

DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone, Pollachi Road, Eachanari,
Coimbatore – 641021



Syllabus for

B.Com. (Financial Services)

2019 – 2020 Batch on-wards

Vision and Mission of the Institution

VISION

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

MISSION

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

MOTTO

Transform the youth into National Asset.

Vision and Mission of the Department

VISION

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

MISSION

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

Program Educational Objectives (PEO)

PEO1	The programme inculcates high level of knowledge in the domain of commerce.
PEO2	The programme will understand the basics of the Financial happenings in the outer world.
PEO3	The programme will develop the analytical skills, financial planning, analysis, control, and professional ethics to manage financial aspects of the corporate world.
PEO4	The programme ensures acquiring working knowledge of financial services and markets.

PEO5	It emphasizes on comprehending economic policies and their business application at a macro level.
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➤ **Mapping of Institute Mission to PEO**

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

➤ **Mapping of Department Mission to PEO**

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

Program Outcomes (PO)

PO1	To enable and Imply the cross-functional and interdependent nature of financial planning and analysis
PO2	To demonstrate evidence of logic-based problem solving, analytical-based decision making and strategic thinking
PO3	Social Interaction: Interact with the society on a periodical basis while updating and solving the common problems and upgrade.
PO4	To analytical ability of accounting data, financial data, and other information to solve complex and unstructured business problems
PO5	Use knowledge and skills of accounting, finance, banking and marketing in all the areas of business operations with high ethical standards
PO6	To evaluate corporate practices required for effective financial services of both domestic and international businesses
PO7	Employ continual knowledge update of financial fundamentals and marketing specialization to find solutions to complex problems in business enterprises with the application of business theory in solving the challenges faced

PO8	To inculcate the entrepreneurial culture among the graduates and execute in real time scenario
PO9	To make financial services in the context of availing additional sources of income and build confidence

Correlation between the POs and the PEOs

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

Components considered for Course Delivery is listed below:

1. Class room Lecture
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course

7. External Participation

8. Seminar

9. Internship

Mapping of POs with Course Delivery

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

CURRICULUM

Curriculum Structure - Regulation - 2019										
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Cr	Hrs	Int	Ext	Total
1	1	1	L1		Language – I	4	4	40	60	100
2	1	2	L2	19BGE13E	English for Communication – I	4	4	40	60	100
3	1	3	Core	19BFS1CA	Core - Financial Accounting - I	4	4	40	60	100
4	1	3	Core Practical	19BFS1CP	Core Practical - Financial Accounting - I	2	4	20	30	50
5	1	3	DSC	DSC	DSC 1C	4	4	40	60	100
6	1	3	DSC Practical	19BFS1CQ	DSC Practical - 1C	2	4	20	30	50
7	1	3	Allied-I	DSA	DSA 1A	4	4	40	60	100
8	1	4	AEC		Ability Enhancement Course I	2	2	50		50
9	1	6	VAC		Value Added Course - I%	2	-	50		50
						28	30			
1	2	1	L1		Language – II	4	4	40	60	100
2	2	2	L2	19BGE23E	English for Communication – II	4	4	40	60	100
3	2	3	Core	19BFS2CA	Core - Financial Accounting - II	4	4	40	60	100
4	2	3	Core Practical	19BFS2CP	Core Practical - Financial Accounting - II	2	4	20	30	50
5	2	3	DSC	DSC	DSC 2C	4	4	40	60	100
6	2	3	DSC Practical	19BFS2CQ	DSC Practical - 2C	2	4	20	30	50
7	2	3	Allied-II	DSA	DSA 2A	4	4	40	60	100
8	2	4	AEC		Ability Enhancement Course II	2	2	50		50
9	2	6	VAC		Value Added Course - II %	2	-	50		50
						28	30			
1	3	3	Core	19BFS3CA	Core - Corporate Accounting - I	4	5	40	60	100
2	3	3	Core Practical	19BFS3CP	Core Practical - Corporate Accounting - I	2	4	20	30	50
3	3	3	DSC		DSC 3C	4	5	40	60	100
4	3	3	DSC Practical	19BFS3CQ	DSC Practical - 3C	2	4	20	30	50
5	3	3	Allied-III	DSA	DSA 3A	4	5	40	60	100
6	3	4	SEC	SEC-I	Skill Enhancement Courses – I	2	5	20	30	50
7	3	4	AEC		Ability Enhancement Course III	2	2	50		50
8	3	6	VAC		Value Added Course - III %	2	-	50		50
9	3	6	IDL		Inter Department Learning – I#	2	-	50		50
						24	30			
1	4	3	Core	19BFS4CA	Core – Corporate Accounting - II	4	5	40	60	100
2	4	3	Core Practical	19BFS4CP	Core Practical - Corporate Accounting - II	2	4	20	30	50
3	4	3	DSC	DSC	DSC 4C	4	5	40	60	100
4	4	3	DSC Practical	19BFS4CQ	DSC Practical - 4C	2	4	20	30	50
5	4	3	Allied-IV	DSA	DSA 4A	4	5	40	60	100

6	4	4	SEC	SEC-II	Skill Enhancement Courses – II	2	5	20	30	50
7	4	4	AEC		Ability Enhancement Course IV	2	2	50		50
8	4	6	VAC		Value Added Course - IV %	2	-	50		50
9	4	6	IDL		Inter Department Learning – II#	2	-	50		50
						24	30			
1	5	3	Core	19BFS5CA	Core - Cost & Management Accounting	4	4	40	60	100
2	5	3	Core Practical	19BFS5CP	Core Practical - Cost & Management Accounting	2	4	20	30	50
3	5	3	DSC	DSC	DSC 5C	4	4	40	60	100
4	5	3	DSC Practical	19BFS5CQ	DSC Practical - 5C	2	4	20	30	50
5	5	3	DSE	DSE – I	Elective - I – DSE 1E	4	5	40	60	100
6	5	3	DSE	DSE - II	Elective - II – DSE 2E	4	5	40	60	100
7	5	4	SEC	SEC-III	Skill Enhancement Courses – III	2	4	20	30	50
8	5	6	VAC		Value Added Course - V%	2	-	50		50
						24	30			
1	6	3	Core	19BFS6CA	Core - Treasury Management	4	6	40	60	100
2	6	3	Core Practical	19BFS6CP	Core Practical - Treasury Management	2	4	20	30	50
3	6	3	DSE	DSE – III	Elective – III – DSE 3E	4	6	40	60	100
4	6	3	DSE	DSE – IV	Elective – IV – DSE 4E	4	6	40	60	100
5	6	3	Core Course – XI	DSC	Core Project	8	4	80	120	200
6	6	4	SEC	SEC-IV	Skill Enhancement Courses – IV	2	4	20	30	50
7	6	5	EX		Extension Activity- EX %	2	-	50		50
						26	30	1900	1950	3850
					Total credit	154				

Discipline Specific Core					
S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCCC01	Computer Applications in Business		Commerce - I	Yes
5	19BCMC01	Financial Services		Commerce - II	Yes
2	19BFSC01	Financial Management		Commerce - IV	Yes
3	19BCPC01	Business Law		Commerce - III	
4	19BCMC02	Company law		Commerce - II	
6	19BCPC02	Taxation		Commerce - III	
7	19BCCC03	Consumer Behaviour		Commerce - I	
8	19BCPC03	Marketing Management		Commerce - III	
9	19BFSC03	Merchant Banking		Commerce - IV	
10	19BFSC04	Organisational Behaviour		Commerce - IV	

