BACHELOR OF COMMERCE IN BUSINESS PROCESS SERVICES

SYLLABUS 2018-19

(Outcome Based Education)



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade (2nd Cycle)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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BACHELOR OF COMMERCE IN BUSINESS PROCESS SERVICES REGULATIONS

ELIGIBILITY:

A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject and as per the norms set by the Government of Tamilnadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce in Business Process Services Degree Examinations** of this College after a course of study of three academic years.

PROGRAMME EDUCATIONAL OBJECTIVES:

On the Successful Completion of the programme, the following are the expected Programme Educational outcomes

- Equip the graduates with in-depth knowledge of Business Process
 Services in a continuously changing business environment in the area of Accounting and Finance, Banking, Retail Marketing, Capital Market, Taxation and Business laws.
- Have basic understanding in Business Mathematics, Economics, Statistics, Operations Research and Management.
- Build competencies for research activities. Also an informed, aware and active citizen.
- Equip the students with professional skills, inter personal skills and Leadership qualities.
- Inculcate ethical values, team work and managerial skills. An inclination towards lifelong learning and acquiring contemporary knowledge

PROGRAMME OUTCOMES (POS)

On the Successful Completion of the programme, the following are the expected outcomes

PO Number	PO Statement
PO 1	Develop an understanding, Sound knowledge, skills and attitudes to facilitate careers in Business Process Services.
PO 2	Process students for employment in functional areas like Finance and Accounting, Banking, Insurance, Retail Marketing, Capital Market, Taxation and Corporate Law.
PO 3	Pursue their career in Operations, Research and Training and work in teams with enhanced communication and inter-personal skills.
PO 4	Handle computer based software in areas of Accounting, Taxation, Insurance, Retail Marketing, Capital Market and Banking.
PO 5	Develop self-confidence and ability to apply knowledge acquired in the areas of Business Process Services.

SCHEME OF EXAMINATIONS

	_	Ins Exam	Exam			Credits	
Course Code	Course Title	Hours/ Week	Dura- tion	CA	CE	Total	Cleuits
First Semester	•						
	F	PART -I					
17UTL11T	Tamil-I/						
17UHL11H	Hindi-I/	-	2	25		100	
17UML11M	Malayalam-I/	5	3	25	75	100	3
17UFL11F	French-I						
	P	ART -II					
17UEG12E	English-I	5	3	25	75	100	3
		ART -III					
18UCM001	CORE- I:						
	Principles of	5	3	25	75	100	4
	Accountancy						
18UBP13B	CORE- II:						
	Business	5	3	25	75	100	4
	Organization and	3	3	23	75	100	4
	Management						
17UBP13P	CORE						
	PRACTICAL-I:	4	3	20	30	50	2
	Office Package						
17UMA1AB	Allied I: Mathematics	4	3	25	75	100	4
17 0101711710	for Business		3	25	75	100	T
	P.	ART –IV					
17UFC1FA	Environmental	2*	2		50	50	2
	Studies	Ζ"		-	30	30	
	Total	30				600	22
Second Semes	ster						
		PART -I					
17UTL21T	Tamil-II/						
	Hindi-II/	_	2	25	7-	100	
	Malayalam-II/	5	3	25	75	100	3
	French-II						
	P	ART -II					
17UEG22E	English-II	F	2	25	75	100	2
		5	3	25	75	100	3
	P.	ART -III					

18UBP001	CORE-III:						
10001001		_	_	25		100	_
	Advanced	5	3	25	75	100	5
	Accounting						
18UBP23B/	CORE- IV :						
17UBP3AA	Human Resource	5	3	25	75	100	4
	Management						
17UBP23P	CORE PRACTICAL-						
	II : Advanced Excel						
	and Accounting	4	3	20	30	50	2
	Package	T	3	20	30	50	_
	1 dekage						
451 D (A O A D	A 11: 1 TI Co at at						
17UMA2AB	Allied- II: Statistics	4	3	25	75	100	4
	for Business						_
		ART -IV					
17UFC2FA	Value Education :	2*	2	-	50	50	2
	Human Rights						
	Total	30				600	23
Third Semester							
	P	PART -III					
17UBP33A	CORE- V: Business						
	Process Services in					400	_
	Finance and	6	3	25	75	100	5
	Accounting						
17UBP33B	CORE -VI: Business						
	Process Services in	5	3	25	75	100	4
	Insurance					100	-
18UCM002	CORE- VII: Cost						
1000111002	Accounting	6	3	25	75	100	4
18UFI001	Allied- III- Business						
10011001		5	3	25	75	100	4
45110000 4	Economics						
17UBP3SA	Skill based Course-I:	4	3	20	55	<i>7</i> 5	3
	Business Law						
		ART -IV					
	NMEC: I:	2	2	_	50	50	2
17UFC3FA	Basic Tamil /						
17UFC3FB	Advanced Tamil						
17UFC3FC	(OR) Yoga for						
17UFC3FD	Human Excellence /	2* 2		_	50	50	2
17UFC3FE	Women's Rights/						
	Constitution of						
	India						
	Total	20				F7F	24
		30				575	24
Fourth Semes							
	P	PART -III					

17UBP43A	CORE -VIII: Business							
17 ODI 43A	Process Services in	6	3	25	75	100	5	
	Banking		3	23	/3	100	3	
17UBP43B	CORE- IX: Retail							
17 UDF 43D	Environment and	5	3	25	75	100	4	
	Market Research)	3	23	73	100	4	
18UCM003	CORE- X:							
16001003		6	2	25	75	100	4	
		Sanagement 6 3		23	/3	100	4	
10LIDD4	Accounting							
18UBP4AA/	Allied-IV: Company	-	2	25	75	100	4	
17UBP4SA	Law and Secretarial	5	3	25	75	100	4	
401100464	Practice							
18UBP4SA/	Skill based Course -		0	20			0	
17UBP53C	II: Campus to	4	3	20	55	<i>7</i> 5	3	
	Corporate Transition	ADE III						
PART -IV								
	NMEC: II:	2	2	-	50	50	2	
17UFC4FA	Basic Tamil							
17UFC4FB	/Advanced Tamil	/Advanced Tamil 2* 2			50	50	2	
17UFC4FC	(OR)	OR)				50	2	
	General Awareness							
	Total	30				575	24	
Fifth Semeste	er	ı						
	P	ART -III						
17UBP53A	CORE - XI: Business							
	Process Services in	5	3	25	75	100	4	
	Capital Market							
17UBP53B	CORE- XII: Managing	5	2	25	75	100	4	
	Business Processes – I	5	3	25	75	100	4	
18UBP53C/	CORE- XIII:							
17UBP53D	Corporate	6	3	25	75	100	5	
	Accounting							
18UBP53P	CORE PRACTICAL-							
	III: Statistical	4	0	20	20	5 0	2	
	Package- SPSS	4	3	20	30	50	2	
						1		
	Elective – I:	6	3	25	75	100	4	
18UBA001	_	6	3	25	75	100	4	
18UBA001	Elective - I:	6	3	25 20	75 55	100 75	3	
18UBA001	Elective - I: Skill based Course -							
18UBA001 17UBP53T	Elective – I: Skill based Course - III: Research		3	20	55	75		
	Elective – I: Skill based Course - III: Research Methodology Industrial Training	4	3		55	75 C)	3	
17UBP53T	Elective - I: Skill based Course - III: Research Methodology Industrial Training Total		3	20	55	75		
	Elective – I: Skill based Course - III: Research Methodology Industrial Training Total er	30	3	20	55	75 C)	3	
17UBP53T	Elective – I: Skill based Course - III: Research Methodology Industrial Training Total er	4	3	20	55	75 C)	3	

17UBP63A	Managing Business Processes- II							
18UBP63B/	CORE- XV: Financial	6	3	25	75	100	4	
17UBP63B	Management	_					_	
18UBP63C/	CORE- XVI :							
17UBP63C	Business	4	3	25	75	100	4	
	Communication							
	Elective – II:	5 3		25	75	100	4	
	Elective – III:	6 3		25	75	100	4	
		O	3	40	60	100	4	
17UBP6SA	Skill based Course -					75		
	IV:			3 20	55		0	
	Cyber Crimes and	4	3				3	
	Cyber law							
	PART -V							
17UEX65A	Extension Activities	-		50	-	50	2	
	Total	30				625	25	
	Gra	nd Total				3500	140	

^{*} Instruction hours - Placement

ELECTIVE - I

(Student shall select any one of the following Course as Elective-I in Fifth semester)

S.No	Course Code	Name of the Course
1.	18UCM007	Income Tax Law and Practice
2.	17UBP5EB	Global Business Environment

ELECTIVE - II

(Student shall select any one of the following Course as Elective-II in Sixth semester)

S.No	Course Code	Name of the Course
1.	18UCO003	Indirect Tax
2.	17UBP6EB	Brand Management

ELECTIVE - III

(Student shall select any one of the following Course as Elective-III in Sixth semester)

S.No	Course Code	Name of the Course
1.	17UBP6EC	Financial Markets
2.	17UBP6EV	Project Work

NON-MAJOR ELECTIVE COURSES OFFERED BY DEPARTMENT

- The Department offers the following two papers as Non-Major Elective Courses for students other than the commerce.
- Student shall select the following Course as Non-Major Elective during their third and fourth semester.

S. No.	Semester	Course Code	Course Title			
1.	III	17UNM34W	Business Process Services in Finance and Accounting			
2.	IV	17UNM44W	Business Process Services in Insurance			

FOR PROGRAMME COMPLETION

Students have to complete the following:

- 1. Part I, II, III, IV and V as mentioned in the scheme.
- 2. Industrial training: Course code: 17UBP53T.
 - Student must undergo Industrial training for 15 days during Summer Vacation in IV Semester. Internal and external Examiner will evaluate the report in V Semester. Based on the performance Grade will be awarded as follows:
 - A- 75marks and above
 - B- 60-74 marks
 - C- 40-59 marks

Below 40 marks - Re Appear

Total Credit Distribution

Subjects	Credits	Total	l	Credits	Cumulative	
Part I:Language	3	2x 100 =	200	06	12	
Part II: English	3	2x 100 =	200	06		
Part III:						
Core	5	4 x 100 =	400	20		
Core	4	12 x 100	1200	48		
Core Practical	2	3 x 50 =	150	06	114	
Allied	4	4 x 100=	400	16	114	
Skill Based	3	4 x 75 =	300	12		
Elective	4	3 x 100 =	300	12		
Part IV:			•			
Value Education	2	1 x 50 =	50	02		
Environmental Studies	2	1 x 50 =	50	02	12	
Foundation Course	2	$2 \times 50 =$	100	04		
NMEC	2	2 x 50 =	100	04		
Part V:						
Extension Activity	2	1 x 50 =	50	02	02	
Total			3500	140	140	

Earning Extra credits is **NOT MANDATORY** for programme completion

Extra credits:

Courses	Credit	Total credits
BEC/ Self study courses	1	1
Hindi / French/ Other foreign Language approved by certified Institutions	1	1
Type Writing / Short Hand Course	1	1
Diploma/certificate/CA/ ACS/CMA Foundation	1	1
Representation - Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
Total		5

Rules:

The students can earn extra credits only if they complete the above during the programme period (I to V semester) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for programme completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their programme period before fifth semester (I semester to V semester).

Self Study Courses offered by the Department of Commerce in Business Process Services

S. No.	Semester	Course Code	Course Title
1.	Semester	17UBPSS1	Computer Applications in Business
2.	III	17UBPSS2	Business Ethics

- 2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their programme period (**first** to fifth semester)
- 3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their programme period to obtain certificate through **Tamil Nadu Board of Technical Education**
- 4. Student can opt for Diploma/certificate/CA/ACS/CMA foundation to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CA/ ACS/CMA have to enroll and complete the foundation level during the programme period.
- 5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

17UTL11T	தமிழ் - தாள் -1	SEMESTER - I
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Hours per week: 5

குறிக்கோள்:

மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு , பகுத்தறிவு, கலை
 மற்றும் மரபு ஆகியவற்றை அறிந்து மாணவர்களின்
 படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

பயனடைவுக்கல்வியின் விளைவாக ஏற்படும் பயன்பாடுகள்.

பாடத்திட்டப் பகுப்பு முறை	பாடத்திட்டத்தின் குறிக்கோள்	அறிவுத்திறன் வெளிப்படும் அளவு முறை
CO ₁	வாழ்க்கைத் திறன்கள் (Life Skills) - மாணவனின் செயலாக்கத்திறனைத் தாய்மொழி வாயிலாக ஊக்குவித்தல்	K _{1,} K _{2,} K ₃
CO ₂	மதிப்புக்கல்வி (Attitude and Value educations)	K 2, K 4
CO ₃	பாட இணைச்செயல்பாடுகள் (Co-curricular activities)	K ₂ , K ₃ , K ₄
CO ₄	சூழலியல் ஆக்கம் (Ecology)	K 4
CO ₅	மொழி அறிவு (Tamil knowledge)	K _{5,} K ₆

 $K_{\text{1-}}Remembering,\,K_{\text{2-}}Understanding,\,K_{\text{3-}}Applying,\,K_{\text{4-}}Analysing,\,K_{\text{5-}}Evaluating,\,K_{\text{6-}}Creating$

Mapping with Programme outcomes

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

S - Strong, M - Medium, L - Low

17UTL11T	தமிழ் - தாள் -1	SEMESTER - I
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Hours per week: 5

கவிதை – சிறுகதை – இலக்கிய வரலாறு – இலக்கணம்

அலகு 1-கவிதைகள் - நாட்டுப்பற்று

- 1 பாரததேசம் . பாரதியார்
 - .2புத்தகசாலை,புதிய உலகு செய்வோம்– பாரதிதாசன்
 - .3ஒற்றுமையே உயிர்நிலை கவிமணி
 - .4அவனும் அவளும் நாமக்கல் கவிஞர் –

அலகு – சமூகமும் 2, இயற்கையும்

- .1ஒப்பில்லாத சமுதாயம்அப்துல் ரகுமான்
- .2காகிதப்பூக்கள் காமராசன்.நா -
- .3கரிக்கிறது தாய்ப்பால்- ஆரூர் தமிழ்நாடன்
- .4மரங்கள்– மு மேத்தா.
- .5ஹைகூ கவிதைகள் 10)கவிதைகள்(

அலகு – பெண்ணியம் 3

- 1. தற்காத்தல் பொன்மணி வைரமுத்து
- 2. மாங்கல்ய மரமும் தொட்டில் மரமும் ஆண்டாள் பிரியாதர்சினி
- 3. அம்மா செல்வநாயகி
- 4. நீரில் அலையும் முகம் வெண்ணிலா.அ -

அலகு 4 -சிறுகதைகள்

- 1. பொன்னகரம் புதுமைப்பித்தன் –
- 2. விடியுமா? கு.ரா.ப.
- 3. குருபீடம் ஜெயகாந்தன்
- 4. காய்ச்சமரம் ராஜநாராயணன்.கி –
- 5. புதியபாலம் நா பார்த்தசாரதி.
- 6. பூ -....மேலாண்மை பொன்னுசாமி
- 7. வேட்கை- சூர்யகாந்தன்

அலகு 5 -இலக்கிய வரலாறு, இலக்கணம்

- .1தமிழ்க் கவிதையின் தோற்றமும் வளர்ச்சியும் மரபு),புதுக்கவிதைகள்(
- .2தமிழ்ச் சிறுகதையின் தோற்றமும் வளர்ச்சியும்
- .3வல்லினம் மிகும், மிகா இடங்கள்
- .4ர,ற ; ல, ழ, ள ; ண, ந,ன, வேறுபாடு

பார்வை நூல்கள்:

- .1செய்யுள் திரட்டு தமிழ்த்துறை வெளியீடு
- .2இலக்கிய வரலாறு பேராசிரியர் முனைவர் பாக்யமேரி -

17UHL11H HINDI-I SEMESTER - I	
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Hours Per Week: 5

Preamble:

- ➤ To develop the writing ability and develop reading skill.
- ➤ To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

Course Outcomes:

On the successful completion of the course, students will be able to

CO Number	CO Statements	Knowledge
		Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	К3
CO4	Build creative ability	К3
CO5	Expose the power of creative reading	K2

K1-Remembering, K2- Understanding, K3- Applying

Mapping with Programme Outcomes

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

S – Strong, M – Medium, L – Low

17UHL11H	HINDI-I	SEMESTER - I

Hours Per Week: 5

CONTENTS

UNIT - I

गद्य - नूतन गद्य संग्रह (जय प्रकाश)

पाठ 1- रजिया

पाठ 2- मक्रील

पाठ 3- बहता पानी निर्मला

पाठ ४- राष्ट्र पता महात्मा गाँधी

प्रकाशक: स् मत्र प्रकाशन

204 लीला अपार्ट्मेंट्स, 15 हेस्टिंग्स रोड'

अशोक नगर इलाहाबाद-211001

UNIT - II

कहानी कुंज- डाँ वी.पी. 'अ मताभ' (पाठ 1-4)

प्रकाशकः गो वन्द प्रकाशन

सदर बाजार, मथुरा

उत्तर प्रदेश-281001

UNIT - III

व्याकरण : शब्द वचार (संज्ञा, सर्वनाम, कारक, वशेश्ण)

पुस्तक: व्याकरण प्रदिप - रामदेव

प्रकाशक: हिन्दी भवन 36

टेगोर नगर

इलाहाबाद-211024

UNIT - IV

अनुवाद अभ्यास-॥। (केवल अंग्रेजी से हिन्दी में)

(पाठ 1 to 10)

प्रकाशक: दक्षण भारत प्रचार सभा चेनैई -17

17UML11M	MALAYALAM-I	SEMESTER-I
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Hours per week: 5

Preamble:

➤ To develop the writing ability and develop reading skill.

