Ltd,Newdelhi
3	Sanchetti, D.C and Kapoor, V.K," Business Mathematics" , Sultan chand Co&Ltd,Newdelhi

Reference Books

1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=qO1SYFZVmhY
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-I

Course code		TITLE OF THE COURSE	L	T	P	C
Core V		COMPUTER APPLICATIONS: MS OFFICE - PRACTICAL-I	4	-	-	-
Pre-requisite		Basics knowledge in MS-Office	Syllabus Version	2020-21		

Course Objectives:

The main objectives of this course are to:

1. Acquire and apply the computer applications in different aspects of business
2. Get an insight knowledge on Ms-office, Ms-excel, and power point.
3. Know the database maintenance in every type of applications.
4. Get the knowledge application on effective power point presentation.
5. Develop the programs in Ms-word and Ms-excel.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts computer applications using MS-Office applications for the business transactions.	K2
2	Create customers list using mail merge for sending letters to the respondents at a time.	K6
3	Execute and apply various statistical tools available in Ms-excel for the business enterprise transactions.	K3
4	Create and do effective presentation for the business meeting using power point presentation.	K6
5	Generate the database using MS-Word and excel.	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

	I - MS WORD	20 hours

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

	II - MS EXCEL	20 hours

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the followingoperations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

	III - MS POWERPOINT	20 hours

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

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=YHSLkNzLuqc
2	https://www.youtube.com/watch?v=RdTozKPY_OQ
3	https://www.youtube.com/watch?v=x5wYAJ3qzC0

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Second Semester

SEMESTER-II

Course code		TITLE OF THE COURSE	L	T	P	C
Core III		ADVANCED ACCOUNTING	4	-	-	4
Pre-requisite		Basic knowledge on Advanced Accounting	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Provide a strong foundation in the Accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.
2. Make the students to solve the problems of branch accounts, hire purchase and installment system.
3. Give an insight knowledge on single entry system.
4. Gain knowledge on Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.
5. Make the students to understand Partnership and Insolvency of Partners.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the different methods of depreciation.	K2
2	Check and solve the problems of branch accounts, hire purchase and installment system.	K5
3	Classify the single entry system and statement of affairs method using conversion method	K2
4	Explain Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.	K2
5	Execute Dissolution of Partnership and Insolvency of Partners	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Unit:1	DEPRECIATION	11 hours

Depreciation – Methods - Reserves and provisions.

Unit:2	BRANCH ACCOUNT AND HIRE PURCHASE	12 hours

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

Unit:3	SINGLE ENTRY SYSTEM	11 hours

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method

Unit:4	PARTNERSHIP ACCOUNTING	12 hours

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Admission - Retirement – Death

Unit:5	**DISSOLUTION OF PARTNERSHIP**	**12 hours**
Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray.		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Distribution of Marks: 20% Theory, 80 % Problems

Text Book(s)

1	Jain and Narang : Advanced Accounting
2	T.S. Grewal : Advanced Accounting
3	M.C Shukla : Advanced Accounting

Reference Books

1	T.S.Reddy&A.Murthy : Financial Accounting
2	R.L.Gupta&M.Radhasamy : Advanced Accountancy

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=rI3dTtIVm14
2	https://www.youtube.com/watch?v=OJkYqLssvVM
3	https://www.youtube.com/watch?v=1JLnf1QjVOI

Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	M	M	S	M
CO3	L	S	S	S	S
CO4	S	S	M	M	L
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-II

Course code		TITLE OF THE COURSE	L	T	P	C
Core- IV		BUSINESS ORGANIZATION AND OFFICE MANAGEMENT	4			4
Pre-requisite		Basic knowledge in management	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To understand different forms of organization
2. To understand various factors affecting business organization and functioning of stock exchange
3. To provide insight about office functioning, data processing system and EDP

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.	K2
2	Analyze the business factors which are involved in sources of finance.	K4
3	Explain the functioning of stock exchanges SEBI, DEMAT of shares.	K2
4	Remember office functions, layout and accommodation.	K1
5	Understand office equipment's and EDP.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	FORMS OF BUSINESS ORGANISATION	12-- hours

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

Unit:2	BUSINESS FACTORS AND SOURCES OF FINANCE	11-- hours

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

Unit:3	STOCK EXCHANGE, SEBI & DEMAT OF SHARES	12-- hours

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

Unit:4	OFFICE FUNCTIONS	12-- hours

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

Unit:5	OFFICE EQUIPMENTS & EDP	11-- hours

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**60-- hours**

Text Book(s)	
1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
3	Saksena – Business Administration and Management – Sahitya Bhavan
Reference Books	
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House
3	J.C.Deneyer - Office Management
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110/102/110102016/
2	https://www.classcentral.com/course/swayam-fundamentals-of-office-management-methods-19878

Course Designed By:

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	M	M
CO5	S	S	M	S	L

*S-Strong; M-Medium; L-Low

SEMESTER-II

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER II		STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite		Basic knowledge on statistics for business	Syllabus Version		2020-21	

Course Objectives:

The main objectives of the course are able to

1. Provide basic conceptual knowledge on applications of statistics in business.
2. Make the students to be ready for solving business problems using statistical operations.
3. Give a detailed instruction of measurement of dispersion.
4. Gain the knowledge on application of correlation and regression for business operations.
5. Analyze interpolation and probability theory and perform the problems.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2
2	Recall measures of dispersion.	K1
3	Execute correlation and regression analysis.	K3
4	Understand the different types of moving averages.	K2
5	Analyze interpolation and probability	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	INTRODUCTIONS	12 hours

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, Geometric Mean and Harmonic Mean – simple problems

Unit:2	MEASURES OF DISPERSION	11 hours

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

Unit:3	CORRELATION AND REGRESSION ANALYSIS	12 hours

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

Unit:4	TIME SERIES	12 hours

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Unit:5	**INTERPOLATION**	**11 hours**
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Text Book(s)

1	Statistical Methods by S.P. Gupta
2	Business Mathematics and Statistics by P. Navaneetham
3	Statistics by R.S.N. Pillai and V. Bagavathi

Reference Books

1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
2	Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=BUE-XJEHp7g
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M

Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-II

Course code		TITLE OF THE COURSE	L	T	P	C
Core V		COMPUTER APPLICATIONS: MS OFFICE - PRACTICAL-I	4	-	-	4
Pre-requisite		Basic knowledge of MS - Office	Syllabus Version	2020-21		

Course Objectives:

The main objectives of this course are to:

1. Acquire the knowledge on computer applications in different aspects of business.
2. Make the students to understand MS-access database creation.
3. Give a detailed knowledge on how to protect the business database using tally.
4. Understand the preparation of the accounts transactions of the business enterprises in the tally package.
5. Make the students to understand the dissemination of the accounting details through mail in tally.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts computer applications using MS-Access for maintaining the database.	K2
2	Create different databases using access application for developing the business transactions	K6
3	Apply the accounting principles and rules in tally software packages for updating the accounting transactions.	K3
4	Analyse and generate e-mail in tally package.	K3, K6
5	Explain on visiting a business enterprise website and collect the data.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

	I - MS ACCESS	**30 hours**

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 atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

	II – TALLY AND INTERNET	**30 hours**

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.

2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=BUE-XJEHp7g
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Third Semester

SEMESTER-III

Course code		TITLE OF THE COURSE	L	T	P	C
Core VI		**FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES**	4	-	-	4
Pre-requisite		Finance & Accounting Knowledge	**Syllabus Version**		**2020-21**	

Course Objectives:

The main objectives of this course are to:
1. Aid students in acquiring skills of competence and competition.
2. Develop top class, highly talented business executives.
3. Give an insight into F and A standards, compliance, and general ledger activities

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand Accounting Principles and to be Skilled in Accounting and BPO.	K2
2	Explain and implement the Inventory Process in the business process services	K2, K3
3	Organize the acquisition of knowledge of Accounts receivable process and Chart of Accounts and Capital Budgeting.	K4
4	Interpret and execute Accounting standards, compliance and general ledger activities and to be an Accounts Executive and ERP Finance Functional Consultant.	K2, K3
5	Apply the knowledge of Accounting Standards and IFRS in Business.	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6** - Create

Unit:1	**Fundamentals of Accounting and Business Process Services**	**17 Hours**

Basic Accounting Principles, Concept, Convention – Systems of Book Keeping-Recording, Classifying and Summarizing of Transaction Final Accounts - Types of Business Organizations - Business Partnerships - Types of BPOs - Merits and De-Merits on various BPO options Accounting Business Process Cycle - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in F&A Outsourcing.

Unit:2	**Inventory Management & Accounts Payable Process**	**18 Hours**

Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc. - How a Purchase Order is raised, types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Issues and various Documents-Accounting Impact -Inventory Control - Types of discount offered by Vendors Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies Freight Negotiation, FTL, Payments, Conditions etc., Various Activities in Accounts Payable and Accounting Impact Types of Invoice Matching and resolving issues - Invoice Payment, Procedures and Mode of payment - Employee Payment (T&E and Various Cards) - Debit Balance, Write back, Discount adjustments and variousactions - Help desk and support Activities-Vendor Account Reconciliation - Latest developments
(Vendor Portal, EDI, E-Invoicing, Tools etc.) - Effective management of AP leads to working Capital improvement.

Unit:3	**Accounts receivable Process and Chart of Accounts**	**18 Hours**

Various Activities in Accounts Receivable and Accounting Impact - Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order - Management) -

Mode of receiving Payment, Actions for non-receipt, Netting off Revenue Recognition-Collection-Cash Applications - Adjustment of Discounts, Rebate, QPS discount, Write off etc., - Disputes Handling procedures. Customer Help desk and support Activities - Customer Account Reconciliation- Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) - Effective management of AR leads to working Capital improvement. Activities in General Ledger What is Subsidiary and Control Accounts - Chart of Accounts and maintenance, Cost Centre, Profit Centre, Adjustment journals, Cost Allocation etc. Bank Reconciliation - Fixed Asset Maintenance - Inter Company - Accounting and Reconciliation – Tax Accounting-Transactional Element- Generation of Final Accounts - Various Reports (Statutory Reports, Schedules, Variance Analysis). Budgeting and Budgetary Controls - Capital Budgeting - Ratio Analysis - Process of Decision Making.

Unit:4	**Finance and Accounting Technology in Modern Business**	**18 Hours**

Analysis of Financial Statements and Variances - Management Reporting - Modules and usage of ERPs - Basic Screens required to be understood for F&A process - 3. Report generation - XBRL, Platform, Counting, Data Privacy Law etc. Basics of Accounting Standard - Differences between various GAAPs (US, UK, Indian and IFRS) - COSO, Internal Controls & Audit, ISO Standards (applicable to BPO) / CMMI Certification. etc., - PCI Data Security Standard / Security Audit / Data Privacy and Protection SOX Compliance / SSAE 16 /ISAE 3402- SOD, Access, Incident Management, BCP etc., - How the various transaction flows are happening - BPO Terminologies- Importance of Process Documents Service Level Measurements Contractual elements - Governance model-Internal Reporting – Delivery Analysis of Financial Statements and Variances
- Management Reporting - Modules and usage of ERPs - Basic Screens required to be understood for F&A process - 3. Report generation - XBRL, Platform, Counting, Data Privacy Law etc.