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

Skill Based Subject					
S. No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCMS01	Business Correspondence		Commerce - II	
2	19BCMS02	Customer Relationship Management		Commerce - II	
3	19BCPS03	Corporate Finance		Commerce - III	
4	19BBAS01	Services Marketing		Management UG	
5	19BCPS01	Portfolio Management		Commerce - III	
6	19BFSS01	Banking Theory Law and Practice		Commerce - IV	
7	19BCCS01	Principles of Auditing		Commerce - I	
8	19BFSS02	Insurance Principles and Practices		Commerce - IV	

Discipline Specific Elective					
S. No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	19BCME01	Logistic and supply Chain Management		Commerce - II	
2	19BCCE01	Goods and Service Tax		Commerce - I	
3	19BBAE01	Brand Management		Management UG	
4	19BCPE01	E-Commerce		Commerce - III	
5	19BBAE02	International Business		Management UG	
6	19BFSE01	International Finance		Commerce - IV	
7	19BCCE06	Management Information System		Commerce - I	
8	19BFSE06	Micro Finance		Commerce - IV	Yes

9	19BFSE07	Business Communication		Commerce - IV	Yes
10	19BCCE04	Human Resources Management		Commerce - I	
11	19BCCE07	Enterprises Resource Planning		Commerce - I	
12	19BCPE04	Retail Management		Commerce - III	
13	19BCPE03	Business Ethics		Commerce - III	
14	18BCCE08	Cyber Law		Commerce - I	

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

Sub Code	Subject	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
	Language – I	L	H	H	M	L	L	H	H	L
19BGE13E	English for Communication – I	L	L	L	H	M	H	L	L	L
19BAF1CA	Core - Financial Accounting - I	H	L	L	M	L	L	H	L	H
19BAF1CP	Core Practical - Financial Accounting - I	L	L	L	H	H	L	L	M	H
DSC	DSC 1C	L	L	M	H	L	H	M	H	L
19BAF1CQ	DSC Practical - 1C	L	H	H	M	L	L	M	H	L
DSA	DSA 1A	L	L	L	H	M	H	L	L	L
	Ability Enhancement Course I	H	L	L	M	L	L	H	L	H
	Value Added Course - I%	L	L	L	H	H	L	L	M	H
	Language – II	L	L	M	H	L	H	M	H	L
19BGE23E	English for Communication – II	H	L	H	L	L	H	H	L	L
19BAF2CA	Core - Financial Accounting - II	H	H	L	H	H	L	L	H	L
19BAF2CP	Core Practical - Financial Accounting - II	H	H	L	H	L	L	H	L	H
DSC	DSC 2C	L	H	H	L	H	L	L	H	H
19BAF2CQ	DSC Practical - 2C	L	H	L	H	H	H	L	L	L
DSA	DSA 2A	H	L	H	L	L	H	H	L	L
	Ability Enhancement Course II	H	H	L	H	H	L	L	H	L

	Value Added Course - II %	H	H	L	H	L	L	H	L	H
19BAF3CA	Core - Corporate Accounting - I	L	H	H	L	H	L	L	H	H
19BAF3CP	Core Practical - Corporate Accounting - I	L	H	L	H	H	H	L	L	L
	DSC 3C	H	H	H	M	H	H	H	M	H
19BAF3CQ	DSC Practical - 3C	H	H	H	L	H	H	M	L	H
DSA	DSA 3A	H	H	L	L	H	H	L	L	L
SEC-I	Skill Enhancement Courses – I	H	H	L	L	M	L	M	H	L
	Ability Enhancement Course III	H	H	M	L	L	H	L	L	M
	Value Added Course - III %	H	H	H	M	H	H	H	M	H
	Inter Department Learning – I#	H	H	H	L	H	H	M	L	H
19BAF4CA	Core – Corporate Accounting - II	H	H	L	L	H	H	L	L	L
19BAF4CP	Core Practical - Corporate Accounting - II	H	H	L	L	M	L	M	M	L
DSC	DSC 4C	H	H	M	L	L	H	L	L	M
19BAF4CQ	DSC Practical - 4C	L	L	H	L	H	H	L	H	M
DSA	DSA 4A	H	M	L	H	L	M	L	H	L
SEC-II	Skill Enhancement Courses – II	M	L	H	H	L	H	L	L	H
	Ability Enhancement Course IV	H	H	M	L	L	H	M	L	L
	Value Added Course - IV %	H	L	H	M	L	M	H	M	H
	Inter Department Learning – II#	L	M	H	L	M	H	L	H	M
19BAF5CA	Core - Cost and Management Accounting	H	M	L	H	L	M	L	H	M
19BAF5CP	Core Practical - Cost and Management Accounting	M	L	H	M	L	H	L	L	M
DSC	DSC 5C	H	M	L	L	M	H	H	L	L
19BAF5CQ	DSC Practical - 5C	L	L	H	M	L	H	H	M	H
DSE – I	Elective - I – DSE 1E	L	H	H	L	M	H	L	H	M
DSE - II	Elective - II – DSE 2E	H	M	L	H	L	L	L	H	L
SEC-III	Skill Enhancement Courses – III	L	H	H	M	L	H	H	L	M
	Value Added Course - V%	M	H	H	L	M	L	H	M	L
19BFS6CA	Core - Treasury Management	H	H	M	L	M	H	M	L	L
19BFS6CP	Core Practical - Treasury Management	L	H	H	L	M	H	L	H	M
DSE – III	Elective – III – DSE 3E	H	M	L	H	L	L	L	H	L
DSE – IV	Elective – IV – DSE 4E	L	H	H	M	L	H	H	L	M
DSC	Core Project	M	H	H	L	M	L	H	M	L
SEC-IV	Skill Enhancement Courses – IV	H	H	M	L	M	H	M	L	L
	Extension Activity- EX %	H	H	M	L	L	H	M	L	L

L – Low

M – Medium

H – High

SEMESTER – I
FINANCIAL ACCOUNTING – I (Core Paper)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS1CA	Financial Accounting – I	4	4	0	0	Theory

Introduction

Financial accounting means generally accepted accounting principles (GAAP). Principles of accounting will include both the underlying basic accounting principles and the official accounting pronouncements. Accounting principles are the rules and guidelines that companies must follow when reporting financial data. In this context, principles of accounting refer to the broad underlying concepts which guide accountants when preparing financial statements.

Course Outcome

CO1	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO2	Develop the ability to use accounting information to solve a variety of business problems.
CO3	Develop knowledge of sophisticated financial accounting topics such as business combinations and other advanced financial accounting topics.
CO4	Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
CO5	To develop and understand the nature and purpose of financial statements in relationship to decision making

Unit I [12 Periods]

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

[12 Periods]

Unit II

Journal – Ledger - Subsidiary Books and Trial Balance - Rectification of Errors in trial balance-
preparation of Trial Balance.

[12 Periods]

Unit III

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

[12 Periods]

Unit IV

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

Unit V

[12 Periods]

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

Text Book

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd-2009

Reference

1. R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons-Reprint 2016
2. T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., Kindle Edition.
3. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers -2012
4. Financial Accounting, T.S Reddy and Dr.A.Moorthy, Margham Publications -2012
5. P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies – 1997

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS1CP	Financial Accounting-I	2	0	0	4	Practical

Introduction

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

Course Outcome

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

Unit – I

[12 Periods]

Creative Advertising, owned by Mr. Sukan, provides advertising consulting services. During January 2017, the following events occurred:

- Jan. 2 Owner contributed Rs. 50,000 and a new computer costing Rs. 20,500 to start her business.
- Jan. 4 Office supplies were purchased on account for Rs. 4,000.
- Jan. 10 Creative Advertising obtained 12% 5-year loan of Rs. 20,000 from the bank.
- Jan. 12 Creative Advertising paid the utility bills for Rs. 2,750.
- Jan. 15 Paid the Rs. 3,000 in Accounts Payable from the purchase of office supplies on Jan. 4.
- Jan. 24 Advertising services completed in January were billed to clients Annie's Flowers at Rs. 18,300.
- Jan. 27 Creative Advertising received Rs. 5,500 from Annie's Flowers, a client, as payment on account.
- Jan. 30 Mr. Sukan withdrew Rs. 6,000 of cash for personal use.