➤ To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

Course Outcomes:

On the successful completion of the course, students will be able to

CO	CO Statements	Knowledge
Number	Co Statements	Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	К3
CO4	Build creative ability	К3
CO5	Expose the power of creative reading	K2

K1-Remembering, K2- Understanding, K3- Applying

Mapping with Programme Outcomes

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

S - Strong, M - Medium, L - Low

17UML11M	MALAYALAM-I	SEMESTER-I
		TT (1 C 11 C

Hours Per Week: 5

CONTENTS Paper I Prose, Composition & Translation

This paper will have the following five units:

1. UNIT I &II - Novel

2. UNIT III & IV - Short story

3. UNIT V - Composition & Translation

TEXT BOOKS:

- 1. Unit I &II -Naalukettu M.T. Vasudevan Nair (D.C. Books, Kottayam, Kerala)
- 2. Unit III & IV Manikkianum Mattu Prathana Kathakalum Lalithampika Antharjanam (D.C.Books, Kottayam, Kerala)
- 3. Unit V- Expansion of ideas, General Essay and Translation of a simple passage from English about **100** words) to Malayalam

REFERENCE BOOKS:

- 1. Kavitha Sahithya Charitram -Dr. M.Leelavathi (Kerala Sahithya Academy, Trichur)
- 2. Malayala Novel sahithya Charitram –K.M.Tharakan(N.B.S. Kottayam)
- 3. Malayala Nataka Sahithya Charitram-G.Sankarapillai(D.C.Books, Kottayam)
- 4. Cherukatha Innale Innu -M.Achuyuthan(D.C. Books, Kottayam)
- 5. Sahithya Charitram Prasthanangalilude-Dr. K.M. George,(Chief Editor) (D.C. Books, Kottayam)

17UFL11F	FRENCH- I	SEMESTER- I
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Hours per week: 5

Preamble

- ➤ To Acquire Competence in General Communication Skills Oral + Written Comprehension & Expression
- ➤ To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- ➤ To help the students to acquire Competency in translating simple French sentences into English and vice versa

Course Outcomes:

On the successful completion of the course, students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	To learn the adjectives and the classroom environment in France	K2
CO3	Learn the Plural, Articles and the Hobbies	К3
CO4	To learn the Cultural Activity in France	К3
CO5	To learn the Sentiments, life style of the French people and the usage of the conditional tense	K2

K1-Remembering, K2- Understanding, K3- Applying

Mapping with Programme Outcomes

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

S – Strong, M – Medium, L – Low

17UFL11F	FRENCH- I	SEMESTER- I

Hours per week: 5

Compétence Culturelle	Compétence De communication	Compétence grammaticale			
UNITÉ 1 – Ici, en France					
 Moi et les Autres La France Express 	 INTERACTION: s'identifier RÉCEPTION ECRITE: Comprendre une annonce d'aeroport RÉCEPTION ORALE: comprendre l'ecrit de la rue (Panneaux, plaques, rues) PRODUCTION ÉCRITE: écrire un SMS 	 Le présent des verbes: Je suis, je reste, J'arrive Le lieu: (je suis) à (je suis) ici L'infinitif 			
UNITÉ 2 - Ici, en clas	ese				
Moi et le francais Le francais dane le monde	 INTERACTION: Se présenter RÉCEPTION ORALE: Comprendre des consignes Orales RÉCEPTION ÉCRITE: Comprendre une fiche D''inscription PRODUCTION ÉCRITE: écrire un texte à 'impératif 	 Tu/vous Le present des Verbes en-er et de être:je, tu,vous La forme Impérative (tu,vous) Des verbes en-er 			
UNITÉ 3 - Samedi					
• Le fil du temps	• INTERACTION: S'informer	• Les articles Défines:le,la,les			

	 RÉCEPTION ORALE: Comprendre une annonce RÉCEPTION ÉCRITE: Comprendre un article (titres et illustrations) PRODUCTION ÉCRITE: écrire des slogans 	 A,de+le,la,les: Au,aux,du,des,à l', de l' Être(présent)l'heure Ll faut+nom Ll faut+infinitive Pharses verbe+complément, Complément+verbe
UNITÉ 4 - Dimanch	e	
• Les activités Culturelles des Français	 INTERACTION: Acheter,demander des Informations RECEPTION ORALE: Comprendre les Titres du journal à la radio RÉCEPTION ÉCRITE: Comprendre les Informations PRODUCTION ÉCRITE: Inventer des noms de journaux 	 Faire, present Avior, present Ll y a Le présent des verbes en-er: Regarder Combien? Quand? Complément de nom: Tremblement de terre, les noms de pays Du, des, de la (reprise U2) Les adjectifs possessifs: Mon,ta,son, Ma,ta,sa Mes,tes,ses
UNITÉ 5 – Dommag	ge!	

Un baby-boom en 2000 et 2001L'amour, toujours	 INTERACTION: exprimer la tristesse, la peur, conseiller,encourager RÉCEPTION ORALE: 	 Est-ce que Le present des verbes pouvoir, Vouloir Le conditionnel des
	Comprendre une émission De radio	Verbs pouvoir, Vouloir
	• RÉCEPTION ÉCRITE: Comprendre un sondage	• Nepas
	PRODUCTION ÉCRITE: écrire des blogs	

TEXT BOOK:

1. *Marcella Di Giura Jean-Claude Beacco*, **Alors I.** Goyal Publishers Pvt Ltd 86,University Block Jawahar Nagar (Kamla Nagar),New Delhi – 110007

17UEG12E	English - I	SEMESTER - I
		Total Credits: 3

Hours per week: 5

PREAMBLE:

This course will enable the graduates to communicate effectively in business context and acquire knowledge on literary genres and will be exposed to all the four Communicative Skills.

On successful completion of the course, students will be able to

COURSE OUTCOMES:

CO	CO Statement	Knowledge
Number	Costatement	Level
CO1	Develop the language fluency through reading	K 5
CO2	Illustrate the essence of fiction and non - fiction	K 2
CO3	Infer business orders, appointments, complaint calls and sales issues	K 4
CO4	Develop the language gaps through Grammar	K 5
CO5	Extend the skills on writing Reports, Paragraphs and Essays	K 2

MAPPING WITH PROGRAMME OUTCOME

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

S – Strong, M – Medium, L - Low

17UEG12E Er	glish - I SEMESTER - I
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Hours per week: 5

CONTENTS

UNIT I - READING

Reading Official letters and profiles

Reading advertisements

Reading News Reports

UNIT II - FICTION & NON FICTION

The Highway Man - Alfred Noyes

Sounds I like to Hear - Ruskin Bond

Why Germans work fewer hours but produce more: A study in

culture - Eryn Paul

UNIT III- COMMUNICATION

Listening: Listening to public announcements

Listening to News Bulletins and Weather Forecast

Pronunciation: Introduction to Phonetics

Vowels and Consonants

Syllables and Word Stress

Speaking: Greetings and Introductions

Participating in social conversations

Talking over the telephone

Making requests and permission

UNIT IV - GRAMMAR

Parts of Speech for corporate communication

Tenses in business situations

Subject Verb Agreement in business context

Sentence type and clauses needed for formal communication

Usage of Modal Verbs

18UCM001 CORE- I: PRINCIPLES OF ACCOUNTANCE	SEMESTER- I
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UNIT V - WRITING - (Creative and Persuasive)

Writing Paragraphs

Taking and making notes

Writing Essays

Writing Reports

TEXT BOOK:

1. Bhambhani, Nair & Hart. 2015. Embark. New Delhi: Cambridge University Press India Pvt. Ltd.

REFERENCE BOOK:

1. Bajwa & Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Chennai: Orient Black Swan.

18UCM001	CORE I:	SEMESTER I
	PRINCIPLES OF ACCOUNTANCY	SEMIESTERT

Total Credits: 4 Hours Per Week: 5

PREAMBLE:

To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K2
CO3	Capture the procedures relating to bills of exchange, Account current and Average due	К3
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading concerns	K3
CO5	Classify and apply appropriate methods of depreciation	K4

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

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

S-Strong: M-Medium; L-Low

Hours Per Week: 5

Note: Distribution of Marks: 80% problems and 20% Theory.

CONTENTS

UNIT-I

Introduction - Advantages and Limitations of Accounting - Fundamentals

of Book Keeping - Accounting Concepts and Conventions - Journal -

Ledger - Subsidiary books - Trial balance.

UNIT - II

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account,

Balance sheet with adjustments - Differences between Trial Balance and

Balance sheet - Errors and their rectification -Types of errors.

UNIT - III

Bills of Exchange - Promissory notes and bills of exchange - Recording of

transactions relating to bills - Books of Drawer and Acceptor - Honor and

dishonor of bills -Renewal of bills - Retiring of bills under rebate -Average

Due Date - Meaning - Advantages - Calculation of Average Due Date.

UNIT - IV

Bank Reconciliation Statement - Need - Reasons for difference between

cash book and pass book balances - Preparation of Bank Reconciliation

Statement - Non Trading Accounts - Receipts and Payments and Income

and Expenditure Account and Balance sheet - Difference between Receipts

and Payments and Income and Expenditure Account.

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UNIT - V

Depreciation – Meaning – Causes – objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation – Straight line method – Diminishing Balance Method – Change in method of Depreciation – Sinking fund method.

TEXT BOOKS:

- 1. *Reddy,T.S. and Murthy,A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
- 2. *Nagarajan,K.L., Vinayaka,Nand Mani P.L.* 2009. **Principles of Accountancy** [First Edition]. Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS:

- 1. *Jain,S.P., and Narang,K.* 2014. **Financial Accounting.** [Fifth Edition]. Kalyani Publishers, New Delhi.
- 2. *Gupta R.*L 2009. **Financial Accounting**. Sultan Chand & Company Ltd., New Delhi.
- 3. Arulandam. M.A and Ramaan.K.S, 2012. Advanced Accountancy. [Revised Edition]. Himalaya Publishing House, Mumbai.
- 4. Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.

18UBP13B CORE -II: BUSINESS ORGANISATION AND MANAGEMENT SEMESTER	- I
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Total credits:4 Hours Per Week: 5

PREAMBLE:

To understand the principles and concepts of Business Organization and management.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and principles of Business Organization and Management	K1
CO2	Learn the steps in planning and decision making	K2
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively	K3
CO4	Know the Staffing essentials, Delegation and Decentralization.	K1
CO5	Comprehend the techniques of control and co-ordination for further implementation and	К3

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

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

S-Strong: M-Medium; L-Low

	CORE -II:	
18UBP13B	BUSINESS ORGANISATION AND	SEMESTER- I
	MANAGEMENT	

Total credits:4 Hours Per Week: 5

CONTENTS

UNIT - I

Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprises - Limited Liability Partnership.

UNIT-II

Definition of Management – Management and Administration – Nature and Scope of Management – Functions of Management – Contribution of F.W. Taylor – Henry Fayol.

UNIT-III

Planning - Meaning - Nature and Importance of Planning - Planning premises - Methods and Types of plans - Decision Making.

UNIT-IV

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Staffing.

UNIT-V

Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff. Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

TEXT BOOKS:

1. Sharma & Shashi K.Gupta, 2011. **Business Organization and Management** [Third Revised Edition, Reprint 2011] Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

- 1. DR.Gupta.C.B, 2011. Business Management, [8th Edition], Sultan chand & Sons.
- 2. *Tripath.P.Ci, Reddy.R.N,* 2008. **Principles of Management** [4th Edition], The Mcgraw–Hill Company.
- 3. Dinkar Pagare, 2013. Principles of Management, [5th Edition], Sultan chand & Sons

17UBP13P	CORE LAB - I:	SEMESTER- I
	OFFICE PACKAGE	SEWIESTER-I

Total Credits: 2 Hours Per Week: 4

I - MS WORD

- Preparation of 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. Preparation of invitation for the college function using Text boxes and clip parts.
- 3. Preparation of invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
- 4. Preparation of Class Time Table and perform the following operations:

 Inserting the table, Data Entry, Alignment of Rows and Columns,

 Inserting and Deleting the Rows and Columns and Change of Table

 Format.
- 5. Preparation of Shareholders meeting letter for 10 members using mail merge operation.
- 6. Preparation of Bio-Data by using Wizard/ Templates.

II- MS EXCEL

- 1. Preparation of 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.
- 2. Preparation of a Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formulas
- 3. Develop the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
- 4. Preparation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

III - MS POWERPOINT AND MS ACCESS

- 1. Preparation of PowerPoint presentation for a Product/Company Advertisement. The slides should 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. Using options Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
- 2. Preparation of PowerPoint presentation for organization chart.
- 3. Presentation of slides for the Seminar/Lecture Presentation using

animation effects and perform the following operations:

Creation of different slides, changing background color, font color using word art.

- 4. Preparation of a payroll 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.
- 5. Creation of Product Database and preparation of Forms and Reports using wizard. Gather Name of the product, price, quantity and other descriptions for ten products and enter in the Access table.