Unit:5	**Internal Control Framework of Business Process Services**	**17 Hours**

Basics of Accounting Standard - Differences between various GAAPs (US, UK, Indian and IFRS) - COSO, Internal Controls & Audit, ISO Standards (applicable to BPO) / CMMI Certification etc., - PCI Data Security Standard / Security Audit / Data Privacy and Protection SOX Compliance / SSAE 16 /ISAE 3402- SOD, Access, Incident Management, BCP etc., - How the various transaction flows are happening - BPO Terminologies- Importance of Process Documents Service Level Measurements Contractual elements - Governance model-Internal Reporting - Delivery Excellence - Integration of support functions - Future and Challenges.

Unit:6	**Contemporary Issues**	**2 Hours**

Case Study, Expert Lectures, Online Seminars - Webinars

	Total Lecture Hours	**90 Hours**

Textbook(s)

1	TCS Material
2	Jain S P and Narang K L, 2014, Advanced Accountancy ,Kalyani Publishers, 20th Edition

Reference Books

1	Reddy T.S and Murthy Financial Accounting Margham Publications 2016, 6th Edition.
2	Nagarajan K.L., Vinayagam. N and P. L. Mani , 2010, Financial Accounting, Sultan Chand and Sons
3	M Y Khan and P H Jain, 2009, “Management Accounting”, McGraw hill, 5th edition
4	Palepu Healy and Bernard, 1996, Business analysis and valuation, South western college publication, 2nd edition
5	Porter, G.A., and Norton, C.L. (2013). Financial Accounting - 6e, Cengage Learning.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	Fundamentals of Financial Accounting - Swayam
2	Financial accounting – IIT Mandi from *NPTEL*
3	Introduction to Computers – Spoken Tutorial
4	LibreOffice Writer

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	S	M	S	S	S
CO4	S	M	S	S	M
CO5	S	S	S	M	S

*S-Strong; M-Medium; L-Low

SEMESTER-III

Course code		TITLE OF THE COURSE	L	T	P	C
Core VII		**INSURANCE FOR BUSINESS PROCESS SERVICES**	4	-	-	4
Pre-requisite		Understanding of Risk	**Syllabus Version**		**2020-21**	

Course Objectives:

The main objectives of this course are to:

1. Develop an understanding of what risk is, how it can be measured and transferred
2. Understand the various Life and Non-Life insurance Concepts
3. Know about Retirement services provided by the Insurance Companies

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recognize the basic knowledge of Risk and Insurance	K1
2	Classify about the various Insurance Policies and underwriting process	K2
3	Understand about the Non-life Insurance	K2
4	Understand the challenges of Healthcare Industry and its concepts	K2
5	Exemplify acquire the basic knowledge of Retirement plans in USA, UK and in India	K2

K1 - Remember**; K2** - Understand**; K3** - Apply**; K4** - Analyse**; K5** - Evaluate**; K6** - Create

Unit:1	**CONCEPT OF RISK**	**15 Hours**

Concept of Risk – Basic Concept –Types of Hazard – Characteristics of Insurable Risk – Types of Risks – Risk Management – Fundamental of Insurance – Characteristics of Valid Contract – Principles & practices of Insurance Contract – Key Insurance terminologies History of Insurance – Types of Insurance Companies – Types of Insurance – Business Units in an Insurance Company – Overview of Insurance Life Cycle – Reinsurance Concept - Important terminologies in a life insurance policy – parties in a life insurance policy- Individual life insurance plans – supplementary benefits – policy provision – ownership rights – Life insurance policy life cycle.

Unit:2	**LIFE INSURANCE POLICY**	**15 Hours**

Concept of Annuity – Types of Annuity – Annuity contract provisions – Annuity: USA – Fixed, Fixed index, Variable – Annuitized pay out option – Annuity benefit payments – open market – individual annuities – principles of Group insurance – Group Life Insurance – Group retirement plans - Non – Life Insurance Concepts - Property & Casualty Insurance – Two major types of Casualty Insurance – Non-Life insurance market structure in USA - Personal Lines – Commercial Line - Insurance Providers – New Business & Underwriting process - Policy servicing process – Renewal – Cancellation – Reinstatement – Policy re-issue – Policy Enquiry – Document handing - Claims Process – Re-insurance - Forms of Re-insurance.

Unit:3	**NON – LIFE INSURANCE CONCEPTS**	**14 Hours**

Concept of Healthcare Insurance – How Healthcare Insurance Works – Key challenges of healthcare industry - Healthcare Ecosystem – Healthcare regulations & standards; HIPAA - Medicare – Medicaid - Individual health insurance policies – Group Health insurance policies – Different between Individual and Group Insurance - Managed care.

Unit:4	HEALTHCARE INSURANCE	14 Hours

Concept of Retirement services – Retirement plan – Asset Allocation & Asset Classes - Life stages of an individual – Defined Benefit & Defined contribution – Individual Retirement Arrangement in USA - Third party Administrator in USA – Life cycle of participants in a plan - Categories of Pension – DWP & TPR- Retirement options in UK.

Unit:5	CONCEPT OF RETIREMENT SERVICES	15 Hours

Concept of Superannuation – Superannuation in India – Superannuation in Australia - Why is Superannuation important – Eligibility for Superannuation - Insurance with superannuation – Beneficiary Nomination - Investment Cycle – Steps to reach retirement goals – Boosting Superannuation funds – Fund Structures – Benefit Designs - Types of Contributions – Government Co-contribution – Choice of super Fund – Regulations & Legislation – Regulatory Bodies Governing Superannuation in Australia.

Unit:6	CONTEMPORARY ISSUES	2 Hours

Case Study, Expert Lectures, Online Seminars - Webinars

Total Lecture Hours **75 Hours**

Textbook(s)

1	TCS Material
2	M N Mishra and S B Mishra ,Insurance, Sultan Chand publication, 22nd edition,2016 Reference book

Reference Books

1	Sharma R.S., Insurance: Principles and Practices (1960 Vora, Bombay).
2	Dr. S.R.Myneni ,Law of Insurance, Asia Law House, 2nd edition, 2018
3	C.L. Tyagi and Madhu Tyagi, Insurance Law and Practice, Atlantic publication, second edition, 2016
4	R. N. Chaudhary , General Principles of Law of Insurance, central law publication, 2nd edition, 2018.
5	K.S.N. Murthy and K.V.S. Sarma, Modern Law Of Insurance In India: 5,LexisNexis publication, fifth edition 2013

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	Fundamentals of Insurance - SWAYAM
2	Fundamentals of Banking and Insurance - SWAYAM

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	M	S	S	S	M

*S-Strong; M-Medium; L-Low

SEMESTER-III

Course code		TITLE OF THE COURSE	L	T	P	C
Core VIII		CORPORATE ACCOUNTING	4	-	-	4
Pre-requisite		Basic knowledge on Corporate Accounting	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Understand the issue of shares of the companies.
2. Make the students to understand the redemption of preference shares.
3. Get insight knowledge on preparation of final accounts and calculation of Managerial Remuneration.
4. Make the students to value goodwill and shares of the companies.
5. Gain the knowledge on liquidation of the companies.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand about the issue of shares of the companies.	K2
2	Recognize and explain on redemption of preference shares and debentures.	K1,K2
3	Interpret a detailed knowledge on preparation of final accounts.	K2
4	Apply the conceptual knowledge on valuation of goodwill and shares.	K3
5	Understand about liquidation of companies.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Unit:1	ISSUE OF SHARES	15 hours

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

Unit:2	REDEMPTION OF PREFERENCE SHARES	15 hours

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

Unit:3	FINAL ACCOUNTS OF COMPANIES	14 hours

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit:4	VALUATION OF GOODWILL AND SHARES	14 hours

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

Unit:5	LIQUIDATION OF COMPANIES	15 hours

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

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	75 hours

Distribution of Marks: 20% Theory, 80 % Problems

Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2	Gupta R.L. &RadhaswamyM. ,"Corporate Accounts ", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. &RadhaswamyM.,"Corporate Accounts ", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
3	Reddy & Murthy, "Financial Accounting", MarghamPublicatuions, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=kzlBCe5MATk
2	https://www.youtube.com/watch?v=NC7BGIWzAUk
3	https://www.youtube.com/watch?v=BIlX7JMa91E&t=27s
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	L	S	M	S	L
CO4	S	S	L	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER - III

Course code		TITLE OF THE COURSE	L	T	P	C
Core IX		COMPUTER APPLICATIONS PRACTICAL II: COMPUTATIONAL FINANCE USING SPREAD SHEET	4	-	-	-
Pre-requisite		Basic knowledge of MS – Excel	Syllabus Version	2020-21		

Course Objectives:

The main objectives of this course are to:

1. Acquire the knowledge on computer applications in different aspects of business.
2. Make the students to understand MS-Excel database creation.
3. Make the students to understand and become Proficient in spread sheets.
4. It allows the students to organise the gathered data, analyse, interpret, and present the information in an easily understandable form through Excel.
5. Advanced Knowledge in Excel makes the students valuable employees for the corporates in future.
6. It helps the students to easily reformat and rearrange, process data and analyze with graphs and charts.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts of computer application using MS-Excel for maintaining the database.	K2
2	Create different databases using MS-Excel application for developing the business transactions	K6
3	Apply and organize the accounting principles and rules in Excel for updating the accounting transactions.	K3,K4
4	Execute and evaluate all the tools and techniques of excel	K3,K5
5	Evaluate and check that excel training leads to the career advancement of the students in future.	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

1) Using the data given, get the sum of all the figures within the range.

	A	B	C	D	E	F	G
1		**Mon**	**Tue**	**Wed**	**Thur**	**Fri**	**TOTAL**
2	Breakfast	3,560	3,186	2,952	3,395	3,436	
3	Lunch	20,163	21,416	19,912	19,681	18,628	
4	Bar	9,873	12,172	12,642	12,711	18,846	
5	Snacks	2,405	3,544	2,694	3,120	3,712	
6	**TOTALS**						

2) Enter the data given below into a worksheet.

	A	B	C	D	E		
1	**Stationery Supplies Ltd**						
2							
3	**Date**	**Sales Person**			**Item**	**Receipt No.**	**Amount**
4	21-Nov	Carl			Toys	1238	1,782.10
5	26-Nov	Carl			Stationery	1255	4,853.55
6	26-Nov	Carl			Toys	1395	51.35
7						**Carl's Total**	
8	21-Nov	John			Cards	1141	91.15
9	24-Nov	John			Books	1982	442.60
10	21-Nov	John			Toys	1885	561.50
11	26-Nov	John			Toys	1875	62.75
12						**John's Total**	
13	22-Nov	Judy			Books	1032	234.50
14	26-Nov	Judy			Sports goods	1920	472.60
15						**Judy's Total**	
16	25-Nov	Mary			Toys	1774	364.15
17						**Mary's Total**	
18	22-Nov	Susan			Electronics	1160	52.95
19	23-Nov	Susan			Cards	1075	81.60
20	23-Nov	Susan			Others	1745	132.95
21	24-Nov	Susan			Sports goods	1662	2,580.10
22						**Susan's Total**	
23							**Grand Total**

(i). Calculate the totals for each salesperson and get the grand total.: (ii). Format the worksheet as follows:
Make all the Totals bold, two decimal places, comma, center the title across columns A- E and make it size 16, bold and Italic.
(iii). Put a double border round the whole table and a single line border inside the table.
(iv). Save the worksheet as **Stationery Analysis**.