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

Unit II

[12 Periods]

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

2006

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

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

Unit III

[12 Periods]

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

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

Unit IV

[12 Periods]

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

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

Required:

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

Unit V

[12 Periods]

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

Receipt & Payment A/c

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low M – Medium H- High

SEMESTER – II
FINANCIAL ACCOUNTING – II (Core Paper)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS2CA	Financial Accounting-II	4	4	0	0	Theory

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

Royalty accounts - Single entry system

Unit IV

[12 Periods]

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

Unit V

[12 Periods]

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

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

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

Textbook

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

Reference Book

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

SEMESTER – II

FINANCIAL ACCOUNTING – II (Core Paper - Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS2CP	Financial Accounting – II	2	0	0	4	Practical

Introduction

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

Course Outcome

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

List of Computer Application in Accounting (Tally)

Create company in the name of “Rathinam & Co” in tally ERP 9 with VAT options.

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

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

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

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

Particulars	Rs.	Particulars	Rs.
Ramesh (Sundry Debtors)	52,000	Rent, Rates and Taxes	3,600
Mohan (Sundry Creditors)	22,000	Insurance premium paid on 1st January, 20016	2,400
Cash in Hand	10,392	Cash at SBI Bank	6,200
Furniture	3,500	Machinery	24,000
Motor Car	22,000	Wages	23,600
Purchases	145,000	General Expenses	2,680
Sales	2,92,000	Carriage Inward	2,040
Sales Returns	2,600	Carriage outward	1,630
Salaries	8,420	Fuel and Power	6,430
Opening Stock	11,400	Rathinam & Co's Capital	20,000
Motor Car Expenses	6,108	Drawings	20,000

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

Computer	Furniture	Buildings
Bank interest	Bank Charges	

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

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

LG Monitor	Printer	Keyboard
------------	---------	----------

e) Stock Item:

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

6. Record the following vouchers in the books of Universal Company Ltd.

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

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

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

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

PAY ROLL

8. COMPUTE: 1. on Earning Total

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

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

- For amount up to 5000-10%
- For amount above 5000 but upto 10000-15%
- For amount above 100000-20%

Textbook

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

Reference Book

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

SEMESTER – III
CORPORATE ACCOUNTING – I (Core Paper)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS3CA	Corporate Accounting - I	4	5	0	0	Theory

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit IV

[12 Periods]

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

Unit V

[12 Periods]

Liquidation of Companies - Statement of Affairs -Deficiency account.

Textbook

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

Reference

1. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons,2009
2. Jain and Narang, Advanced Accountancy, Kalyani Publishers-2014
3. Reddy & Moorthy - Corporate Accountancy – 2012

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

SEMESTER – III
CORPORATE ACCOUNTING – I (Core Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS3CP	Corporate Accounting – I	2	0	0	4	Practical

Introduction

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

Course Outcome

CO1	Understand the regulatory environment in which the companies are formed and operate.
CO2	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	Create reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	Summarize issue of bonus shares and treatment of prior period profits

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

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

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

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

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

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

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

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

Text Book

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

Reference Books

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

2. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

SEMESTER – IV
CORPORATE ACCOUNTING – II (Core Paper)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS4CA	Corporate Accounting - II	4	5	0	0	Theory

Introduction

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

Course Outcome

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

Unit I **[12 Periods]**

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

Unit II **[12 Periods]**

Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.

Unit III **[12 Periods]**

Banking Company Accounts - (New format only).

Unit IV **[12 Periods]**

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

Unit V **[12 Periods]**

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

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

Textbook

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

SEMESTER – IV

CORPORATE ACCOUNTING II – PRACTICAL (Core Paper Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS4CP	Corporate Accounting - II	2	0	0	4	Practical

Introduction

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

Course Outcome

CO1	Understand the regulatory environment in which the companies are formed and operate.
CO2	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	Create reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	Summarize issue of bonus shares and treatment of prior period profits
CO5	Analysing the company's balance sheet and find out their financial positions

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

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

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

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

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

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

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

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

Text Book

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

Reference Books

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

2. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

SEMESTER – V
COST AND MANAGEMENT ACCOUNTING (Core Paper)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS5CA	Cost and Management Accounting	4	4	0	0	Theory

Introduction

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

Course Outcome

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

Unit I

[12Periods]

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

Unit

[12Periods]

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

Unit III**[12Periods]**

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

Unit IV**[12Periods]**

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

Unit V**[12Periods]**

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

Text Books

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS5CP	Cost and Management Accounting	2	0	0	4	Practical

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

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

Required:

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

Unit II

[12Periods]

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

Ordering Cost \$32 per order placed

Purchase price \$20 per box of 10 components

Holding cost 10% of purchase price

Monthly demand 1,500 components

Component 427 is currently ordered in batches of 240 boxes at a time. The average inventory held is 120 boxes.

Required:

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

Unit III

[12Periods]

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

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

Further analysis has produced the following data:

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

Required:

(a) Use regression analysis to identify:

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

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

Unit IV

[12Periods]

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

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

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

Unit V

[12Periods]

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

	\$m
Revenue	1,867.5
Gross profit	489.3
Inventory	147.9
Trade receivables	393.4
Trade payables	275.1
Cash	53.8
Short-term investments	6.2
Other current liabilities	84.3

Text Books

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H- High

SEMESTER – VI
TREASURY MANAGEMENT (Core Paper)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS6CA	Treasury Management	4	6	0	0	Theory

Introduction

Whether large or small, every business needs to administer to its financial assets and manage its holdings. Some of the main objectives of treasury management are to optimize a company's liquidity, protect against financial risk and make sound financial investments. Treasury management broadly includes cash management, corporate finance and financial risk management. The main aim of this course is assist participants to be better equipped at managing financial risks in a treasury environment. A range of case studies and practical exercises bring the theory to life and make the course a stimulating and enjoyable experience for students.

Course Outcome

CO 1	Identify and develop key strategies for treasury management
CO 2	Ascertain the application and valuation of financial instruments
CO 3	Apply the principles learnt in a half day case study
CO 4	Create familiarity with the practical requirements of the accounting standards relevant to treasury management.
CO 5	Evaluate Network with other finance and treasury professionals

Unit 1

[12 Periods]

Introduction to Corporate Treasury Management - Overview of Corporate Treasury Management, need and benefits, functions and Treasury exposures. Organization structure of treasury

Unit 2

[12 Periods]

Financial Markets: The Money Market - money market, types of financial markets (the other is capital market). Money market instruments and regulation of the market. Capital Market - type of financial markets viz. capital market. Stock market (both equity and preference) and debt market. Regulation of capital market, commodity markets.

Unit 3**[12 Periods]**

RBI and the Foreign Exchange Market - Crucial role of our country's central bank i.e. Reserve Bank of India (RBI) in forex management. Development of forex market in India is delineated, capital account convertibility, and Foreign Exchange Management Act (FEMA) is introduced.