17UMA1AB	ALLIED -I:	SEMESTER- I
	MATHEMATICS FOR BUSINESS	

Total Credits: 4 Hours Per Week: 4

PREAMBLE

- ➤ To gain the basic mathematics concepts and formulate the mathematical problems.
- ➤ Apply mathematical techniques to solve the modern business problems.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Learn basic concepts of set theory and Venn diagrams.	K1
CO2	Use mathematical logic to find the terms of series and sequence.	K2
CO3	Perform basic operations in matrices and solve the linear equations.	K2
CO4	Understanding the basic terms and independently solving of business problem.	К3
CO5	Develop and solve the unknown values using interpolation.	K3

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme outcomes

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

S-Strong: M-Medium: L-Low

17UMA1AB	ALLIED -I:	SEMESTER- I
	MATHEMATICS FOR BUSINESS	

Total Credits: 4 Hours Per Week: 4

CONTENTS

UNIT - I

Set theory – Definition – Notations – Description of sets – Types of sets – Venn diagrams – Set operations – Laws and properties of sets – Number of elements (Sums involved in two sets only)

UNIT - II

Sequence and series – Arithmetic progression – Geometric progression – Simple interest Problems – Compound interest problems.

UNIT - III

Matrix: basic concepts - Types of matrices - Matrix operations - Determinants - Cramer's Rule - Inverse of a matrix - Matrix method - Rank of matrix.

UNIT - IV

Effective rate of interest – Sinking fund – Annuity – Present value – Discounting of Bills – True Discount – Banker's Gain.

UNIT - V

Interpolation: Binomial - Newton's and Lagrange methods. (Simple problems only)

TEXT BOOK:

Navnitham, PA. 2013. Business Mathematics and Statistics, Jai publishers.

UNIT-I : Chapter 3

UNIT-II : Chapter 1

Chapter 2 (Upto Pg.No 61)

UNIT - III : Chapter 4 (Upto Pg.No 200)

UNIT - IV : Chapter 2 (Pg.No 61 - 88)

UNIT - V: Chapter 15 (Upto Pg.No 643)

REFERENCE BOOKS:

- 1. Sundaresan and jayaseelan.2008. Introduction to business Mathematics. Sultan chand Co & Ltd, Newdelhi.
- 2. Ranganath G.K, sampamgiram C.S and Rajan Y.2006, A Text Book Business Mathematics. Himalaya Publishing House.

17UFC1FA		SEMESTER - I
	ENVIRONMENTAL STUDIES	

Hours per week: 2

CONTENTS

UNIT-I

The Multi Disciplinary Nature of Environmental Studies: Definition, scope and importance-Need for public awareness-Natural resources-Natural resources and associated problems-Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyle...

UNIT-II

Eco System: Concept of an eco system-structure and function of eco system-Producers, consumers and decomposers-Energy flow in the eco system-Ecological succession-Food chain, food webs and ecological pyramids-Forest ecosystem-Grassland eco system-Desert eco system-Aquatic eco system...

UNIT-III

Bio Diversity and its Conservation Introduction Definition: Genetic, Species and Eco System Diversity-Bio Geographical Classification Of India: Value of bio diversity: conceptive use, productive use, social, ethical and option values-bio diversity at global, national and local levels-India as a mega diversity nation, hot spots-threats: habitat loss, poaching of wild life-

man wild life conflicts-endangered and endemic species of India, conservation of bio diversity...

UNIT-IV

Environmental Pollution: Definition-causes, effects and control measures of air, water, soil, noise, thermal pollution-soil waste management: causes, effects and control measures of urban and industrial wastes-prevention of pollution-pollution case studies-disaster management: floods, earthquake, cyclone and landslides...

UNIT-V

Social Issues and the Environment: Sustainable development-urban problems related to energy-water conservation, rain water harvesting, watershed management-resettlement and rehabilitation of people ;its problems and concerns-environmental ethics: issues and possible solutions-climate change, global warming, ozone layer, depletion, acid rain, nuclear accidents and holo caust-consumerism and waste products-environmental protection act-air, water act-wild life protection act-forest conservation act-issues involved in enforcement of environmental legislation-public awareness-human population and the environment.

TEXT BOOK:

1. *Kumaraswamy. K, A. Alagappa Moses and M. Vasanthy.* 2001, **Environmental Studies.** Thanjavur- National Offset Printers.

17UTL21T	தமிழ் - தாள் - 2	SEMESTER - II
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Hours per week: 5

குறிக்கோள்:

மொழிப்பாடங்களின் வாயிலாக தமிழரின் பண்பாடு , பகுத்தறிவு, கலை
 மற்றும் மரபு ஆகியவற்றை அறிந்து மாணவர்களின்
 படைப்பாக்கத்திறன்களை ஊக்குவித்தல்

பயனடைவுக்கல்வியின் விளைவாக ஏற்படும் பயன்பாடுகள்.

பாடத்திட்டப்	பாடத்திட்டத்தின் குறிக்கோள்	அறிவுத்திறன் வெளிப்படும்	
பகுப்பு முறை	பாடத்தாட்டத்தாண் குறுக்கோள்	அளவு முறை	
	வாழ்க்கைத் திறன்கள் (Life Skills) -		
CO₁	மாணவனின் செயலாக்கத்திறனைத்	K _{1,} K _{2,} K ₃	
	தாய்மொழி வாயிலாக ஊக்குவித்தல்		
CO ₂	மதிப்புக்கல்வி (Attitude and Value	V . V .	
CO ₂	educations)	K _{2,} K ₄	
00	பாட இணைச்செயல்பாடுகள்		
CO ₃	(Co-curricular activities)	K 2, K 3, K 4	
CO ₄	சூழலியல் ஆக்கம் (Ecology)	K 4	
CO ₅	மொழி அறிவு (Tamil knowledge)	K _{5,} K ₆	

 K_1 -Remembering, K_2 -Understanding, K_3 -Applying, K_4 -Analysing, K_5 -Evaluating, K_6 -Creating

Mapping with Programme outcomes

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

S - Strong, M - Medium, L - Low

17UTL21T	தமிழ் 2- தாள் -	SEMESTER - II
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Hours per week: 5

செய்யுள் – உரைநடை – இலக்கிய வரலாறும் இலக்கணமும்

அலகு – 1

.1திருக்குறள் -அ(83 எண்.அ) கூடா நட்பு .

ஆ (93 எண்.அ) கள்ளுண்ணாமை.

இ (110 எண்.அ) குறிப்பறிதல் .

ஈ (113 எண்.அ) காதல் சிறப்புரைத்தல் .

.2முதுரை 10) ஒளவையார்–பாடல்கள்6 -,7,9,10,14,16,17,23,26,30(

அலகு – 2

.1புரட்சிக்கவி –பாரதிதாசன்

அலகு – உரைநடை 3

- 1. சங்க நெறிகள் மாணிக்கம்.சுப.வ -
- 2. கர்ணனும் கும்பகர்ணனும் சேதுப்பி.பி.ரா -ள்ளை
- 3. அறிவியலும் கலையும்வரதராசன்.மு -

அலகு – உரைநடை 4

- 1. வாழ்வியல் இயக்கம் குன்றக்குடி அடிகளார்
- 2. பெரியார் உணர்த்தும் சுயமரியாதையும் சமதர்மமும் ஆனைமுத்து.வே -
- 3. போதைப்பொருள் அமுதன்

அலகு 5 -இலக்கிய வரலாறும் இலக்கணமும்(பாடத்திட்டம் தழுவியது)

B.Com. (BPS) (Students admitted for the A.Y. 2018-19)

- 1. பதினெண்கீழ்க்கணக்கு நூல்கள்
- 2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்
- 3. வழு, வழுவமைதி,வழாநிலை
- 4. பிறமொழிச் சொற்களைத் தமிழில் மொழிபெயர்த்தல்

பார்வை நூல்கள்:

- .1செய்யுள் திரட்டு தமிழ்த்துறை வெளியீடு
- .2இலக்கிய வரலாறு பேராசிரியர் முனைவர் பாக்யமேரி -

17UHL21H	HINDI-II	SEMESTER - II
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Hours per week: 5

Preamble:

- ➤ To develop the writing ability and develop reading skill.
- ➤ To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

Course Outcomes:

On the successful completion of the course, students will be able to

CO Number	CO Statements	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	К3
CO4	Build creative ability	К3
CO5	Expose the power of creative reading	K2

K1-Remembering, K2- Understanding, K3- Applying

Mapping with Programme Outcomes

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

S - Strong, M - Medium, L - Low

17UHL21H	HINDI-II	SEMESTER - II

Hours Per Week: 5

CONTENTS

UNIT - I

आध्निक पद्य – शबरी (श्री नरेश मेहता)

प्रकाशक: लोकभारती प्रकाशन

पहली मंजिल, दरबारी बिल्डिंग,

महात्मा गाँधी मार्ग, इलाहाबाद-211001

UNIT - II

उपन्यास : सेवासदन-प्रेमचन्द

प्रकाशक: स् मत्र प्रकाशन

204 लीला अपार्ट्मेंट्स, 15 हेस्टिंग्स रोड'

अशोक नगर इलाहाबाद-211001

UNIT - III

अनुवाद अभ्यास-॥। (केवल हिन्दी से अंग्रेजी में)

(पाठ 1 to 10)

प्रकाशक: द क्षण भारत प्रचार सभा चेनैई -17

UNIT-IV

पत्र लेखनः (औपचारिक या अनौपचारिक)

17UML21M	MALAYALAM-II	SEMESTER-II	
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Total Credits: 3 Hours per week: 5

Preamble:

- ➤ To develop the writing ability and develop reading skill.
- ➤ To learn various concepts and techniques for criticizing literature, to learn the techniques for expansion of ideas and translation process.

Course Outcomes:

On the successful completion of the course, students will be able to

СО	CO Statements	Knowledge
Number		Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on	K3
	fiction	
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

K1-Remembering, K2- Understanding, K3- Applying

Mapping with Programme Outcomes

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

S - Strong, M - Medium, L - Low

17UML21M	MALAYALAM-II	SEMESTER- II

Hours per week: 5

PAPER II PROSE: NON-FICTION

This Paper will have the following five units:

UNITI&II

Biography

UNIT III, IV & V

Travelogue

TEXT BOOKS:

- 1. Unit III, IV & V Kappirikalude Nattil *S.K. Pottakkadu* (D.C. Books, Kottayam)
- 2. Kannerum Kinavum *V.T. Bhatathirippadu* Autobiography (D.C. Books, Kottayam)

REFERENCE BOOKS:

- 1. **Jeevacharitrasahithyam** *Dr. K.M. George*(N.B.S. Kottayam)
- 2. **Jeevacharitrasahithyam Malayalathil** *Dr. Naduvattom Gopalakrishnan* (Kerala Bhasha Institute, Trivandrum)
- 3. **Athmakathasahithyam Malayalathil** *Dr. Vijayalam Jayakumar* (N.B.S. Kottayam)
- 4. **Sancharasahithyam Malayalathil** *Prof. Ramesh Chandran. V,* (Kerala Bhasha Institute, Trivandrum)

451151 045		
17UFL21F	FRENCH- II	SEMESTER- II

Total Credit: 3 Hours per week: 5

Preamble

- ➤ To Acquire Competence in General Communication Skills Oral + Written Comprehension & Expression
- ➤ To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- ➤ To help the students to acquire Competency in translating simple French sentences into English and vice versa

Course Outcomes:

On the successful completion of the course, students will be able to

CO	CO Statements	Knowledge
Number	Co Statements	Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	To learn the adjectives and the classroom	K2
CO2	environment in France	K2
CO3	Learn the Plural, Articles and the Hobbies	К3
CO4	To learn the Cultural Activity in France	К3
COE	To learn the Sentiments, life style of the French	К2
people and the usage of the conditional tense		IX2

K1-Remembering, K2- Understanding, K3- Applying

Mapping with Programme Outcomes

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

S - Strong, M - Medium, L - Low

17UFL21F	FRENCH-II	SEMESTER- II

Hours per week: 5

Compétence Culturelle	Compétence De communication	Compétence grammaticale
UNITÉ 1 – Super!		8
• L'égalité homme/femme UNITÉ 2 - Quoi?	 INTERACTION: Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur RÉCEPTION ORALE: Comprendre un jeu radiophonique RÉCEPTION ÉCRITE: Comprendre des announces PRODUCTION ÉCRITE: Écrire des cartes postales 	 Les noms de professions masculine/feminine Le verb finir et less Verbes du groupe en-ir Le present de l'impératif Savoir(present) Le participle passé: Fini, aimé, arrive, dit,écrit Quel(s), quelle(s): Interrogatifet Exclamatif À + infinitive Les articles: n,une,des
• Le 20 siécle: Petits progrés Grand progrés	 INTERACTION: Decrire quelque chose, une personne RECEPTION ORALE: Comprendre un message publicitaire RÉCEPTION ÉCRITE: Comprendre un dépliant touristique 	 On Plus, moins Le verbe aller: Present, impératif Aller + infinitife Le pluriel en -x

	PRODUCTION ÉCRITE: Écrire des petites announces	
UNITÉ 3 – Et après		
• Nouvelles du jour	 INTERACTION: Raconteur, situer un récit dans le temps RÉCEPTION ORALE: Comprendre une description RÉCEPTION ÉCRITE: Comprendre un test PRODUCTION ÉCRITE: écrire des cartes postales 	 L'imparfait:: quel-Ques forms pour introduire le récit:Il faisait, il y avait, il Était Un peu, beaucoup, trop,Assez Trés Le verbe venir: Présent, impératif En Suisse, au Maroc, aux Etats-Unis
UNITÉ 4- Mais oui	<u> </u> !	
• La génération des 20-30 ans	 INTERACTION: Donner son opinion, Expliquer pourquoi RÉCEPTION ORALE: Comprendre des informations à la radio RÉCEPTION ÉCRITE: Comprendre un texte informatif PRODUCTION ÉCRITE: éncrire un mél de protestation 	 Répondre, prendre: Présent, impératif, part Passé Parce que pourquoi Tout/tous, toute/s Tous/toutes les (répétition action)
UNITÉ 5- Mais nor	.!	
De la ville à la campagne	 INTERACTION: Débat:: exprimer l'accord, exprimer le Désaccord RECEPTION ORALE: Comprendre un message sur un répondeur 	 Le verbe devoir: Present et participe passé Le verbe vivre, present Aller + infinitive Venir+ infinitive Etre pour/contre

téléphonique	
• RÉCEPTION ÉCRITE: Comprendre un témoignage	
• PRODUCTION ECRITE: Rediger des petites Announces immobilieres	

TEXT BOOK:

1. Marcella Di Giura Jean-Claude Beacco, **Alors I.** Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar) New Delhi – 110007

Hours per week: 5

PREAMBLE:

To enable the graduates to communicate effectively in business context and to acquire knowledge on literary genres and will be exposed to all the four Communicative Skills.

COURSE OUTCOMES:

On successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop language fluency through reading	K 3
CO2	Compare fiction and non - fiction	K 2
CO3	Take part in business exchange through listening and speaking	K 4
CO4	Develop the language learning through Grammar	K 3
CO5	Construct business letters, resumes, cover letters, emails and blogs	K 3

MAPPING WITH PROGRAMME OUTCOME

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

S – Strong, M – Medium, L – Low

17UEG22E	English - II	SEMESTER - II
		Total Credits: 3

Hours per week: 5

CONTENTS

UNIT I - READING

Reading charts, tables, schedules & graphs

Reading online content

UNIT II - FICTION & NON FICTION

The Tell - Tale Heart - Edgar Allen Poe

Technology

UNIT III - COMMUNICATION

Listening: Listening to lectures and talks

Listening to speeches

Speaking: Making enquires

Making suggestions

Expressing gratitude and apologizing

Complaining

UNIT IV - GRAMMAR

Articles

Voices

Reported Speech

Conditional Clauses (Type I)

UNIT V - WRITING

Drafting formal and Cover Letters

Preparing Resume

Writing E-mails and Blogs

TEXT BOOK:

1. Bhambhani, Nair & Hart. 2015. Embark. New Delhi: Cambridge University Press India Pvt. Ltd.

REFERENCE BOOK:

1. Bajwa & Kaushik. 2010. Springboard to Success- Workbook for Developing English and Employability Skills. Chennai: Orient Black Swan.