3) Using the information given in the table below, calculate the total amount payable by the company to the employees.

	A	B	C	D	E
1	Services Company Ltd				
2	Overtime Details				
3	Date	Name	Hours Worked	Rate	Amount
4	26-Nov	Kennedy	5	70	350.00
5	26-Nov	Kennedy	5	100	500.00
6	26-Nov	Mary	5	100	500.00
7	26-Nov	Lewis	4	100	400.00
8	30-Nov	Judy	3	100	300.00
9	30-Nov	Kennedy	6	70	420.00
10	30-Nov	Lewis	5	100	500.00
11	30-Nov	Kennedy	4	70	280.00
12	30-Nov	Judy	5	100	500.00
13	30-Nov	Lewis	5	100	500.00
14	02-Dec	Judy	4	70	280.00
15			Total Amount		

4) A Payroll consists of Basic Pay, Allowances, Gross Salary, Deductions and Net Salary. The Allowances are 23% of the Basic Pay while the Deductions are 12% of the Gross Salary.

In the given worksheet, indicate in each cell what will be inserted, that is – a value or a formula. In the case of a formula, write down the formula in the cell.

	A	B	C	D	E	F
1	Stationery Supplies Ltd					

3	Name	Basic Pay	Allowances	Gross Salary	Deductions	Net Salary
4	Lewis					
5	Francis					
6	Edwin					
.						.
.						.
.						.
13	Totals					

5) Assume you are the Accountant of Stationery Supplies Ltd. Below is the current payroll in the workbook OLD PAYROLL.

OLD PAYROLL.

	A	B	C	D	E	F
1	Stationery Supplies Ltd.					
2	Name	Basic Pay	Allowances	Gross Salary	Deductions	Net Salary
3	Lewis	15,791	3,137	18,928	1,256	17,672
4	Francis	15,537	3,061	18,598	776	17,822
5	Edwin	15,506	3,051	18,557	999	17,558
6	Bernard	15,417	3,025	18,442	1,099	17,343
7	George	15,008	2,902	17,910	718	17,192
8	Albert	14,969	2,890	17,859	846	17,013
9	Edward	14,651	2,795	17,446	760	16,686

10	Cornell	14,618	2,785	17,403	663	16,740
11	John	14,553	2,765	17,318	558	16,760
12	Carl	14,508	2,752	17,260	706	16,554
13						
14	**Totals**	**150,558**	**29,163**	**179,721**	**8,381**	**171,340**

The following salary review is given to you in the workbook
INCREMENT. INCREMENT

	A	B	C	6	George	15,008	21%
1	**Name**	**Current Pay**	**% increase**	**7**	Albert	14,969	17%
2	Lewis	15,791	19%	**8**	Edward	14,651	15%
3	Francis	15,537	19%	**9**	Cornell	14,618	25%
4	Edwin	15,506	22%	**10**	John	14,553	19%
5	Bernard	15,417	18%	**11**	Carl	14,508	20%
12. Allowances 20%							

Required:

Using formulas, you are required to update the payroll with the changes in a blank worksheet. This new blank sheet is in the workbook NEW PAYROLL.

6) You are in charge of a young and growing business. You have identified the various factors (sources of revenue and expenses) that influence the business as shown in the table below. Use the figures provided and the layout to create a financial projection model for the business for the next six years. The parameters are given on Sheet 2.

INCOME AND EXPENSES PROJECTIONS						
	1999	**2000**	**2001**	**2002**	**2003**	**2004**
Sales	10,000					
% Growth over the previous year		20%	30%	20%	10%	10%
Materials						
Wages						
Other benefits						
Others						
Total Cost of Goods Sold						
Salary: Office						
Salary: Sales						
Other Benefits						
Advertising & Promotions						
Depreciation						
Miscellaneous						
Total General & Admin. Expenses						
Total Operating Costs						
Interest on Loans						
Pre-tax Income						
Tax						
Profit						

Parameters		**Description**
Sales	10,000	Starts at 10,000 and grows by a percentage
Materials	17%	17% of Sales
Wages	14%	14% of Sales

Other benefits	2.1%	2.1% of Sales
Others	8%	Starts at 100, then grows by 8% yearly
Salary: Office	10%	Starts at 1,000, then grows by 10% annually
Salary: Sales	8%	8% of Sales
Other Benefits	17%	17% of Total Salary
Advertising & Promotions	2.5%	2.5% of Sales
Depreciation	20	Fixed at 20 every year
Miscellaneous	10	Starts at 10 and grows by a fixed amount of 10 annually
Interest on Loans	10	A fixed amount of 10 each year
Tax	52%	52% of Pre-tax Income

Exercise Instructions.
(i). Open the worksheet named Income and Expenses Projections.xls.
(ii). Rename Sheet1 as Projections while Sheet 2 should now be Parameters. (iii). Calculate the Sales for the year 2000 using the percentage given in cell C5. (iv). Copy the formula across to the Year 2004.
(v). Calculate the different items that make up the Total Operating Costs using the parameters in the Parameters sheet.
(You should enter the formula for the Year 1999 and copy down to the year 2004. Use Absolute Referencing effectively).
Hint: Total Cost of Goods Sold = Materials + Wages + Other Benefits + Others
(vi). Calculate the Total Operating Costs:
Total Cost of Goods Sold + Total General and Administrative Expenses.
(vii). Calculate the Interest on Loans:
(viii). Calculate the Pre-tax Income.
Sales – Total Operating Cost – Interest on Loans.
(ix). Calculate the Tax.
(x). Calculate the Profit:
Pre-tax Income - Tax.
(xi). Format the worksheet as follows:
Make all the Totals bold, zero decimal places, comma, center the heading between A1:G1 and make it size 16, bold.
(xii). Save the file as C:\Exams\Creative.xls

7) From the data given in the table below, create a Pie Chart to show the distribution of the total amount amongst the various salesmen.

	A	B	C	D	E	F
1	**ABC Company Sales Performance Report**					
2						
3	**Salesman**	**Qtr1**	**Qtr2**	**Qtr3**	**Qtr4**	**Total**
4	Albert	148	156	171	140	615
5	Carl	122	131	153	118	524
6	Cornell	211	243	246	250	950
7	Edwin	129	150	92	218	589
8	Francis	311	270	247	322	1,150

8)

A	B	C	D	E	F	G	H	I
XYZ COMPANY SALES PERFORMANCE								
SALESPERSON	**ANNUAL TARGET**	**QTR1**	**QTR 2**	**QTR 3**	**QTR 4**	**TOTAL SALES**	**AVERAGE SALES**	**COMMISSION**
ALBERT	750	148	256	133	154	X		
MICHAEL	650	187	143	258	143	X		
CARL	800	233	200	216	152	X		
GEORGE	700	256	145	136	259	X		
LUCY	1,000	249	212	215	124	X		
TOTAL	X	X	X	X	X	X		
COMMISSION	6%							

(i). Given the table above, write formulas or describe how you would calculate the Total Sales in column G and Row 12.

(ii). How would you calculate the Average Sales? Write the formula as it should appear in Excel and show the method of duplicating it to the other cells.

(iii). How would you calculate the Commission? Write the formula as it would appear in Excel and explain the method of duplicating it to the other cells.

(iv). Explain how you can insert two rows above Row 10.

(v). What does this sign (# #) mean when seen in cell(s)? What should you do when you see this sign?

(vi). How does one delete an entire row or column and all its cells?

(vii). You are asked to compare QTR1 and QTR3 sales for all salespersons in the above table using a chart:

(a). What range of cells do you need to select and how would you select it?

(b). What type of graph would you use?

(viii). How can you edit a chart once it is created, lets say, to change the series from columns to rows, to change the legend, etc.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://youtu.be/rwbho0CgEAE
2	https://youtu.be/8L1OVkw2ZQ8
3	https://youtu.be/2Fs6d0SPTHI

Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

*S- Strong; M-Medium; L-Low

SEMESTER-III

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III		MANAGERIAL ECONOMICS	4	-	-	4
Pre-requisite		Basic knowledge on Managerial Economics	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Impart the knowledge of students on economics and its theories.
2. Understand the different types of markets in the current scenario.
3. Make the students to understand the demand analysis for the different types of products.
4. Analyze the markets for achieving business enterprise goal.
5. Analyze the causes and consequences of different market conditions.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explain the basic concept of managerial economics.	K1
2	Understand the demand and supply analysis in business applications.	K2
3	Apply marginal analysis to the firm under different market conditions.	K3
4	Analyze the causes and consequences of different market conditions.	K4
5	Classify the price theories prevailing in various markets.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	MANAGERIAL ECONOMICS	14 hours

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm

Unit:2	DEMAND ANALYSIS	15 hours

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

Unit:3	PRODUCTION FUNCTION	15 hours

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

Unit:4	MARKETS	15 hours

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

Unit:5	PRICE THEROY	14 hours

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**75 hours**

Text Book(s)

1	R.L.Varshney and K.L.Maheshwari----Managerial Economics --- Sulthan Chand and Sons
2	Alak Gosh and Biswanath Gosh----Managerial Economics ---Kalyani Publications

Reference Books

1	D.Gopalakrishna----Managerial Economics ---Himalaya Publishing House
2	S.Sankaran---- Managerial Economics ---Margham Publications

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV84Qiruw4xVWGQPTctrlhg
2	https://www.youtube.com/watch?v=Q8RaIfn4-Cw
3	https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

*S- Strong; M-Medium; L-Low

SEMESTER-III

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject- 1		CYBER LAW	3	-	-	3
Pre-requisite		Basic Knowledge of Cyber Law	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To gain through knowledge on the basic concepts which lead to the formation and execution of electronic contracts
2. To Study the Technical aspects of Cyber Security and Evidence Aspects
3. To acquire knowledge on Information Technology Act and EDI

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Implement the concepts of Cyber law and Cyber Space	K3
2	Understand Cyber Security technical aspects.	K2
3	Recall the Evidence Aspects.	K1
4	Understand the Electronic Data Interchange Scenario in India.	K2
5	Recognize Information Technology Act.	K1

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	CYBER LAW	8 - hours

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.

Unit:2	SECURITY ASPECTS	9-- hours

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

Unit:3	EVIDENCE ASPECTS	9-- hours

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.