Unit 4

Liquidity Planning and Managing Cash Assets - Introduction of treasury management – liquidity – planning and control of liquidity CMS or cash management systems (both domestic and international), role of working capital management in liquidity.

Unit 5

Treasury Risk Management - Treasury risks, function the market risks role of asset-liability management. Integrated Treasury – Introduction, responsibilities of Treasury. Accounting risks associated with financial reporting and disclosure of treasury exposures in the balance sheet.

Text Books

1. Treasury Management: The Practitioner's Guide by Steven M. Bragg (Author)
2. Treasury Risk Management by S.K. Bagchi (Author)

Reference Books

1. The Treasury Bond Basis: An in-Depth Analysis for Hedgers, Speculators, and Arbitrageurs (McGraw-Hill Library of Investment and Finance) by Galen Burghardt (Author), Terry Belton (Author)
2. Treasury Finance and Development Banking, + Website: A Guide to Credit, Debt, and Risk by Biagio Mazzi (Author)

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

SEMESTER – VI

TREASURY MANAGEMENT (Core Paper Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFS6CP	Treasury Management	4	6	0	0	Practical

Introduction

Whether large or small, every business needs to administer to its financial assets and manage its holdings. Some of the main objectives of treasury management are to optimize a company's liquidity, protect against financial risk and make sound financial investments. Treasury management broadly includes cash management, corporate finance and financial risk management. The main aim of this course is assist participants to be better equipped at managing financial risks in a treasury environment. A range of case studies and practical exercises bring the theory to life and make the course a stimulating and enjoyable experience for students.

Course Outcome

CO 1	Identify and develop key strategies for treasury management
CO 2	Ascertain the application and valuation of financial instruments
CO 3	Apply the principles learnt in a half day case study
CO 4	Create familiarity with the practical requirements of the accounting standards relevant to treasury management.
CO 5	Evaluate Network with other finance and treasury professionals

Unit 1

Case Study

Unit 1I

Case Study

Unit 1II

Case Study

Unit 1V

Case Study

Unit V

Case Study

Text Books

1. Treasury Management: The Practitioner's Guide by Steven M. Bragg (Author)
2. Treasury Risk Management by S.K. Bagchi (Author)

Reference Books

1. The Treasury Bond Basis: An in-Depth Analysis for Hedgers, Speculators, and Arbitrageurs (McGraw-Hill Library of Investment and Finance) by Galen Burghardt (Author), Terry Belton (Author)
2. Treasury Finance and Development Banking, + Website: A Guide to Credit, Debt, and Risk by Biagio Mazzi (Author)

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

DISCIPLINE SPECIFIC CORE SYLLABUS
COMPUTER APPLICATION IN BUSINESS

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

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

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

Unit V**[12 Periods]**

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

Textbook

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

COMPUTER APPLICATION IN BUSINESS (Practical)

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

Introduction

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

Course Outcome

CO 1	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
CO2	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.
CO 3	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the internationally accepted Internet and Computing Core (IC3) standards.
CO 4	Relate real-life MS Word applications for professional or personal use.
CO 5	Demonstrate fundamental knowledge of MS Word.

I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. 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.
3. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

IV - MS ACCESS

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	H	H	H	L	H	H	L	L	H
CO 2	L	L	H	L	H	L	H	L	H
CO 3	L	M	H	M	L	H	H	L	L
CO 4	H	L	L	H	H	L	M	L	H
CO 5	L	H	H	M	H	L	M	L	H

L – Low

M – Medium

H – High

FINANCIAL SERVICES

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

Introduction

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

Course Outcome

CO 1	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.
CO 2	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO 3	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO 4	The course provides the knowledge about Mutual fund
CO 5	The subject of finance, provides the knowledge about Credit Ratings

Unit – I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III**[12 Periods]**

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

Unit – IV**[12 Periods]**

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

Unit – V**[12 Periods]**

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low M – Medium H – High

FINANCIAL SERVICES (Practical)

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

Introduction

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

Course Outcome

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

Unit – I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit – IV

[12 Periods]

How to open a mutual fund account with agent?

Unit – V

[12 Periods]

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	M	L	H	L	L	M	L	H	M
CO 2	L	M	L	L	H	M	H	H	L
CO 3	L	H	M	H	M	L	M	L	H
CO 4	H	L	L	M	H	L	M	M	H
CO 5	L	L	H	L	H	M	M	H	L

L – Low

M – Medium

H – High

FINANCIAL MANAGEMENT

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

Introduction

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

Course Outcome

CO 1	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO 2	Explore & Develop the Financial Environment in which Firms & Managers must Operate.
CO 3	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO 4	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO 5	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

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

Unit V**[12 Periods]**

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

Text Book

1. I. M. Pandey - Financial Management.

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	H	H	L	L	H	L	H	L	L
CO 2	L	L	H	H	L	H	L	H	H
CO 3	M	M	M	M	H	M	H	M	M
CO 4	H	H	H	M	L	M	L	H	M
CO 5	H	L	M	H	H	H	H	M	H

L – Low

M – Medium

H – High

FINANCIAL MANAGEMENT – Practical

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

Introduction

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

Course Outcome

C01	Familiarize Participants with Fundamentals of Financial Management in an Organization.
C02	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
C03	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
C04	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
C05	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

Unit I

[12 Periods]

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

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

Unit II

[12 Periods]

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

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

Unit III

[12 Periods]

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

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

Unit IV

[12 Periods]

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

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

Unit V

[12 Periods]

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

Textbook

1. I. M. Pandey - Financial Management.

Reference

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

BUSINESS LAW

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

Introduction

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

Course Outcome

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

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

Types of Contracts – Breach of Contract (Sub Headings)

Unit – III

[12 Periods]

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

Unit – IV

[12 Periods]

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

Unit – V

[12 Periods]

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

Textbook

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	L	H	H	H	L	M	L	L	M
CO 2	L	L	H	L	M	H	L	H	L
CO 3	L	H	M	L	L	M	L	L	M
CO 4	H	L	L	H	H	L	M	M	H
CO 5	H	H	L	M	L	L	H	L	H

L – Low

M – Medium

H – High

BUSINESS LAW (Practical)

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

Introduction

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

Course Outcome

CO 1	To familiarizes about the contract act.
CO 2	To provide practical exposure in evaluation of breach of contract.
CO 3	To analyze the partnership act.
CO 4	To introduce the students about the sales act in India.
CO 5	To provide practical exposure on bailment, guarantees and warranties.