Total Credits: 5 Hours Per Week: 5

PREAMBLE:

To understand accounting topics and advanced concepts in a flexible, stepby-step approach.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, of consignment, Joint venture and to pass journal entries and prepare ledger accounts	K1 & K2
CO2	Obtain knowledge to prepare Branch accounts, Hire purchase and Installment system	K2 & K3
CO3	Capture the procedures relating Partnership Accounts - Division of Profits and to Calculate of Ratios - Goodwill	К3
CO4	Know and Analyze the concepts, of Retirement and Death of a Partner	K2 & K3
CO5	Apply Knowledge about the Circumstances or modes of Dissolution Garner Vs. Murray Rule	K4

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

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

S-Strong: M-Medium; L-Low

18UBP001	CORE- III: ADVANCED ACCOUNTING	SEMESTER- II
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Hours Per Week: 5

Note: Distribution of Marks: 80% Problems and 20% Theory.

CONTENTS

UNIT - I

Consignment: Features - Proforma invoice - Account sale - Delcredere commission - Accounting treatment in the books of the consignor and the consignee -Valuation of consignment stock - Normal Loss. Joint venture: Features - Difference between joint venture and consignment, Accounting Procedure - Methods of recording Joint venture Transactions - When one of the co-ventures is appointed to manage the joint venture only.

UNIT - II

Branch accounts - Dependent Branches - Features -Accounting in respect of Dependent Branches - Debtors System only - Cost Price and Invoice Price - Independent branches theory only - Hire purchase and Installment system - Difference between Hire Purchase System and Installment System - Calculation of Interest - Accounting Procedure - Hire purchase trading accounts (Debtors Method only).

UNIT - III

Partnership Accounts - Division of Profits - Capital Accounts - Fixed and Fluctuating Capital - Guarantee of Profits - Admission of a Partner - Calculation of Ratios - Goodwill: Need for valuation of goodwill - Treatment of Goodwill. Revaluation of Assets and Liabilities

UNIT - IV

Retirement (Excluding Retirement cum admission) and Death of a Partner:Calculation ofNewProfit sharing Ratio – Treatment of Goodwill on Retirement/Death of a partner – Adjustment of capital after retirement. Death of a Partner: Mode of payment – Special Treatments.

UNIT - V

Dissolution of Partnership: Meaning and Definition – Circumstances or modes of Dissolution – Settlement of Accounts – Accounting Treatment – Insolvency of a Partner: Garner Vs. Murray Rule (Theory only).

TEXT BOOKS:

- 1. *Reddy,T.S. and Murthy,A.* 2014. **Financial Accounting** [Sixth Revised Edition].Margham Publications, Chennai.
- 2. *Jain,S.P. and Narang,K.L.* 2007. **Financial Accounting** [Fifth Edition].Kalyani Publishers, Ludhiana.

REFERENCE BOOKS:

- 1. Gupta R.L Ramaswamy M 2014. Advanced accounting [Tenth Edition]. Sultan Chand & Company Ltd , New Delhi.
- 2. Vinayagam. N 2002. **Financial Accounting**. Sultan Chand & Company Ltd , New Delhi.
- 3. Dr.Radha 2010 . **Financial Accounting** (Fifth Edition) Prasanna Publishers & Distributors
- 4. R.S.NPillai 2016 Fundamentals of Advanced Accounting(Financial Accounting) (Third Revised Edition) Sultan Chand & Company Ltd , New Delhi.

18UBP23B/ 17UBP3AA	CORE- IV: HUMAN RESOURCE MANAGEMENT	SEMESTER- II
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Total Credits: 4 Hours Per Week: 5

PREAMBLE:

To understand the basic principles in Human Resource Management and gain the knowledge, understanding and key skills that are required by today's HR Professionals.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives and functions of HRM and their Qualities	K2
CO2	Illustrate HR planning and Recruitment process	K3
CO3	Analyze the performance appraisal and their Personality development	K4
CO4	Compute the organizational Discipline and Grievance Redressal Procedure.	К3
CO5	Examine the Organizational Conflict and Leadership Qualities.	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

S-Strong: M-Medium; L-Low

18UBP23B/ 17UBP3AA

CORE- IV: HUMAN RESOURCE MANAGEMENT

SEMESTER-II

Total Credits: 4 Hours Per Week: 5

CONTENTS

UNIT - I

Meaning - Importance - Evaluation - Objectives - Scope - Functions of HRM - Principles of HRM - Duties and Responsibilities HR Manager - Qualities of HR Manager - Time Management.

UNIT - II

Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Testing – Interview- Training – Promotion.

UNIT - III

Performance appraisal –Job evaluation and merit rating – Job satisfaction. Human behavior process – Perception – Motivation- theories of Motivations - Personality development -Main determinants of Personality – Theories of personality.

UNIT - IV

Organizational Discipline: Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure.

UNIT - V

Organization conflict - Conflict in organizational behaviors - Individual aspect of conflict - Management of conflict - Leadership -Types of Leadership - Leadership theories.

TEXT BOOKS:

1. Gupta, C.B. 2011. **Human Resource Management** [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

- 1. Aswathappa, K. 2012. **Organizational Behaviour** [Tenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
- 2. Fred Luthans, 2005. Organizational Behaviour [Tenth Edition]. Tata Mc Graw Hill Company, New Delhi.
- 3. Memoria, C.B. 2004. **Personnel Management** [Twenty Fourth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
- 4. *Prasad, L.M.* 2000. **Organizational behaviour** [Third Edition]. Sultan Chand & Sons, New Delhi.

	CORE LAB - II:	
17UBP23P	ADVANCED EXCEL AND	SEMESTER- II
	ACCOUNTING PACKAGE	

Total Credits:2 Hours Per Week:4

I - ADVANCED EXCEL

1. Creation of a student data table and performing sort and filter. Sort: by colour, reverse list, randomized list.

Filter: Text Filter, Auto filter and Remove duplicate.

- 2. Creation of Pivot table and chart for Purchase, Sales and Profit data of a company for 5 years.
- 3. Performing user defined Macros: Recording, Viewing and Running Macros for any 3 functions.
- 4. Performing What-If Analysis in excel using the options Goal Seek, Data Table, HLookup and VLookup.
- 5. Performing Data Analysis using the Statistical Tools: 1. Mean. 2. Standard Deviation. 3. Correlation and 4. Regression.

II - ACCOUNTING PACKAGE (TALLY)

- 1. Creation of a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
- 2. Preparation of trial balance using Financial Data.
- 3. Preparation Profit and Loss Account and Balance Sheet using of trial balance.
- 4. Preparation of inventory statement using the following methods a) FIFOb) LIFO c) Simple Average Method d) Weighted Average Method.
- 5. Ratio Analysis for Financial Statements.

17UMA2AB	ALLIED-II: STATISTICS FOR BUSINESS	SEMESTER- II

Total Credits:4 Hours Per Week:4

PREAMBLE

- ➤ To create a problem solving attitude with the aid of statistical methodology.
- > Students shall be able to use and apply a wide verity of specific statistical methods.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1.	Learn foundation of statistics such as how to collect, manage, analysis and present data	K1
CO2.	Use measures of central tendency for solving the various data.	K2
CO3.	Compute and interpret the coefficient of correlation.	K2
CO4.	Explore the relation between the variables using regression line.	K3
CO5.	Fitting a trend line and find the unknown values using Time series.	К3

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme outcomes

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

S-Strong: M-Medium: L-Low

17UMA2AB	ALLIED : STATISTICS FOR BUSINESS	SEMESTER- II
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Total Credits:4 Hours Per Week:4

CONTENTS

UNIT - I

Meaning and definition of statistics – Collection of data – Primary and secondary data – Classification and tabulation – Diagrammatic and graphical presentation.

UNIT - II

Measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of dispersion – Range, Quartile deviation – Standard deviation and coefficient of variation (Simple problems).

UNIT - III

Correlation - Meaning and definition - Types of correlation - Scatter diagram - Karl pearson's coefficient of correlation - Spearman's Rank correlation - Coefficient of correlation concurrent deviation.

UNIT - IV

Regression Analysis - Meaning and definition - Method of forming regression equations - Uses of regression equations - Simple problems.

UNIT - V

Time series – Meaning, Uses, Components and models – Secular trend – Methods of estimating trend – Graphic, Semi-average, Moving average and method of least squares – Seasonal variations – Method of simple average.

TEXT BOOK:

1. *Navnitham, PA.* 2013. **Business Mathematics and Statistics**, Jai publishers.

UNIT I: Chapter 1, 2, 3, 5 and 6

UNIT II: Chapter 7 and 8

UNIT III : Chapter 12

UNIT IV: Chapter 13

UNIT -V: Chapter 14 (upto pg.no 602)

REFERENCE BOOKS:

1. *Gupta S.P* **Statistical Methods**.2004, Sultan Chand and Sons.

2. *Vittal P.R* 2001, **Business Mathematics and Statistics**, Margham publishers, Chennai

PART-IV:VALUE EDUCATION-HUMAN RIGHTS SEMESTER - II

Total Credits: 2

Hours per week: 2

CONTENTS

UNIT-I

Concept of Human Values, Value Education Towards Personal Development

Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education.

Personal Development: Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbours, coworkers.

Character Formation towards Positive Personality: Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

UNIT-II

Value Education Towards National and Global Development National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity.

Social Values - Pity and probity, self control, universal brotherhood.

Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious Values - Tolerance, wisdom, character.

Aesthetic values - Love and appreciation of literature and fine arts and respect for the same.

National Integration and international understanding

UNIT - III

Impact of Global Development on Ethics and Values: Conflict of crosscultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise.

Modern Challenges of Adolescent Emotions and behave or; Sex and spirituality: Comparison and competition; positive and negative thoughts.

Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

UNIT - IV

Therapeutic Measures

Control of the mind through

- a. Simplified physical exercise
- b. Meditation Objectives, types, effect on body, mind and soul
- c. Yoga Objectives, Types, Asanas
- d. Activities:
 - (i) Moralisation of Desires
 - (ii) Neutralisation of Anger
 - (iii) Eradication of Worries
 - (iv) Benefits of Blessings

UNIT-V

Human Rights

- 1. Concept of Human Rights Indian and International Perspectives
 - a. Evolution of Human Rights
 - b. Definitions under Indian and International documents
- 2. Broad classification of Human Rights and Relevant Constitutional Provisions.
 - a. Right to Life, Liberty and Dignity
 - b. Right to Equality
 - c. Right against Exploitation
 - d. Cultural and Educational Rights
 - e. Economic Rights
 - f. Political Rights
 - g. Social Rights
- 3. Human Rights of Women and Children
 - a. Social Practice and Constitutional Safeguards
 - (i) Female Foeticide and Infanticide
 - (ii) Physical assault and harassment
 - (iii) Domestic violence
 - (iv) Conditions of Working Women
- 4. Institutions for Implementation
 - a. Human Rights Commission

- b. Judiciary
- 5. Violations and Redressel
 - a. Violation by State
 - b. Violation by Individuals
 - c. Nuclear Weapons and terrorism
 - d. Safeguards.

REFERENCE BOOKS:

- 2. *Dey A. K,* 2002, **Environmental Chemistry.** New Delhi Vile Dasaus Ltd.
- 3. *Gawande . E.N.* **Value Oriented Education.** Vision for better living.New Delhi, Saruptsons.
- 4. Brain Trust Aliyar, 2008, Value Education for health, happiness and harmony. Vethathiri publications, Erode.
- 5. *Ignacimuthu S. J. S*, 1999, **Values for life.** Bombay Better Yourself.
- 6. Seetharam. R. (Ed), 1998, Becoming a better Teacher Madras Academic Staff College.
- 7. *Grose. D. N* , 2005, **A text book of Value Education.** Dominant Publishers and Distributors, New Delhi.
- 8. *Shrimali K. L,* 1974, **A Search for Values in Education**. Vikas Publishers, Delhi.
- 9. Yogesh Kumar Singh & Ruchika Nath, 2005, Value Education.P. H Publishing Corporation, New Delhi.
- 10. Venkataram & Sandhiya. N, 2001, Research in Value Education. APH Publishing Corporation, New Delhi.
- 11. Ruhela S. P. Human Value and Education. Sterling publishers, New

Delhi.

- 12. Brain Trust Aliyar, 2004, Value Education for Health, Happiness and Harmony. Vethathiri publications, Erode.
- 13. Swami Vivekananda , 2008, **Personality Development.** Advaita Ashrama, Kolkata.
- 14. Swami Jagadatmananda, Learn to Live. Sri Ramakrishna Math, Chennai.

	CORE- V:	
17UBP33A	BUSINESS PROCESS SERVICES IN	SEMESTER -III
	FINANCE AND ACCOUNTING	

Total Credits: 5 Hours Per Week: 6

PREAMBLE:

To understand the concepts of accounting finance, general ledger, ERP and introduction to six sigma

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Classifying the accounting principles and guidelines, accounting concepts and conventions and BPS industry in India	K2
CO2	Analyze the inventory management, inputs to MRP, International commercial terms, and optical character reading	K4
CO3	Explain the customer setup, credit management, chart of accounts and statutory reports	K3
CO4	Define the ERP system, oracle application, accounting standards and IFRS	K1
CO5	Applying the Sarbanes Oxley Act 2002, operating model of BPS, roles and responsibilities of BPS	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 - Apply

Mapping with Programme Outcomes

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

	CORE- V:	
17UBP33A	BUSINESS PROCESS SERVICES IN	SEMESTER -III
	FINANCE AND ACCOUNTING	

Total Credits: 5 Hours Per Week: 6

CONTENTS

UNIT - I

An Overview of Accounting – Objectives – Basic Accounting principles and guidelines – Accounting Assumptions – Accounting Concepts – Accounting Conventions – Accounting Statements – Systems of Book keeping – Classification of accounts – Basic Accounting rules – Accounting cycle – Voucher – Organization – Outsourcing – Business Process Outsourcing – Reasons for BPS E-Logistics – Facility Management – Classification of BPS – BPS industry in India – Destination smaller towns for BPS – Challenges

UNIT - II

Supply Chain - Strategic Supply chain management - Process views in supply chain - Inventory management - Transportation - Material Requirements Planning(MRP) - Inputs to MRP - Purchase requisition - Purchase order - Meaning of Accounts payable - Vendor Master creation and Maintenance - Invoice processing - Department functions - T & E Processing/ Employee reimbursements - International Commercial Terms(Inco Terms) - Credit note processing - Debit note or Debit memo - Evaluated Receipt Settlements(ERS) - Payment process/vendor payments - Debit balances - Invoice audit and recovery - Vendor Reconciliation - Vendor support - Optical character Reading / Recognition (OCR).

UNIT - III

Accounts receivables - introduction - Customer set up - Credit management - booking sales order revenue recognition - pre-billing closing reconciliations - collections - cash application - reconcile outstanding customer balances - Introduction to General Ledger Accounting - Chart of accounts - Inter company accounting and Reconciliation - various reports (Statutory reports, Schedules, variance) - Statutory reports - Statutory accounts-UK.

UNIT-IV

Emerging trend in F&A technology – Traditional accounting method – advantages – limitations – modern accounting – advantages and limitations – ERP – integrated systems or Enterprise Resource Planning system – Meaning and Definition of ERP – Need for ERP – ERPs with complete function – challenges in implementation of ERP – Industries covered under ERP system – ERP software companies – Oracle Application – SAP – Systems Applications and Products – Other tools – XBRL definition – Accounting Standards and IFRS – Introduction – Scope of accounting standards – Procedure for issuing an Accounting standard – Compliance with the accounting standards – Indian accounting standards – International accounting standards – International financial reporting standards – Introduction – advantages – International accounting standards board – XBRL – Structure of IFRS – IFRS.