Unit:4	GLOBAL TRENDS	8-- hours

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit:5	THE INFORMATION TECHNOLOGY ACT 2000	9-- hours

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**45-- hours**
Text Book(s)		
1	The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=KtuCsBlJXk8	
2	https://www.youtube.com/watch?v=6srnawS4PLQ&list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J	
3	https://www.youtube.com/watch?v=SCgc55vtd6M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S
CO4	S	M	M	L	S
CO5	S	S	S	S	S

*S- Strong; M-Medium; L-Low

Fourth Semester

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core X		COST ACCOUNTING	4	-	-	4
Pre-requisite		Basic Knowledge on Cost Accounting	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Provide the students a strong foundation on the cost accounting procedures.
2. Make the students to understand the types of cost of production.
3. Give detailed knowledge on preparation of cost sheet for knowing the cost per unit of the product.
4. Get an insight knowledge on preparation of tender.
5. Acquire the knowledge on payment of wages and labour turnover.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the different concepts and classification of costs and create cost sheet for the firms.	K2
2	Execute different types of material controls.	K1
3	Compare and interpret system of labour wage payment, labour turnover and classification of overhead.	K2
4	Classify different types of process costing.	K2
5	Understand and apply Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts	K2,K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	COST ACCOUNTING	17 hours

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit:2	MATERIAL, PURCHASE AND STORES CONTROL	18 hours

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit:3	LABOUR	17 hours

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

Unit:4	PROCESS COSTING	18 hours

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

Unit:5	**OPERATING COSTING**	**18 hours**
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**90 hours**

Distribution of Marks: 40% Theory, 60 % Problems

Text Book(s)

1	S.P. Jain and KL. Narang , "Cost Accounting", Kalyani Publishers, New Delhi.Edn.
2	R.S.N. Pillai and V. Bagavathi , "Cost Accounting",S. Chand and Company Ltd., New Delhi.Edn.2004
3	S.P.Iyyangar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi. 2005.

Reference Books

1	V.KSaxena & C.D.Vashist, "Cost Accounting", Sultan Chand, New Delhi 2005.
2	M.N.Arora, "Cost Accounting", Sultan Chand, NewDelhi 2005.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=VXTbSqrS1OQ&list=PLiaygP8qeQGUCZnFPYuxdwlDeS2NY6Goa
2	https://www.youtube.com/watch?v=Ni1S_rhanJo
3	https://www.youtube.com/watch?v=pGymzuGAkJ8

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	L
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	M	S	M	L	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core- XI		COMPANY LAW AND SECRETARIAL PRACTICE	4			4
Pre-requisite		Basic knowledge in law	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To develop a strong foundation regarding corporate laws and provisions
2. To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies
3. To provide insights about corporate secretaryship and rules relating to company meetings.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the fundamentals of corporate law	K1
2	Understand the role, responsibilities, appointment and liabilities of corporate directors	K2
3	Analyze various winding up procedures, regulations and formalities under law	K4
4	Evaluate the role of corporate secretaryship and specific conditions	K5
5	Summarize on corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	FUNDAMENTALS OF CORPORATE LAW	18-- hours

Formation of Companies – promotion – Meaning – Promoters – their functions – Duties ofPromoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articlesof Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.

Unit:2	CORPORATE DIRECTORS	17-- hours

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors

Unit:3	WINDING UP OF COMPANIES	17-- hours

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences ofWinding up(General).

Unit:4	CORPORATE SECRETARYSHIP	18-- hours

Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.

Unit:5	**INSIGHT ABOUT COMPANY MEETINGS**	**18-- hours**
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman's speech – Writing of Minutes.		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**90-- hours**

Text Book(s)

1	M.C.Shukla and S.S.Gulshan----Principles of Company Law --- S.Chand & Co.,
2	M.C.Shukla and S.S.Gulshan ---- S.Chand & Co.,

Reference Books

1	N.D.Kapoor----Company Law--- Sultan Chand & Sons
2	M.C.Kuchhal---- Secretarial Practice --- Vikas Publications

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.classcentral.com/course/swayam-corporate-law-17554

Course Designed By:

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	L
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

SEMESTER - IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core XII		MARKETING AND MARKET RESEARCH	4	-	-	4
Pre-requisite		Understanding Customer and Organisation	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Develop a better understanding of the role of marketing in a business organization
2. Provide opportunities to analyze marketing activities within the firm
3. Examines the role and importance of marketing and market research

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall and explain the fundamental concept of Marketing and Market Research	K1, K2
2	Recognize and analyse the marketing strategies	K2, K4
3	Recall and interpret the need and importance Promotion of Marketing	K1, K2
4	Infer and analyse the Factors of consumer behavior	K2, K3
5	Evaluate the Retailing Concepts	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6** - Create

Unit:1	INTRODUCTION	18 Hours

Market: - Meaning, Definition, Classification of Markets. Marketing: - Meaning, Definition, Features, Importance, Functions - Modern Marketing Concepts – Marketing Mix: Definition – Concepts – and elements of marketing mix –benefits and limitations of marketing - Market segmentation: meaning –Basis of segments – effective segmentation criteria–marketing segmentation strategy - Methods of segmenting market – Practice of market segment - Marketing research –meaning – Definition –scope –objectives of Marketing research - Marketing research and market research – elements, functions and classification of marketing research -Steps in marketing research –importance and limitations of marketing research.

Unit:2	MARKETING STRATEGIES	18 Hours

Product: - Meaning, Definitions – Elements of Product Policy –Classification of products &CPG (Consumer Packaged Goods) - Product Life Cycle and New Product Planning & Development
Branding and packaging: Brand, brand name, brand mark - Brand image and product image – Types of brand - Advantage of branding –limitation of branding –Characteristic of good brand name, Price: - Meaning, Definition, Importance - Factors affecting pricing decisions, Kinds of Pricing.

Unit:3	PROMOTION OF MARKETING	177 Hours

Promotion Mix: - Sales Promotion, Meaning, Definition, Objectives, Advantages and Kinds of Sales Promotion - Advertising: - Meaning, Definition, Functions - Objectives, Advantages Kinds of Advertising Media - Channels of Distribution:- Meaning, Definition - Importance &Types of Channels of Distribution - Factors Determining Choice of Channel of Distribution.

Unit:4	CONSUMER BEHAVIOUR	17 Hours

Consumer behavior –meaning –definition –need for the study - Kinds of consumer market –Buyer

Behavior – Buying Motives - Buyers Decision making process –Factors influencing buyer behavior - Consumer Research – Meaning – Need – Consumer Research Cycle - Consumer Research for New & Existing Products.

Unit:5	**RETAILING CONCEPTS**	**18 Hours**

Retail research- Introduction to Retail-characteristics of retailing - Retail Functions-Types of retailers-retail CPG industry. Process in Retailing-Retail Image. Media Research – Definition & Need - Advertising Research. Product Appeal Research – Copy Testing – Pre & Post Testing-Media Data– Importance of Media Data validation - Media Research Report.

Unit:6	**CONTEMPORARY ISSUES**	**2 Hours**

Case Study, Expert Lectures, Online Seminars - Webinars

	Total Lecture Hours	**90 Hours**

Textbook(s)

1	TATA Consultancy Services – Study Materials.
2	Kotler Philip, Keller, Koshy and Jha, Marketing Management, (2008), 13th Edition, Pearson Education / Prentice Hall of India.
3	Philip Kotler, Gary Armstrong, Principles of Marketing, Pearson Education India, 15th Edition,2015.

Reference Books

1	Sharma, D.D; Marketing Research; Sultan Chand &Sons.Tull, Donald S, and Hawkins, Del I; Marketing Research: Measurement & Method; Prentice-Hall; 6th Edition.
2	Ramaswamy V. S., Namakumari S, (2006), Marketing Management - The Indian Context, Macmillan India Ltd.
3	http://www.ddegjust.ac.in/studymaterial/bba/bba-203.pdf
4	https://drive.google.com/file/d/1yfGZRRj8eS9661ldm4ON5OaMuJvyx3B1/view
5	Rajan Saxena, Marketing Management, McGraw Hill Education, Fifth edition, 2015.
6	Philip Kotler, Herman Kartajaya, Marketing 4.0: Moving from Traditional to Digital, wiley publication, 2017.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	Marketing Management - I – NPTEL

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	S
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	M	M	S

*S-Strong; M-Medium; L-Low

SEMESTER - IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core IX		COMPUTER APPLICATIONS PRACTICAL II - DATA ANALYSIS USING SPSS	4	-	-	4
Pre-requisite		Understanding of Research Methods	Syllabus Version		2020-21	

Course Objective:

The main objectives of this course are to:

1. To understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand how to work with SPSS	K2
2	Understand how to acquire information (samples)	K2
3	Understand and analyse on how to enter and reorganize information within SPSS	K2, K4
4	Execute and create inferential statistical analysis using SPSS	K3, K6
5	Evaluate and effectively summarize research finds using SPSS	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6** - Create

Lab Exercises

1. Enter Data into SPSS and create Frequency Table and interpret the results
2. Enter Data into SPSS and create Multiple Response Sets and interpret the results
3. Enter Data into SPSS and put Cross Tabulation and Chi Square and interpret the results
4. Enter Data into SPSS and calculate Measures of Dispersion and interpret the results
5. Enter Data into SPSS and calculate Measures of Distribution and interpret the results
6. Enter Data into SPSS and perform Independent Samples T-Test and interpret the results
7. Enter Data into SPSS and perform One Way ANOVA and interpret the results
8. Enter Data into SPSS and perform Mann-Whitney U Test and interpret the results
9. Enter Data into SPSS and perform Kruskal-Wallis Test and interpret the results
10. Enter Data into SPSS and perform Bivariate Correlation and interpret the results
11. Enter Data into SPSS and perform Simple Regression and interpret the results
12. Enter Data into SPSS and perform Multiple Regression and interpret the results

Total Lecture Hours	**60 Hours**

Textbook(s)

1	Jeremy J. Foster (2001). Data analysis using SPSS for windows. Sage publications. London.
2	**Verma**, J.P , (2013). Data Analysis in Management with SPSS Software, Springer

Reference Books

1	Clifford E.Lunneborg, (2000). Data analysis by resampling: concepts and applications. Dusbury Thomson learning. Australia.
2	Michael S. Louis – Beck (1995). Data analysis an introduction, Series: quantitative applications in the social sciences. Sage. Publications. London.
3	Wagner, William E., III, (2019) Using IBM® SPSS® Statistics for Research Methods and Social Science Statistics, Sage Publications
4	Rajendra Nargundkar, (2019) "Marketing Research -Text and Cases", Tata McGraw Hill 4th Edition.

5	Arora PN and bothers(2011),"Complete Statistical Methods", S. Chand, 3rd Edition

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	Data Analysis for Social Science Teachers - SWAYAM

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	L	S	L	S
CO3	S	S	S	S	L
CO4	S	S	S	L	S
CO5	S	S	L	S	M

*S-Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER IV		E-COMMERCE TECHNOLOGY	3	-	-	3
Pre-requisite		Basic Knowledge on E-Commerce Technology	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Acquire the basic concept of E-Commerce
2. Enable the students on network security and firewall
3. Impart knowledge on electronic payment systems.
4. Understand security and the web.
5. Gain the knowledge on consumer-oriented e-commerce.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall and Understand the basic concept of E- Commerce and its applications	K1,K2
2	Explain on EDI	K2
3	Understand security and the web	K2
4	Compare and organize consumer aspects in E-Commerce	K2,K4
5	Recall and apply various digital payment methods	K1,K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	E-COMMERCE	9 hours

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

Unit:2	ELECTRONIC DATA INTERCHANGE	9 hours

Electronic Data Interchange - Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow atomization and Coordination-Customization and Internal Commerce.