Unit - I

Contract – Case study

Unit - II

Breach of contract – case study

Unit – III

Partnership deed – case study

Unit – IV

Finder of lost goods – case study

Unit – V

Termination of agency – case study

Textbook

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	L	H	H	H	L	M	L	L	M
CO 2	L	L	H	L	M	H	L	H	L
CO 3	L	H	M	L	L	M	L	L	M
CO 4	H	L	L	H	H	L	M	M	H
CO 5	H	H	L	M	L	L	H	L	H

L – Low

M – Medium

H – High

COMPANY LAW

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

Introduction

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

Course Outcome

CO 1	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
CO 2	Understand the memorandum of association, describes the memorandum of association and article of association.
CO 3	Describes the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies
CO 4	Illustrates the relationship between company and debenture holders. Interprets the management of company it's borrowing and legal position.
CO 5	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

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

Unit – III

[12 Periods]

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

Unit – IV

[12 Periods]

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

Unit – V**[12 Periods]**

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	L	H	H	H	L	H	L	H	L
CO 2	M	H	L	H	H	M	L	H	L
CO 3	H	H	M	L	H	H	M	L	H
CO 4	M	H	H	H	H	H	H	L	M
CO 5	H	H	M	L	L	L	L	M	H

L – Low

M – Medium

H – High

COMPANY LAW (Practical)

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

Introduction

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

Course Outcome

CO 1	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
CO 2	Understand the memorandum of association, describes the memorandum of association and article of association.
CO 3	Describes the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies
CO 4	Illustrates the relationship between company and debenture holders. Interprets the management of company it's borrowing and legal position.
CO 5	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

Unit – I

To make a chart on company and its characteristics

Unit – II

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

Unit – III

To collect prices of shares in various companies

Unit – IV

To conduct a seminar on the company secretary

Unit – V

Prepare a chart on meetings of a company

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	L	H	H	H	L	H	L	H	L
CO 2	M	H	L	H	H	M	L	H	L
CO 3	H	H	M	L	H	H	M	L	H
CO 4	M	H	H	H	H	H	H	L	M
CO 5	H	H	M	L	L	L	L	M	H

L – Low

M – Medium

H – High

TAXATION

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

Introduction

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

Course Outcome

CO 1	To know about various basic concepts used in Income tax Act.
CO 2	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO 3	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO 4	Described about the provisions of salary income, House property & business or profession and their computation
CO 5	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

Income from Business or Profession - Capital gains.

Unit IV

[12 Periods]

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

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

Unit V

[12 Periods]

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

Textbook

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

TAXATION (Practical)

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

Introduction

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

Course Outcome

CO 1	To know about various basic concepts used in Income tax Act.
CO 2	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO 3	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO 4	Described about the provisions of salary income, House property & business or profession and their computation
CO 5	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

Unit – I

Chart work on Exempted income Under Section 10

Unit – II

Prepare Statement of Income from salary

Unit – III

Prepare Statement Income from Business or Profession

Unit – IV

Draft a report on Computation of total income

Unit – V

Demo on E-Filling returns

Textbook

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low M – Medium H – High

CONSUMER BEHAVIOUR

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

Introduction

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

Course Outcome

CO 1	To acquire knowledge on concept caller buyer and buyer's behavior
CO 2	To study about the motivation
CO 3	To gain knowledge on customers personality
CO 4	To know about the consumers perception
CO 5	To gain knowledge about consumer attitudes

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

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

Unit – III

[12 Periods]

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

Unit – IV

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

Unit – V

[12 Periods]

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	L	H	L	H	L	L	H	L	H
CO 2	H	L	L	L	L	H	L	L	L
CO 3	H	M	L	M	L	H	M	L	M
CO 4	L	H	H	H	H	L	H	H	H
CO 5	H	H	H	H	H	H	H	H	H

L – Low

M – Medium

H – High

CONSUMER BEHAVIOUR (Practical)

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

Introduction

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

Course Outcome

CO 1	To acquire knowledge on concept caller buyer and buyer's behavior
CO 2	To study about the motivation
CO 3	To gain knowledge on customers personality
CO 4	To know about the consumers perception
CO 5	To gain knowledge about consumer attitudes

Unit – I

[12 Periods]

Summary

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

Issues:

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

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

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

Questions for Discussion:

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

Unit II

[12 Periods]

Summary

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

Issues

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

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

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

Questions for Discussion:

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

Unit – III

[12 Periods]

Summary

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

Issues

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

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

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

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

Questions for Discussion

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

Unit – IV

[12 Periods]

Summary

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

Issues

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

Introduction

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

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

Questions for Discussion

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

Unit – V

[12 Periods]

Summary

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

Issues

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

Introduction

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

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

Questions for Discussion

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

MARKETING MANAGEMENT

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

Introduction

To basic skills of Indian economy and economic conditions

Course Outcome

CO 1	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO 2	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO 3	To provide you with opportunities to analyze marketing activities within the firm
CO 4	To allow you to apply marketing concepts and theories to realistic marketing situations

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

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

Unit – III

[12 Periods]

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

Unit – IV

[12 Periods]

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

Unit – V

[12 Periods]

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

Text book

1. Philip Kotler -- Marketing Management

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low M – Medium H – High

MARKETING MANAGEMENT (Practical)

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

Introduction

To basic skills of Indian economy and economic conditions

Course Outcome

CO 1	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO 2	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO 3	To provide you with opportunities to analyze marketing activities within the firm
CO 4	To allow you to apply marketing concepts and theories to realistic marketing situations

Unit – I

Submit report any four functions of marketing (Field Work)

Unit – II

Submit report market segmentation (Field Work)

Unit – III

Submit demo for product mix

Unit – IV

Submit demo for price fixation of a new product

Unit – V

List out different ways of promoting brand

Text book

1. Philip Kotler -- Marketing Management

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low M – Medium H – High

MERCHANT BANKING

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC03	Merchant Banking	4	5	0	0	Theory

Introduction

This course defines about the merchant banks are the financial institutions which provides specialist services which generally include acceptance of bills of exchange, corporate finance, portfolio management and other banking services.

Course Outcome

C01	To know the Regulators and the Regulatory Framework of the Merchant Banking in India.
C02	To understand the merchant banking in Indian context.
C03	To know the various activities undertaken by the merchant bankers in India.
C04	To understand the eligibility criteria for registering as a Merchant Banker
C05	To understand the Code of Conduct prescribed for Merchant Bankers

Unit – I

[12 Periods]

Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers.

Unit – II

[12 Periods]

Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.

Unit – III

[12 Periods]

Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis

Unit – IV

[12 Periods]

Capital cost and financial projections.

Unit – V

[12 Periods]

Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.

Text Book

1. Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.

Reference

1. Pandey I.M: Financial Management; Vikas Publishing house, New Delhi.
2. Verma J.C: A Manual of merchant Banking; Bharat Law House, New Delhi

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

MERCHANT BANKING (Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC03	Merchant Banking	2	0	0	4	Practical

Introduction

This course defines about the merchant banks are the financial institutions which provides specialist services which generally include acceptance of bills of exchange, corporate finance, portfolio management and other banking services.

Course Outcome

C01	To know the Regulators and the Regulatory Framework of the Merchant Banking in India.
C02	To understand the merchant banking in Indian context.
C03	To know the various activities undertaken by the merchant bankers in India.
C04	To understand the eligibility criteria for registering as a Merchant Banker
C05	To understand the Code of Conduct prescribed for Merchant Bankers

Unit – I

Draw the SEBI guidelines for merchant bankers.

Unit – II

How the rating was calculated?

Unit – III

Tell about the framing of a good project and how will it Appraised?

Unit – IV

How to prepare the financial projects.

Unit – V

Ways to applying various term loans in merchant banking.

Text Book

2. Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.

Reference

3. Pandey I.M: Financial Management; Vikas Publishing house, New Delhi.
4. Verma J.C: A Manual of merchant Banking; Bharat Law House, New Delhi

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

ORGANISATIONAL BEHAVIOUR

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC04	Organisational Behaviour	4	5	0	0	Theory

Introduction

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

Course Outcome

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

UNIT – I

[12 Periods]

Organisational Behaviour – Concept – Nature - Organisational Behaviour Models and other similar fields of study – Disciplines contributing to Organisational Behaviour.

UNIT – II

[12 Periods]

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

UNIT – III

[12 Periods]

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

UNIT – IV

[12 Periods]

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

UNIT – V

[12 Periods]

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

Text Book

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

Reference Books

1. Organisational Behaviour – L.M. PRASAD
2. Organisational Behaviour – Dr. P.C. SEKAR
3. Organisational Behaviour – FRED LUTHENS

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	H	H	H	L	M	L	L	M
CO2	L	L	H	L	M	H	L	H	L
CO3	L	H	M	L	L	M	L	L	M
CO4	H	L	L	H	H	L	M	M	H
CO5	H	H	L	M	L	L	H	L	H

L – Low

M – Medium

H – High

ORGANISATIONAL BEHAVIOUR (Practical)

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSC04	Organisational Behaviour	2	0	0	4	Practical

Introduction

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

Course Outcome

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

UNIT – I

Models of Organisation.

UNIT – II

Formal and informal group – case study

UNIT – III

Leadership – Case study

UNIT – IV

Morale and Productivity – case study.

UNIT – V

Stress management – case study.

Text Book

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

Reference Books

- 1) Organisational Behaviour – L.M. PRASAD
- 2) Organisational Behaviour – Dr. P.C. SEKAR
- 3) Organisational Behaviour – FRED LUTHENS

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

ALLIED PAPER SYLLABUS

MANAGERIAL ECONOMICS

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCMA01	Managerial Economics	4	5	0	0	Theory

Introduction

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

Course Outcome

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

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

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

Unit II: Demand Forecasting [12 Periods]

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

Unit III: Supply & Market Equilibrium [12 Periods]

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

Unit IV: Production Analysis [12 Periods]

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

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

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

Textbook

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

AGRICULTURE ECONOMY OF INDIA

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA02	Agricultural Economics of India	4	5	0	0	Theory

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

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

Unit V**[12 Periods]**

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

Textbook

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

BUSINESS ENVIRONMENT

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSA01	Business Environment – Allied	4	5	0	0	Theory

Introduction

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

Course Outcome

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

UNIT-I

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

UNIT-II

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

UNIT-III

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

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

UNIT-IV

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

UNIT-V

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

Text Books

1. Francis Cherunila, Business Environment.
2. Pruti S, Economic &, Managerial Environment in India.

Reference Books

1. Davis & Keith William C Fredrick, Business & Society.
2. Amarch and D., Govt. Business.
3. Adhikan M,Econornic Environment.

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

RESEARCH METHODOLOGY

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

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

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

Unit V

[12 Periods]

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

Textbook

1. Business Research Methods - Kothari - 4th Edition

Reference

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

BUSINESS MATHEMATICS

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

Introduction

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

Course Outcome

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

Unit - I

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

Unit - II

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

Unit - III

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

Unit - IV

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

Unit - V

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

Recommended Text Books

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

Books for Reference

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

Course Outcome	Programme Outcome								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
C01	H	H	H	L	H	L	H	H	L
C02	L	L	L	H	L	H	L	L	H
C03	H	M	M	M	L	M	H	M	M
C04	L	H	H	M	H	M	L	H	M
C05	H	H	L	H	M	H	H	L	H
C06	H	M	M	M	L	M	H	M	M

L – Low

M – Medium

H – High

BUSINESS STATISTICS

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

Introduction

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

Objective

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

Course Outcome

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Textbook

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	L	M	H	M	H	L	M	L
CO2	L	M	H	M	M	L	H	M	L
CO3	H	M	L	H	H	M	L	H	L
CO4	M	H	L	H	L	M	L	H	L
CO5	M	H	L	L	M	H	L	M	L

L – Low

M – Medium

H – High

INDIAN ECONOMY

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPA01	Indian Economy	4	5	0	0	Theory

Introduction

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

Course Outcome

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

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

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

Unit – III

[12 Periods]

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

Unit – IV

[12 Periods]

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

Unit – V**[12 Periods]**

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

Text Book

1. Gaurav Datt and Ashwani Mahajan C: (2014) Datt and Sundaram's Indian Economy, S.Chand, New Delhi. Government of India (2007): India Vision 2020, Academic Foundation, New Delhi

Reference Books

1. Mishra and Puri, (2005) Indian Economy, Himalaya Publishing House, New Delhi.
2. Rangarajan, C. (1998): Indian Economy: Essays on Money and Finance, UBS, New Delhi

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

ENTREPRENEURIAL DEVELOPMENT

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

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

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

Unit V**[12 Periods]**

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

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

PRINCIPLES OF MANAGEMENT

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

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III**[12 Periods]**

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

Unit IV**[12 Periods]**

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

Unit V**[12 Periods]**

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

Text Book

1. Principles of Management - C. B. Gupta

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

SKILLED BASED SUBJECT SYLLABUS
BUSINESS CORRESPONDENCE

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

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

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

Unit V**[12 Periods]**

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

Text Book

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

Reference Book

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

CUSTOMER RELATIONSHIP MANAGEMENT

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

Introduction

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

Course Outcome

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

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

Text Books

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

CORPORATE FINANCE

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

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV**[12 Periods]**

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

Unit V**[12 Periods]**

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

Textbook

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

SERVICES MARKETING

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

Introduction

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

Course Outcome

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

UNIT – I

[12 Periods]

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

UNIT – II

[12 Periods]

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

UNIT – III

[12 Periods]

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

UNIT – IV

[12 Periods]

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

UNIT – V**[12 Periods]**

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

Text Books

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

PORTFOLIO MANAGEMENT

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

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

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

Unit V**[12 Periods]**

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

Textbook

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

Reference Book

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	L	L	H	M	H	M	M	L	M
CO 2	L	M	H	M	H	H	L	M	L
CO 3	H	M	L	H	L	L	H	H	H
CO 4	M	H	M	L	M	H	H	H	M

L – Low

M – Medium

H – High

BANKING THEORY LAW AND PRACTICE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSS01	Banking Theory Law and Practice	2	5	0	0	Theory

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

Definition of Banker and Customer – Relationships between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account.

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV**[12 Periods]**

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

Unit V**[12 Periods]**

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

Textbook

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	H	H	H	L	H	H	L	L	H
CO 2	L	L	H	L	H	L	H	L	H
CO 3	L	M	H	M	L	H	H	L	L
CO 4	H	L	L	H	H	L	M	L	H
CO 5	L	H	H	M	H	L	M	L	H

L – Low

M – Medium

H – High

PRINCIPLES OF AUDITING

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

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

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

Unit V**[12 Periods]**

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

Text Book

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

Reference:

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

INSURANCE PRINCIPLES AND PRACTICE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSS02	Insurance Principles and Practices	2	5	0	0	Theory

Introduction

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

Course Outcome

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

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

Text Books

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

DISCIPLINE SPECIFIC ELECTIVE

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

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

Introduction

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

Course Outcome

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

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

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

Unit – III

[12 Periods]

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

Unit – IV**[12 Periods]**

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

Unit – V**[12 Periods]**

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

Text Book

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

Reference Books

1. Bowersox, Logistical Management, Mc-Graw Hill, 2000
2. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	H	H	H	L	H	H	L	L	H
CO 2	L	L	H	L	H	L	H	L	H
CO 3	L	M	H	M	L	H	H	L	L
CO 4	H	L	L	H	H	L	M	L	H
CO 5	L	H	H	M	H	L	M	L	H

L – Low

M – Medium

H – High

GOODS AND SERVICE TAX

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

Introduction

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

Course Outcome

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

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

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

Unit – III

[12 Periods]

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts-Features of GST- Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service

Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST - Composition Scheme

Unit – VI

[12 Periods]

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

Unit – V

[12 Periods]

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

Text Book

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

Reference Book

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

BRAND MANAGEMENT

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

Introduction

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

Course Outcome

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

Unit – I Introduction to Brand Management

[12 Periods]

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

Unit – II Brand Extensions

[12 Periods]

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

Unit – III Brand Equity

[12 Periods]

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

Unit – IV Introduction to Buyer Behaviour

[12 Periods]

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

Unit – V Buyer Decision Process**[12 Periods]**

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

Text Books

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

E-COMMERCE

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

Introduction

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

Course Outcome

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

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

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

Unit – III

[12 Periods]

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

Unit – IV

[12 Periods]

E-online Banking: Introduction Concepts and Meaning-Need for computerization- Electronic delivery channels-Automated Teller Machine(ATM)-Electronic Fund Transfer(EFT)- uses- computerization in clearing houses- Tele banking- Electronic Money Transfer(EMT) – Paytm - E-Cheque - Financial Transactions Terminals - MICR Cheques- e-Banking in India.