UNIT - V

Internal controls over Financial reporting – Introduction to operational risk
 Introduction to provisions of Sarbanes Oxley Act, 2002 – Internal Control
 Framework – Sarbanes Oxley Act compliance in an Off shoring
 environment – Information security – Business Continuity and Disaster

Recovery Planning- Operating model of Business Process Services - Cost effectiveness and process efficiency - Service areas in BPS - Transaction Flows in a Business Process Service - Roles and Responsibilities in BPS - Tower wise End to End operation - BPS terms and Definitions - Service Level Agreement - Role of Quality in BPS - Introduction to Lean - Introduction to Six Sigma - Future BPS.

TEXT BOOK: Course Material - Tata Consultancy Services.

17UBP33B	CORE -VI: BUSINESS PROCESS	SEMESTER- III
17001330	SERVICES IN INSURANCE	SENIESTER-III

Total Credits:4 Hours Per Week:5

PREAMBLE:

To understand about the overview on the insurance life cycle and gain Knowledge on the insurance policies and procedures.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Describe the knowledge about risk	K1
	Management and classify the types of insurance	
CO2	Summarize information about important	K2
	terminologies in a Life Insurance policy	
CO3	Usage of non life insurance concepts and	К3
	reinsurance	
CO4	Examine the concept of Healthcare	K4
	Insurance and healthcare industry	IN T
CO5	Identifying the retirement Services and	K4
	categories of Pension in UK	N4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP33B CORE -VI: BUSINESS PROCESS SERVICES IN INSURANCE SEMESTER- III

Total Credits:4 Hours Per Week:5

CONTENTS

UNIT - I

Concept of Risk - Risk Management - Basic concepts (Hazards, Perils, Assets, etc.) - Fundamentals of Insurance - Characteristics of a valid contract - Insurance contract - Principles & Practices of Insurance Contract - Important terminologies & parties in insurance contract - Types of Insurance (Personal, Commercial, Health, Life, etc. - History of Insurance - Types of Insurance companies - Business units in an Insurance company - Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.) - Reinsurance concept.

UNIT - II

Important terminologies in a Life Insurance policy - Parties in a Life Insurance policy - Individual Life Insurance plans - Supplementary Benefits - Policy Provisions - Ownership rights - Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.) - Concept of Annuity - Types of Annuity - Annuity contract provisions - Annuity : USA - Fixed Annuity, Fixed Index Annuity, Variable Annuity - Qualified & Non-Qualified Annuity - Principles of Group Insurance - Group Life Insurance - Group Retirement Plans

UNIT - III

Non – Life Insurance concepts: Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. - Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance - Underwriting process - Policy Servicing process -

B.Com. (BPS) (Students admitted for the A.Y. 2018-19)

Claims process - Reinsurance.

UNIT - IV

Concept of Healthcare Insurance - How Healthcare Insurance works - Key

Challenges of Healthcare Industry - Healthcare Eco System - Healthcare

regulations & Standards; HIPAA - Medicare - Medicaid - Mediclaim - Individual

Health Insurance policies - Group Health Insurance policies - Managed Care - Eye

Care - Micro Insurance Schemes.

UNIT - V

Concept of Retirement Services - Retirement Planning - Asset Allocation & Asset

Classes - Life stages of an Investor - Defined Benefit & Defined Contribution -

Individual Retirement Arrangement in USA - Third Party Administrator for

Retirement Services in USA - Life cycle of Participants in a plan (enrollment,

contribution, etc.) - Categories of Pension in UK - DWP & TPR - Annuity & Income

Drawdown Plan.

TEXT BOOK: Course Material - Tata Consultancy Services.

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18UCM002 CORE- VII: COST ACCOUNTING SEMESTER- II
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Total Credits: 4 Hours Per Week: 6

PREAMBLE:

To understand the cost concept and advanced methods of costing related to material labour, overhead, process, contract costing in a flexible and step by step approach.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Know the cost concepts, methods of cost, elements of cost and preparation of cost sheet	K1
CO2	Classifying the knowledge about levels of material control and Methods of valuing	K2
CO3	Use the methods of overhead, and System of wage payment	К3
CO4	Analyze the procedures relating to Process costing, abnormal loss and abnormal gain.	K4
CO5	Acquire stuff to calculate the contract costing and Practical Problems on Preparation of	К3

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

18UCM002 CORE- VII: COST ACCOUNTING SEMESTER- III

Total Credits: 4 Hours Per Week: 6

Note: Distribution of Marks: 60% problems and 40% theory.

CONTENTS

UNIT-I

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

UNIT-II

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

UNIT-III

Labour: System of wage payment - Idle time - Control over idle time - Labour turnover -Methods of Remuneration and incentive systems - Halsey Plan - Rowan Plan only -Overhead - Classification of overhead - Allocation of overhead and Absorption of overhead.

UNIT-IV

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

UNIT-V

Contract costing -Meaning and Features of Contract Costing, Contract v/s Job Costing, Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

TEXT BOOKS:

- 1. Reddy, T.S., and Hari Prasad Reddy, Y. 2011. Cost Accounting, Margham Publications, Chennai.
- 2. *Jain S.P and Narang K.L.* 2000. **Cost Accounting,**Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

- 1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.
- 2. Pillai. R.S.N and Bagavathi 2014. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.
- 3. Saxena V,Vashist C2014. **Advanced Cost Accounting.** Sultan Chand and company Ltd., New Delhi.
- 4. M.N.Arora 2005. Cost Accounting. Sulthan Chand, New Delhi.

101 IE1001	ALLIED -III:	SEMESTER -III
18UFI001	BUSINESS ECONOMICS	SEMESTER -III

Total Credits: 4 Hours Per Week: 5

PREAMBLE:

To understand the theories and concepts of business economics to take managerial decisions in the global competitive era.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of micro and macro economics along with the role and responsibilities of a business economist	K1
CO2	Analyze the factors determining the demand and supply	K2 & K3
CO3	Aware of cost concepts and production functions with its relationship	К3
CO4	Classify and Analyze the market competitions to adopt appropriate pricing	K3 & K4
CO5	Comprehend the methods of calculation of national income	K3 & K4

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

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

	ALLIED -III:	
18UFI001	BUSINESS ECONOMICS	SEMESTER - III

Total Credits: 4 Hours Per Week: 5

CONTENTS

UNIT I

Business Economics: Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

UNIT II

Demand and Supply: Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply - Supply factor- Law of Supply- Elasticity of Supply- Factors Determining Elasticity of Supply

UNIT III

Cost Concepts: Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale-Producer's Equilibrium.

UNIT IV

Market: Market- Meaning- Market Structure- Perfect Competitions-Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity-Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

UNIT V

National Income: National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income-National Income and Economic Welfare.

TEXT BOOKS

- 1. *Shankaran*. *S*, 2015 **Business Economics**, Margham Publication Chennai.(4th edition 1991 Reprint 2013).
- 2. Sundaram. K.P.M and Sundaram. E.N, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010).

REFERENCE BOOKS

- 1. *Dr.Ahuja. H.L* 2014.**Business Economics** [Eleventh Edition] Sultan Chand Publications. New Delhi.
- 2. Shankaran. S, 2013. **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)
- 3. *Manab Adhikary* 2010. **Business Economics** [Second Edition] Excel Books, New Delhi
- 4. *Maheshwari P.C, Maheswari B.B & Sinha V.C* 2015. **Business Economics,** SBPD Publishing House, Agra.

17UBP3SA SKILL BASED COURSE-1: BUSINESS LAW	SEMESTER- III
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Total Credits:3 Hours Per Week:4

PREAMBLE:

To enlighten the students knowledge on the basic Business Law and Knowledge on fundamental concepts of Law of Contract and relevant laws.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the Law of Contract and Rules relating to Offer and Acceptance.	K2
CO2	Analyze the essential of valid consideration and the persons disqualified by law.	K4
CO3	Recognize the performance of contract and modes of discharge of contract.	K2
CO4	Describe the Consumer Protection Act and FEMA Act	КЗ
CO5	Classify the concept of Sale of Goods Act and	

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP3SA SKILL BASED COURSE -1: SEMESTER-	III
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Total Credits:3 Hours Per Week:4

CONTENTS

UNIT-I

Law - Meaning - Law of Contract - Essential Elements of Valid Contract - Types of Contracts - Offer - Legal Rules relating to Offer - Acceptance - Essentials of Valid Acceptance - Revocation of Offer and Acceptance.

UNIT-II

Consideration – Essentials of Valid Consideration – No consideration No contract – Capacity to Contract – Law relating to Minor, Persons of Unsound Mind – Persons Disqualified by Law.

UNIT-III

Performance of Contract - Modes of Performance Essentials of a valid Tender - Time as the essence of the contract - Quasi-Contract - Features - Differences between Quasi contract and Contract - Types - Discharge of Contract - Modes of Discharge - Remedies for Breach of Contract-Negotiable Instruments: Notes - Bills and Cheques.

UNIT-IV

Consumer Protection Act 1986 – Definition – Consumer Protection Council – Consumer Dispute Redressal Agencies: Dispute Redressal Forum, Consumer Dispute Commission. FEMA Act 1999 – Definition – Authorized person – Contravention and Penalties – Adjudication and Appeal – Directorate of Enforcement.

UNIT-V

Sale of Goods Act - Goods - Classification of Goods - Sale and Agreement to Sell - Conditions and Warranties - Distinguish between Condition and Warranty - Remedies on breach of condition - Consequences on Breach of Warranty - Law of Carriage of Goods.

TEXT BOOKS:

- 1. *Kapoor,N.D.* 1996. **Business Law** [Second Edition]. Sultan Chand & Company Ltd., New Delhi.
- 2. *Pillai,R.S.N., and Bagavathi,V.* 1996. **Business Law** [Second Edition]. Sultan Chand & Company Ltd., New Delhi.

REFERENCE BOOKS:

- 1. *Kapoor,N.D.* 2004. **Elements of Mercantile Law** [Twenty-eighth Edition]. Sultan Chand & Company Ltd., New Delhi.
- 2. *Kuchhal,M.C.* 2013.**Merchanthile Law** [Eighth Edition]. Vikas Publications, New Delhi.
- 3. Prof. J.Jayasankar 2017. Business Law [Ninth Edition]. Margham Publication., Chennai.
- 4. *V.Balachandran*. **Business Law [Second Edition].** Sultan Chand., New Delhi.

4 77 ININ 42 48A7	NMEC I: BUSINESS PROCESS SERVICES	CEMECTED III
17UNM34W	IN FINANCE AND ACCOUNTING	SEMESTER -III

Total Credits: 2 Hours Per Week: 2

PREAMBLE:

To understand the concepts of accounting finance, general ledger, ERP and introduction to six sigma

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concept and classification of BPO, BPS industry in India and strategic supply chain management.	K2
CO2	The inventory management, inputs tpo MRP and A/c Payable	K4
CO3	Explain the customer setup, credit management, collections and reconcile outstanding customers balances	K3
CO4	Define the ERP system and implementations of ERP	K1
CO5	Applying the operation model of BPS, roles and responsibility of BPS and Introduction to six sigma.	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 - Apply

Mapping with Programme Outcomes

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

	NMEC I: BUSINESS PROCESS	
17UNM34W	SERVICES IN FINANCE AND	SEMESTER -III
	ACCOUNTING	

Total Credits: 2 Hours Per Week: 2

CONTENTS

UNIT - I

Business Process Outsourcing - Classification of BPS - BPS industry in India -Supply Chain - Strategic Supply chain management - Process views in supply chain

UNIT-II

Inventory management – Transportation – Material Requirements Planning (MRP) – Inputs to MRP – Purchase requisition – Purchase order – Meaning of Accounts payable – Vendor Master creation and Maintenance – Invoice processing.

UNIT - III

Accounts receivables - introduction - Customer set up - Credit management - booking sales order revenue recognition - pre-billing closing reconciliations - collections - cash application - reconcile outstanding customer balances.

UNIT-IV

Meaning and Definition of ERP – Need for ERP – ERPs with complete function – challenges in implementation of ERP

UNIT - V

Operating model of BPS – Cost effectiveness and process efficiency – Service areas in BPS – Transaction Flows – Roles and Responsibilities in BPS –

Tower wise End to End operation - Role of Quality in BPS -Introduction to

Six Sigma - Future BPS.

TEXT BOOKS: Course Material - Tata Consultancy Services

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17UFC3FA	பகுதி: 4 –அடிப்படைத்தமிழ் தாள் 1:	SEMESTER- III
	(Basic Tamil)	

Total Credits: 2 Hours Per Week: 2

இளங்கலைஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது 2018 – 2017

10)மற்றும் – 12 ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு

(பருவத் தேர்வு உண்டு)

அலகு .1 :தமிழ் மொழியின் அடிப்படைக் கூறுகள்.

அ) எழுத்துகள் :

- உயிர் எழுத்துக்கள் குறில் , நெடில் எழுத்துகள்
- மெய் எழுத்துக்கள் வல்லினம், மெல்லினம், இடையினம்
- உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் வகைகள் :பெயர்ச்சொல், வினைச்சொல் – விளக்கம் (எ.கா.)

அலகு .2 :குறிப்பு எழுதுதல்

- பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
- தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),
 எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள்,
 வண்ணங்கள்
- ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின்
 உறவுப்பெயர்கள்
- இந்திய மாநிலங்கள், நதிகள், தேசத் தலைவர்கள் பற்றிய

வினாத்தாள் அமைப்பு முறை - மொத்த					
மதிப்பெண்கள் - 50					
பராரி – வ	சரியான விடையைத் தேர்வு	10x2=20			
பகுதி –அ	செய்தல்	10,2-20	அனைத்து அலகுகளில்		
பகுதி –ஆ	அரைப்பக்க அளவில்	5x3=15	இருந்தும் வினாக்கள்		
	விடையளிக்க	JAJ-13	அமைதல் வேண்டும்		
பரரி	இரண்டு பக்க அளவில்	1x15=15			
பகுதி-இ	விடையளிக்க	1710-10			

குறிப்புகள்

17UFC3FB	பகுதி –2சிறப்புத் தமிழ் : தாள் :1	SEMESTER- III
	(Advanced Tamil)	

Total Credits: 2 Hours Per Week: 2

இளங்கலைஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது 2018 – 2017 (10 மற்றும் – 12 ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது

(பருவத் தேர்வு உண்டு)

அலகு :1 –மரபுக் கவிதைகள்

அபாரதியார் கவிதைகள்(

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ)பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- உலக ஒற்றுமை
- வாளினை எடடா!