Unit:3	NETWORK SECURITY AND FIREWALLS	9 hours

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

Unit:4	CONSUMER ORIENTED ELECTRONIC COMMERCE	8 hours

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

Unit:5	ELECTRONIC PAYMENT SYSTEMS	8 hours

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**45 hours**
Text Book(s)		
1	Ravi Kalakota&Andrew b.Whinston , "Frontiers of Electronic Commerce", Dorling Kindersley (India) Pvt.Ltd-2006	
2	Bharat Bhasker , "Electronic Commerce", Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.	
Reference Books		
1	Daniel Minoli, Emma Minoli "Web Commerce Technology Handbook", Tata McGraw Hill Publishing, New Delhi.	
2	Dr.C.S.Rayudu,"E-Commerce &E-Business",Himalaya Publishing House, New Delhi, 2004.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=aveTzkgSVOQ	
2	https://www.youtube.com/watch?v=jkI7IOAaPEI&list=PLLBV7zC1hzIBhZNIX-Fbdy7EmHabuROsS	
3	https://www.youtube.com/watch?v=bF7AqfKLIC8	
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in		

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	S	L	S	S
CO4	S	M	S	M	S
CO5	S	S	S	S	S

*S- Strong; M-Medium; L-Low

SEMESTER - IV

Course code		TITLE OF THE COURSE	L	T	P	C
Skill Based Subject - 2		**CAMPUS TO CORPORATE TRANSITION**	3	-	-	3
Pre-requisite		**Understanding Business Etiquettes**	**Syllabus Version**		**2020-21**	

Course Objectives:

The main objectives of this course are to:
1. Equip the students for campus readiness
2. Learn various etiquettes required to work in the organization
3. Familiarize the office automation and computer skills

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the history of corporate origin.	K2
2	Understand and implement the existence of BPO industry in India and in the world at large.	K2,K3
3	Differentiate and evaluate the world of work and the process of transitioning from campus to corporate.	K4, K5
4	Execute and analyse the application of verbal aptitude and logical reasoning and implement the knowledge for entry level job and in their career.	K3, K4
5	Evaluate the various pre-requisite of etiquettes and its real time applications	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6** - Create

Unit:1	**OVERVIEW OF CORPORATE**	**9 Hours**

Overview of Corporate & BPO Industry: Introduction - Scope and Objectives; Functions – Importance of Corporate Industry - Corporate definitions; History of Corporate; Benefits of Corporate; Corporate Industry in India.

Unit:2	**OVERVIEW OF BPO INDUSTRY**	**9 Hours**

BPO; Introduction; Scope and Objectives; Functions –Importance of BPO Industry; History of BPO - Benefits of BPO; BPO Industry in India; BPO Industry in the World; TCS BPO.

Unit:3	**UNDERSTANDING THE WORLD OF WORK**	**9 Hours**

Difference between Campus and Corporate - Change Management (Understand the difference between campus and corporate life) - The change of transitioning from campus to corporate.

Unit:4	**ANALYTICAL AND LOGICAL REASONING**	**8 Hours**

Language skills; Fundamentals of English - a. Constructing Sentences, b. Asking Questions, c. Correct use of Tenses, d. Correct use of articles, e. Common mistakes in use of prepositions, f. Pronouns and their usage, g. Making language colorful with adjectives. Spoken English: a. Introduction to the International Phonetic Alphabet (IPA), b. Vowel and Consonant Sounds, c. Syllable Stress, d. Sentence Stress, e. Intonation, f. Listening, g. Accent comprehension.

Unit:5	**CORPORATE ETIQUETTES**	**8 Hours**

Dressing& Grooming Skills; Workplace etiquette, Business etiquette, E-Mail etiquette - Telephone etiquette; Meeting etiquette; Presentation Skills.

Unit:6	**CONTEMPORARY ISSUES**	**2 Hours**

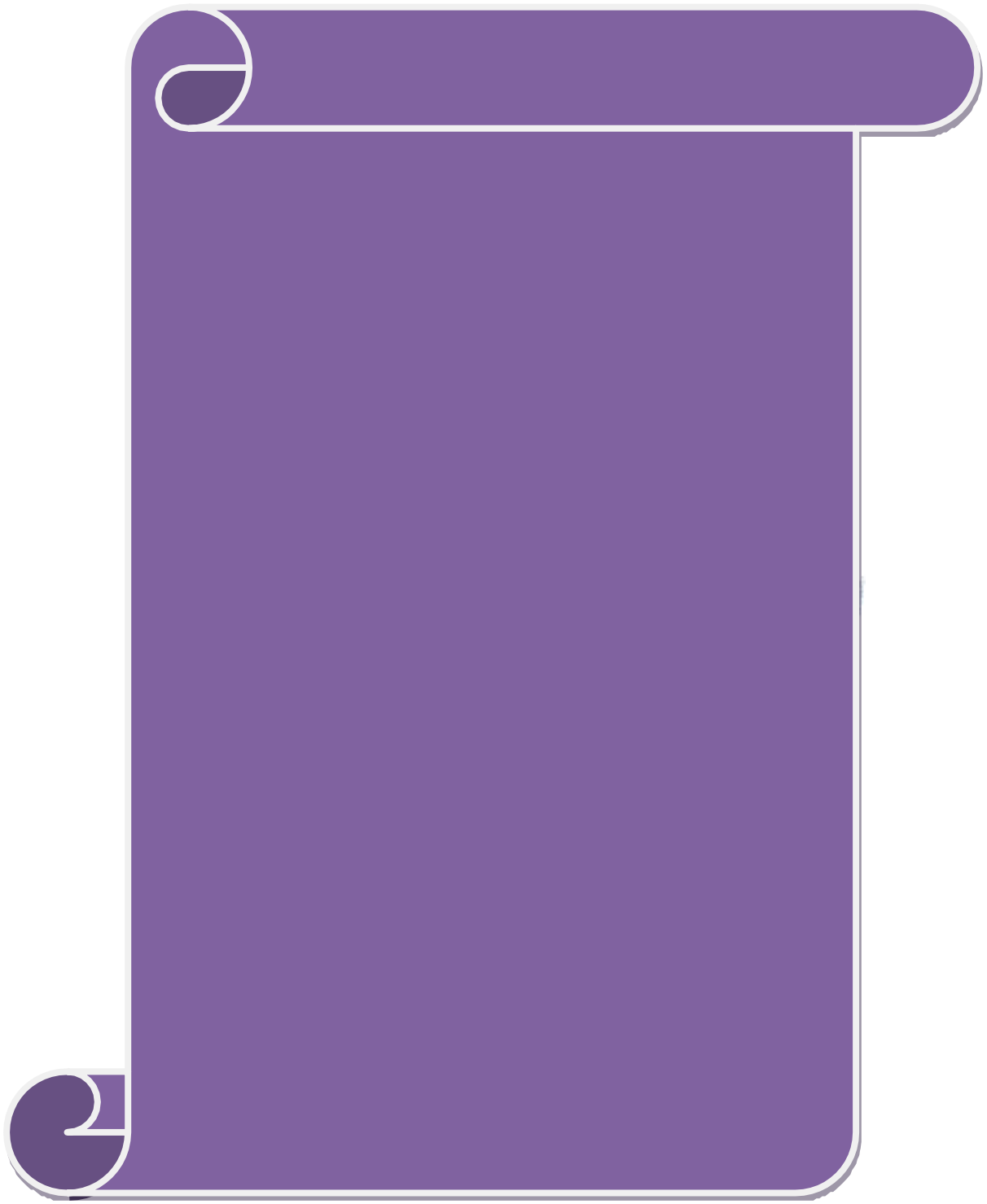
Case Study, Expert Lectures, Online Seminars - Webinars

	Total Lecture Hours	**45 Hours**
Textbook(s)		
1	TCS - Material	
2	Vimala, A., (2016), Career Preparation and Talent Management‖ Oviya Publication, Coimbatore.	
3	McGrath, E. H (2008). Basic Managerial Skills for All, 8th ed. Prentice-Hall of India, New Delhi,	
Reference Books		
1	Rajendra pal and J.S. Korlahalli, (2011) ―Essentials of Business Communication S.Chandand sons.	
2	Ramesh, MS, and C. C Pattanshetti (2003), ―Business Communication R. Chand and Co, New Delhi.	
3	Study Guides Basic Business Communication: Skills for Empowering the Internet Generation by Lesikar and Flatley	
4	Soft Skills Enhancing Employability: Connecting Campus With Corporate by M.S. Rao. I.K. International	
5	Business Communication: The Real World and Your Career Senguin	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	NOC: Business English Communication - NPTEL	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	M	M	S	M
CO3	S	M	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	S

*S-Strong; M-Medium; L-Low



SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Core- XIII		COMMERCIAL LAW	4			4
Pre-requisite		Basic knowledge in commerce activities	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about basics of business contract
2. To create knowledge about the regulations of agency system
3. To understand the rules of indemnity and guarantee
4. To offer knowledge about the sale and transfer of goods and the applicable laws and regulations

Expected Course Outcomes:

1	Check the various elements related business law and contract	K5
2	Interpret different types of contract and its features	K2
3	Evaluate the agency system related to creation and termination of agency	K5
4	Compare and check between rights and duties of indemnity, guarantee, bailor and bailee.	K5
5	Analyze the Law of sale of goods and its intricacies.	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	BASICS OF BUSINESS CONTRACT	17-- hours

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

Unit:2	TYPES OF CONTRACT	18-- hours

Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.

Unit:3	CREATION AND TERMINATION OF AGENCY	18-- hours

Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification– Conditions and effects – Termination of Agency.

Unit:4	INDEMNITY AND GUARANTEE	17-- hours

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.

Unit:5	LAW OF SALE OF GOODS	18-- hours

Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.

Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**90-- hours**

Text Book(s)	
1	N.D.Kapoor ----- Business Laws – Sulthan Chand & Sons
2	R.S.N. Pillai and Bagavathy -----Business Laws- S.Chand & Co
Reference Books	
1	M.C.Kuchhal---- Mercantile Law---Vikas Publications
2	K.R.Bulchandani----Business Law--- Himalaya Publishing House
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	L
CO3	M	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	M

*S-Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Core- XIV		PRINCIPLES OF AUDITING	4			4
Pre-requisite		Basic knowledge in auditing	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of auditing and the procedure for the conduct of internal audit
2. To familiarize with the process of valuing assets and liabilities
3. To understand the process of auditing the joint stock companies and investigation mechanism

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the important concept and rules relating to auditing	K1
2	Summarize the techniques and applicability of internal audit	K2
3	Analyze the valuation of assets and liabilities in business	K4
4	Analyze and evaluate the accounts and auditing the joint stock companies, Auditors role and Audit report	K4,K5
5	Examine and evaluate the investigation and auditing of computerized accounts	K4, K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	BASIC CONCEPTS & RULES OF AUDITING	15-- hours

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes

Unit:2	INTERNAL AUDIT	15-- hours

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers.Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit:3	VALUATION OF ASSETS AND LIABILITIES	15-- hours

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit:4	AUDIT OF JOINT STOCK COMPANIES	15-- hours

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit:5	INVESTIGATION AND AUDITING OF COMPITERIZED ACCOUNTS	13-- hours

Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75-- hours**
Text Book(s)		
1	B.N. Tandon, "Practical Auditing", S Chand Company Ltd	
Reference Books		
1	R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
2	Spicer and Pegler, "Auditing: Khatalia's Auditing" 4. Kamal Gupta, "Auditing " , Tata Mcgriall Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping with programme outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Core XV		MANAGEMENT ACCOUNTING	4	-	-	4
Pre-requisite		Basic knowledge on Management Accounting	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Acquire knowledge on basic relationship between management accounting and other types of managerial accounting.
2. Apply the different types of ratios for analyzing the performance of the companies.
3. Give an insight knowledge on Break Even Point analysis.
4. Analyze the working capital requirements of the company using the format.
5. Analyze the budgeting and budgetary control.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the objectives and scope of management and know the relationship between other managerial accounting.	K1
2	Analyze the performance of the company using different ratios	K4
3	Understand the working capital requirements of the company using the format.	K2
4	Interpret and apply marginal costing and BEP analysis.	K3
5	Understand and plan for budgeting and budgetary control	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	MANAGEMENT ACCOUNTING	20 hours

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

Unit:2	RATIO ANALYSIS	18 hours

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

Unit:3	WORKING CAPITAL	17 hours

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

Unit:4	MARGINAL COSTING AND BREAK-EVEN ANALYSIS	15 hours

Marginal costing and Break-Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

Unit:5	BUDGETING AND BUDGETARY CONTROL	18 hours

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of

Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**90 hours**

Distribution of Marks: 40% Theory, 60 % Problems

Text Book(s)

1	Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004.
2	Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi,2006.

Reference Books

1	S.P. Jain and KL. Narang, "Cost and Management Accounting", Kalyani Publishers, New Delhi.
2	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=u6-nXMATSaI
2	https://www.youtube.com/watch?v=1e9VAAb3WTo
3	https://www.youtube.com/watch?v=bS1eE88gepk&list=PLLy_2iUCG87D6w12QCXDGfaEa-r_eVY33

Course Designed By:

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	L	S	L	S
CO4	S	M	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Core- XVI		BANKING FOR BUSINESS PROCESS SERVICES	4			4
Pre-requisite		Basic knowledge in law	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To develop a strong foundation regarding basic accounting concepts of banking along with the recent developments in banking.
2. To help students to understand the conceptual framework of banking process.
3. To provide insights about the basics of cash management and international trade.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic accounting concepts of banking along with the recent developments in banking.	K2
2	Analyze basics of cards, types of cards, payment & settlement lifecycle, and bank account and payment reconciliations.	K4
3	Apply the concept of lead generation, mortgage origination and mortgage servicing, account servicing and account closure.	K3
4	Understand the basics of cash management, various fund transfers, Vostro and Nostro accounts.	K2
5	Understand and evaluate the basics of international trade, letter of credit, documents required for international trade, guarantee and customer services.	K2, K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	RECENT DEVELOPMENTS IN BANKING	15-- hours

Overview of Banking - Functions and Products of a Bank - Liabilities—Deposits - Assets-Loans and Advances – Payments - Risk Management - Financial Accounting - Customer Service Data - Voice, covering maintenance, disputes and complaints - Metrics management productivity, quality SLA Tracking and monitoring - Pricing methodologies available - Commonly available Certifications ISO-COPC-CMMI-PCI etc - Risks and Controls-AML-KYC-Info security etc. - Account Originations - Account Servicing - Issuer of Cheque Books/Cards Pins - AML/KYC Checks - Account Conversions and Closures - Customer Correspondence - ATM Management - Time Deposits – Placements – Maintenance – Breakage - Booking and Top up - Roll Over - Payment Processing - Retail Wealth Management- Mutual Fund processing – Equities – Bonds - Structured Notes - Corporate actions – Reconciliation - Risk -Control and Information Security.

Unit:2	PAYMENT & SETTLEMENT LIFECYCLE	14-- hours

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

Field Collections and A/c maintenances and Collection Audit.		
Unit:3	**ACCOUNT SERVICING AND ACCOUNT CLOSURE**	**14-- hours**
Lead Generation - Regulation Requirements - Mortgage Originations - Sales/ New Application Management - Support and Settlement Services - Pre Underwriting, Underwriting - Verification and Closing - Quality Control and Repurchase - Mortgage Servicing - Customer Service - A/c Maintenance - Payment Processing - A/c Closure – Collection - Default Management - Front End Activities - Foreclosure and Loss Mitigation – Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development – Regulatory Agencies.		
Unit:4	**BASICS OF CASH MANAGEMENT**	**15-- hours**
Cash Management Overview - Cash Management Product Suite A Glance and Brief on all,products - Payments Life Cycle- Payments Originations and various products in Originations – phase - Introduction to Funds Transfer - Various types of Funds transfer(Clearing, TreasuryPayments, Bills receivables, Collections lockbox, loans/deposits- Bulk Remittances etc. - Pre- Funds Transfer - A/c Opening and Maintenance - Workflow Management - Funds Transfer – Payments - Instruction Acceptance - Payment Security – Call - Back and Other Controls - Routing and Accounting Entries - Settlement and Payment Structuring - Various Clearing Systems –Overview - Post Funds Transfer - Nostro Reconciliations- Proofing – Investigations - Financial Messaging - Tracking - MIS and Treasury Reporting - Amendments and Collections - Risk management around payments- few case studies. STP Analysis and Improvements.		
Unit:5	**BASICS OF INTERNATIONAL TRADE**	**15-- hours**
Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - Letter of Credit (L/C) – Parties to L/C & Types of L/C – Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - Collection - Parties to Collection & Types of Collection - Document Checking, Acceptance & Payment - Method of Payment – Advance, Open Account, Documentary Collection & Documentary Credit - Guarantee / SBLC – Types of Guarantee – Issuance, Amendment, Claim / Settlement & Cancellation –Reimbursement - Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance - Loans & Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting - Basics and outline of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98 - Value Added Services - After Service - Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing & Reporting - Trade Compliance - Trade Advisory / Customer Owner - Overview on specialized training course for CDCS certification.		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75-- hours**

Text Book(s)	
1	TATA Consultancy Services – Materials
2	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
Reference Books	
1	Reddy & Appanniah : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_mg08/preview
Course Designed By:	

Mapping with Programme outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject- 3		CAPITAL MARKET FOR BUSINESS PROCESS SERVICES	3	-	-	3
Pre-requisite		Basic Knowledge on securities market	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Acquire the basic concept of Capital Market.
2. Enable the students to apply their skills on Mutual funds and Hedge funds.
3. Impart knowledge on the principles of capital market for BPS as applicable in BPO industry.
4. Gain conceptual knowledge on risk and market management.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the scope of securities and its participants	K2
2	Apply the knowledge on basic banking and the market structure in detail.	K3
3	Analyze the concepts of Mutual funds and the Hedge funds price determination	K4
4	Interpret and apply Fixed asset and NAV calculations	K2,K3
5	Understand and evaluate counter party risk and market management	K2,K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	INTRODUCTION	8 hours

Securities, Types of Securities, Equities Fixed Income &Govt Securities, Derivatives, OTC Product Participants in a Trade & Global Financial Markets - Financial Markets – Exchange - OTC Products and Financial Markets - Participants in a Trade - Overview of regulators & important regulations.

Unit:2	BANKING & MARKET STRUCTURE	7 hours

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

Unit:3	MUTUAL FUNDS & HEDGE FUNDS	7 hours

Mutual Funds - Transactions in Mutual Funds - Fund Expenses - Transfer Agency - Hedge Funds - Understanding Hedge Funds - Hedge Fund strategies.

Unit:4	FIXED ASSET & NAV CALCULATIONS	8 hours

Private Equity - Understanding Private Equity Operations - Fund Accounting & NAV calculations - Performance reporting - Reconciliations in Asset Management.

Unit:5	RISK & MARKET MANAGEMENT	8 hours

Counterparty Credit Risk Management - Market Risk Management

Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**45 hours**

Text Book(s)

1	TCS – Study Material

Reference Books

1	A. Dr. Gurusamy. S.: "Capital Markets", Tata Mc'Graw Hill Education Private Limited, New Delhi, 2nd Edition (2010).
2	B. Frank J.Fabozzi& Franco Modigliani :"Capital Markets Institutions and Instruments", PHI Learning Private Limited, New Delhi. 4th Edition, 2010.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s
2	https://www.youtube.com/watch?v=UwHk3EK7M3I
3	https://www.youtube.com/watch?v=C0Ktvoh-oFM

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	S	S	S	S	S

*S-Strong; M-Medium; L-Low

Sixth Semester

SEMESTER-VI

Course code		TITLE OF THE COURSE	L	T	P	C
Core- XVII		INCOME TAX LAW AND PRACTICES	4			4
Pre-requisite		Basic knowledge in law	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of income tax and related terminologies
2. To familiarize with calculation if income under different heads
3. To understand the process of set off and carry forward of losses while computing total income

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various terminologies related to income tax	K1
2	Understand the method of calculating and levying tax under the heads of salaries and house property income.	K2
3	Apply and analyse the various tax laws and available provisions in tax computations of business or profession and income from other sources.	K3,K4
4	Evaluate the set off and carry forward of losses while calculating personal income	K5
5	Analyze and generate self-assessment of income and tax computation	K4,K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	**BASIC CONCEPTS OF INCOME TAX**	**20-- hours**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

Unit:2	**INCOME FROM SALARIES AND FROM HOUSE PROPERTY**	**18-- hours**

Heads of Income: Income from Salaries – Income from House Property.

Unit:3	**CAPITAL GAINS AND DEDUCTIONS**	**17-- hours**

Profit and Gains of Business or Profession – Income from Other Sources.

Unit:4	**AGGREGATION OF INCOME AND TAX COMPUTATION**	**15-- hours**

Capital Gains – Deductions from Gross Total Income.

Unit:5	**Title of the Unit (Capitalize each Word)**	**18-- hours**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Unit:6	**Contemporary Issues**	**2 hours**

Expert lectures, online seminars - webinars

	Total Lecture hours	**90-- hours**

Text Book(s)

1	Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi

Reference Books

1	Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009
2	https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview
Course Designed By:	

Mapping Programme outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	L	L
CO2	S	S	L	S	M
CO3	S	M	S	L	M
CO4	S	S	L	M	M
CO5	S	M	M	L	S

*S-Strong; M-Medium; L-Low

SEMESTER VI

Course code		TITLE OF THE COURSE	L	T	P	C
Core XVIII		SUPPLY CHAIN MANAGEMENT	4	-	-	4
Pre-requisite		Comprehend the Supply Network concept	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:
1. Understand the primary differences between logistics and supply chain management.
2. Relate the individual processes of supply chain management within individual companies and across the supply chain.
3. Helps to understand the management components of supply chain management.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the role and need of supply chain management	K2
2	Recognize and infer the efficient operations of supply chain management	K1, K2
3	Compare and apply the effective ways to manage the procurement of material	K2, K3
4	Understand and execute the logistic concepts and its basic activities	K2, K3
5	Evaluate the influence of IT in supply chain management	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6** - Create

Unit:1	OVERVIEW OF BPS & SUPPLY CHAIN MANAGEMENT (SCM)	18 Hours

Types of Business Organizations - Business Partnerships - Types of BPSs - Merits and De-Merits on various BPS options - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in SCM Outsourcing - What is Supply Chain? Definition and Meaning - Supply Chain Structure - Importance of Supply Chain - Supply Chain Elements - Supply Chain Phases - Process views of Supply chain - Technology Intervention in Supply Chain.