Unit – V**[12 Periods]**

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

Text Book

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

Reference Book

1. Dr.C.S.Rayudu e-Commerce e-Business Himalaya publishing house 2015 Revised Edition

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	H	H	H	L	H	H	L	L	H
CO 2	L	L	H	L	H	L	H	L	H
CO 3	L	M	H	M	L	H	H	L	L
CO 4	H	L	L	H	H	L	M	L	H
CO 5	L	H	H	M	H	L	M	L	H

L – Low

M – Medium

H – High

INTERNATIONAL BUSINESS

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BBAE02	International Business	4	5	0	0	Theory

Introduction

To enable students to know the basic concepts of international business, impact on foreign trade, acquire knowledge on WTO, role of World Bank and ways to administer the foreign exchange.

Course Outcome

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

Unit – I

[12 Periods]

International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.

Unit – II

[12 Periods]

Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.

Unit – III

[12 Periods]

Export marketing – Meaning – Differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non tariff – Export Market Analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.

Unit – IV

[12 Periods]

Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.

Unit – V**[12 Periods]**

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

Text Book

1. International Marketing Management - Varshney&Bhattachariya
2. International Business - Francis Cherunilam

Reference Book

3. Export Marketing - T.A.S. Balagopal
4. Money, Banking & International Trade - M.L.Seth

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	L	L	H	M	H	M	M	L	M
CO 2	L	M	H	M	H	H	L	M	L
CO 3	H	M	L	H	L	L	H	H	H
CO 4	M	H	M	L	M	H	H	H	M

L – Low

M – Medium

H – High

INTERNATIONAL FINANCE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSE01	International Finance	4	5	0	0	Theory

Introduction

International Finance will introduce students to global financial markets and operations of multinational firms. The course will be taught on-site students will benefit from their visits to some of the world's most important financial institutions. Background information will be provided prior to the Internet links and electronic correspondence. Topics to be discussed will include foreign exchange markets, international financial markets, international banking, currency derivative markets, euro markets, risk management, and investment decisions in the global marketplace.

Course Outcome

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

UNIT-I

[12 Periods]

International Financial Environment- The Importance, Rewards & Risk of International Finance- Framework Overview of International Economic Institutions -Goals of MNC- International Business Methods – Exposure to International Risk- International Monetary System.

UNIT-II

[12 Periods]

International Financial Market Rate Movements-Creation of Euro – Euro Currency Market – European Monetary System – Basic Concept of International Monetary Market – International Money Market Instruments – International Flow of Funds- Balance of Payments (BOP)- Fundamentals of BOP- Accounting Components of BOP- Factors Affecting International Trade and Capital Flows, Agencies That Facilitate International Flows- BOP, Equilibrium & Disequilibrium.

UNIT – III**[12 Periods]**

International Investment Decisions- International Investment Decisions - Foreign Direct Investment- International Portfolio Investment, International Capital Budgeting- Evaluation and Management of Political Risk- Foreign Exchange Market- Difference Between Fixed and Floating Rate – Exchange Spot, Forward, Futures Options and Swaps- Arbitrage and Speculation in Foreign Exchange Market.

UNIT – IV**[12 Periods]**

Forex Management Origin and Concept of Foreign Exchange –Word Bank Exchange Rate Mechanism – Factors Influence Exchange Rate – Purchasing Power Parity – Real Interest Parity – Parities Conditions and Managerial Implication – Time Sources Forecasting Model – International Fisher’s Effect.

UNIT – V**[12 Periods]**

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

TEXT BOOKS

1. Buckley Adrian Multinational finance – PHI, New Delhi

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

MANAGEMENT INFORMATION SYSTEM

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE06	Management Information System	4	5	0	0	Theory

Introduction

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

Course Outcome

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

Unit I

[12 Periods]

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

Unit II

[12 Periods]

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

Unit III**[12 Periods]**

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

Unit IV**[12 Periods]**

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

Unit V**[12 Periods]**

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

Textbook

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	H	H	H	L	H	H	L	L	H
CO 2	L	L	H	L	H	L	H	L	H
CO 3	L	M	H	M	L	H	H	L	L
CO 4	H	L	L	H	H	L	M	L	H
CO 5	L	H	H	M	H	L	M	L	H

L – Low

M – Medium

H – High

MICRO FINANCE

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSE02 / 19BFSE06	Micro Finance	4	5	0	0	Theory

Introduction

The main aim of this course is to understand common market research activities related to micro financing. Students completing this course will be able to obtain active positions as loan officers and become facilitators in the intricate process of funding micro businesses. Students will gain an understanding of the broader contexts that explain and fortify the field of microfinance; such topics include how and why the current credit market fails to meet the financial needs of micro businesses. They will take on roles to find and manage their own clients, requiring skills in business communications, including writing style, presentation and independent responsibility

Course Outcome

CO1	Understand the concepts and present a strategic plan for a business in Indian retail environment.
CO2	Create and Make the student aware of the moral and ethical dilemmas that face the retailing industry in today's business environment.
CO3	Apply the strategies that are used within the different stages of a product's life cycle.
CO4	Analysis the opportunities for the student to view the globalization of the retail industry.
CO5	Compare different customer service strategies that can be used to improve the consumer experience

UNIT-I

(12 Hours)

Microfinance- An Introduction- Meaning and Definition of Micro Finance–Objectives and Innovative Concepts of Micro Finance-Need for Micro Finance in India-History of Micro Finance-Importance of Rural Development and Financial Inclusion- products, (savings, credit,

insurance, pension, equity, leasing, hire-purchase service, Micro remittances, Micro Securitization, franchising etc.,- Emerging practices of Microfinance in India and Global Level.

UNIT-II

(12 Hours)

Credit Lending Models- Associations-Bank Guarantees Community Banking-Cooperatives Credit Unions- Grameen Model- SHG-Individual-Intermediaries- Could be individual lenders- NGOs-micro credit programmes - Commercial banks-A Development Strategy and an Industry.

UNIT-III

(12 Hours)

Income generating activities and Micro enterprise- Financial Evaluation of Microfinance institutions in India – Financial Statement Analysis of Microfinance Institutions – Analysis of financial performance ratios – Rating of Microfinance Institutions - Market Evaluation of Microfinance.

UNIT-IV

(12 Hours)

Products and Services- Pricing of Financial Services- Legal and Regulatory Compliance in Microfinance- Social Evaluation of Microfinance- Role of Ethics in Microfinance State Intervention in Rural Credit- Bank Linkup and Programme- Governance and the Constitution of the Board of Various Forms of MFIs in India.

UNIT-V

(12 Hours)

Intermediaries for Microfinance- Microfinance Delivery Models and Banks Linkages Programme-Emerging Issues in Microfinance- Gender Issues in Microfinance- Role of Technology in Microfinance- Micro Credit as Priority Sector Advance- Impact of Microfinance on Empowerment of Women.

TEXT BOOKS

1. Beatriz and Jonathan, The Economics of Microfinance, Prentice Hall of India.
2. PaiPanandikar & Mehra NC, National Institute of Bank Management, Pune.
3. Indian Institute of Banking and Finance, Microfinance : perspectives and Operations, Macmillan India Limited, 2011.
4. Bandyopadhyay, S C, Rural Banking.

REFERENCE BOOKS

1. Desai Vasantha, Indian Banking – nature and Problems, Himalaya Publishing.
2. Datt, Sundaram, Indian Economy. S Chand & sons,
3. Amithabh Bhattacharya, Indian Economic Problems, Metropolitan Publications

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	H	H	L	L	H	L	M	L	H
CO 2	L	M	H	L	H	L	L	H	M
CO 3	L	H	M	L	L	H	H	L	L
CO 4	H	L	L	H	M	L	M	L	H
CO 5	L	H	H	M	H	L	M	L	H

L – Low

M – Medium

H – High

BUSINESS ETHICS

Subject code	Subject title	Credit	Lecture	Tutorial	Practical	Type
19BCPE03	Business Ethics	4	5	0	0	Theory

Introduction

Business Ethics is applies ethical theory and practice to business management. We review different ethical systems, cultural variations and ways organizations develop and implement ethics programs. Students or manages, unfamiliar with many ethical challenges, behaviors or regulations will find themselves struggling in business industries that include finance, accounting or human resource management, marketing and retail.

Course Outcome

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

Unit - I

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

Unit – II

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

Unit - III

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

Unit - IV

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

Unit - V

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

Text Books

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

References

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

Mapping of course outcomes with program outcomes

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

L – Low

M – Medium

H – High

HUMAN RESOURCE MANAGEMENT

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE04	Human Resource Management	4	5	0	0	Theory

Introduction

To enable the students to acquire knowledge of Human Resource Management. On successful completion of this course, the students should Have understood functions of HRM, Human Resource Planning, Recruitment and Selection, Performance Appraisal, Training and Development etc.,

Course Outcomes

CO1	Acquired knowledge on HRM, its environment, methods of selection, and Interview techniques.
CO2	Gained knowledge on training and career development
CO3	Students learnt about remuneration and welfare measures.
CO4	Gained facts about labour relation and Industrial disputes
CO5	Students learnt about Human resource audit, nature and approaches

Unit I

[12 Periods]

Human Resource Management - meaning, nature, scope and objective – Functions of HR Department - The Role of Human Resource Manager - Organisation of HR department – Human Resource Policies and Procedures – Principles of HRM – HRM activities

Unit II

[12 Periods]

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

Unit III**[12 Periods]**

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

Unit – IV**[12 Periods]**

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

Unit – V**[12 Periods]**

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

Text Book

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

Reference

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	H	L	H	H	L	L	H
CO2	L	L	H	L	H	L	H	L	H
CO3	L	M	H	M	L	H	H	L	L
CO4	H	L	L	H	H	L	M	L	H
CO5	L	H	H	M	H	L	M	L	H

L – Low

M – Medium

H – High

CYBER LAW

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE08	Cyber Law	4	5	0	0	Theory

Introduction

Cyber law is the part of the overall legal system that deals with the internet, cyberspace and their respective legal issues. Cyber law covers a fairly broad area, encompassing several subtopics including freedom of expression, access to and usage of the internet, and online privacy.

Course Outcome

CO 1	To know the basic concepts which lead to the formation and execution of electronic contracts
CO 2	To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India
CO 3	To growing awareness on privacy is another upcoming trend
CO 4	To improve cyber security professionals' skills and citizen sensitization and awareness

Unit – I

[12 Periods]

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

Unit – II

[12 Periods]

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

Unit – III

[12 Periods]

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

Unit – IV**[12 Periods]**

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

Unit – V**[12 Periods]**

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

Note: Distribution of marks 100% Theory.

Text Book

1. The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi

Reference

1. Investigating Cyber Law and Cyber Ethics: Issues, Impacts and Practices” by Alfreda Dudley and James Braman
2. “Cyber Law: A Legal Arsenal for Online Business” by Brett Trou

Mapping of Course Outcomes with Program Outcomes

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

L – Low

M – Medium

H – High

RETAIL MANAGEMENT

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPE04	RETAIL MANAGEMENT	4	5	0	0	Theory

Introduction

Retail Management is a conceptual overview, managing a retail organisational structure – opportunities and challenges, booming of retail chains and the burgeoning competition, retail marketing in Indian context, career opportunities in retail sector.

Course Outcome

CO1	To understand the various concepts and customer buying behavior concepts
CO2	To Acquire knowledge on direct marketing and retail co-operative
CO3	To Gain knowledge on Retail franchising and Retail strategy
CO4	To attain knowledge on Merchandising
CO5	To know about Use of technology in retailing

Unit - I

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

Unit - II

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

Unit – III

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

Unit – IV

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

Unit – V

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

Text Books

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

References

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO 1	L	M	H	M	H	L	L	H	H
CO 2	H	L	L	M	L	L	M	H	L
CO 3	L	H	M	L	H	H	M	L	H
CO 4	L	H	M	H	H	H	L	M	M
CO 5	H	L	H	H	M	M	H	H	H

L – Low

M – Medium

H – High

ENTERPRISE RESOURCE PLANNING

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

Introduction

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

Course Outcome

CO 1	Understand the basic concepts of ERP and how its derived and Developed from various resources
CO 2	Easily accessing with the help of knowing the benefits of Enterprise Resource planning
CO 3	Inscribe the various Modules processing in the ERP
CO 4	Exercise the Evaluation of ERP and accessing the ERP related Technologies
CO 5	Exercise the other related Technologies of ERP

Unit I

[12 periods]

Evolution of ERP- Overview of ERP - What is ERP? - The Ideal ERP System - Implementation of an ERP System - Reasons for Growth of ERP - Benefits of ERP - Failure of ERP Implementation - Integrated Data Model - Integrated Management Information - Business Modelling

Unit II

[12 periods]

Benefits of ERP - Reduction in Cycle Time - Reduction of Lead Time - Reduction in Cost - Improved Resource Utilization Improved Supplier Performance - Increased Flexibility - Improved Information Accuracy and Decision-making Capabilities - Better Customer Satisfaction - On-time Shipment.

Unit III

[12 periods]

Modules of ERP - Functional Modules of ERP Software - Manufacturing and Logistics Modules - Finance Module – Controlling -Plant Maintenance- Quality Management - Production Planning and Material Management - Inventory Management and Warehouse Management - Production Planning.

Unit IV**[12 periods]**

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

Unit V**[12 periods]**

ERP Market- other related technologies of ERP - E-procurement - E-Logistics - Internet Auctions - E-markets - Electronic business process optimization - Business objects in SCM -E commerce.

Text books

1. “Concepts in Enterprise Resource Planning” Third Edition Author - Ellen F. Monk University of Delaware Bret J. Wagner Western Michigan University.

<http://chettinadtech.ac.in/storage/14-08-28/14-08-28-10-50-00-2827-anuprathibha.pdf>

2. Enterprise Resource planning

http://164.100.133.129:81/econtent/Uploads/ENTERPRISE_RESOURCE_PLANNING.pdf

Reference Book

1. Enterprise Resource Planning

http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE_PLANNING.pdf

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

L – Low

M – Medium

H – High