அலகு – 2 : புதுக்கவிதைகள்

- கம்பன் கவியரங்கக் கவிதை மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) அறிவுமதி கவிதைகள்

அலகு : 3 –இலக்கணம்

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற, ல, ழ, ள ந, ண, ன வேறுபாடு அறிதல்

அலகு :4 –கடிதங்கள் எழுதுதல்

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு :5 –பாடம் தழுவிய வரலாறு

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- மரபுக்கவிதை, புதுக்கவிதை விளக்கம்

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வினாத்தாள் அமைப்பு முறை - மொத்த						
மதிப்பெண்க	மதிப்பெண்கள் - 50					
பராரி – வ	சரியான விடையைத் தேர்வு	10x1=10	ஒவ்வொரு அலகிலும்			
பகுதி –அ	செய்தல்	1021-10	இரண்டு வினாக்கள்			
பராரி – வ	அரைப்பக்க அளவில்	5x3=15	ஒவ்வொரு அலகிலும்			
பகுதி –ஆ	விடையளிக்க	323-13	ஒரு வினா			
பாரி _இ	இரண்டு பக்க அளவில்	5x5=25	ஒவ்வொரு அலகிலும்			
பகுதி –இ	விடையளிக்க	383-23	ஒரு வினா			
குறிப்பு : பகுதி ஆ மற்றும் இ –க்கான வினாக்கள் இது அல்லது அது என்ற						
அடிப்படையில்						
அந்தந்த அலகுகளில் அமைதல் வேண்டும்						

17UFC3FC	PART-IV: YOGA FOR HUMAN EXCELLENCE	SEMESTER - III
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Total Credits: 2

Hours Per Week: 2

CONTENTS

UNIT - I

Yoga and Physical Health

- 1.1 Physical Structure-Three bodies-Five limitations
- 1.2 Simplified physical Exercise Hand Exercises Leg Exercises Breathing Exercises Eye Exercises Kapalapathi
- 1.3 Maharasanas 1-2 Massages puncture-Relaxation
- 1.4 Yogasanas Padmasana- Vajrasanas-Chakrasanas (side) –
 Viruchasanas Yoga muthra Patchimothasanas Ustrasanas –
 Vakkarasanas Salabasanas

UNIT-II

Art of Nurturing the life force and Mind

- 2.1 Maintaing the youthfulness –Postponing the ageing process
- 2.2 Sex and Spirituality Significancew of sexual vital fluid Married life Chastity
- 2.3 Ten stages of Mind
- 2.4 Mental frequency Methods for concentration

UNIT - III

Sublimation

- 3.1 Purpose and Philosophy of life
- 3.2 Introspection Analysis of Thought
- 3.3 Moralization of Desires

3.4 Neutralization of Anger

UNIT IV

Human Resources Development

- 4.1 Eradication of worries
- 4.2 Benefits of Blessings
- 4.3 Greatness of Friendship
- 4.4 Individual Peace and World Peace

UNIT V

Law of Nature

- 5.1 Unified force Cause and Effect system
- 5.2 Purity of Thought and Deed and Genetic Centre
- 5.3 Love and Compassion
- 5.4 Cultural Education Fivefold Culture

17UFC3FD	PART-IV: WOMEN'S RIGHTS	SEMESTER - III

Total Credits: 2 Hours Per Week: 2

CONTENTS

UNIT-I

Laws, Legal Systems and Change: Definition - Constitutional law, CEDAW and International Human Rights - Laws and Norms - Laws and Social Context - Constitutional and Legal Framework.

UNIT-II

Politics Of Land And Gender In India: Introduction – Faces of Poverty – Land as Productive Resources – Locating Identities – Women's Claims to Land – Right to Property - Case Studies.

UNIT-III

Women's Rights: Access to Justice: Introduction - Criminal Law - Crime Against Women -Domestic Violence - Dowry Related Harassment and Dowry Deaths - Molestation -Sexual Abuse and Rape - Loopholes in Practice - Law Enforcement Agency.

UNIT-IV

Women's Rights: Violence Against Women - Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961.

UNIT -V

Special Women Welfare Laws: Sexual Harassment at Work Places – Rape and Indecent Representation – The Indecedent Representation (Prohibition) Act, 1986 - Immoral Trafficking – The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

REFERENCES BOOKS:

- 1. Nitya Rao. 2008. "Good Women do not Inherit Land" Social Science Press and Orient Blackswan.
- 2. International Solidarity Network, 2006, "Knowing Our Rights" An imprint of Kali for Women.
- 3. Kaushik. P.D. 2007. "Women Rights" Bookwell Publication.
- 4. Aruna Goal. 2004. "Violence Protective Measures for Women Development and Empowerment." Deep and Deep Publications Pvt.
- 5. *Monica Chawla*. 2006. "**Gender Justice**". Deep and Deep Publications Pvt Ltd.
- 6. Preeti Mishra. 2007. "Domestic Violence Against Women". Deep and Deep Publications Pvt.
- 7. ClairM.Renzetti, Jeffrey L.Edleson, and Raquel Kennedy Bergen. 2001. Source Book on "Violence Against Women". Sage Publications.

17UFC3FE	PART-IV: CONSTITUTION OF INDIA	SEMESTER - III
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Total Credits: 2 Hours Per Week: 2

CONTENTS

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

Union Judiciary - Supreme Court - Functions - Rule of law

UNIT V

State - Executive - Legislature - Judiciary - Role of Tamilnadu Public Service Commission.

REFERENCE BOOKS:

- 1. Agharwal.R.C. 1977, National Moment and Constitutional Development. New Delhi.
- 2. *Chapra B.R.,* 1970, **Constitution of India.** New Delhi.
- 3. Rao B.V, 1975. Modern Indian Constitution. Hyderabad.
- 4. Nani Palkhivala ,1970, Constitution of India, New Delhi.
- 5. Krishna Iyer, V.R., 2009, Law and Justice. New Delhi.
- 6. Reference Manual from the Govt. of Tamilnadu

17UBPSS1	SELF STUDY-I: COMPUTER APPLICATIONS IN BUSINESS	SEMESTER - III
	APPLICATIONS IN BUSINESS	

Total Credit: 1

PREAMBLE:

- ➤ To have the knowledge of computer hardware and software.
- > To know the various Operating Systems and their Processes.

COURSE OUTCOMES

In the successful completion of the course, students will be able to

Co number	Co statement	Knowledge level
CO1	Know the computer applications in various areas of business.	K1
CO2	Classify the types of computer system and generation of computers.	K2
CO3	Know the data processing system and net works.	К3
CO4	Obtain knowledge about the components of computers and programming language	K4
CO5	Learn the operating systems, Internet and Intranet	К3

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

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

17UBPSS1	SELF STUDY-I: COMPUTER APPLICATIONS IN BUSINESS	SEMESTER - III
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Total Credit: 1

OBJECTIVES:

- 1. To have the knowledge of computer hardware and software.
- 2. To know the various Operating Systems and their Processes.

CONTENTS

UNIT - I

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

UNIT - II

Types of computer systems – Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems – First, second, third and fourth generation computers, Laptop or notebook computers.

UNIT - III

Data processing systems – batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Net workings: Local and wide area networks.

UNIT - IV

Components of computers input, output and storage devices, software: system software and Application software; Programming language – machine language – assembly language, higher level languages.

UNIT - V

Operating Systems - Flowchart and programme flow charts. Steps in developing a computer program - Internet - Intranet - Uses of E-Mail.

TEXT BOOKS:

1. Sarvanakumar,R., Parameswara,R., and Jayalakshmi,T. 2003. **Information Technology** [First Edition].Sultan Chand & Company Ltd , New Delhi.

REFERENCE BOOKS:

- Alexis Leon and Mathews Leon. 2014. Fundamentals of Information Technology [Second Edition]. Vikas Publishing House Pvt. Ltd, New Delhi.
- Chetan and Srivastava. 2014. Fundamentals of Information Technology, [First Edition]. Kalyani Publishers, New Delhi.

	17UBPSS2	SELF STUDY-II: BUSINESS ETHICS	SEMESTER - III
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Total Credits: 1

PREAMBLE:

To make the students to learn the ethical aspects in all areas of business, including global business.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Define the concepts of ethics and business and principles of business ethics	K1
CO2	Analyze the new product pricing, packing and labeling	K2
CO3	Explain the knowledge about ethics in work place	К3
CO4	Identifying the ethics in production and operations management	K4
CO5	Know the ethics in global business	K3

Mapping with Programme Outcomes

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

17UBPSS2	SELF STUDY-II: BUSINESS ETHICS	SEMESTER - III
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Total Credits: 1

OBJECTIVE:

To make the students to learn the ethical aspects in all areas of business, including global business.

CONTENTS

UNIT - I

Ethics - Meaning, Definition, Objectives, Types - Ethics and business - principles of business ethics

UNIT-II

Ethics in marketing: Ethics in areas of advertising, new product pricing, product packaging and labeling, personal selling

UNIT - III

Ethics in work place – Individual in the organization, discrimination, gender in equality - Advantages of Managing Ethics in Workplace

UNIT-IV

Ethics in production and operations management – ethics in finance and importance issues

UNIT-V

Ethics in global business – Ethical international decision – Making methods – Corporate responsibility and the environment

TEXT BOOKS:

- 1. *C S V Murthy*, **Business Ethics- Text and cases** Himalaya publishing house 2nd edition, 2006
- Joseph W Weiss, Business ethics A stakeholder and issues
 management approach Thomson (South- Western) 3rd edition, 2003
- 3. Swapna Pradhan, Retailing management Text and cases Tata McGraw Hill 2nd edition, 2004.

Reference Books:

- 1. Chandra Kumar, 2015, Business Ethics, [1st Edition] Vikas Publications, Noida.
- 2. Ghosh P.K, 2013, Business Ethics, [1st Edition] Urinda Publications, New Delhi
- 3. S. Sankaran, 2016, Business Ethics and Values, [1st Edition], Margham Publications, Chennai.

17UBP43A	CORE -VIII: BUSINESS PROCESS	CEMECTED IX
	SERVICES IN BANKING	SEMESTER - IV

Total Credits:5 Hours Per Week:6

PREAMBLE:

To understand the theories and concepts of Banking for BPS and to develop the ideas on the banking services and Cash Management

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

СО	CO Statement	Knowledge
Number		Level
CO1	Know the concepts and functions of Bank	K1
	along with Customers service and Processing	
	of mutual funds	
CO2	Classify the types of cards and its	K2
	maintenance and its Customer relationship	
	management.	
CO3	Analyze the Lead generation requirements,	K3
	bankruptcy and their Regulatory agencies	
CO4	Explain the overview of Cash Management,	K2
	various types of Fund transfer and STP	
CO5	Comprehend the terminology used in	K4
	International trade and Documentary Credit.	

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP43A

CORE -VIII: BUSINESS PROCESS SERVICES IN BANKING

SEMESTER - IV

Total Credits:5 Hours Per Week:6

CONTENTS

UNIT - I

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

UNIT - II

Basics of Cards - Types of Cards, transaction overview, components of Cards - Entities involved, overview on associations - Originations - Policy, Account opening, dispatch, delivery, Card Maintenance - Payments - Concepts, applications, investigations, Statement validations - Products on Cards - Rewards programs, merchandising offers - Authorization and Risk reviews - Settlement lifecycle, authorizations, settlement and reconciliation - Accounting and Interchange settlement, settlements to associations -

Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.

UNIT - III

Lead Generation - Regulation Requirements - Mortgage Originations - Sales/ New Application Management - Support and Settlement Services - Pre Underwriting, Underwriting - Verification and Closing - Quality Control and Repurchase - Mortgage Servicing - Customer Service - A/c Maintenance - Payment Processing - A/c Closure - Collection - Default Management - Front End Activities - Foreclosure and Loss Mitigation - Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies

UNIT - IV

Cash Management Overview – Cash Management Product Suite A Glance and Brief on all – products – Payments Life Cycle – Payments Originations and various products in Originations – phase – Introduction to Funds Transfer – Various types of Funds transfer(Clearing, Treasury Payments, Bills receivables, Collections, lockbox, loans/deposits – Bulk Remittances etc – Pre Funds Transfer – A/c Opening and Maintenance – Workflow Management – Funds Transfer –Payments – Instruction Acceptance – Payment Security – Call Back and Other Controls – Routing and Accounting Entries – Settlement and Payment Structuring – Various Clearing Systems – Overview – Post Funds Transfer – Nostro Reconciliations – Proofing – Investigations – Financial Messaging – Tracking – MIS and Treasury

Reporting - Amendments and Collections - Risk management around payments- few case studies.STP Analysis and Improvements

UNIT - V

Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - Letter of Credit (L/C) - Parties to L/C & Types of L/C - Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - Collection - Parties to Collection & Types of Collection - Document Checking, Acceptance & Payment - Method of Payment - Advance, Open Account, Documentary Collection & Documentary Credit - Guarantee / SBLC - Types of Guarantee - Issuance, Amendment, Claim / Settlement & Cancellation - Reimbursement -Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance - Loans & Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting - Basics and outline of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98 - Value Added Services - After Service-Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing & Reporting - Trade Compliance - Trade Advisory / Customer Owner - Overview on specialized training course for CDCS certification. - Cyber Law in practice.

TEXT BOOKS: Course Material - Tata Consultancy Services.

17UBP43B	CORE- IX: RETAIL ENVIRONMENT	SEMESTER - IV
	AND MARKET RESEARCH	SEMESTER - IV

PREAMBLE:

To understand the concepts of Marketing Research and to create awareness about the Production Planning & Retail Research.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO	CO Statement	Knowledge Level
Number		
CO1	Define the concepts of Market Research, Global Consumer packaged goods, Consumer behavior and their Influencers.	K1
CO2	Explain the knowledge about Retailing and Marketing Segmentation.	K2
CO3	Identifying the Research Methodologies and 4p's of Marketing	K4
CO4	Analyze the Product Planning and needs for Advertising and Consumer Research	К3
CO5	Classifying the Retail research and Consumer Panel data	K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP43B CORE- IX: RETAIL ENVIRONMENT AND MARKET RESEARCH SEMESTER - IV

Total Credits: 4 Hours Per Week: 5

CONTENTS

UNIT I

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

UNIT II

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

UNIT III

Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative Research Methodology - Qualitative Research Methodology - Research Types - Introduction to 4 Ps of Marketing - Optional Ps - Product - Price - Place - Promotion - Market Research and 4Ps

UNIT IV

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

B.Com. (BPS) (Students admitted for the A.Y. 2018-19)

- Consumer Research Cycle - Consumer Research for new product launches

- Consumer Research for existing products

UNIT V

Retail Research - Need for Retail Research - Retail Data - Importance of

Retail Data Validation - Retail Research reports. - Media Research -

Importance of media research - Media Data - Importance of Media Data

Validation - Media Research reports. - Consumer Panel - Importance of

Consumer Panel - Consumer Panel Data - Panel Research reports.

TEXT BOOKS: Course Material - Tata Consultancy Services

18UCM003	CORE- X: MANAGEMENT	SEMESTER - IV
	ACCOUNTING	SEMIESTER - IV

PREAMBLE:

To acquaint the students with the Management Accounting techniques and understand the conceptual framework of Management Accounting.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO	CO Statement	Knowledge
Number	CO Statement	Level
	Define the concepts of Management accounting	
CO1	and classifying the financial accounting and	K1
	management accounting and cost accounting	
CO2	Calculate the types of ratio and construction of	K4
	balance sheet	TC1
	Describe the procedures relating to calculate	
CO3	Working Capital requirements, Cash flow and	K2
	fund flow statement	
CO4	Explain the concepts of Marginal costing and	K2
	Break Even Analysis	KΖ
CO5	Predict more Knowledge about the Budgeting	K3
	and types of budgets	10

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

18UCM003 CORE-X: MANAGEMENT ACCOUNTING SEMESTER - IV

Total Credits:4 Hours Per Week:6

Note: Distribution of Marks: 60% Problems and 40% Theory

CONTENTS

UNIT-I

Management accounting - Meaning-Definition - Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

UNIT-II

Ratio Analysis – Meaning-Advantages - Limitations-Classification of ratios-Analysis of liquidity – Solvency and Profitability.

Working Capital - Working capital requirements and its computation.