Unit:2	SOURCING & PROCUREMENT	18 Hours

Sourcing and Types of Sourcing - Components of Sourcing (Spend Analysis, RFx, Auction, Contract) - Understanding the Sourcing requirement - Procurement Practice - Procurement Lifecycle - Purchasing cycle - Receiving and Analyzing Purchase requirements - Establishing Specifications includes: - Supplier Screening Supplier Verification & Supplier selection - Mange contracts & Catalogs - Create Req - Req Workflow & Approval - PO Management - Spend Management - Technology Intervention in Sourcing and Procurement.

Unit:3	CONTRACT MANAGEMENT , AFTER MARKET SERVICES & WARRANTY MANAGEMENT	17 Hours

Contract a Legal binding factor and the necessity - Request - Creation of Contract - Negotiate - Determine the Price, Terms and Condition - Approval - Obtaining necessary Legal and other approvals - Execute - Setting into effect - Comply/Amend - Technology Intervention in Contract Management - After Market Services Requirement - Meaning and Definition - Incident Management /Claims Processing - Warranty Eligibility Check Process - Annual Maintenance Contract/ Fault Management - Return material Authorization - Parts Management/Repairs - Logistics Involvement.

Unit:4	SALES ORDER MANAGEMENT & MASTER DATA MANAGEMENT	17 Hours

Sales Order Management - Meaning and Definition - Inquiry to Order - Order Entry - Order

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

Unit:5	**LOGISTICS FLEET , WAREHOUSE MANAGEMENT & INVENTORY MANAGEMENT**	**18 Hours**

Logistics Fleet - Meaning, Definition and Benefits - Types of Fleet in Goods Transportation - Warehouse Management - Meaning, Definition and Benefits - Functions and Benefits of Warehouse - Benefits of efficient Warehouse Management - Technology Intervention in Logistics and Fleet management - Inventory Management - Meaning and Definition - Classification of Inventory - Inventory Carrying Cost - Just in Time Inventory - Types of Inventory.

Unit:6	**CONTEMPORARY ISSUES**	**2 Hours**

Case Study, Expert Lectures, Online Seminars - Webinars

	Total Lecture Hours	**90 Hours**

Textbook(s)

1	TCS – Study Material
2	G. Raghuram, N. Rangaraj, Logistics and supply chain management, Macmillan India Ltd,2010.
3	Donald Bowersox, David Closs, M. Bixby Cooper, Supply Chain Logistics Management, Mc Graw Hill, 2012.

Reference Books

1	D.K. Agarwal, (2003), Logistics and supply chain management, Macmillan India Ltd.
2	David Simchi Levi, Philip Kaminsky and Edith Simchi Levi, (2004), Managing the supply chain, The Definite guide, Tata Mcgraw Hill.
3	Burt, Dobler and Starling, (2003), World Class Supply Management, The Key to SCM, Tata McGraw Hill, 11th edition.
4	Chopra/Kalra , Supply Chain Management , Pearson publication, 6/e, 2016
5	Richard B. Chase, Ravi Shankar, et al Operations and Supply Chain Management(SIE), McGrawhill publication,15th edition,2018.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	Supply Chain Management – CEC

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	L	S
CO2	S	M	S	M	M
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	S	S	S

*S-Strong; M-Medium; L-Low

SEMESTER - VI

Course code		TITLE OF THE COURSE	L	T	P	C
Core XIX		BRAND MANAGEMENT	3			3
Pre-requisite		Basic knowledge in marketing	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To understand the basic concepts of branding
2. To compare and analyze brand positioning and brand image building
3. To analyze the impact of brand on customer behavior
4. To familiarize with brand rejuvenation and monitoring
5. To provide insight on essential branding strategies

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall and understand the basic concepts of branding and related terms	K1,K2
2	Compare and analyse the brand image building and brand positioning strategies	K2,K4
3	Analyze the impact of brand, brand loyalty and brand audit.	K4
4	Explain the brand rejuvenation and brand monitoring process	K2
5	Apply various strategies for brand building	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	BASIC CONCEPTS OF BRANDING	9-- hours

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit:2	BRAND IMAGE BUILDING & POSITIONING STRATEGIES	9-- hours

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit:3	BRAND LOYALTY AND BRAND AUDIT	8-- hours

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

Unit:4	BRAND REJUVANATION AND MONITORING PROCESS	9-- hours

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit:5	BRAND STRATEGIES	8-- hours

Brand Strategies: Designing and implementing branding strategies – Case studies

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	45-- hours

Text Book(s)	
1	Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – "A great way to fly", Prentice Hall of India, Singapore 2002
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
Reference Books	
1	Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3	S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.classcentral.com/course/swayam-brand-management-13928
2	https://nptel.ac.in/courses/110/104/110104070/
Course Designed By:	

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M

*S-Strong; M-Medium; L-Low

SEMESTER - VI

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject - 4		PRINCIPLES OF MANAGEMENT	3			3
Pre-requisite		Basic knowledge in management	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To provide understanding about basic terminologies of management
2. To explore the fundamental principles, process and steps in management including planning
3. To develop knowledge about organizing function in business
4. To explore the concept of motivation in organizational context
5. To generate ideas about effective communication in the business

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explain the concepts based on management and its features	K2
2	Summarize the principles and importance of planning	K2
3	Interpret and evaluate the various concepts based on organization and its element	K2,K5
4	Examine and analyse the determinants of behaviour and motivation theories	K4
5	Understand the need and techniques of communication in management	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	BASIC CONCEPTSOF MANAGEMENT	9-- hours

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

Unit:2	PLANNING	8-- hours

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit:3	ORGANISATION	9-- hours

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit:4	MOTIVATION	9-- hours

Motivation – Need – Determinants of behavior – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit:5	COMMUNICATION, CO-ORDINATION AND CONTROL	8-- hours

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**45-- hours**

Text Book(s)

1	The Principles of Management - Rustom S. Davan
2	Business Organization and Management - Y. K. Bhushan
3	Business Management - Chatterjee

Reference Books

1	Principles of Management - Koontz and O'Donald
2	Business Management - Dinkar - Pagare

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://onlinecourses.nptel.ac.in/noc20_mg58/preview
2	https://www.classcentral.com/course/swayam-principles-of-management-19977
3	https://www.mooc-list.com/course/principles-management-saylororg

Course Designed By:

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	M	S	S	S
CO4	S	S	M	S	S
CO5	M	S	S	M	M

*S-Strong; M-Medium; L-Low

Elective Papers

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 1		INVESTMENT MANAGEMENT	4	-	-	4
Pre-requisite		Basic investment knowledge	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To understand various alternatives of investment
2. To understand about classification of investment market
3. To perform fundamental analysis before investing
4. To evaluate various types of fundamental analysis
5. To understand about optimum portfolio construction and management

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various alternatives of investment	K1
2	Compare the features of various investment markets	K2
3	Analyze investments using fundamental analysis	K4
4	Apply technical analysis for evaluating investments	K3
5	Analyze an optimum portfolio for investment	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	ALTERNATIVES OF INVESTMENTS	15-- hours

Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk.

Unit:2	INVESTMENT MARKETS	15-- hours

Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI.

Unit:3	ANALYSIS OF INVESTMENTS	14-- hours

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities RiskAnalysis in Investment Decision; Systematic and Unsystematic Risk;

Unit:4	EVALUATION OF INVESTMENTS	14-- hours

Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

Unit:5	PORTFOLIO MANAGEMENT	15-- hours

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz

Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75-- hours**

Text Book(s)	
1	Alexander, Gordon J. and Sharpe, William F. (1989), "Fundamental of Investments", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), "Modern Investment Theory", Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2	Ballad, V. K, (2005), "Investment Management Security Analysis and PortfolioManagement", 8th Ed, S. Chand, New Delhi.
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), "Modern Portfolio theory and
Reference Books	
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), "Security Analysis and Portfolio Management", 6th Ed, Pearson Education.
2	Fuller, Russell, J. and Farrell, James, L. (1993), "Modern Investment and Security Analysis", McGraw Hill, New York.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=ope5Y3Mrsaw
2	https://www.mooc-list.com/tags/investment-management
3	https://onlinecourses.swayam2.ac.in/imb19_mg09/preview
Course Designed By:	

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	M	S	M	S	S
CO4	S	S	M	M	M
CO5	S	M	S	S	S

*S-Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2		ENTREPRENEURIAL DEVELOPMENT	4	-	-	4
Pre-requisite		Basic knowledge in Entrepreneurial Development	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To student should be well versed in concept relating to Entrepreneurship.
2. To gain knowledge on Financial Institutions which provides finance and services to the entrepreneurs.
3. To know about the incentives and subsidies.
4. To aware of the Start-up Process.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the concepts of entrepreneurship.	K1
2	Understand and summarize the start-up process.	K2
3	Explain the institutional service to entrepreneur.	K2
4	Exemplify the institutional finance to the entrepreneur.	K2
5	Understand about the incentives and subsidies.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	CONCEPT OF ENTREPRENEURSHIP	15 hours

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme.

Unit:2	THE START-UP PROCESS	15 hours

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit:3	INSTITUTIONAL SERVICE TO ENTREPRENEUR	14 hours

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit:4	INSTITUTIONAL FINANCE TO ENTREPRENEURS	15 hours

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit:5	INCENTIVES AND SUBSIDIES	14 hours

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**75 hours**

Text Book(s)	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood
3	Entrepreneurial Development – S.S.Khanka
Reference Books	
1	Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=hBDQGEwAvJ4
2	https://www.youtube.com/watch?v=vXKoRWAhJVg
3	https://www.youtube.com/watch?v=Z2LGHqBmsU0&list=PL9w1NV68V201XJvF5O7rT1DhBVK0RCAIN
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	M	L	S	S
CO3	S	S	S	S	S
CO4	L	S	M	S	S
CO5	S	M	S	L	S

*S-Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 3		MANAGING BUSINESS PROCESSES - I	4	-	-	4
Pre-requisite		Understanding of Business Organisation	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. Understand business process to use it as competitive advantage
2. Develop and define planning and control mechanism
3. Understand the interactions between human behavior and process design

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand about the effective business processes	K2
2	Explain the overview of BPO industry	K2
3	Explain and execute the effectual business metrics	K2, K3
4	Summarize and analyse the ways of controlling the process in the business	K2, K4
5	Understand and implement the ways to manage the business	K2, K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6** - Create

Unit:1	PROCESS MANAGEMENT	15 Hours

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

Unit:2	OVERVIEW OF BPO	15 Hours

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

Unit:3	METRICS MANAGEMENT	14 Hours

Metrics Management - Service Level Agreements. Business Metrics Vs Operations Metrics - Target Setting handling procedures

Unit:4	PROCESS MAPPING TECHNIQUES	14 Hours

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

Unit:5	DELIVERY AND RISK MANAGEMENT	15 Hours

Risk - Risk Types - Operational Risk - Information Security Risk Financial Risk - Strategic Risk - Risk Mitigation Plans

Unit:6	CONTEMPORARY ISSUES	2 Hours

Case Study, Expert Lectures, Online Seminars - Webinars

	Total Lecture Hours	**75 Hours**
Textbook(s)		
1	Fundamentals of Business Process – TCS Material	
2	Ravi Anupindi , Sunil Chopra , Sudhakar D. Deshmukh -, 2012 Managing Business Process Flows , Pearson Education	
Reference Books		
1	Jeston, John, Nelis, Johan, (2014), Business Process Management. Routledge. ISBN 9781136172984.	
2	https://solutionsreview.com/business-process-management/understanding-difference-lean-six-sigma-business-process-management/	
3	Mathias Weske 2019 Business Process Management: Concepts, Languages, Architectures. 3rd ed.	
4	Marlon Dumas,Marcello La Rosa,Jan Mendling,Hajo A. Reijers, (2013) Fundamentals of Business Process Management,Springer	
5	Peter Franz and Mathias Kirchmer- 2012 Value-Driven Business Process Management: The Value-Switch for Lasting Competitive Advantage,Mc-Graw Hill,	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	Business Planning and Project Management - By Dr. Ravi Ahuja | Savitribai Phule Pune University, Pune - SWAYAM	
2	LibreOffice Calc – Spoken Tutorial	
3	LibreOffice Base – Spoken Tutorial	
Course Designed By:		

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	M
CO2	S	S	M	S	S
CO3	M	S	M	M	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

*S-Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 4		SECURITY MANAGEMENT	4	-	-	4
Pre-requisite		Basic knowledge on stock market	Syllabus Version	2020-21		

Course Objectives:

The main objectives of this course a

To Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall and summarize about financial market.	K1, K2
2	Understand about the regulatory framework of capital market.	K2
3	Explain about new issue market and role of intermediaries.	K2
4	Understand the concept of mutual fund.	K2
5	Recall and interpret the knowledge about Depositories Act, 1996, Dematerialization and rating.	K1, K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	FINANCIAL MARKET	18-- hours

Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market

Unit:2	REGULATORY FRAMEWORK OF CAPITAL MARKET	18-- hours

Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws- Membership in Stock exchange- Eligibility- Powers of Central Government

Unit:3	NEW ISSUE MARKET	18-- hours

New issue market –Parties involved in the new issue market –Govt and Statutory agencies- Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries.

Unit:4	MUTUAL FUND	17-- hours

Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation –SEBI Regulations on mutual fund-Mutual Fund present status.

Unit:5	REGULATIONS AND FUNCTIONING OF STOCK EXCHANGE	17-- hours

Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization – Opening of Demat - SEBI Regulation-Credit Rating – Concepts –Importance- Benefits in India –Rating process –Rating symbols.

Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**90-- hours**

Text Book(s)	
1	Security Analysis & Portfolio management- PunithavathiPandian
2	Securities MarketinIndia- Balakrishnan&Natras
Reference Books	
1	Financial Services- Gardon & Natarajan
2	Investment Management-Avadhani
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Financial markets - NPTEL
2	https://nptel.ac.in/courses/110/105/110105036/
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	S	M	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

*S-Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		**Managing Business Processes II**	**L**	**T**	**P**	**C**
Elective 5			4	-	-	4
Pre-requisite		**Understanding of Business Organisation**	**Syllabus Version**		**2020-21**	

Course Objectives:

The main objectives of this course are to:

1. Understand business process to use it as competitive advantage.
2. Develop and define quality control and management techniques.
3. Understand the transaction monitoring process and inspection.
4. To know about the techniques of controlling defects and standard operating procedures.
5. To create an awareness about Lean & Six Sigma concepts.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explain effective business processes and Learn the overview of Quality control.	K2
2	Evaluate the Monitoring process & Inspection.	K5
3	Recognize and apply the ways of controlling Defects and effectively managing them.	K1, K3
4	Understand and analyse the ways of Problem Solving and to know the basics of Brainstorming and FEMA.	K2, K4
5	Understand and evaluate the concepts of Lean & Six Sigma.	K2, K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6** - Create

Unit:1	**QUALITY MANAGEMENT & CONTROL**	**18 Hours**

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

Unit:2	**MONITORING & INSPECTION**	**17 Hours**

Transaction monitoring Process - Sampling inspection- Transaction monitoring cycle – Inspection – Feedback – RCA- Assurance.

Unit:3	**DEFECTS MANAGEMENT**	**17 Hours**

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

Unit:4	**SYSTEMATIC PROBLEM SOLVING & TOOLS**	**18 Hours**

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

Unit:5	**LEAN & SIX SIGMA**	**18 Hours**

Need for Process Improvement - Kaizen - Introduction to Lean Methodology – Introduction to Six Sigma methodology

Unit:6	**CONTEMPORARY ISSUES**	**2 Hours**

Case Study, Expert Lectures, Online Seminars – Webinars.

Total Lecture Hours **90 Hours**

Textbook(s)	
1	TCS Material
2	Ravi Anupindi , Sunil Chopra , Sudhakar D. Deshmukh -, 2012 Managing Business Process Flows , Pearson Education
Reference Books	
1	Jeston, John, Nelis, Johan, (2014), Business Process Management. Routledge. ISBN 9781136172984.
2	https://solutionsreview.com/business-process-management/understanding-difference-lean-six-sigma-business-process-management/
3	Mathias Weske 2019 Business Process Management: Concepts, Languages, Architectures. 3rd ed.
4	Marlon Dumas,Marcello La Rosa,Jan Mendling,Hajo A. Reijers, (2013) Fundamentals of Business Process Management,Springer
5	Peter Franz and Mathias Kirchmer- 2012 Value-Driven Business Process Management: The Value-Switch for Lasting Competitive Advantage,Mc-Graw Hill,
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	Business Planning and Project Management - By Dr. Ravi Ahuja | Savitribai Phule Pune University, Pune - SWAYAM
2	LibreOffice Calc – Spoken Tutorial
3	LibreOffice Base – Spoken Tutorial
Course Designed By:	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	S	S	S
CO3	S	M	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

*S-Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective-5		BUSINESS ENVIRONMENT	4			4
Pre-requisite		Basic business knowledge	Syllabus Version			2020-21

Course Objectives:

The main objectives of this course are to:

1. To recall various concepts related to business environments
2. To provide an overview about economic trends
3. To discuss the problem of poverty and unemployment
4. To analyze the role of government in economy
5. To discuss about the five year plans

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various concepts of business environment and components.	K1
2	Understand the various economic trends and business.	K2
3	Exemplify the various problems of growth such as poverty, unemployment and injustice.	K2
4	Analyze the role of government in economy towards regulations.	K4
5	Analyse the five year plans and policies related to resources allocation.	K4

K1 - Remember; **K2** - Undestand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	CONCEPTS OF BUSINESS ENVIRONMENT	18-- hours

Indian business environment: concept, components, and importance

Unit:2	ECONOMIC TRENDS AND BUSINESS	18-- hours

Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices.

Unit:3	PROBLEMS OF GROWTH	17-- hours

Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness.

Unit:4	ROLE OF GOVERNMENT	18-- hours

Role of government: monetary and fiscal policy; industrial policy; industrial licensing, privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes.

Unit:5	FIVE-YEAR PLAN	17-- hours

The current five-year plan: major policies; resource allocation.

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	90-- hours

Text Book(s)

1	Sundaram and black: The International Business Environment; Prentice Hall, New Delhi.
2	Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi

Reference Books	
1	Khan Farooq A: Business and society; S. Chand, Delhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.nptel.ac.in/noc20_mg54/preview
2	https://www.futurelearn.com/courses/business-environment
Course Designed By:	

Mapping with program outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	M	M	S
CO3	M	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

*S-Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective - 6		BANKING LAW AND PRACTICES	4			4
Pre-requisite		Basic knowledge in Banking	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about the working of banking industry
2. To understand the basic understanding of loan disbursement policies of banks
3. To provide insights about various documents used in banking services

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the various terms and concepts used in banking industry	K1
2	Understand the various process and activities of accounts in banks	K2
3	Summarize the various features of cheques for easy and simple banking	K2
4	Analyze the various loans and advance related process in banks	K4
5	Classify various kind of documents involved in banking services	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	TERMS AND CONCEPTS IN BANKING	18-- hours

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

Unit:2	PROCESS AND ACTIVITIES OF BANK ACCOUNTS	18-- hours

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

Unit:3	FEATURES OF CHEQUES	18-- hours

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

Unit:4	LOANS AND ADVANCES	17-- hours

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:5	KINDS OF DOCUMENTS	17-- hours

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

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	90-- hours

Text Book(s)	
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2	Basu : Theory and Practice of Development Banking
3	Reddy & Appanniah : Banking Theory and Practice
Reference Books	
1	Natarajan & Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_mg08/preview
Course Designed By:	

Mapping Programme outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective - 7		FINANCIAL MARKETS	4	-	-	4
Pre-requisite		Basic knowledge in Financial Markets	Syllabus Version		2020-21	

Course Objectives:

The main objectives of this course are to:

1. To acquire the basic accounting knowledge on principles and concept of accounting
2. To identify the errors in accounting and to rectify those errors.
3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the fundamental concepts of financial markets	K1
2	Understand about the markets for corporate securities.	K2
3	Interpret about secondary markets.	K2
4	Explain about banks as financial intermediaries.	K2
5	Understand about new methods of financing.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	FINANCIAL MARKETS	18- hours

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit:2	MARKETS FOR CORPORATE SECURITIES	18-- hours

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit:3	SECONDARY MARKETS	17-- hours

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit:4	BANKS AS FINANCIAL INTERMEDIARIES	17-- hours

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit:5	NEW MODES OF FINANCING	18-- hours

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**90-- hours**

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management –Saravanavel
3	Financial Management - L.Y. Pandey
4	Financial Management - S.C. Kuchhal
Reference Books	
1	Financial Management - M.Y. Khan and Jain
2	Principles of Financial Management - S.N. Maheshwari
3	Financial Management Theory and Practice - Prasanna Chandra
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s
2	https://www.youtube.com/watch?v=UwHk3EK7M3I
3	https://www.youtube.com/watch?v=C0Ktvoh-oFM
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	S	S	M
CO5	S	S	S	M	S

S- Strong; M-Medium; L- Low

ELECTIVE PAPER

Course code	**-**	**PROJECT AND VIVA VOCE**	**L**	**T**	**P**	**C**
Elective - 8		Major Project	-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	**Syllabus Version**		**2020-21**	

Course Objectives:

The main objectives of this course are to:
1. The students will get on-the-job training and experience.
2. The students will gain knowledge on problem identification and solutions.
3. The students will gain a complete knowledge on the program and the course outcome.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explain about how to collect literature.	K2
2	Implement problem identification and will frame tool for collecting data	K3
3	Evaluate and get practical exposure on the framed objective.	K5
4	Execute and generate the procedure of compiling the collected data by using analysis	K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.	K2,K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6**– Create

Textbook(s)

1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004

Reference Books

1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
2	Robert B Burns, Introduction to Research Methods, SAGE Publications

Course Designed By: **Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand**

Mapping with Programme Outcomes

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low