UNIT-III

Fund Flow Analysis and Cash Flow Analysis. Fund flow statement – Importance-Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement -Meaning -Importance -Difference between fund flow and cash flow analysis -Advantages -Limitations -Computations of cash from operations -Cash flow statement.

UNIT-IV

Marginal costing and Break Even Analysis - Managerial applications of

marginal costing - Significance and limitations of marginal costing. Key factors: Make or Buy- Pricing decision -Effect of changes in sales price.

UNIT-V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget-sales budget - purchase budget- material budget- flexible budget.

TEXT BOOKS:

- 1. Sharma and S.K.Gupta. 2006. "Management Accounting", Kalyani Publishers, New Delhi.
- 2. Ramachandran & Srinivasan. R. 1998. **Management Accounting.** Sriram Publications, Trichy.

REFERENCE BOOKS:

- 1. S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting", Kalyani Publishers, New Delhi.
- 2. Dr. S.N. Maheswari. 2014. "Management Accounting", Sultan Chand & Sons, New Delhi.
- 3. Dr. K. L. Gupta, Dr. S.P. Gupta. 2019. "Management Accounting", Sathiya Bhawan Publications, New Delhi.
- 4. M N Arora & Priyanka Katyal. 2017. "Cost and Management Accounting", Vikas Publications, New Delhi.

18UBP4AA	ALLIED - IV	
17UBP4SA	COMPANY LAW AND	SEMESTER - IV
17UDF45A	SECRETARIAL PRACTICE	

PREAMBLE:

To enlighten the students' knowledge on Companies Act on formation of company and various documents required as per acts pertaining to it.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Define the formation and kinds of companies	K1
CO2	Outline the basic documents in a company.	K4
CO3	Analyze the Prospectus and the guidelines of SEBI.	K4
CO4	Examine the qualification, disqualification, appointment and removal of company secretary along with duties and responsibilities.	K4
CO5	Discuss the provisions of Companies Act relating to meetings, resolutions and Company Management	K2

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

18UBP4AA	ALLIED - IV	
17UBP4SA	COMPANY LAW AND SECRETARIAL	SEMESTER - IV
	PRACTICE	

CONTENTS

UNIT - I

Company - Definition - Characteristics - Kinds - Company distinguished from partnership - Privileges of Private Company - Formation of a Company - Procedure of Incorporation - Certificate of Incorporation.

UNIT - II

Memorandum of Association - Meaning - Purpose - Contents - Articles of Association - Meaning - Forms - Contents. Doctrine of Indoor Management- Exceptions to Doctrine of Indoor Management.

UNIT - III

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Kinds of Shares and Debentures – Preference shares – Equity shares – Sweat Equity shares – Bonus shares – Guidelines of SEBI for Bonus shares.

UNIT - IV

Director and Secretary - Qualification and Disqualification - Appointment - Removal - Remuneration - Powers, Duties and Liabilities - Agenda - Minutes.

UNIT - V

Meetings - Requisites of Valid Meeting - Types of Meeting - Winding up - Meaning - Modes of Winding Up - Winding up by the Court -

Voluntary winding up – Winding up subject to the Supervision of the court.

TEXT BOOKS:

- 1. *Kapoor,N.D,* 2006. **Company Law** [Twenty Seventh Edition]. Sultan Chand & Company Ltd, New Delhi.
- 2. *Ggogna P.P.S,2014.* **A Text Book of Mercantile Law(Company Law)** Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS:

- 1. *Avtar Singh*. 2015. **Company Law**, [sixteenth Edition].Eastern Book Company, U.P.
- Gosh, P.K., Bala Chandran. V., and CGower L.C.B. 2000. Company Law and Practice [Fourteenth Edition]. Sultan Chand & Company Ltd, New Delhi.

18UBP4SA 17UBP53C	SKILL BASED COURSE - II: CAMPUS TO CORPORATE	SEMESTER - IV
	TRANSITION	

PREAMBLE:

To get detailed knowledge about the history of corporate and develop the communication skill, vocabulary, writing skill & team skill in the students.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Classify the Corporate Readiness and list the BPO industries in India.	K1& K2
CO2	Distinguish between Campus and corporate and classify the body language.	K4
CO3	Develop the Corporate Etiquettes and their Presentation skills.	K3
CO4	Examine the Communication and Vocabulary Skills.	K4
CO5	List the Interview Skills and Develop the Presentations.	K3 & K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

18UBP4SA 17UBP53C

SKILL BASED COURSE - II: CAMPUS TO CORPORATE TRANSITION

SEMESTER - IV

Total Credits:3 Hours Per Week:4

CONTENTS

UNIT - I

Corporate Readiness - Overview of Corporate - History of Corporate - Overview of BPO Industry - History of BPO - Benefits of BPO - BPO Industry in World - BPO Industry in India - TCS BPO.

UNIT-II

Difference between campus and corporate – Change management - Learn the Culture - Impact of your attitude and behavior - Consider the language – Establish and maintain relationship – Respect others - Be Confident - Keep on learning - Consider the body language.

UNIT - III

Corporate Etiquettes - Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette - Telephone etiquette - Meeting etiquette - Presentation Skills - Professional Competencies - Analytical Thinking - Listening Skills - Time management - Team Skills - Assertiveness - Stress Management - Participating in Group Discussion - Interview facing - Ownership - Attention to Detail.

UNIT - IV

Communication - Grammar - Phonetics - One on one basic conversation skill practice - Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills - Comprehension while interacting face to face.

UNIT - V

Recitation of short stories - Interview Skills - Group Discussion - Social Conversation Skills - Presentation - One Act Plays.

TEXT BOOKS: Course Material - Tata Consultancy Services.

17UNM44W	NMEC II: BUSINESS PROCESS	SEMESTER- IV
	SERVICES IN INSURANCE	SLIVILST LIK- IV

PREAMBLE:

To understand about the overview on the insurance life cycle and gain Knowledge on the insurance policies and procedures.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Describe the knowledge about risk Management and classify the types of insurance	K1
CO2	Summarize information about important terminologies in a Life Insurance policy	K2
CO3	Usage of non life insurance concepts and reinsurance	КЗ
CO4	Examine the concept of Healthcare Insurance and healthcare industry	K4
CO5	Identifying the retirement Services and categories of Pension in UK	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

17UNM44W

NMEC II: BUSINESS PROCESS SERVICES IN INSURANCE

SEMESTER-IV

Total Credits:2 Hours Per Week:2

CONTENTS

UNIT - I

Concept of Risk - Risk Management - Basic concepts (Hazards, Perils, Assets, etc.) - Fundamentals of Insurance Types of Insurance (Personal, Commercial, Health, Life, etc. - History of Insurance - Types of Insurance companies - Business units in an Insurance company - Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.) - Reinsurance concept.

UNIT - II

Important terminologies in a Life Insurance policy - Parties in a Life Insurance policy - Individual Life Insurance plans - Supplementary Benefits - Policy Provisions - Ownership rights - Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.).

UNIT - III

Non - Life Insurance concepts: Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, - Insurance Providers - Co-Insurance, Reinsurance, Captive Insurance - Underwriting process - Policy Servicing process - Claims process - Reinsurance.

UNIT - IV

Concept of Healthcare Insurance – How Healthcare Insurance works – Key Challenges of Healthcare Industry – Individual Health Insurance policies – Group Health Insurance policies – Managed Care – Eye Care – Micro Insurance Schemes

UNIT - V

Concept of Retirement Services - Retirement Planning - Asset Allocation & Asset Classes - Life stages of an Investor - Defined Benefit & Defined Contribution - Individual Retirement Arrangement in USA

TEXT BOOK: Course Material - Tata Consultancy Services.

17UBP53A	CORE-XI: BUSINESS PROCESS SERVICES	SEMESTER - V
17UDF55A	IN CAPITAL MARKET	SEMIESTER - V

PREAMBLE:

To understand about the securities & capital market and to know about mutual fund & private equity.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of Securities and its regulations in Financial Market	K1
CO2	Explain the basics of Investment banking and Collateral Management	K2
CO3	Applying the knowledge about Mutual funds and Hedge Funds.	К3
CO4	Analyze the Private Equity Operations and Reconciliation in Asset Management	K4
CO5	Classify the Credit and Market Risk Management	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP53A

CORE-XI: BUSINESS PROCESS SERVICES IN CAPITAL MARKET

SEMESTER - V

Total Credits: 4 Hours Per Week: 5

CONTENTS

UNIT - I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

UNIT - V

Counterparty Credit Risk Management - Market Risk Management

TEXT BOOKS: Course Material - Tata Consultancy Services.

17UBP53B	CORE-XII: MANAGING BUSINESS PROCESSES - I	SEMESTER - V
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PREAMBLE:

To understand the concepts of the Process Management and gain the Knowledge about the metrics management & process mapping techniques.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	List out the concepts of Process Management and Recognition of Business Processes.	K1
CO2	Awareness on life cycle of BPO and their Transition process.	K2
CO3	Analyze the Metrics Management and Operations in Metrics.	К3
CO4	Comprehend the Mapping Techniques and SIPOC fundamentals.	K4
CO5	Classify the Types of risk and Risk Mitigation Plans	K2

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP53B CORE-XII:
MANAGING BUSINESS PROCESSES - I SEMESTER - V

Total Credits: 4 Hours Per Week: 5

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT-III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS: Course Material - Tata Consultancy Services.

Note: The question paper shall cover 20% theory and 80% problem PREAMBLE:

To enable the students with accounting procedures included in Corporate Accounting in conformity with the provision of the Companies Act.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Discuss the types of shares and accounting procedure of Issue of Shares at par, Premium and at Discount	K2
CO2	Obtain knowledge about Issue and Redemption of Debentures.	K1
CO3	Obtain knowledge to prepare final accounts of companies.	K3
CO4	Describe the procedures relating to calculations of Amalgamation, Absorption and Reconstruction.	K2
CO5	Predict more knowledge about the valuation of goodwill and shares.	K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

18UBP53C/17UBP53D CORE-XIII: SEMESTER - V

Total Credits: 5 Hours Per Week: 6

Note: Distribution of Marks: 80% problems and 20% theory.

CONTENTS

UNIT - I

Introduction-types of shares: Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue -Underwriting of Issue of Shares

UNIT - II

Redemption of Preference Shares - Debentures -Issue and Redemption of Debentures -Redemption out of profits -Sinking fund method/Recording of transactions

UNIT - III

Final Accounts of Companies -Preparation of Final Accounts -Provisions relating to preparation of final accounts -Profit and loss account and balance sheet Calculation of Managerial remuneration.

UNIT - IV

Amalgamation: types of amalgamation- preparation of balance sheet after amalgamation (excluding intercompany holdings). Absorption and reconstruction (excluding external reconstruction).

UNIT - V

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares – Normal Profit Method, Super Profits Method, Capitalization Method, Valuation of shares – Need for Valuation – Methods of Valuation – Net assets method-Yield basis method-Fair value method

TEXT BOOKS:

- 1. *Reddy.T.S& Murthy.A.,2010*. **Corporate Accounting** [6th Edition] Margham Publications, Chennai.
- 2. *Gupta R.L. & Radhaswamy M.* 2006. **Corporate Accounts** [13th Revised Edition] Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

- 1. Jain S.P. &Narang. K.L, Advanced Accounting.[] Kalyani Publications, New Delhi.
- 2. *Dr.Arulanandam.M.A, Dr.Raman.K.S,* 2003.**Advanced Accountancy**, []Part–I, Himalaya Publications, New Delhi.

18UBP53P	CORE PRACTICAL-III : STATISTICAL	SEMESTER - V
	PACKAGE- SPSS	

- 1. Entering data, Defining variable and enter value label code.
- 2. Frequency Command Descriptive Statistics Normality Test
- Transforming the Data Log transformation Recording Data Replacing Missing Values
- 4. t-test: Independent Samplet-test
- 5. Perform Independence Test by using Chi- Square Test.
- 6. Perform Simple, correlation test and regression between two variables
- 7. One way ANOVA
- 8. Two way ANOVA
- 9. F-Test
- 10. Generating a Report with an interpretation.

10LID 4 001	SKILL BASED COURSE -III	CEMECTED V
18UBA001	RESEARCH METHODOLOGY	SEMESTER - V

Note: The question paper shall cover 80% theory and 20% problem

PREAMBLE:

To understand the scope and significance of research in business decisions and develop creative thinking and analytical skills.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Discuss the objectives of research and the steps involved in research process.	K1
CO2	Classifying the formulation of Research and developing the hypothesis	К3
CO3	Identifying various methods of Research and Research design	К3
CO4	Analyze the methods of Sampling and types of data	K4
CO5	Interpret The Steps In Drafting The Reports	К3

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

18UBA001	SKILL BASED COURSE -III RESEARCH	SEMESTER - V
	METHODOLOGY	SEMIESTER - V

Note: The question paper shall cover 80% theory and 20% problem

CONTENTS

UNIT - I

Research Meaning and Definition - Objectives and motives of Research - Social Research - Meaning - Characteristics - Types - Pure vs. Applied Research - Descriptive vs. Analytical Research - Quantitative vs. Qualitative Research - Importance and limitations of Social Research.

UNIT - II

Research Formulation – Defining and formulating the research problem - Selecting the problem - Necessity of defining the problem - Importance of literature review in defining a problem – Literature review -Data collection – web as a source- Development of working hypothesis.

UNIT - III

Research design and methods – Research design – Basic Principles - Need of research design – Features of good design – Important concepts relating to research design – Types of Research Design - Descriptive, Diagnostic, Exploratory and Experimental Design.

UNIT - IV

Types of Data - Primary vs. Secondary Data - Methods of primary Data Collection - Survey vs. observation - Experiments - Construction of Questionnaire - Sampling Plan - Sample size-Sampling Methods - Coding, editing and tabulation of data; various kinds of charts and diagrams used in data analysis - Chi-square analysis - t-test.

UNIT - V

Interpretation and Reporting writing – Types and contents and style of Report - Steps in drafting reports - Illustrations and tables - Bibliography, referencing and footnotes - Oral presentation - Ethics in research.

TEXT BOOKS:

- 1. *Kothari C.R.*, (2004), **Research Methodology**, Methods and Techniques, Third Edition, New Age International Publishers, New Delhi.
- 2. *Saravanavel P.*, **Research Methodology**, Fifteenth Edition, Kitab Mahal, New Delhi, 2004.

REFERENCE BOOKS:

1. Wilkinson and Bhanadarkar, Methodology and Techniques of Social Research, Sixteenth Edition, Himalaya Publishing House, New Delhi, 2000

18UBP63A/ 17UBP63A	CORE -XIV: MANAGING BUSINESS	SEMESTER - VI
17UBP63A	PROCESSES - II	

PREAMBLE:

To develop the knowledge on the quality assurance & quality management and to gain better information on six sigma methodology.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Identifying quality management and quality standards	K1
CO2	Analyze Sampling inspection and Transaction monitoring cycle	K4
CO3	Differentiate Defect vs. Defective and value stream mapping	K4
CO4	Illustrate Problem solving tolls and Process Failure Mode Effects Analysis	КЗ
CO5	Calculating six sigma and lean methodology	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

18UBP63A/ 17UBP63A

CORE -XIV: MANAGING BUSINESS PROCESSES - II

SEMESTER - VI

Total Credits: 4 Hours Per Week: 5

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT-IV

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

UNIT - V

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

TEXT BOOKS: Course Material - Tata Consultancy Services.

18UBP63B/17UBP63B	CORE -XV:	SEMESTER -
-	FINANCIAL MANAGEMENT	VI

Note: The question paper shall cover 60% theory and 40% problem

PREAMBLE:

To reveal the knowledge on fund utilization and management regarding Various concepts and techniques for better financial decision.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Illustrating the financial decisions and sources of finance	K3
CO2	Classifying the cost of capital and capital budgeting	K2
CO3	Define the theories of capital structure	K1
CO4	Differentiate different types of leverages	K4
CO5	Examine the dividend theories	K4

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

18UBP63B/	CORE -XV:	SEMESTER - VI	
17UBP63B	FINANCIAL MANAGEMENT	SEMIESTER - VI	

Note: The question paper shall cover 60% theory and 40% problem CONTENTS

UNIT - I

Financial Management - Meaning, Nature, scope and objectives - Role and functions of Financial Management - Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance.

UNIT - II

Cost of Capital - Meaning and importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of capital - Capital budgeting - Techniques - ROI, Payback period and discounted cash flow.

UNIT - III

Theories of Capital Structure - Theories- Net income approach - Net operating income Approach- MM Approach - Determinants of capital structure. Capitalization - Over and Under Capitalization-Merits and Demerits.

UNIT - IV

Leasing - Nature and Types- Advantages and Disadvantages- Leverages - Financial Leverage - Operating leverage - EBIT and EPS analysis .

UNIT - V

Dividend Theories: Walter's model - Gordon and MM's models - Dividend policy - Forms of Dividend - Determinants of dividend policy.

TEXT BOOKS:

- 1. *Sharma R.k and Shasi.K.Gupta.* 2014. Financial Management. (4thedition), Kalyani Publishers, New Delhi.
- 2. *Pandey I.M.* 2009.**Financial Management**. (10th edition), VikasPublishing House.

REFERENCE BOOKS:

- 1. Prasanna Chandra. 2012. **Financial Management**. (4th edition), Tata McGraw-Hill Publishers.
- 2. *Maheswari S.N.* 2014 **Financial Management**. (26th Reprint) Vikas Publishing House Pvt.Ltd, New Delhi.

18UBP63C/	CORE -XVI:	CEMECTED VI
17UBP63C	BUSINESS COMMUNICATION	SEMESTER - VI

PREAMBLE:

To develop the written and oral Business Communication Skills.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of Communication and Kinds of Communication.	K1
CO2	Analyze the trade enquires, Complaints and Adjustments.	K2
CO3	Classifying the Banking correspondents with the Customers.	К3
CO4	Differentiate types of Insurance Correspondence.	K1
CO5	Interpret the steps in Drafting the Report.	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

18UBP63C/	CORE -XVI:	SEMESTER - VI
17UBP63C	BUSINESS COMMUNICATION	SEMIESTER - VI

CONTENTS

UNIT-I

Business Communication: Meaning – Objectives of Communication - Barriers to Communication – Importance of Effective Business Communication - Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT-II

Trade Enquiries – Offers and Quotation - Orders and their Execution – Defective order - Delay in execution - Credit and Status Enquiries – Trade and bank reference – Complaints and Adjustments - Collection Letters - Collection series – Sales Letters – Objectives and functions – Circular Letters.

UNIT-III

Banking Correspondence - Correspondence with the customers - Opening of Bank account -Requisition for stop payment - Request for overdraft - Request for ATM Password-Correspondence with other banks.

UNIT-IV

Insurance Correspondence – Fire, Marine and Life Insurance - Agency Correspondence.

UNIT-V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good

speech- Business Report Presentations.

TEXT BOOKS:

- 1. Rajendra Pal and Korlahalli, 2009, "Essentials of Business Communication.[Twelth Edition] Sultan Chand & Sons, New Delhi.
- 2. *Namita Gopal*,2009. **Business Communication** [First Edition].New Age International Publishers,NewDelhi.

REFERENCE BOOKS:

- 1. Ramesh, M.S, & Pattanshetti C. C, 2011. **Business Communication** [Twenty eighth Edition]R.Chand & Co, NewDelhi.
- 2. Rodriques M V,2003 Effective Business Communication [First Edition] Vikas Concept PublishingCompany, NewDelhi.

171 IDD6C A	SKILL BASED COURSE - IV:	SEMESTER -VI
17UBP6SA	CYBER CRIMES AND CYBER LAW	SEMESTER -VI

PREAMBLE:

To enlighten the students knowledge on the basic application of Cyber Law and theknowledge for the formation and execution of electronic contracts.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Classifying the concept of Cyberspace and Cyber law in E- Commerce.	К3
CO2	Defining the technical aspects of Encryption and Intellectual Property Aspects	K 1
CO3	Identifying Evidence Aspects and Strategy for prevention of computer crime	K3
CO4	Analyze the Global Trends and Electronic Data Interchange Scenario in India	K4
CO5	Discuss the Information Technology Act 2000	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP6SA

SKILL BASED COURSE - IV : CYBER CRIMES AND CYBER LAW

SEMESTER -VI

Total Credits: 3 Hours Per Week: 4

CONTENTS

UNIT - I

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

UNIT - II

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

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS:

- **1.** *Kirubashini,B., and Kavitha,P.* 2013. **Cyber Law [First Edition].** Nandhini Pathipagam, Coimbatore.
- **2.** Vakul Sharma. 2008 . **Handbook of Cyber Laws** [First Edition]. MacMillan India

- 1. Suresh ,Viswanathan.T. 2000. The Indian Cyber Law.Bharat Law House, New Delhi
- 2. Prasad R.S (2004) CYBER CRIME: AN INTRODUCTION 3658, A Nabhi Publication

18UCM007 ELECTIVE -I: INCOME TAX LAW AND PRACTICE	SEMESTER -V
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Note: The question paper shall cover 40% theory and 60% problem PREAMBLE:

To enable the students to know the basic of income tax act and its implications.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of income tax and find the residential status of all assesses.	K1
CO2	Discuss the provisions of Salaries like allowances, perquisites, Profit in lieu of salary to calculate taxable salary and Determination of Annual value of house property.	K2
CO3	Apply the provisions related to business income and income from other sources.	К3
CO4	Analyze various capital assets which are taxable and to list the various provisions Under section 80.	K4
CO5	Explain the individual income considering the previous year losses, rebate and relief.	K2

K1- Remembrance, K2 – analyze, K3 – Understand, K4 Apply

Mapping with Programme Outcomes

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

18UCM007	ELECTIVE -I:	SEMESTER -V
160CW1007	INCOME TAX LAW AND PRACTICE	SEIVIESTER - V

Note: Distribution of Marks: 60% Problems and 40% Theory

CONTENTS

UNIT - I

Income Tax Act - Definition of Income - Assessment year - Previous Year - Assessee. Scope of Income - Charge of Tax - Residential Status - Exempted Income u/s 10.

UNIT-II

Heads of Income- Income from Salaries: Definition- characteristics – computation of salary – Provident fund - Allowances - perquisites –Profit in lieu of salary - Deduction under section 16 and 80C.

Income from House Property: Definition - Exempted Income from House property - Annual value - let out - self occupied - Deduction out of Net annual value.

UNIT - III

Profit and Gains of Business or Profession: Definition – allowable expenses – Disallowed expenses – Depreciation –Rates of depreciation - Computation of business income –Professional Receipts- Professional Expenses – Computation of professional income.

Income from Other Sources: General Income u/s 56 (1) – Specific Income u/s 56 (2) –Deductions u/s 57 – Expenses disallowed u/s 58.

UNIT - IV

Capital Gains: Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G.

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U.

UNIT - V

Set off and Carry forward of losses - Speculation loss - Capital losses - Carry forward of losses.

Computation of Tax liability - Relief and Rebates - Assessment of Individuals.

TEXT BOOKS

- 1. *Gaur and Narang*, 2020-21 "**Income Tax Law and Practice**" Income Tax Law and Practice Delhi(Unit I-V)
- 2. *M.Jeevarathinam and Vijay Vishnu kumar*, 2020-21 "**Income tax law and practice**", SciTech publication (INDIA) Pvt limited, Chennai.(Unit I-V)

- 1. *Mehrotra H.C,* 2020-21 "**Income-tax Law and Accounts**" SahithyaBhavan publishers.
- 2. *Hariharan* .N, 2020-21 "**Income Tax Law and Practice**", Tata McGraw Hill Education Private Limited, New Delhi
- 3. Reddy. T.S. and Hariprasad Reddy.Y, 2020-2021 _ **Income Tax Theory, Law and Practice**, Margham Publications, Chennai.
- 4. Lal B.B, 2020-2021 **Income Tax**, Pearson Education, Chennai.

17UBP5EB	ELECTIVE -I:	SEMESTER - V
17 ODF SED	GLOBAL BUSINESS ENVIRONMENT	SENIESTER - V

PREAMBLE:

To acquaint the students with the basic concepts of Global Business Environment and adapt to the present needs of the business world

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Define the Overview of International Business and Franchising	K1
CO2	Apply the International Business Environment and Multinational Corporations	K3
CO3	Analyze the Globalization of Indian business and International institutions	K4
CO4	Classify the Trade finance and Types of Collections	К3
CO5	Explain the types of guarantee and Loans and Finances Syndicated Loans	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP5EB	ELECTIVE -I : GLOBAL BUSINESS ENVIRONMENT	SEMESTER - V
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CONTENTS

UNIT - I

International Business an overview– Reasons for International Business - Types of International Business - Exporting - Importing - Joint venture - Franchising - Constraints of International Business.

UNIT - II

International business decisions- International Business Environment - Culture Environment - Economic environment - Political Environment - Regulatory environment - Technology environment - Demographic environment. Definition and Meaning of Multinational Corporations - Merits and Demerits and International Trade

UNIT - III

Globalization of Indian business – obstacles to globalization – factors favoring globalization – Globalization strategies – Scope of marketing Indian products abroad - International institutions - IMF, WTO, World Bank.

UNIT - IV

Trade finance-Parties and terminology in international trade - risk associated and its mitigants - role of banks and documents in international trade - Letter of credit - parties to Letter of Credit - Types of Letter of Credit - confirmation - document checking, acceptance and payment - Collections, Parties to Collections & Types of Collections - Document Checking, Acceptance & Payment - Method of payment.

UNIT - V

Guarantee-SBLC-types of guarantee – Issuance, amendment claim and settlement and cancellation - Reimbursement authorization - clean payment - irrevocable undertaking - FI advance - Reimbursements Authorizations, Claims, Payments - Loans and Finances Syndicated Loans - Corporate Advances, Receivable Finance, Supplier Finance - Commodity Finance - Channel Finance and Bill Finance - Factoring Services.

TEXT BOOKS:

- 1. Francis Cherunilam, 2009, "International Business", PHI Learning Private Ltd, New Delhi.
- 2. Dr. S. sankaran 2012 "International Business and Environment" Margham Publications

- 1. Raj Kumar 2012, "International Business Environment" Anuraj Jain for Excel Books, New Delhi.
- V.K. Bhalla, S.Shiva Ramu"International Business Environment and Management", [Seventh Revised and Enlarged Edition], Anmol Publication Pvt. Ltd.

18UCO003	ELECTIVE-II: INDIRECT TAX	SEMESTER -VI
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PREAMBLE:

To Aware of the provisions of indirect taxation and levy of tax at different rates

COURSE OUTCOME

CO Number	CO Statement	Knowledge Level
CO1	Know the features of indirect tax laws and its impact	K1,K2
CO2	Classify the benefits and limitations of GST	K2,K3
CO3	Understand the procedure for registration under GST	K3,K4
CO4	Calculate the tax payable and amount of tax refund	K2
CO5	Acquire the knowledge in types of customs duties and remission of tax	K3,K4

Mapping with Programme Outcomes

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

18UCO003	ELECTIVE - II: INDIRECT TAX	SEMESTER -VI
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CONTENTS

UNIT-I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Goods and Service Tax: Introduction to GST - Meaning - Objectives - Constitutional Amendment of GST- Salient features of GST- Kinds of GST: Central GST- State GST- Inter-state GST - Benefit of GST - Limitations of GST in India.

UNIT-III

Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model - Advantages of IGST Model - Exemption under GST - Model of GST with Examples

UNIT-IV

Export and Import – Calculation of Net cost of imported goods - Calculation of Sale Value after import – Net tax payable calculation of imported goods – Export value calculation- Refund calculation.

UNIT-V

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

TEXT BOOKS

- 1. Balachandran.V, 2006. "Indirect Taxation", Sultan Chand &Co., New Delhi.(Unit I,III,IV)
- 2. *Gupta R.L and Gupta V.K,* 2010. " **Indirect Tax**"Sultan Chand &Co., New Delhi (Unit I-V)

- 1. *Datey V.S.*, 2016. "**Indirect Taxes**", (2nd edition) Taxman Publications (P) Ltd., New Delhi.
- 2. <u>Vishal Saraogi and Roshan Lodha</u>,2017. "Goods & Service Tax Law the Ultimate Guide", Lawpoint Publication Pvt Ltd.

17UBP6EB	ELECTIVE -II: BRAND MANAGEMENT	SEMESTER - VI
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PREAMBLE:

To teach the importance of brand and its impacts among the customers and also explain the brand Rejuvenation and brand Strategies

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Classifying the concepts and process in branding decisions.	K2
CO2	Outline the brand associations and its functions.	K1
CO3	Criticize the impact of branding on buyers, competitors and the relationship with	K4
CO4	Analyzing and monitoring the brand performance over the product life cycle and its co-branding.	K4
CO5	Usage of brand strategies and its implementation.	К3

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP6EB	ELECTIVE -II: BRANDMANAGEMENT	SEMESTER - VI

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT-IV

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

UNIT - V

Brand Strategies: Designing and implementing branding strategies - Case studies.

TEXT BOOKS:

- 1. Kevin Lane Keller. 2003. **Strategic Brand Management**, Person Education, New Delhi.
- 2. Jean Noel., Kapferer.1992. Strategic Brand Management, The Free Press, New York.

- 1. Paul Tmeporal. 2000. **Branding in Asia**. John Wiley & sons (P) Ltd., New York.
- 2. Ramesh Kumar, S. 2002. **Managing Indian Brands**. Vikas publishing House (P) Ltd., New Delhi.

17UBP6EC	ELECTIVE- III : FINANCIAL MARKETS	SEMESTER -VI
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PREAMBLE:

To create awareness about the role and importance of Corporate Financing and to know the functioning of Indian Financial Markets and Institutions.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Define and Relate the structures of financial markets both money market and capital market.	K1
CO2	Interpret the functions of merchant banking and underwriting.	К3
CO3	Identify the role of SEBI in regulating speculative transactions	K2
CO4	Analyze the role of various banks in financing business.	K4
CO5	Distinguish the new modes of financing and how it helps in development of new business.	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

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

17UBP6EC	ELECTIVE- III : FINANCIAL MARKETS	SEMESTER -VI
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CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS:

- 1. *Gurusamy, S.* 2009. **Indian Financial System** [Second Edition]. Tata Mc Graw-Hill Publishing Company Ltd., New Delhi.
- 2. Shasi, K. Gupta., and Nisha Aggarwal 2013. Financial Institutions and Markets [fourth Edition]. Kalyani Publishers, Ludhiana.

- 1. Punithavathy panndian. 2009. **Financial Services and Markets** [First Edition]. Vikas publishing house Pvt.,Ltd.,
- Clifford Gomez. 2010. Financial Markets, Institutions and Financial Services, [Third Edition]. PHI Learning Pvt Ltd., New Delhi.

17UBP6EV	ELECTIVE- III : PROJECT WORK	SEMESTER -VI
1/UDPOEV	ELECTIVE-III: PROJECT WORK	SEMESTER - VI

1. A Guide will be allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2. CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review - 10 Marks

Second Review - 10 Marks

Third Review - 10 Marks

Work Diary - 10 Marks

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40 Marks

3. End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below: