

**B. Com.**  
**(Business Process Management)**  
**DEGREE PROGRAMME**  
**Curriculum**  
**(2021 – 2024)**



**Department of Commerce**  
**Bishop Heber College**  
**(Autonomous)**  
**Tiruchirappalli – 620 017**

**REGULATIONS  
(2021 – 2024 Onwards)**

**Aim of the Programme**

B.Com (Business Process Management) programme is planned in collaboration with TCS, to create a talent pool of Industry ready students who will find placements in the Business Process Services Industry in the areas of Banking, Financial Services, and Insurance.

The B.Com (Business Process Management) programme has been developed by integrating a few TCS domains into the regular B.Com syllabus, keeping in view the latest industry demands and developments. These industry relevant courses are Finance & Accounts, Supply Chain Management, Insurance, Banking, Retail and Market Research, Managing Business as Process, Capital Markets and Campus to Corporate program.

**Eligibility for Admission**

Candidates for admission to the first year of the B.Com (Business Process Management) degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Bharathidasan University with a minimum of 60% marks.

**Duration of the Programme**

The duration of the B.Com (Business Process Management) Degree programme shall be for three academic years of six semesters.

**Medium**

The medium of instruction shall be English.

**Examination**

Choice Based Credit System (CBCS) is followed in the department. The performance evaluation is based on grading; Grades are awarded at the end of each semester. The final Cumulative Grade Point Average is calculated based on the grades obtained during the semester exams with the appropriate weightage based in respect of credits.

## CURRICULUM STRUCTURE

I SEMESTER		II SEMESTER	
Language I	Language I	Language II	Language II
English II	English I	English II	English II
Core I	Financial Accounting - I	Core II	Financial Accounting - II
Allied I	Business Law	Allied III	Company Law
Allied II	Business Economics	Allied IV	Business Statistics
V L O	Value Education (RI / MI)	Environmental Studies	Environmental Studies
III SEMESTER		IV SEMESTER	
Language III	Language III	Language IV	Language IV
English III	English III	English IV	English IV
Core III	Financial Accounting - III	Core V	Cost Accounting
Core IV	Insurance for business Process Services	Elective I	Banking for Business Process Services/ Advertising Management
Allied V	Retail and Market Research	Allied VI	Campus to Corporate Transition
SBEC I	Introduction to Computer -MS Word	SBEC II	Computer Tools -Spread sheet
NMEC I	Principles of Commerce	NMEC II	Principles of Management
V SEMESTER		VI SEMESTER	
Core VI	Income Tax Law and Practice	Core X	Business Mathematics
Core VII	Managing Business Process	Core XI	Management Accounting
Core VIII	TallyPrime	Core XII	Corporate Accounting
Core IX	Financial Management	Core XIII	Auditing
Elective II	Capital Markets/ Indirect Taxes	Elective III	Supply Chain Management/ Retail Management
SBEC III	General Commercial Knowledge		Extension Activities

**Programme : B.Com. (Business Process Management) (2021 onwards)**

Sem	Part	Course	Course Title	Course Code	Hours	Credits	Marks		
							CIA	ESE	Total
I	I	Tamil I /*	Language – Tamil I	U18TM1L1	6	3	25	75	100
	II	English I	Language through Literature: Prose and Short stories	U21EGNL1	6	3	40	60	100
	III	Core I	Financial Accounting – I	U21BP101	6	5	25	75	100
		Allied I	Business Law	U21BP1Y1	5	4	25	75	100
		Allied II	Business Economics	U21BP1Y2	5	4	25	75	100
IV	Val. Edu.	Value Education (RI/MI)	U15VL1:1 U15VL1:2	2	2	25	75	100	
II	I	Tamil II /*	Language – Tamil II	U18TM2L2	6	3	25	75	100
	II	English II	Language through Literature: Poetry and Shakespeare	U21EGNL2	6	3	40	60	100
	III	Core II	Financial Accounting – II	U21BP202	6	5	25	75	100
		Allied III	Company Law	U21BP2Y2	5	4	25	75	100
		Allied IV	Business Statistics	U21BP2Y4	5	4	25	75	100
IV	Env. Studies	Environmental Studies	U16EST21	2	2	25	75	100	
III	I	Tamil III /*	Language – Tamil III	U18TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U21EGCL3	6	3	40	60	100
	III	Core III	Financial Accounting – III	U21BP303	4	4	25	75	100
		Core IV	Insurance for Business Process Services	U21BP304	5	4	25	75	100
		Allied V	Retail and Market Research	U21BP3Y5	4	3	25	75	100
	IV	SBEC I	Introduction to Computers -MS Word	U21BP3S1	2	2	40	60	100
NMEC I		Principles of Commerce	U21BP3E1	2	2	25	75	100	
IV	I	Tamil IV /*	Language – Tamil IV	U18TM4L4	5	3	25	75	100
	II	English IV	language through Literature	U21EGNL4	5	3	40	60	100
	III	Core V	Cost Accounting	U21BP405	5	5	25	75	100
		Elective I	Banking for Business Process Services/ Advertising Management	U21BP4:1/ U21BP4:A	5	5	25	75	100
		Allied VI	Campus to Corporate Transition	U21BP4Y6	4	3	25	75	100
	IV	SBEC II	Computer Tools - Spread Sheet	U21BP4S2	2	2	40	60	100
		NMEC I	Principles of Management	U21BP4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	--	--	100
V	Extension Activities	NSS, NCC, Rotaract, Leo Club, etc.,	U16ETA41	--	1				

**B.Com. - Business Process Management (2021-2024)**

Sem	Part	Course	Course Title	Course Code	Hours	Credits	Marks		
V	III	Core VI	Income Tax Law and Practice	U21BP506	6	5	25	75	100
		Core VII	Managing Business Process	U21BP507	6	5	25	75	100
		Core VIII	TallyPrime	U21BPP08	6	5	40	60	100
		Core IX	Financial Management	U21BP509	5	5	25	75	100
		Elective II	Capital Markets/ Indirect Taxes	U21BP5:2 U21BP5:A	5	5	25	75	100
	IV	SBEC II	General Commercial Knowledge	U21BP5S3	2	2	40	60	100
VI	III	Core X	Business Mathematics	U21BP610	6	5	25	75	100
		Core XI	Management Accounting	U21BP611	6	5	25	75	100
		Core XII	Corporate Accounting	U21BP612	6	5	25	75	100
		Core XIII	Auditing	U21BP613	6	4	25	75	100
		Elective III	Supply Chain Management/ Retail Management	U21BP6:3 U21BP6:A	6	5	25	75	100
	IV	Gender Studies	Gender Studies	U16GST61	--	1			100
Total Credits						140			

SBEC : Skill Based Elective Courses  
NMEC : Non Major Elective Courses

Other Languages	Hindi	Sanskrit	French
Semester I	U14HD1L1	U14SK1L1	U14FR1L1
Semester II	U14HD2L2	U14SK2L2	U14FR2L2
Semester III	U14HD3L3	U14SK3L3	U14FR3L3
Semester IV	U14HD4L4	U14SK4L4	U14FR4L4

Part I : 4      Core Theory : 12      Allied : 6      NMEC : 2  
Part II : 4      Core Practical : 1      Elective : 3  
Env. Studies : 1      SBEC : 3      Value Education : 1      Soft Skills : 1  
Extension Activities : 1      Gender Studies : 1

**Total : 40**

NMEC offered by the Department: 1. Principles of Commerce      U21BP3E1  
2. Principles of Management      U21BP4E2

## **PROGRAMME OUTCOMES**

### **B.COM**

On successful completion of Bachelor in Commerce, students would have acquired the following competencies to:

- PO 1: Disciplinary knowledge:** Demonstrate comprehensive knowledge and understanding of Commerce, Business and Accounting.
- PO 2: Cognitive Skills:** Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.
- PO 3: Intellectual Capacity, Problem Solving & Analytical Reasoning:** Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles of entrepreneurs, businessmen, managers and consultants in critical decision-making process.
- PO 4: Reflective Thinking:** Empower to become learners and thinkers by building skills in critical thinking to solve problems.
- PO 5: Digital literacy:** Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.
- PO 6: Employability & Entrepreneurship:** Utilise business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.
- PO 7: Leadership attributes:** Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.
- PO 8: Lifelong Learning:** Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.
- PO 9: Ethical values:** Exemplifies moral/ethical values in personal life and uses ethical practices in all work and become capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

**PROGRAMME SPECIFIC OUTCOMES (PSOs)**

**B.COM (Business Process Management)**

On completion of the B.Com Programme, the students will be able to:

**PSO 1:** Apply knowledge and skills in the field of commerce and business process management.

**PSO 2:** Demonstrate analytical and critical thinking abilities for data-based decision making.

**PSO 3:** Foster skills to meet the demands of IT Industry and other business organizations.

**PSO 4:** Exhibit progressive development of values in the role as business executives.

## PROGRAMME ARTICULATION MATRIX

S. No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
1.	Financial Accounting-I	U21B P101	H	H	H	H	H	H	H	H	H	H	H	H	H
2	Business Law	U21B P1Y1	H	H	H	H	H	H	H	H	H	H	H	H	H
3	Business Economics	U21B P1Y2	H	H	H	H	L	H	H	H	H	H	M	M	H
4	Financial Accounting – II	U22B P202	H	H	H	H	H	H	H	H	H	H	H	H	H
5	Company Law	U21B P2Y2	H	H	H	H	H		H	H	H	H	H	H	H
6	Business Statistics	U21B P2Y4	H	H	H	H	H		H	H	H	H	H	H	H
7	Financial Accounting – III	U21B P303	H	H	M	M	H	H	M	M	H	H	M	H	M
8	Insurance For Business		H	H	M	H	H	H	H	M	H	H	H	H	H
9	Retail And Market Research	U21B P3Y5	H	H	M	M	L	H	H	H	M	H	H	M	H
10	Introduction To Computer –MS Word	U21B P3S1	H	H	H	H	H	H	H	H		H	H	H	H
11	Principles Of Commerce	U21B P3E1	H	H	M	L	H		M	M	L	M	M	L	L
12	Cost Accounting	U21B P405	H	H	H	H		H	H	H	H	H	H	H	H
13	Banking For Business Process	U21B P4:1	H	H	H	H	H	H	H	H	M	H	H	H	M
14	Advertising Management	U21B P4 :A	H	H	H	H	H	H	H	H	M	H	H	H	M
15	Campus to Corporate	U21B	H	H	H	H	H	H	H	H	M	H	H	H	H



	<b>Transition</b>	P4Y6													
16	<b>Computer Tools – Spread Sheet</b>	U21B P4S2	H	H	H		H	H	L	H	L	H	M	H	M
17	<b>Principles of Management</b>	U21B P4E2	H	H	H			H	L	M	M	H	H	H	M
18	<b>Income Tax Law and Practice</b>	U21B P506	H	H	H	H		H		H	H	H	H	H	H
19	<b>Managing Business Process</b>	U21B P507	H	H	H	H	H	H	H	H	-	H	H	H	H
20	<b>TallyPrime</b>	U21B PP08	H	H	H	L	H	H	H	H	H	L		H	M
21	<b>Financial Management</b>	U21B P509	H	H	H	H	H	H	M	M	H	H	H	H	M
22	<b>Capital Markets</b>	U21B P5:2	H	H	H	H	H	H	H	H	H	H	H	H	H
23	<b>Indirect Taxes</b>	U21B P5:A	H	H	M	M	M	M	M	H	M	H	H	M	L
24	<b>General commercial Knowledge</b>	U21B P5S3	H	H	H	H	-	H	M	M	M	M	M	H	M
25	<b>Business Mathematics</b>	U21B P610	H	H	H	H		H	M	H		H	H	H	M
26	<b>Management Accounting</b>	U21B P611	H	H	H	H		H	H	H	H	H	H	M	H
27	<b>Corporate Accounting</b>	U21B P612	H	H	H	H	H	H	M	M	M	H	H	H	H
28	<b>Auditing</b>	U21B P613	H	H	H	H		M	M	H	M	M		H	
29	<b>Supply Chain Management</b>	U21B P6:3	H	H	H	H	H	M	H	H	H	H	H	H	H
30	<b>Retail Management</b>	U21B P6:A	H	H	H	H	H	H	H	H	H	H	H	H	H

<b>SEMESTER I</b>	<b>CORE - I FINANCIAL ACCOUNTING-I</b>	<b>CODE : U21BP101</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK : 6</b>

## **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>S. No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Explain the concepts and conventions of Accounting.	<b>K2</b>	<b>I</b>
<b>2</b>	Apply the accounting concepts and conventions in the process of preparation of Final Accounts	<b>K3</b>	<b>I</b>
<b>3</b>	Estimate the amount of depreciation under different methods.		<b>II</b>
<b>4</b>	Prepare Final Accounts of Non- Profit Organisations	<b>K6</b>	<b>III</b>
<b>5</b>	Prepare Bill of Exchange and Bank Reconciliation Statement.	<b>K6</b>	
<b>6</b>	Examine the concept of single Entry system and ascertain the profit under this Single Entry System.	<b>K4</b>	

### **Unit I Introduction to Accounting (15Hours)**

- 1.1 Basic concepts and conventions
- 1.2 Journal Entries including adjustments entries
- 1.3 Ledger
- 1.4 Trial balance
- 1.5 Preparation of Final Accounts
  - 1.5.1 Manufacturing accounts
  - 1.5.2 Trading accounts
  - 1.5.3 Profit and Loss account
  - 1.5.4 Balance sheet.

### **Unit II Depreciation (21Hours)**

- 2.1 Concept of depreciation
- 2.2 Causes of depreciation
- 2.3 Factors affecting amount of depreciation
- 2.4 Methods of recording depreciation
  - 2.4.1 When provision for depreciation account is maintained
  - 2.4.2 When provision for depreciation account is not maintained
- 2.5 Methods of providing depreciation
  - 2.5.1 Straight Line Method
  - 2.5.2 Written Down Value Method

### **Unit III Final Accounts of Non-profit organisations (18Hours)**

- 3.1. Receipts and Payments accounts
- 3.2 Income and Expenditure
- 3.3 Balance Sheet
- 3.4 Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet
- 3.5 Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account.

**Unit IV Bill of exchange (Excluding Accommodation Bills) & Bank Reconciliation Statement (18Hours)**

- 4.1 Methods of Handling Bills of Exchange
  - 4.1.1 Retained till Maturity
  - 4.1.2 Discounting of Bills
  - 4.1.3 Endorsement of Bills
  - 4.1.4 Sent for Collection
- 4.2 Recording Transaction in books of Different Parties
  - 4.2.1 Retiring a bill under Rebate
  - 4.2.2 Dishonour of a bill
  - 4.2.3 Renewal of a bill
  - 4.2.4 Insolvency of the drawee
- 4.3 **Bank Reconciliation Statement**
  - 4.3.1 From Cash book to Pass book.
  - 4.3.2 From Pass book to Cash book.
  - 4.3.3 Preparation of Adjusted cash book

**Unit V Single Entry System (18Hours)**

- 5.1 Difference between Single Entry and Double Entry System
- 5.2 Ascertainment of Profit
- 5.3 Methods of Preparation
  - 5.3.1 Statement of Affair Method
  - 5.3.2 Conversion Method.

**UNIT VI - TOPICS FOR SELF STUDY**

SL.NO	TOPICS	WEB LINKS
1.	Cloud based accounting	<a href="https://www.freshbooks.com/hub/accounting/cloud-accounting">https://www.freshbooks.com/hub/accounting/cloud-accounting.</a>
2.	Outsourcing accounting functions	<a href="https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services">https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services</a>
3.	Big Data in accounting	<a href="https://www.cpapracticeadvisor.com/firm-management/article/12424744/the-value-of-big-data-in-an-accounting-firm">https://www.cpapracticeadvisor.com/firm-management/article/12424744/the-value-of-big-data-in-an-accounting-firm</a>
4.	Rise in accounting software	<a href="https://blog.hubspot.com/sales/small-business-accounting-software">https://blog.hubspot.com/sales/small-business-accounting-software</a>

**TEXT BOOK**

1. Jain S. P. & Narang K. L. (2018). *Financial Accounting*, New Delhi: Kalyani Publishers.

## REFERENCES

1. Tulsian P.C.(2016).*Financial Accounting*, New Delhi: Tata Mc-Graw Hill Education.
2. Arulanandam. M.A & Raman. K.S (2016).*Advanced Accountancy*. Mumbai: Himalaya Publishing House.
3. Gupta, R.L. &Radhaswamy, M., *Financial Accounting*, Sultan Chand Sons, NewDelhi

## WEBLINKS

1. [http://www.scribd.com/doc/33853/Accounting concepts](http://www.scribd.com/doc/33853/Accounting-concepts) access on 25/11/2010
2. <https://www.youtube.com/watch?v=cRjMDvzOdWg>
3. <https://www.youtube.com/watch?v=U22HMUIByOw>
4. <https://www.youtube.com/watch?v=0Ua92akSdE4>
5. <https://www.youtube.com/watch?v=fSPNzroqBJw>

**Theory -25% Problems -75%**

## SPECIFIC LEARNING OUTCOMES (SLO)

	se Contents	ing Outcomes	Blooms Taxonomic Level of Transaction
<b>1INTRODUCTION TO ACCOUNTING</b>			
	Accounting concepts	<ul style="list-style-type: none"> <li>Recall the meaning of accounting concepts</li> </ul>	<b>K1</b>
1.2	Journal entries	<ul style="list-style-type: none"> <li>Explain the procedures to journalise the transactions.</li> </ul>	<b>K2</b>
1.3	Ledger	<ul style="list-style-type: none"> <li>Apply the knowledge in creating Ledger Accounts</li> </ul>	<b>K3</b>
1.4	Trial balance	<ul style="list-style-type: none"> <li>Discuss the purposes of Trial Balance</li> <li>Prepare the Trial Balance</li> </ul>	<b>K3</b>
1.5(1.5.1-1.5.4)	Preparation of final accounts	<ul style="list-style-type: none"> <li>Prepare Manufacturing Account</li> <li>Prepare Trading Account</li> <li>Apply the Balance sheet</li> </ul>	<b>K3</b>

<b>UNIT II DEPRECIATION</b>			
2.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> <li>• Definition of depreciation</li> </ul>	<b>K1</b>
2.2	Causes of depreciation	<ul style="list-style-type: none"> <li>• Identify the various causes of depreciation.</li> </ul>	<b>K2</b>
2.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> <li>• Outline the various factors affecting the amount of depreciation</li> </ul>	<b>K2</b>
2.4	Methods of recording depreciation	<ul style="list-style-type: none"> <li>• Summarize the methods of recording depreciation</li> </ul>	<b>K2</b>
2.5	Methods of providing depreciation	<ul style="list-style-type: none"> <li>• Compare depreciation using straight-line and reducing balance methods</li> </ul>	<b>K2</b>
<b>III FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS</b>			
3.1	Receipts and payments	<ul style="list-style-type: none"> <li>• Discuss the need for receipts and payment account</li> </ul>	<b>K2</b>
3.2	Income and expenditure method,	<ul style="list-style-type: none"> <li>• Describe the purpose of income and expenditure account</li> </ul>	<b>K3</b>
3.3	Balance sheet	<ul style="list-style-type: none"> <li>• Prepare balance sheet using the given information</li> </ul>	<b>K4</b>
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> <li>• Apply the procedures in preparation of receipt and payment account and income and expenditure account</li> </ul>	<b>K5</b>
3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	<ul style="list-style-type: none"> <li>• Formulate the opening and closing balance from income and expenditure account and receipts and payments</li> </ul>	<b>K6</b>
<b>UNIT IV BILLS OF EXCHANGE (EXCLUDING ACCOMMODATION BILLS)</b>			
4.1	Methods of handling bills of exchange	<ul style="list-style-type: none"> <li>• Explain the concepts of Bill of Exchange</li> </ul>	

		<ul style="list-style-type: none"> <li>Discuss the methods of handling of Bill of Exchange</li> </ul>	
4.2	Recording transaction in books of different parties	<ul style="list-style-type: none"> <li>Record the transactions of bill in the books of different parties</li> </ul>	
4.3	Bank reconciliation statement	<ul style="list-style-type: none"> <li>Prepare Bank Reconciliation statement</li> <li>Explain the situations for preparation of Bank Reconciliation statement</li> </ul>	
<b>UNIT V SINGLE ENTRY SYSTEM</b>			
5.1	Difference between Single Entry and Double Entry System	<ul style="list-style-type: none"> <li>Differentiate single entry system with double entry system</li> </ul>	<b>K5</b>
5.2	Ascertainment of Profit	<ul style="list-style-type: none"> <li>Calculate profit using single entry system</li> </ul>	<b>K4</b>
5.3	Methods of preparation	<ul style="list-style-type: none"> <li>Compute profit/ loss using different method of ascertainment of profit/loss</li> </ul>	<b>K4</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

	L-Low			M-Moderate			H- High							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	H	H	M	H	H	M	M	-	H	M	-	H	H	
CO2	H	M	-	-	-	-	H	M	-	M	-	M	H	
CO3	M	H	-	M	H	H		H	H	-	H	-	M	
CO4	-	-	M	-	H	-	H	H	-	-	H	M	-	
CO5	H	M	H	M		H	M		H	M		H	H	

CO6	M	-	M	-	H	-	H	M	-	H	M	-	M
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## COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"><li>1. Continuous Assessment Test I,II</li><li>2. Open book test; Assignment; Seminar; Group Presentation</li><li>3. End Semester Examination</li></ol>
<b>Indirect</b>
<ol style="list-style-type: none"><li>1. Course-end survey</li></ol>

**COURSE COORDINATOR – Mrs. R MERCY PAULIN VINODHINI**

<b>SEMESTER –IV</b>	<b>ELECTIVE: I BUSINESS LAW</b>	<b>CODE: U2tBP1Y1</b>
<b>CREDITS: 3</b>		<b>HOURS PER WEEK: 4</b>

## **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Analyse the basic concepts, essential elements of a valid contract and various classifications in contract under the Indian Contract Act, 1872.	<b>K4</b>	<b>I</b>
<b>2</b>	Appraise the rules regarding consideration and legality of objects under the sections 23 to 36	<b>K5</b>	<b>II</b>
<b>3</b>	Apply the rule, “All agreements are not contracts but all contracts are agreements”.	<b>K3</b>	<b>III</b>
<b>4</b>	Examine how does a bailment differs from a pledge	<b>K4</b>	<b>IV</b>
<b>5</b>	Demonstrate the different modes in which the authority of an agent may terminate a Contract of agency.	<b>K3</b>	
<b>6</b>	Interpret the rule of caveat emptor and state how far it is modified by implied conditions under the Sale of Goods Act, 1930.	<b>K5</b>	

### **UNIT I –INTRODUCTION TO THE LAW OF CONTRACTS (12Hours)**

#### 1.1 Introduction

1.1.1 Nature and classification of Contracts

1.1.2 Essential elements of a valid contract

#### 1.2 Void, Voidable and Valid agreement

#### 1.3 Offer and Acceptance

1.3.1 Legal rules as to offer

1.3.2 Tenders

1.3.3 Cross offers

1.3.4 Legal rules as to acceptance.

### **UNIT II –CONSIDERATION AND LEGALITY OF OBJECT (12Hours)**

#### 2.1 Consideration

2.1.1 Definition

2.1.2 Legal rules as to consideration

2.1.3 Stranger to contract

2.1.4 Contract without consideration is void-exceptions

#### 2.2 Capacity of Parties

2.2.1 Law relating to competence of parties to a contact

2.2.2 Minors



- 2.2.3 Persons of unsound mind
  - 2.2.4 Other persons
  - 2.3 Free Consent
    - 2.3.1 Meaning of “consent” and “free consent”
    - 2.3.2 Coercion
    - 2.3.3 Difference between coercion and undue influence
    - 2.3.4 Define misrepresentation and fraud
    - 2.3.5 Effects on the validity of an agreement
  - 2.4 Legality of Object
    - 2.4.1 Unlawful and illegal agreements
    - 2.4.2 Effects of illegality
    - 2.4.3 Doctrine of public policy
  - 2.5 Void contracts
  - 2.6 Contingent Contract
    - 2.6.1 Essential characteristics of a contingent contract
    - 2.6.2 Rules regarding contingent contract
    - 2.6.3 Difference between a wagering agreement and a contingent contract
- UNIT III –PERFORMANCE AND DISCHARGE OF CONTRACTS (12Hours)**
- 3.1 Performance of contracts
    - 3.1.1 Requisites of a valid tender
    - 3.1.2 Reciprocal promises
  - 3.2 Discharge of contracts – Modes of Discharge
  - 3.3 Remedies for Breach of contract
  - 3.4 Quasi contracts
    - 3.4.1 Kinds of quasi-contracts.
- UNIT IV –SPECIAL CONTRACTS (12Hours)**
- 4.0 Special contracts
  - 4.1 Indemnity and Guarantee
    - 4.1.1 Essential features of a contract of guarantee
    - 4.1.2 Distinction between a contract of indemnity and a contract of guarantee
    - 4.1.3 Kinds of guarantee
    - 4.1.4 Rights of surety
    - 4.1.5 Discharge of surety
  - 4.2 Bailment and pledge
    - 4.2.1 Requisites of bailment, Classification of bailment

- 4.2.2 Duties and rights of bailor and bailee
- 4.2.3 Distinction between particular lien and general lien
- 4.2.4 Finder of goods
- 4.2.5 Termination of bailment
- 4.2.6 Rights and duties of Pawnor and Pawnee

#### 4.3 Agency

- 4.3.1 Essentials of relationship of agency
- 4.3.2 Creation of agency
- 4.3.3 Classification of agents
- 4.3.4 Termination of agency.

### **UNIT V –SALE OF GOODS ACT (12Hours)**

#### 5.1 Sale of Goods Act 1930

#### 5.2 Formation of contract of sale

- 5.2.1 Essentials of a contract of sale
- 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement
- 5.2.3 Classification of goods
- 5.2.4 Effect of destruction of goods
- 5.2.5 Document of title to goods

#### 5.3 Conditions and Warranties

- 5.3.1 Distinction between a condition and warranty – Implied Conditions and Warranties
- 5.3.2 Caveat Emptor

#### 5.4 Transfer of property in and title of goods

- 5.4.1 Passing of property
- 5.4.2 Sale by non-owners

#### 5.5 Rights of unpaid seller

- 5.5.1 Remedies for breach of contract of sale
- 5.5.2 Auction sales.

### **UNIT VI -TOPICS FOR SELF STUDY**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Securities laws,2014	<a href="https://en.m.wikipedia.org/wiki/Securities_Laws">https://en.m.wikipedia.org/wiki/Securities_Laws</a>
2	Essential commodities act	<b>Error! Hyperlink reference not valid.</b>
3	Fiscal Responsibility and Budget Management Act, 2003	<a href="https://resource.cdn.icai.org/55863bos45243mod2cp2.pdf">https://resource.cdn.icai.org/55863bos45243mod2cp2.pdf</a>
4	Minimum wages act,1948	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Part-6New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Part-6New.pdf</a>

## **TEXT BOOK**

1. N.D. Kapoor, (2018) - Elements of Mercantile Law, Sultan Chand & Sons (P) Ltd, India.

## **REFERENCES**

1. K. R. Bulchandani, (2016), Business Law for Management, Himalaya Publishing House Pvt. Ltd, Geetanjali Press Pvt. Ltd, Mumbai, India.
2. P.C. Tulsian (2014) - Business Law, Third Edition, McGraw- Hill Education Pvt. Ltd, Typeset at Tej Composers, New Delhi, India.

## **WEB LINKS**

1. <https://www.incometaxindia.gov.in/pages/acts/indian-contract-act.aspx>
2. <https://www.india.gov.in/indian-contract-act-1872-0>
3. [https://www.icai.org/post.html?post\\_id=10086](https://www.icai.org/post.html?post_id=10086)
4. <https://indiankanoon.org/doc/171398/>
5. <https://www.toppr.com/guides/business-law/>

## **SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Content of the Unit</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I INDIAN CONTRACTS ACT 1872</b>			
1.1	Indian Contracts Act-1872 1.1.1 Introduction 1.1.2 Essentials elements of a valid contract	<ul style="list-style-type: none"><li>• Recall the definition of a Contract</li><li>• Explain the classifications of Contract</li></ul>	<b>K2</b>
1.2	Void , Voidable and Valid agreement	<ul style="list-style-type: none"><li>• Distinguish a void contract from a voidable contract</li></ul>	<b>K4</b>
1.3	Offer and Acceptance 1.3.1 Legal rules as to offer 1.3.2 Tenders 1.3.3 Cross offers 1.3.4 Legal rules as to acceptance	<ul style="list-style-type: none"><li>• Define Offer and Acceptance</li><li>• Identify the circumstances under which an offer will lapse</li></ul>	<b>K2</b>
<b>UNIT II CONSIDERATION AND LEGALITY OF OBJECT</b>			

2.1	<p>Consideration</p> <p>2.1.1 Definition</p> <p>2.1.2 Legal rules as to consideration</p> <p>2.1.3 Stranger to contract</p> <p>2.1.4 Contract without consideration is void – exceptions</p>	<ul style="list-style-type: none"> <li>• Define consideration</li> <li>• Discuss the rules regarding consideration</li> <li>• Explain the concept contract without considerations is void-exceptions</li> </ul>	<b>K2</b>
2.2	<p>Capacity of Parties</p> <p>2.2.1 Law relating to competence of parties to a contract</p> <p>2.2.2 Minors</p> <p>2.2.3 Persons of unsound mind</p> <p>2.2.4 Other persons</p>	<ul style="list-style-type: none"> <li>• Identify the rules regarding provisions of necessities to a minor</li> <li>• Apply case laws in the area of business</li> </ul>	<b>K3</b>
2.3	<p>Free consent</p> <p>2.3.1 Meaning of consent and free consent</p> <p>2.3.2 Coercion</p> <p>2.3.3 Differences between coercion and undue influence</p> <p>2.3.4 Define misrepresentation and fraud</p> <p>2.3.5 Effects on the validity of an agreement</p>	<ul style="list-style-type: none"> <li>• Define free consent</li> <li>• Differentiate misrepresentation from fraud</li> </ul>	<b>K4</b>
2.4	<p>Legality of Object</p> <p>2.4.1 Unlawful and illegal agreement</p> <p>2.4.2 Effects of illegality</p> <p>2.4.3 Doctrine of public policy</p>	<ul style="list-style-type: none"> <li>• Identify the exceptions to the rule that an agreement in restraint of trade is void</li> </ul>	<b>K2</b>
2.5	<p>Void Contracts</p>	<ul style="list-style-type: none"> <li>• Define void contract</li> </ul>	<b>K1</b>
2.6	<p>Contingent Contracts</p> <p>2.6.1 Essential characteristics of a contingent contract</p> <p>2.6.2 Rules regarding contingent contract</p> <p>2.6.3 Differences between a Wagering agreement and a contingent contract</p>	<ul style="list-style-type: none"> <li>• Summarize the effects of wagering agreement</li> <li>• Distinguish between a wagering agreement and a contingent contract</li> </ul>	<b>K4</b>
<b>UNIT III PERFORMANCE AND DISCHARGE OF CONTRACTS</b>			
3.1	<p>Performance of contracts</p> <p>3.1.1 Requisites of a valid tender</p> <p>3.1.2 Reciprocal promises</p>	<ul style="list-style-type: none"> <li>• Apply case laws in the area of business</li> <li>• Identify the fundamental legal principles behind contractual agreement</li> </ul>	<b>K3</b>

3.2	Discharge of contracts - Modes of Discharge	<ul style="list-style-type: none"> <li>Summarize the various modes of discharge of contract</li> </ul>	<b>K2</b>
3.3	Remedies for Breach of contract	<ul style="list-style-type: none"> <li>Define Breach of contract</li> <li>Classify the remedies that are available to the affected party in case of breach of contract</li> </ul>	<b>K2</b>
3.4	Quasi contracts 3.4.1 Kinds of Quasi contracts	<ul style="list-style-type: none"> <li>Define quasi contract</li> <li>Discuss the kinds of quasi contract</li> </ul>	<b>K2</b>
<b>UNIT IV SPECIAL CONTRACTS</b>			
4.0	Special contracts – Introduction	<ul style="list-style-type: none"> <li>Discuss the contract of Indemnity and Guarantee</li> </ul>	<b>K2</b>
4.1	Indemnity and Guarantee 4.1.1 Essential features of a contract of guarantee 4.1.2 Distinction between a contract of indemnity and a contract of guarantee 4.1.3 Kinds of guarantee	<ul style="list-style-type: none"> <li>Distinguish between Indemnity and Guarantee</li> </ul>	<b>K4</b>
	4.1.4 Rights of surety 4.1.5 Discharge of surety	<ul style="list-style-type: none"> <li>Examine the rights of a surety against the principal debtor and Creditor</li> <li>Discuss the concept Discharge of surety</li> </ul>	<b>K4</b>
4.2	Bailment and pledge 4.2.1 Requisites of bailment, Classification of bailment 4.2.2 Duties and rights of bailor and bailee 4.2.3 Distinction between particular lien and general lien 4.2.4 Finder of goods 4.2.5 Termination of bailment 4.2.6 Rights and duties of pawnor and pawnee	<ul style="list-style-type: none"> <li>Outline the concept of Bailment and Pledge</li> <li>State the differences between Bailment and Pledge</li> <li>Distinguish between general lien and particular lien</li> <li>Discuss the rights and duties of a pawnor and pawnee</li> </ul>	<b>K4</b>

4.3	Agency – Introduction 4.3.1 Essentials of relationship of agency 4.3.2 Creation of agency 4.3.3 Classification of agency 4.3.4 Termination of agency	<ul style="list-style-type: none"> <li>Recall the term agency by ratification</li> <li>Explain the various modes of creation of an agency</li> <li>Classify the different types of agents</li> </ul>	<b>K2</b>
<b>UNIT V SALE OF GOODS</b>			
5.1	Sale of Goods Act- 1930 Introduction	<ul style="list-style-type: none"> <li>Define contract of sale</li> <li>Explain the essential elements of a contract of sale</li> </ul>	<b>K2</b>
5.2	Formation of contract of sale 5.2.1 Essentials of a contract of sale 5.2.2 Distinction between sale and agreement to sell and a hire-purchase agreement 5.2.3 Classification of goods 5.2.4 Effects of destruction of goods 5.2.5 Document of title to goods	<ul style="list-style-type: none"> <li>Distinguish between sale from agreement to sell</li> <li>Interpret the rule of caveat emptor</li> </ul>	<b>K5</b>
5.3	Conditions and Warranties 5.3.1 Distinction between a condition and warranty - Implied conditions and warranty 5.3.2 Caveat Emptor	<ul style="list-style-type: none"> <li>State the exceptions to the rule of caveat emptor</li> <li>Identify the implied conditions and warranties in a contract of sale</li> </ul>	<b>K2</b>
5.4	Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners	<ul style="list-style-type: none"> <li>Apply the provisions of the sale of Goods Act with respect of delivery of Goods</li> <li>Explain the duties of buyer</li> </ul>	<b>K3</b>
5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales	<ul style="list-style-type: none"> <li>Interpret and apply the rights of an unpaid seller</li> <li>Determine the remedies for breach of contract of sale</li> </ul>	<b>K5</b>

## MAPPING SCHEME FOR POs, PSOs AND COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	L	M	H	H	H	H	M	M	H
CO2	H	-	M	H	H	H	H	-	M	M	M	H	-
CO3	H	H	H	H	-	H	H	M	-	H	H	H	H
CO4	H	M	-	H	M	-	M	H	M	H	-	M	L
CO5	H	H	H	M	L	M	H	H	H	H	H	H	M
CO6	H	H	H	H	M	-	M	H	-	M	H	H	M

## COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE COORDINATOR - Dr. MUTHULAKSHMI K**

<b>SEMESTER:I</b>	<b>ALLIED II BUSINESS ECONOMICS</b>	<b>CODE: U21BP1Y2</b>
<b>CREDITS:4</b>		<b>TOTAL HOURS:5</b>

## **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
<b>1</b>	Explain the concepts of economic system, central problems and resource allocation.	<b>K2</b>	<b>I</b>
<b>2</b>	Demonstrate knowledge of the laws of supply and demand and apply the laws to analyze responses of markets.	<b>K2</b>	<b>II</b>
<b>3</b>	Analyze and determine the price elasticity of demand.	<b>K4</b>	<b>III</b>
<b>4</b>	Summarize an understanding of indifference curve analysis.	<b>K2</b>	<b>IV</b>
<b>5</b>	Analyze the cost concepts and the cost of production in the short and long period.	<b>K4</b>	<b>IV</b>
<b>6</b>	Appraise the effects of government policy measures on the trade cycle and price index.	<b>K5</b>	<b>V</b>

### **UNIT I INTRODUCTION TO BUSINESS ECONOMICS (15Hours)**

#### 1.0 Definitions

#### 1.1 The economic system

#### 1.2 Central problems of an economy

#### 1.3 Central problems and the price mechanism

#### 1.4 Resource allocation in Capitalist, Socialist and Mixed Economy.

### **UNIT IIDEMAND AND SUPPLY ANALYSIS (15Hours)**

#### 2.0 Demand

#### 2.1 Law of Demand

#### 2.2 Demand Curve

#### 2.3 Elasticity of demand

#### 2.4 Measurement and types

#### 2.5 The slope of a demand curve and the elasticity

#### 2.6 Factors governing price elasticity of demand

#### 2.7 Law of supply and supply schedules

#### 2.8 Supply curve

#### 2.9 Determinants of supply

#### 2.10 Measurement of Elasticity of Supply

### **UNIT IIIINDIFFERENCE CURVE ANALYSIS (15Hours)**



- 3.0 The Indifference curve analysis of demand
- 3.1 Indifference schedule
- 3.2 The Principle of Diminishing Marginal Rate of Substitution
- 3.3 Properties of Indifference Curves
- 3.4 Consumer's equilibrium in Indifference Analysis.

**UNIT IV COST ANALYSIS (15Hours)**

- 4.0 Cost analysis
- 4.1 Cost concepts and classification
- 4.2 Cost of production in the short and long period
- 4.3 Market in economic analysis
- 4.4 Classifications of markets and price determination.
  - 4.4.1 Perfect Competition
  - 4.4.2 Imperfect Competition
  - 4.4.3 Monopoly
  - 4.4.4 Duopoly
  - 4.4.5 Oligopoly
  - 4.4.6 Monopolistic Competition
  - 4.4.7 Monopsony

**UNIT V NATIONAL INCOME AND TRADE CYCLE (15Hours)**

- 5.0 Trade cycle
- 5.1 Phases or stages of a Trade Cycle
- 5.2 National income
  - 5.2.1 GDP
  - 5.2.2 GNP
  - 5.2.3 Wholesale Price Index
  - 5.2.4 Inflation
- 5.3 Estimation of national income as Net aggregate output
- 5.4 National Income as aggregate value of final products
- 5.5 Real and money national income

## TOPICS FOR SELF STUDY

S.NO	TOPICS	WEB-LINKS
1	Government Deficiencies	<a href="https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html">https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html</a>
2	Rent seeking and Public Choice	<a href="https://www.econlib.org/library/Topics/College/governmentfailures.html">https://www.econlib.org/library/Topics/College/governmentfailures.html</a>
3	Market Failures, Public Goods, and Externalities	<a href="https://www.econlib.org/library/Topics/College/marketfailures.html">https://www.econlib.org/library/Topics/College/marketfailures.html</a>
4	Property Rights	<a href="https://www.econlib.org/library/Topics/College/propertyrights.html">https://www.econlib.org/library/Topics/College/propertyrights.html</a>

### TEXT BOOK

1. K P M Sundharam and E N Sundharam -Business Economics, Sultan Chand (2017), New Delhi

### REFERENCES

1. Dr. H.L. Ahuja, Business Economics – Microeconomic Analysis, S. Chand Publishers(2019 edition).
2. Dr. S. Sankaran, Business Economics, MarghamPublications(2012 edition).
3. Dr. D. Joseph Anbarasu&S.Sriram- Business Mathematics, Learn Tech Press, Chennai.
4. Dr. Vittal P.R – Business Mathematics.

### WEB LINKS

1. [https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B\(X%E2%88%92M\)](https://courses.lumenlearning.com/boundless-economics/chapter/comparing-real-and-nominalgdp/#:~:text=specific%20time%20period.Gross%20Domestic%20Product,G%2B(X%E2%88%92M))
2. [https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Pro-duct%20\(GNP\)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.](https://www.investopedia.com/terms/g/gnp.asp#:~:text=What%20is%20Gross%20National%20Product%20(GNP)%3F&text=GNP%20is%20commonly%20calculated%20by,domestic%20economy%20by%20foreign%20residents.)
3. <https://www.financialexpress.com/what-is/wholesale-price-index-wpi-meaning/1627729/>
4. <https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801>
5. <https://www.toppr.com/guides/fundamentals-of-economics-and-management/national->

income/concept-of-national-income/

6.<https://www.economicdiscussion.net/national-income/notes-national-income/study-notes-on-national-income-with-diagram/11310>

## SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO BUSINESS ECONOMICS</b>			
1 1.0	Definition of Business Economics	<ul style="list-style-type: none"> <li>Definition of Business Economics</li> </ul>	<b>K1</b>
1.1	The Economic system	<ul style="list-style-type: none"> <li>Recall the tenets of economic system</li> </ul>	<b>K1</b>
1.2	Central Problems of an Economy	<ul style="list-style-type: none"> <li>Identify the central problems of an economy</li> </ul>	<b>K2</b>
1.3	Central Problems and Price Mechanism	<ul style="list-style-type: none"> <li>Explain the central problems and price mechanism.</li> </ul>	<b>K2</b>
1.4	Resource allocation in Capitalist, Socialist and Mixed economy	<ul style="list-style-type: none"> <li>Describe resource allocation in Capitalist, Socialist and Mixed economy</li> </ul>	<b>K2</b>
<b>UNIT II DEMAND AND SUPPLY ANALYSIS</b>			
2.	Define demand and Law of demand	<ul style="list-style-type: none"> <li>Define law of demand</li> <li>Explain the law of demand with the help of a demand schedule.</li> <li>Outline the exceptions to the law of demand.</li> </ul>	<b>K2</b>
2.1	Demand curve	<ul style="list-style-type: none"> <li>State the reason for a shift in demand curve</li> </ul>	<b>K1</b>
2.2	Elasticity of demand	<ul style="list-style-type: none"> <li>What is the meaning for elasticity of demand?</li> <li>Explain the factors affecting elasticity of demand.</li> </ul>	<b>K2</b>
2.3	Measurement of Elasticity of demand	<ul style="list-style-type: none"> <li>Classify the methods of measuring elasticity of demand.</li> </ul>	<b>K2</b>
2.4	The slope of a demand curve and the elasticity	<ul style="list-style-type: none"> <li>Describe the slope of a demand curve and the elasticity.</li> </ul>	<b>K2</b>
2.5	Factors governing price elasticity of demand	<ul style="list-style-type: none"> <li>Illustrate the degrees of Price elasticity of demand.</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>• Demonstrate the importance of price elasticity of demand.</li> </ul>	
2.6	Law of supply and supply schedule	<ul style="list-style-type: none"> <li>• Define the Law of supply</li> <li>• Explain the supply schedule</li> </ul>	<b>K2</b>
2.7	Supply curve	<ul style="list-style-type: none"> <li>• Describe a supply curve</li> </ul>	<b>K2</b>
2.8	Determinants of supply	<ul style="list-style-type: none"> <li>• Discuss the determinants of supply</li> </ul>	<b>K2</b>
2.9	Measurement of Elasticity of Supply	<ul style="list-style-type: none"> <li>• Identify the measurement of elasticity of supply</li> </ul>	<b>K2</b>
<b>UNIT III INDIFFERENCE CURVE ANALYSIS</b>			
3.0	The Indifference curve analysis of demand	<ul style="list-style-type: none"> <li>• Explain the Indifference curve analysis of demand</li> </ul>	<b>K2</b>
3.1	Indifference schedule	<ul style="list-style-type: none"> <li>• <b>Infer why an indifference curve to the right shows higher utility level.</b></li> </ul>	<b>K2</b>
3.2	The Principle of Diminishing Marginal Rate of Substitution	<ul style="list-style-type: none"> <li>• Examine the Principle of Diminishing Marginal Rate of Substitution with the help of an example.</li> </ul>	<b>K4</b>
3.3	Properties of Indifference curve	<ul style="list-style-type: none"> <li>• Describe the properties of indifference curve</li> </ul>	<b>K2</b>
3.4	Consumer's equilibrium in indifference analysis	<ul style="list-style-type: none"> <li>• Demonstrate where the consumer reaches equilibrium on indifference curve analysis.</li> </ul>	<b>K3</b>
<b>UNIT IV COST ANALYSIS</b>			
4.0	Cost analysis, cost concepts and classifications	<ul style="list-style-type: none"> <li>• Define cost analysis and cost concepts.</li> <li>• What is sunk cost?</li> <li>• Classify the different costs.</li> <li>• State the relationship between AC and MC</li> <li>• Distinguish between Fixed and Variable costs.</li> </ul>	<b>K4</b>
4.1	Cost of production in the short period and long period	<ul style="list-style-type: none"> <li>• Examine the relationship between AR and MR curves under various price conditions.</li> </ul>	<b>K4</b>

		<ul style="list-style-type: none"> <li>Analyse the short run cost curve with suitable diagram.</li> </ul>	
4.3	Market in economic analysis	<ul style="list-style-type: none"> <li>Describe the role of markets in the economic analysis</li> </ul>	<b>K2</b>
4.4	Classification of markets and price determination	<ul style="list-style-type: none"> <li>Classify the different types of markets.</li> </ul>	<b>K4</b>
4.4.1	Perfect Competition	<ul style="list-style-type: none"> <li>Describe the features of perfect competition</li> <li>Illustrate Price and output determination under perfect competition.</li> </ul>	<b>K3</b>
4.4.2	Imperfect Competition	<ul style="list-style-type: none"> <li>Sketch the features of imperfect competition</li> </ul>	<b>K3</b>
4.4.3	Monopoly	<ul style="list-style-type: none"> <li>State the features of monopoly market</li> <li>Demonstrate Price and output determination under monopoly competition</li> </ul>	<b>K2</b>
4.4.4	Duopoly	<ul style="list-style-type: none"> <li>Discuss the features of Duopoly</li> </ul>	<b>K3</b>
4.4.5	Oligopoly	<ul style="list-style-type: none"> <li>Sketch the features of oligopoly</li> </ul>	<b>K3</b>
4.4.6	Monopolistic Competition	<ul style="list-style-type: none"> <li>Express the features of monopolistic competition</li> <li>Explain how Price and output determination under perfect competition with the help of diagram.</li> </ul>	<b>K3</b>
4.4.7	Monopsony	<ul style="list-style-type: none"> <li>Explain the features of Monopsony</li> </ul>	<b>K1</b>
<b>UNIT V NATIONAL INCOME AND TRADE CYCLE</b>			
5.0	Meaning of trade cycle, Phases or stages of trade cycle	<ul style="list-style-type: none"> <li>Determine the phases or stages of trade cycle</li> </ul>	<b>K5</b>
5.2	National income	<ul style="list-style-type: none"> <li>Describe concepts of National income</li> </ul>	<b>K2</b>
5.2.1	GDP	<ul style="list-style-type: none"> <li>State the function of GDP</li> </ul>	<b>K3</b>
5.2.2	GNP	<ul style="list-style-type: none"> <li>List the function of GNP</li> </ul>	<b>K4</b>

5.2.3	Wholesale Price Index	<ul style="list-style-type: none"> <li>Describe the role of Wholesale Price Index</li> </ul>	<b>K3</b>
5.2.4	Inflation	<ul style="list-style-type: none"> <li>What is inflation?</li> </ul>	<b>K1</b>
5.3	Estimation of national income as Net Aggregate output	<ul style="list-style-type: none"> <li>Describe the estimation of national income as Net Aggregate output</li> </ul>	<b>K2</b>
5.4	National Income as aggregate value of final products	<ul style="list-style-type: none"> <li>Explain National Income as aggregate value of final products</li> </ul>	<b>K2</b>
5.5	Real and money national income	<ul style="list-style-type: none"> <li>Explain Real and money national income</li> </ul>	<b>K2</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate				H- High									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4				
<b>CO1</b>	H	H	H	H		L	M	H	M	H	M	M	M				
<b>CO2</b>	H	H	H	M		L	M	H	M	H	M	M	M				
<b>CO3</b>	H	H	H	M		L	M	H	M	H	M	M	H				
<b>CO4</b>	H	H	H	M		L	M	H	M	H	M	M	M				
<b>CO5</b>	H	H	H	M		L	M	H	M	H	M	H	H				
<b>CO6</b>	H	H	H	H		M	H	H	H	H	H	H	H				

Course Co Ordinator- Ms. RUTH ANN TAILOR

<b>SEMESTER II</b>	<b>CORE II</b>	<b>CODE : U21BP202</b>
<b>CREDITS : 5</b>	<b>FINANCIAL ACCOUNTING II</b>	<b>HOURS PER WEEK: 6</b>

## **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Explain the concepts of Accounting, Outsourcing and Current trend.	<b>K2</b>	<b>I</b>
<b>2</b>	Categorize the techniques to supply chain and accounts payable	<b>K4</b>	<b>II</b>
<b>3</b>	Analyze and determine the Accounts receivable and general ledger	<b>K4</b>	<b>III</b>
<b>4</b>	Develop the skills on emerging trend in f&a technology, accounting standard, control and compliance	<b>K6</b>	<b>IV</b>
<b>5</b>	Analyse the operating model of business process services	<b>K4</b>	
<b>6</b>	Explain the Basics of Accounting Standard and Control and Compliance	<b>K2</b>	

## **UNIT I AN OVERVIEW TO ACCOUNTING, OUTSOURCING AND CURRENT TREND**

### **1.1 An Overview of**

- 1.1.1 Basic Accounting Principles, Concept, Convention, Systems of Book keeping
- 1.1.2 Recording, Classifying and Summarising of Transaction
- 1.1.3 Final Accounts

### **1.2 Outsourcing and Current trend**

- 1.2.1 Types of Business Organisations
- 1.2. Accounting 2 Business Partnerships
- 1.2.3 Types of BPSs
- 1.2.4 Merits and De-Merits on various BPS options
- 1.2.5 Accounting Business Process Cycle
- 1.2.6 Evolving of Outsourcing
- 1.2.7 Need of outsourcing Horizontal Services
- 1.2.8 Current Trend in F&A Outsourcing

## **UNIT II SUPPLY CHAIN AND ACCOUNTS PAYABLE**

### **2.1 Supply Chain**

- 2.1.1 Activities before purchasing, quotations, negotiations, costs associated
- 2.1.2 How a Purchase order is raised, types of purchase Orders and Contracts
- 2.1.3 Warehouse receipt procedures, returns, issues and various documents

- 2.1.4 Accounting impact
- 2.1.5 Inventory control
- 2.1.6 Types of discount offered by Vendors
- 2.1.7 Basics of Distribution strategies, integration of strategic partnering, outsourcing and procurement strategies
- 2.1.8 Freight negotiation, FTL, Payments, Conditions
- 2.2 Accounts Payable
  - 2.2.1 Various activities in accounts payable and accounting impact
  - 2.2.2 Types of invoice matching and resolving issues
  - 2.2.3 Invoice Payment, Procedures and Mode of payment
  - 2.2.4 Employee Payment (T&E and Various Cards)
  - 2.2.5 Debit Balance, Write back, Discount adjustments and various actions
  - 2.2.6 Help desk and support activities
  - 2.2.7 Vendor Account Reconciliation
  - 2.2.8 Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc)
  - 2.2.9 Effective management of AP leads to working Capital improvement

### **UNIT III ACCOUNTS RECEIVABLE AND GENERAL LEDGER**

- 3.1 Accounts Receivable
  - 3.1.1 Various Activities in Accounts Receivable and Accounting impact
  - 3.1.2 Background check for Customers (D&B Report, Credit rating) credit limit, customer contract / Order management)
  - 3.1.3 Mode of receiving Payment, Actions for Non-receipt, Netting off
  - 3.1.4 Revenue recognition
  - 3.1.5 Collection
  - 3.1.6 Cash Applications
  - 3.1.7 Adjustment of Discounts, rebate, QPS discount, Write off etc
  - 3.1.8 Disputes Handling procedures
  - 3.1.9 Customer Help desk and support activities
  - 3.1.10 Customer Account reconciliation
  - 3.1.11 Latest developments (Customer Portal, E-Invoicing, Tools etc)
  - 3.1.12 Effective management of AR leads to working Capital improvement
- 3.2 General Ledger
  - 3.2.1 Activities in Ledger
  - 3.2.2 What is Subsidiary Books and Control Accounts
  - 3.2.3 Chart of Accounts and Maintenance, Cost Centre, Profit Centre, Cost allocation etc
  - 3.2.4 Adjustment journals
  - 3.2.5 Bank reconciliation



- 3.2.6 Fixed Asset Maintenance
- 3.2.7 Inter Company – Accounting and Reconciliation
- 3.2.8 Tax Accounting – Transactional Element
- 3.2.9 Generation of Final Accounts
- 3.2.10 Various Reports (Statutory reports, schedules, variance analysis)

**UNIT IV EMERGING TREND IN F&A TECHNOLOGY, ACCOUNTING STANDARD, CONTROL AND COMPLIANCE**

- 4.1 Emerging trend in F&A Technology
  - 4.1.1 Modules and usage of ERPs
  - 4.1.2 Basic Screens required to be understood for F&A process
  - 4.1.3 Report generation
  - 4.1.4 XBRL, Platform, Counting, Data Privacy Law
- 4.2 Accounting Standard
  - 4.2.1 Basics of Accounting Standard
  - 4.2.2 Differences between various GAAPs (US, UK, Indian and IFRS)
- 4.3 Control and Compliance
  - 4.3.1 COSO, Internal controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc.
  - 4.3.2 PCI Data Security Standard / Security Audit/ Data Privacy and Protection
  - 4.3.3 SOX Compliance /SSAE 16 / ISAE 3402
  - 4.3.4 SOD, Access, Incident management, BCP etc.

**UNIT V OPERATING MODEL OF BUSINESS PROCESS SERVICES**

- 5.1 How the various transaction flows are happening?
- 5.2 BPS Terminologies
- 5.3 Importance of Process Documents
- 5.4 Service Level Measurements
- 5.5 Contractual elements
- 5.6 Governance model
- 5.7 Internal reporting
- 5.8 Delivery Excellence
- 5.9 Integration of support functions
- 5.10 Future and Challenges

## UNIT VI - TOPICS FOR SELF STUDY

SL.NO	TOPICS	WEB LINKS
1.	Basics of Cloud Computing	<a href="https://www.lucidchart.com/blog/cloud-computing-basics">https://www.lucidchart.com/blog/cloud-computing-basics</a>
2.	Excel tools	<a href="https://www.excelcampus.com/tools/">https://www.excelcampus.com/tools/</a>
3.	ERP an Integrated software	<a href="https://www.jitterbit.com/solutions/erp-application-integration/">https://www.jitterbit.com/solutions/erp-application-integration/</a>
4.	Chart of Accounts-A detailed study	<a href="https://www.investopedia.com/terms/c/chart-accounts.asp">https://www.investopedia.com/terms/c/chart-accounts.asp</a>

### TEXT BOOK

Hand Book on Finance and Accounting for Business Process Outsourcing - TCS

#### Books for Reference

1. Financial-Accounting- S-P-Jain-K-L-Narang-Kalyani-Publishers [edition (2020)]
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Gosh, T.P., Fundamentals of Accounting, Sultan Chand & Sons, New Delhi
4. Maheswari, S.N. & Maheshwary, S.K.(2020)., Fundamentals of Accounting, Vikas Publishing, New Delhi

#### Web Links

1. <http://www.scribd.com/doc/33853/Accounting-concepts> access on 25/11/2010
2. <https://www.youtube.com/watch?v=cRjMDvzOdWg>
3. <https://www.youtube.com/watch?v=U22HMUIByOw>
4. <https://www.youtube.com/watch?v=oUa92akSdE4>
5. <https://www.youtube.com/watch?v=fSPNzroqbJw>

**Theory 100%**

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I</b>			
<b>AN OVERVIEW TO ACCOUNTING, OUTSOURCING AND CURRENT TREND</b>			
1.1	Basic Accounting Principles, Concept, Convention, Systems of Book keeping	Categorize the basic accounting principles, concepts, Convention, systems of book keeping	<b>K4</b>

1.2	Recording, Classifying and Summarising of Transaction	Illustrate Recording, Classifying and Summarising of Transaction	<b>K4</b>
1.3	Final Accounts	Calculation of final accounts	<b>K4</b>
1.4	Types of Business Organisations	Classify Business Organisations	<b>K2</b>
1.5	Accounting Business Partnerships	Analyse Accounting Business Partnerships	<b>K4</b>
1.6	Types of BPSs, Merits and De-Merits on various BPS options	Categorize BPSs, Merits and De-Merits on various BPS options	<b>K4</b>
1.7	Accounting Business Process Cycle	Develop Accounting Business Process Cycle	<b>K6</b>
1.8	Evolving of Outsourcing Need of outsourcing Horizontal Services Current Trend in F&A Outsourcing	Relate to Evolving of Outsourcing Need of outsourcing Horizontal Services Current Trend in F&A Outsourcing	<b>K3</b>
<b>UNIT II SUPPLY CHAIN AND ACCOUNTS PAYABLE</b>			
2.1	Activities before purchasing, quotations, negotiations, costs associated	Summarize Activities before purchasing, quotations, negotiations, costs associated	<b>K2</b>
2.2	How a Purchase order is raised, types of purchase Orders and Contracts	Steps in Purchase order raising, types of purchase Orders and Contracts	<b>K4</b>
2.3	Warehouse receipt procedures, returns, issues and various documents	Articulate Warehouse receipt procedures, returns, issues and various documents	<b>K3</b>
2.4,2.5	Accounting impact Inventory control	Analyze Accounting impact and Inventory control	<b>K4</b>
2.6	Types of discount offered by Vendors	Categorize Types of discount offered by Vendors	<b>K4</b>

2.7	Basics of Distribution strategies, integration of strategic partnering, outsourcing and procurement strategies	Illustrate the Basics of Distribution strategies, integration of strategic partnering, outsourcing and procurement strategies	<b>K4</b>
2.8	Freight negotiation, FTL, Payments, Conditions	Summarize Freight negotiation, FTL, Payments, Conditions	<b>K2</b>
2.9	Various activities in accounts payable and accounting impact	Interpret Various activities in accounts payable and accounting impact	<b>K2</b>
2.10	Types of invoice matching and resolving issues Invoice Payment, Procedures and Mode of payment	Explain Types of invoice matching and resolving issues Invoice Payment, Procedures and Mode of payment	<b>K4</b>
2.11	Employee Payment (T&E and Various Cards)	Criticize Employee Payment (T&E and Various Cards)	<b>K5</b>
2.12	Debit Balance, Write back, Discount adjustments and various actions	Develop Debit Balance, Write back, Discount adjustments and various actions	<b>K6</b>
2.13	Help desk and support activities	Relate Help desk and support activities	<b>K3</b>
2.14	Vendor Account Reconciliation	Devise Vendor Account Reconciliation	<b>K4</b>
2.15	Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc)	Categorize Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc)	<b>K4</b>
2.16	Effective management of AP leads to working Capital improvement	Illustrate Effective management of AP leads to working Capital improvement	<b>K4</b>
<b>UNIT III                      ACCOUNTS RECEIVABLE AND GENERAL LEDGER</b>			
3.1	Various Activities in Accounts Receivable and Accounting impact	What are the Various Activities in Accounts Receivable and Accounting impact	<b>K1</b>
3.2	Background check for Customers (D&B Report, Credit rating) credit limit,	Explain Background check for Customers (D&B Report, Credit	<b>K2</b>

	customer contract / Order management)	rating) credit limit, customer contract / Order management)	
3.3	Mode of receiving Payment, Actions for Non-receipt, Netting off	Analyse Mode of receiving Payment, Actions for Non-receipt, Netting off	<b>K4</b>
3.4	Revenue recognition	Explain Revenue recognition	<b>K4</b>
3.5	Collection	Criticize on the topic Collection	<b>K5</b>
3.6	Cash Applications	Analyse on cash applications	<b>K4</b>
3.7	Adjustment of Discounts, rebate, QPS discount, Write off etc	What are Adjustment of Discounts, rebate, QPS discount, Write off etc	<b>K2</b>
3.8	Disputes Handling procedures	Analyse Disputes Handling procedures	<b>K4</b>
3.9	Customer Help desk and support activities	Analyse Customer Help desk and support activities	<b>K4</b>
3.10	Customer Account reconciliation	Criticize on Customer Account reconciliation	<b>K5</b>
3.11	Latest developments (Customer Portal, E-Invoicing, Tools etc)	Categorize Latest developments (Customer Portal, E-Invoicing, Tools etc)	<b>K4</b>
3.12	Effective management of AR leads to working Capital improvement	What is Effective management of AR leads to working Capital improvement	<b>K2</b>
3.13	Activities in Ledger What is Subsidiary Books and Control Accounts	What is Subsidiary Books and Control Accounts	<b>K2</b>
3.14	Chart of Accounts and Maintenance, Cost Centre, Profit Centre, Cost allocation etc	Explain Chart of Accounts and Maintenance, Cost Centre, Profit Centre, Cost allocation etc	<b>K4</b>

3.15	Adjustment journals	What are Adjustment journals	<b>K2</b>
3.16	Bank reconciliation	Explain Bank reconciliation	<b>K4</b>
3.17	Fixed Asset Maintenance	List out Fixed Asset Maintenance	<b>K4</b>
3.18	Inter Company - Accounting and Reconciliation	Criticize on Inter Company - Accounting and Reconciliation	<b>K5</b>
3.19	Tax Accounting - Transactional Element	Explain Tax Accounting - Transactional Element	<b>K4</b>
3.20	Tax Accounting - Transactional Element	Explain Tax Accounting - Transactional Element	<b>K4</b>
3.21	Generation of Final Accounts	What is Generation of Final Accounts	<b>K2</b>
3.22	Various Reports (Statutory reports, schedules, variance analysis)	Categorize Various Reports (Statutory reports, schedules, variance analysis)	<b>K4</b>
<b>UNIT IV EMERGING TREND IN F&amp;A TECHNOLOGY, ACCOUNTING STANDARD, CONTROL AND COMPLIANCE</b>			
4.1	Emerging trend in F&A Technology Modules and usage of ERPs	Explain Emerging trend in F&A Technology Modules and usage of ERPs	<b>K4</b>
4.2	Basic Screens required to be understood for F&A process	Analyse Basic Screens required to be understood for F&A process	<b>K4</b>
4.3	Report generation	Define Report generation	<b>K1</b>
4.4	XBRL, Platform, Counting, Data Privacy Law	What is XBRL, Platform, Counting, Data Privacy Law	<b>K2</b>
4.5	Accounting Standard Basics of Accounting Standard Differences between various GAAPs (US, UK, Indian and IFRS)	Criticize on Accounting Standard Basics of Accounting Standard Differences between various GAAPs (US, UK, Indian and IFRS)	<b>K6</b>

4.5	Control and Compliance COSO, Internal controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc.	Criticize on Control and Compliance COSO, Internal controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc.	<b>K6</b>
4.6	PCI Data Security Standard / Security Audit/ Data Privacy and Protection	Criticize PCI Data Security Standard / Security Audit/ Data Privacy and Protection	<b>K6</b>
4.7	SOX Compliance /SSAE 16 / ISAE 3402	Explain SOX Compliance /SSAE 16 / ISAE 3402	<b>K4</b>
4.8	SOD, Access, Incident management, BCP etc.	Explain SOD, Access, Incident management, BCP etc.	<b>K4</b>
<b>UNIT V OPERATING MODEL OF BUSINESS PROCESS SERVICES</b>			
5.1	How the various transaction flows are happening?	How the various transaction flows are happening?	<b>K2</b>
5.2	BPS Terminologies	Explain BPS Terminologies	<b>K4</b>
5.3	Importance of Process Documents	Analyze Importance of Process Documents	<b>K5</b>
5.4	Service Level Measurements	Explain Service Level Measurements	<b>K4</b>
5.5	Contractual elements	Explain Contractual elements	<b>K4</b>
5.6	Governance model	Explain Governance model	<b>K4</b>
5.7	Internal reporting	Criticize on Internal reporting	<b>K5</b>
5.8	Delivery Excellence	Explain Delivery Excellence	<b>K4</b>
5.9	Integration of support functions	Criticize Integration of support functions	<b>K5</b>
5.10	Future and Challenges	Explain Future and Challenges of operating business models	<b>K4</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	H	-	H	H	-	-	H	-	H	H	-
CO2	H	H	H	M	-	-	H	-	-	-	-	-	H
CO3	-	H	-	H	M	-	-	M	-	H	M	H	H
CO4	-	-	H	-	-	H	M	H	H	H	-	-	-
CO5	H	-	-	-	H	-	H	-	M	-	H	-	H
CO6	M	H	M	-	-	M	-	H	-	M	-	M	M

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE COORDINATOR – MRS.MERCY PAULIN VINOTHINI R**

<b>SEMESTER -II</b>	<b>ALLIED III COMPANY LAW</b>	<b>CODE: U21BP2Y2</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK:5</b>

### COURSE OUTCOMES

At the end of this course, the students will be able to



Sl.No	Course Outcomes	Level	Unit
1	Explain the various provisions relating to Companies Act 2013	K <sub>2</sub>	I
2	Identify the various types of companies and their features	K <sub>2</sub>	I
3	Demonstrate the principal documents used in the formation of a company.	K <sub>3</sub>	II
4	Appraise the provisions relating to the meetings and resolutions in the company.	K <sub>5</sub>	III
5	Relate the provisions of Companies Act with the appointment and removal of directors.	K <sub>4</sub>	IV
6	Analyse the various modes of winding up of a company.	K <sub>4</sub>	V

### UNIT I COMPANY, ITS FORMATION (15Hours)

- 1.1. Introduction to company
  - 1.1.1. Company Meaning
  - 1.1.2 Characteristics
  - 1.1.3 Types of companies ,their features including new companies as per Companies Act 2013.
- 1.2. Formation of a Company
  - 1.2.1 Stages in the formation of a Company
  - 1.2.2 Promoters ,their legal position
- 1.3. Lifting up of corporate veil

### UNIT II PRINCIPAL DOCUMENTS (15Hours)

- 2.1. Memorandum of association
  - 2.1.1 Contents
  - 2.1.2 Alteration of memorandum
  - 2.1.3 Doctrine of Ultra vires
- 2.2. Articles of Association
  - 2.2.1 Contents
  - 2.2.2 Alteration of Articles of association
  - 2.2.3 Doctrine of Constructive notice
  - 2.2.4 Doctrine of Indoor management
- 2.3. Prospectus
  - 2.3.1 Contents
  - 2.3.2 Types of prospectus
  - 2.3.3 Legal requirements of a prospectus
  - 2.3.4 Liability for misstatement in prospectus

### UNIT III COMPANY MANAGEMENT (15Hours)

- 3.1. Key Managerial Personnel
  - 3.1.1 Duties of chairman of managerial personnel
  - 3.1.2 Appointment ,remuneration of managerial personnel
- 3.2. Types of directors , their appointments
  - 3.2.1 Resident directors
  - 3.2.2 Independent directors

- 3.2.3 Small shareholders directors
- 3.2.4 Women directors
- 3.2.5 Additional directors
- 3.2.6 Alternate directors
- 3.2.7 Nominee directors
- 3.3. Legal position of directors
- 3.4. Powers, Duties ,Liabilities of directors
- 3.5. Register of directors
- 3.6. Remuneration of directors
- 3.7. Removal of directors

#### **UNIT IV COMPANY MEETINGS (15Hours)**

- 4.1. Meetings
  - 4.1.1 Definitions
  - 4.1.2 General meetings of shareholders
    - 4.1.2.1 Statutory meetings
    - 4.1.2.2 Annual general meetings
    - 4.1.2.3 Extraordinary meetings
    - 4.1.2.4 Class meetings
- 4.2. Quorum for meeting
- 4.3. Proxy
- 4.4. Resolution
  - 4.4.1 Types of resolutions
    - 4.4.1.1 Ordinary resolutions
    - 4.4.1.2 Special resolution
    - 4.4.1.3 Resolution requiring special notice
- 4.5. Minutes

#### **UNIT V WINDING UP(15Hours)**

- 5.1. Winding up
  - 5.1.1 Dissolution of a company
  - 5.1.2 Modes of Winding up
    - 5.1.2.1 Winding up by the court
    - 5.1.2.2 Voluntary wining up
  - 5.1.3 General provisions relating to winding up
- 5.2. Insolvency ,Bankruptcy Code,2016.

#### **UNIT VI -TOPICS FOR SELF STUDY**

S.No.	Topics	Web Links
1	Registration of charges	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>
2	Declaration ,Payment of dividend	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>
3	Accounts of companies	<a href="https://resource.cdn.icai.org/55857bos45243cp9.pdf">https://resource.cdn.icai.org/55857bos45243cp9.pdf</a>
4	Company Audit ,Auditors	<a href="https://resource.cdn.icai.org/55858bos45243cp10.pdf">https://resource.cdn.icai.org/55858bos45243cp10.pdf</a>

#### **TEXT BOOK**

1. N.D. Kapoor, Elements of Company Law, 31<sup>st</sup> Edition, Sultan Chand and Sons, New Delhi, 2019.

#### **BOOKS FOR REFERENCES**

1. L.C.B Gower, Principles of modern Company Law; Stevens and Sons Ltd., London
2. Avtar Singh, Company Law, 16<sup>th</sup> Edition, Eastern Book Company, Lucknow, 2015
3. Dr. S.C. Tripathi, New Company Law, 2<sup>nd</sup> Edition, Central Law Publications, 2019
4. PMS .Abdul Gaffoor, S.Thothadri, Company Law, 2<sup>nd</sup> Edition Vijay Nicole Imprints, Chennai, 2013.

#### **WEB LINKS**

1. <https://freebcomnotes.blogspot.com/2016/06/formation-of-company.html>
2. [http://www.legalserviceindia.com/company%20law/com\\_4.htm](http://www.legalserviceindia.com/company%20law/com_4.htm)
3. <https://www.taxmann.com/blogpost/2000000260/winding-up-of-a-company.aspx>

#### **SPECIFIC LEARNING OUTCOMES (SLO)**



Unit	Contents of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I COMPANY AND ITS FORMATION</b>			
1.1.0	1.1.1 Company Definitions	<ul style="list-style-type: none"> <li>Define the term Company</li> </ul>	K <sub>1</sub>
	1.1.2 Characteristics	<ul style="list-style-type: none"> <li>Explain the Characteristics of Company</li> </ul>	K <sub>2</sub>
	1.1.3 Types of companies, their features including new companies as per companies Act 2013.	<ul style="list-style-type: none"> <li>Discuss the various types of companies, their features.</li> </ul>	K <sub>2</sub>
1.2.0	1.2.1 Stages in the formation of a company	<ul style="list-style-type: none"> <li>Recall the various stages involved in the formation of a company.</li> </ul>	K <sub>1</sub>
	1.2.2 Promoters, their legal position	<ul style="list-style-type: none"> <li>List the role of promoters, their legal position</li> </ul>	K <sub>4</sub>
1.3.0	Lifting up of corporate veil	<ul style="list-style-type: none"> <li>Summarize the circumstances under which corporate veil is lifted.</li> </ul>	K <sub>2</sub>
<b>UNIT II PRINCIPAL DOCUMENTS</b>			
2.1.0	2.1.1 Memorandum of association, Its Contents	<ul style="list-style-type: none"> <li>Describe the memorandum of association, its content.</li> </ul>	K <sub>2</sub>
	2.1.2 Alteration of memorandum	<ul style="list-style-type: none"> <li>State the provisions relating to alteration of</li> </ul>	K <sub>1</sub>

		memorandum of association		
	2.1.3	Doctrine of ultra vires	<ul style="list-style-type: none"> <li>Recall the concept of the Doctrine of Ultra vires</li> </ul>	K1
2.2.0	2.2.1	Articles of association and its Contents	<ul style="list-style-type: none"> <li>Explain articles of association ,Its contents</li> </ul>	K2
	2.2.2	Alteration of Articles of association	<ul style="list-style-type: none"> <li>Describe the provisions relating to alteration of articles of association</li> </ul>	K2
	2.2.3	Doctrine of Constructive notice	<ul style="list-style-type: none"> <li>Underline the concept of Doctrine of Constructive notice</li> </ul>	K1
	2.2.4	Doctrine of Indoor management	<ul style="list-style-type: none"> <li>Tell the meaning of Doctrine of Indoor management ,Its exceptions</li> </ul>	K1
2.3.0	2.3.1	Prospectus ,its contents	<ul style="list-style-type: none"> <li>Identify the contents of prospectus</li> </ul>	K2
	2.3.2	Types of prospectus	<ul style="list-style-type: none"> <li>Classify the types of prospectus</li> </ul>	K2
	2.3.3	Legal requirements of a prospectus	<ul style="list-style-type: none"> <li>Demonstrate the legal requirements of a prospectus</li> </ul>	K3
	2.3.4	Liability for misstatement in prospectus	<ul style="list-style-type: none"> <li>Explain the liability for misstatement in prospectus</li> </ul>	K2
<b>UNIT III COMPANY MANAGEMENT</b>				
3.1.0	Key Managerial Personnel		<ul style="list-style-type: none"> <li>List the various Key Managerial Personnel.</li> <li>Explain the Duties of Managerial Personnel</li> <li>Describe the Appointment , Remuneration of Managerial Personnel</li> </ul>	K2
3.2.0	Types of directors ,their appointments 3.2.1 Resident directors 3.2.2 Independent directors 3.2.3 Small shareholders		<ul style="list-style-type: none"> <li>Classify the different types of directors</li> </ul>	K2

	directors 3.2.4 Women directors 3.2.5 Additional directors 3.2.6 Alternate directors 3.2.7 Nominee directors	<ul style="list-style-type: none"> <li>Discuss the rules relating to appointment of directors.</li> </ul>	
3.3.0	Legal position of directors	<ul style="list-style-type: none"> <li>Summarises the legal position of directors</li> </ul>	<b>K<sub>2</sub></b>
3.4.0	Powers, Duties, Liabilities of directors	<ul style="list-style-type: none"> <li>Describe the powers, Duties, Liabilities of directors</li> </ul>	<b>K<sub>2</sub></b>
3.5.0	Register of directors	<ul style="list-style-type: none"> <li>Demonstrate the provisions relating to registration of directors</li> </ul>	<b>K<sub>3</sub></b>
3.6.0	Remuneration of directors	<ul style="list-style-type: none"> <li>Explain the provisions relating to remuneration of directors</li> </ul>	<b>K<sub>2</sub></b>
3.7.0	Removal of directors	<ul style="list-style-type: none"> <li>Appraise the procedure for remove a director from the company</li> </ul>	<b>K<sub>5</sub></b>
<b>UNIT IV COMPANY MEETINGS</b>			
4.1.0	4.1.1 Meeting Definition	<ul style="list-style-type: none"> <li>Define the term meeting</li> </ul>	<b>K<sub>1</sub></b>
	4.1.2 General meetings of the shareholders 4.1.2.1 Statutory meeting 4.1.2.2 Annual General meeting 4.1.2.3 Extraordinary meeting 4.1.2.4 Class meeting	<ul style="list-style-type: none"> <li>Classify the various kinds of shareholders meeting</li> <li>Examine the legal procedures relating to various meetings</li> </ul>	<b>K<sub>4</sub></b>
4.2.0	Quorum for meeting	<ul style="list-style-type: none"> <li>State the meaning of quorum</li> <li>Recall the provisions relating to quorum of general meetings, Board meetings</li> </ul>	<b>K<sub>1</sub></b>
4.3.0	Proxy	<ul style="list-style-type: none"> <li>Explain the concept of proxy</li> </ul>	<b>K<sub>2</sub></b>
4.4.0	Resolution 4.4.1 Types of resolutions 4.4.1.1 Ordinary resolution 4.4.1.2 Special resolution 4.4.1.3 Resolution requiring special notice	<ul style="list-style-type: none"> <li>Meaning resolution</li> <li>Describe types of resolution</li> </ul>	<b>K<sub>2</sub></b>

4.5.0	Minutes	<ul style="list-style-type: none"> <li>Recall the meaning of minutes</li> <li>Underline the provisions relating to minutes of the board meeting</li> </ul>	<b>K1</b>
<b>UNIT V WINDING UP</b>			
5.1.0	Winding up 5.1.1 Dissolution of Company 5.1.2 Modes of winding up 5.1.2.1 Winding up by court 5.1.2.2 Voluntary winding up 5.1.3 General provisions relating to winding up	<ul style="list-style-type: none"> <li>Meaning the term winding up</li> <li>Recall various modes of winding up of a company</li> <li>Analyze the consequences of winding up by the court</li> <li>Memorize the provisions relating to winding up</li> </ul>	<b>K4</b>
5.2.0	Insolvency and Bankruptcy Code, 2016	<ul style="list-style-type: none"> <li>Discuss the provisions of Insolvency, Bankruptcy Code 2016</li> </ul>	<b>K2</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	-	H	-	H	-	H	H	-	H	M
CO2	H	-	M	H	H	-	H	-	-	M	-	-	H
CO3	H	H	-	-	H	-	-	H	-	-	H	-	M
CO4	H	-	H	M	M	-	H	-	M	H	M	-	-
CO5	H	M	M	-	M	-	M	-	-	M	-	H	-
CO6	H	-	H	-	H	-	H	-	H	H	-	-	H

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – Mr. SIDDIQUE . J**



<b>SEMESTER II</b>	<b>ALLIED - IV</b>	<b>CODE : U21BP2Y4</b>
<b>CREDITS: 4</b>	<b>BUSINESS STATISTICS</b>	<b>HOURS PER WEEK: 5</b>

### **COURSE OUTCOMES**

At the end of this course, the students will be able to

S. No.	Course Outcomes	Level	Unit
1	Describe and discuss the key terminologies, concepts, tools and techniques used in Business statistical analysis.	K2	I
2	Calculate the various descriptive measures for centrality and dispersion.	K4	II
3	Measure the correlation between two variables.	K4	III
4	Apply the simple linear regression equation for a set of data	K3	III
5	Evaluate the changes in a variable using Index numbers.	K5	IV
6	Assess the process of hypothesis testing including one-sample and Two-sample test.	K5	V

### **UNIT I INTRODUCTION TO THE STUDY OF STATISTICS (21Hours)**

- 1.1 Statistics
  - 1.1.1. Meaning
  - 1.1.2. Definition
  - 1.1.3. Functions
  - 1.1.4. Scope
  - 1.1.5. Merits and Demerits
- 1.2 Sampling
  - 1.2.1. Meaning
  - 1.2.2. Definition
  - 1.2.3. Methods of sampling
- 1.3 Collection of Data
- 1.4 Tabulation of Data
- 1.5 Representation of Data
  - 1.5.1 Diagrammatic Representation
  - 1.5.2 Graphic representation
- 1.6 **Measures of Central Tendency**
  - 1.6.1 Arithmetic Mean
    - 1.6.1.1 Direct method
    - 1.6.1.2 Short-cut method
    - 1.6.1.3 Step Deviation method
  - 1.6.2 Geometric Mean
  - 1.6.3 Harmonic Mean
  - 1.6.4 Corrected Mean
  - 1.6.5 Combined Mean
- 1.7 Positional averages
  - 1.7.1 Median

- 1.7.2 Quartiles
- 1.7.3 Deciles
- 1.7.4 Percentiles
- 1.8 Mode

**UNIT – II MEASURES OF DISPERSION (18Hours)**

- 2.1 Range
- 2.2 Quartile Deviation
- 2.3 Mean Deviation
- 2.4 Standard Deviation
  - 2.4.1 Actual mean method
  - 2.4.2 Assumed mean method
  - 2.4.3 Combined standard deviation
  - 2.4.4 Corrected standard deviation
- 2.5 Coefficient of Variation
- 2.6 Comparison of Measures of Dispersion
- 2.7 Lorenz Curve

**UNIT – III CORRELATION AND REGRESSION (15Hours)**

- 3.1 Correlation
  - 3.1.1 Definition
  - 3.1.2 Karl Pearson's Correlation
  - 3.1.3 Spearman Rank Correlation
  - 3.1.4 Concurrent Deviation
- 3.2 Regression
  - 3.2.1 Definition
  - 3.2.2 Regression Equation
  - 3.2.3 Linear Regression
  - 3.2.4 Difference between Regression and Correlation

**UNIT – IV ANALYSIS OF TIME SERIES AND INDEX NUMBERS (18Hours)**

- 4.1 Elements of Time Series
  - 4.1.1 Secular Trend
    - 4.1.1.1 Graphic Method
    - 4.1.1.2 Method of Semi-Averages
    - 4.1.1.3 Method of Moving Averages
    - 4.1.1.4 Method of Least Squares
  - 4.1.2 Seasonal Fluctuations
    - 4.1.2.1 Method of Simple Averages
    - 4.1.2.2 Method of Moving Averages
    - 4.1.2.3 Ratio to trend Method
    - 4.1.2.4 Method of link Relatives
  - 4.1.3 Cyclical Fluctuation
  - 4.1.4 Random Fluctuation
- 4.2. **Index Numbers**
  - 4.2.1 Definition
  - 4.2.2 Simple Index Number
  - 4.2.3 Weighted Index Averages
    - 4.2.3.1 Laspeyre's formula
    - 4.2.3.2 Paache's formula
    - 4.2.3.3 Fisher's formula
    - 4.2.3.4 Marshal Edge-worth

- 4.2.3.5 Bowley's formula
- 4.2.3.6 Kelly's formula
- 4.2.4 Mathematical test of consistency
  - 4.2.4.1 Time reversal test
  - 4.2.4.2 Factor reversal test
- 4.2.5 Fixed Index Number
- 4.2.6 Chain Index Number
- 4.2.7 Cost of Living Index

**UNIT – V TESTING OF HYPOTHESIS (18Hours)**

- 5.1 Concepts in Testing of Hypothesis
- 5.2 Steps in testing of Hypothesis
- 5.3 Test statistics for testing hypothesis about population mean
- 5.4 Tests for difference between two population means
- 5.5 **Chi-square Analysis**
  - 5.5.1 Chi-square test for the Goodness of fit
  - 5.5.2 Chi-square test for the independence of variables
  - 5.5.3 Chi-square test for the equality of more than two population proportions.
- 5.6 **Analysis of Variance**
  - 5.6.1 Completely randomized design in a one-way ANOVA
  - 5.6.2 Randomized block design in two way ANOVA
  - 5.6.3 Factorial design
- 5.7 **F-Test**
  - 5.7.1 Meaning
  - 5.7.2 General steps for an F-Test
  - 5.7.3 F-Test to compare Two Variances
    - 5.7.3.1 By hand
    - 5.7.3.2 Two-tailed F-test
    - 5.7.3.3 Excel instructions

**UNIT VI -TOPICS FOR SELF STUDY**

SL.NO	TOPICS	WEB LINKS
1	Block chain Statistics	<a href="https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/">https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/</a>
2	Augmented Data Management	<a href="https://www.analyticsinsight.net/importance-augmented-data-management-">https://www.analyticsinsight.net/importance-augmented-data-management-</a>
3	Decision Intelligence	<a href="https://towardsdatascience.com/introduction-to-decision-intelligence-">https://towardsdatascience.com/introduction-to-decision-intelligence-</a>
4	Data Mining	<a href="https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226">https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226</a>

**TEXT BOOK**

1. R.S.N. Pillai and Bagavathy, Statistics-Theory & Problems, S. Chand & Sons, New Delhi, 7<sup>th</sup> Revised Edition, 2008

## **REFERENCES**

1. David M. McEnvoy, A Guide to Business Statistics, Wiley Publishers, 1<sup>st</sup> Edition, 2018
2. Sharma J.K., Business Statistics: Problems & Solutions, Vikas Publishing House Pvt Ltd, 2014.
3. Beri, Business Statistics: A Book of Cases and Materials, Tata McGraw-Hill Education, 3<sup>rd</sup> Edition, 2010.

## **WEB LINKS**

1. <http://www.brint.com>
2. <http://www.blackwellpublishing.com/essentialmedstats/004.pdf>
3. <http://www.asq.org>
4. <http://stats.bls.gov>

**Theory – 20% (Section – A), Problems – 80% (Section – B & C)**

## **SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Course Contents</b>	<b>Specific Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT – I INTRODUCTION TO THE STUDY OF STATISTICS</b>			
<b>1.1</b>	Statistics 1.1.1 Meaning 1.1.2 Definition 1.1.3 Functions 1.1.4 Scope 1.1.5 Merits and Demerits	<ul style="list-style-type: none"><li>• Define inferential and descriptive statistics.</li><li>• Differentiate a quantitative and a qualitative variable.</li><li>• Explain the merits and demerits of statistics.</li><li>• Recall the four levels of measurement: nominal,</li></ul>	<b>K2</b>

		ordinal, interval and ratio.	
<b>1.2</b>	Sampling 1.2.1 Introduction 1.2.2 Definition 1.2.3 Methods of sampling	<ul style="list-style-type: none"> <li>• Explain the various sampling techniques.</li> <li>• Describe the sampling distribution of the sample mean</li> </ul>	<b>K2</b>
<b>1.3</b>	Collection of Data	<ul style="list-style-type: none"> <li>• Demonstrate the ability to apply fundamental concepts in exploratory data analysis.</li> <li>• Identify the different types of data.</li> </ul>	<b>K2</b>
<b>1.4</b>	Tabulation of Data	<ul style="list-style-type: none"> <li>• Construct a frequency distribution.</li> <li>• Discuss the class midpoints, relative frequencies, and cumulative frequencies of a frequency distribution.</li> </ul>	<b>K2</b>
<b>1.5</b>	Representation of Data 1.5.1 Diagrammatic Representation 1.5.2 Graphic representation	<ul style="list-style-type: none"> <li>• Summarize appropriate graphical and numerical descriptive statistics for different type of data.</li> <li>• Estimate a Histogram, a frequency polygon, an OGive, and a Pie Chart.</li> </ul>	<b>K2</b>
<b>1.6</b>	<b>Measures of Central Tendency</b> Mathematical Average 1.6.1 Arithmetic Mean 1.6.1.1 Direct method	<ul style="list-style-type: none"> <li>• Explain data description and data presentation in a business environment</li> </ul>	

	1.6.1.2 Short-cut method 1.6.1.3 Step Deviation method 1.6.2 Geometric Mean 1.6.3 Harmonic Mean 1.6.4 Corrected Mean 1.6.5 Combined Mean	Measures of Central Tendency. <ul style="list-style-type: none"> <li>Define the terms mean, median and mode.</li> <li>Explain the characteristics of the mean, median and mode.</li> <li>Identify the concept of arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean.</li> </ul>	<b>K2</b>
<b>1.7</b>	Positional averages 1.7.1 Median 1.7.2 Quartiles 1.7.3 Deciles 1.7.4 Percentiles	<ul style="list-style-type: none"> <li>Explain the concept of Median, Quartiles, Deciles and percentiles.</li> <li>Discuss the measures of position Percentiles and quartiles.</li> </ul>	<b>K2</b>
<b>1.8</b>	Mode	<ul style="list-style-type: none"> <li>Discuss the strengths and weaknesses of the mode</li> <li>Interpret the measures of central tendency (mode)</li> </ul>	<b>K2</b>
<b>UNIT – II MEASURES OF DISPERSION</b>			
<b>2.1</b>	Range	<ul style="list-style-type: none"> <li>Calculate and apply measures of location and measures of dispersion, grouped and ungrouped data cases.</li> <li>Explain range, inter-quartile range and</li> </ul>	<b>K4</b>

		standard deviation as measures of dispersion for a set of data.	
2.2	Quartile Deviation	<ul style="list-style-type: none"> <li>Discuss the procedures in getting the quartile deviation from ungrouped and grouped data.</li> </ul>	<b>K2</b>
2.3	Mean Deviation	<ul style="list-style-type: none"> <li>Calculate the mean deviation</li> </ul>	<b>K4</b>
2.4	Standard Deviation 2.4.1 Actual mean method 2.4.2 Assumed mean method 2.4.3 Combined standard deviation 2.4.4 Corrected standard deviation	<ul style="list-style-type: none"> <li>Define standard deviation.</li> <li>Calculate the standard deviation of variable.</li> <li>Analyze the importance of standard deviation in terms of understanding data.</li> </ul>	<b>K4</b>
2.5	Coefficient of Variation	<ul style="list-style-type: none"> <li>Explain the coefficient of variation.</li> </ul>	<b>K2</b>
2.6	Comparison of Measures of Dispersion	<ul style="list-style-type: none"> <li>Describe the different types of measures of dispersion</li> </ul>	<b>K2</b>
2.7	Lorenz Curve	<ul style="list-style-type: none"> <li>Explain the Lorenz curve</li> </ul>	<b>K2</b>
<b>UNIT – III CORRELATION AND REGRESSION</b>			
3.1	Correlation 3.1.1 Definition 3.1.2 Karl Pearson’s Correlation 3.1.3 Spearman Rank Correlation 3.1.4 Concurrent Deviation	<ul style="list-style-type: none"> <li>Describe how correlation is used to identify relationships between variables.</li> </ul>	<b>K4</b>

		<ul style="list-style-type: none"> <li>• Discuss the significance of Correlation</li> <li>• Calculate and interpret coefficient of correlation, coefficient of determination and the standard error of the estimate.</li> </ul>	
<b>3.2</b>	Regression 3.2.1 Definition 3.2.2 Regression Equation 3.2.3 Linear Regression 3.2.4 Difference between Regression and Correlation	<ul style="list-style-type: none"> <li>• Describe the relationship between two or more independent variable using a multiple regression equation.</li> <li>• Calculate the simple linear regression equation for a set of data and know the basic assumptions behind regression analysis.</li> <li>• Analyse the underlying relationships between the variables through hypothesis testing.</li> </ul>	<b>K4</b>
<b>UNIT – IV ANALYSIS OF TIME SERIES AND INDEX NUMBERS</b>			
<b>4.1</b>	Elements of Time Series 4.1.1 Secular Trend 4.1.1.1 Graphic Method 4.1.1.2 Method of Semi-Averages 4.1.1.3 Method of Moving Averages 4.1.1.4 Method of Least Square 4.1.2 Seasonal Fluctuations 4.1.2.1 Method of Simple Averages	<ul style="list-style-type: none"> <li>• Describe the concepts of time series and their application to health, climate, finance and other areas.</li> <li>• Apply various techniques of time series models,</li> </ul>	<b>K3</b>



	<p>4.1.2.2 Method of Moving Averages                  4.1.2.3 Ratio to trend Method                  4.1.2.4 Method of link Relatives                  4.1.3 Cyclical Fluctuation                  4.1.4 Random Fluctuation</p>	<p>including the seasonal autoregressive moving average models, regression with ARMA models.</p>	
<b>4.2</b>	<p><b>Index Numbers</b>                  4.2.1 Definition                  4.2.2 Simple Index Number                  4.2.3 Weighted Index Averages                      4.2.3.1 Laspeyre’s formula                      4.2.3.2 Paache’s formula                      4.2.3.3 Fisher’s formula                      4.2.3.4 Marshal Edge-worth                      4.2.3.5 Bowley’s formula                      4.2.3.6 Kelly’s formula                  4.2.4 Mathematical test of consistency                      4.2.4.1 Time reversal test                      4.2.4.2 Factor reversal test                  4.2.5 Fixed Index Number                  4.2.6 Chain Index Number                  4.2.7 Cost of Living Index</p>	<ul style="list-style-type: none"> <li>• Define an index number</li> <li>• Explain the basic structure of the consumer price index and perform calculations involving its use.</li> <li>• Calculate simple, composite and weighted index numbers.</li> <li>• Evaluate the changes in a variable using Index numbers</li> </ul>	<b>K5</b>
<b>UNIT – V TESTING OF HYPOTHESIS</b>			
<b>5.1</b>	<p><b>Testing of Hypothesis</b>                  5.1.1 Concepts in Testing of Hypothesis                  5.1.2 Steps in testing of Hypothesis                  5.1.3 Test statistics for testing hypothesis about population mean                  5.1.4 Tests for difference between two population means</p>	<ul style="list-style-type: none"> <li>• Explain the steps involved in testing of hypothesis</li> <li>• Evaluate the different concepts in Testing of Hypothesis</li> </ul>	<b>K5</b>
<b>5.2</b>	<p><b>Chi-square Analysis</b>                  5.2.1 Chi-square test for the Goodness of fit                  5.2.2 Chi-square test for the</p>	<ul style="list-style-type: none"> <li>• Explain the non-parametric test such as the Chi-Square test for</li> </ul>	

	Independence of variables 5.2.3 Chi-square test for the equality of more than two population Proportions.	Independence as well as Goodness of Fit. <ul style="list-style-type: none"> <li>Identify the degrees of freedom associated with each sum of squares.</li> </ul>	<b>K2</b>
<b>5.3</b>	<b>Analysis of Variance</b> 5.3.1 Completely randomized design in a one-way ANOVA 5.3.2 Randomized block Design in Two-Way ANOVA. 5.3.3 Factorial design	<ul style="list-style-type: none"> <li>Identify the situations where the one-way ANOVA is not appropriate.</li> <li>Discuss the null and alternative hypotheses for ANOVA test.</li> <li>Interpret ANOVA table.</li> <li>Interpret the results of Bivariate and Multivariate Regression, Correlation Analysis, ANOVA and F-test.</li> </ul>	<b>K2</b>
<b>5.4</b>	<b>F-Test</b> 5.4.1 Meaning 5.4.2 General steps for an F-Test 5.4.3 F-Test to compare Two variance 5.4.3.1 By hand 5.4.3.2 Two-tailed F-test 5.4.3.3 Excel instructions	<ul style="list-style-type: none"> <li>Define F-Test</li> <li>Explain the general steps for an F-test</li> <li>Calculate F-test</li> </ul>	<b>K4</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

	<b>PO1</b>	<b>O2</b>	<b>O3</b>	<b>O4</b>	<b>O5</b>	<b>O6</b>	<b>O7</b>	<b>O8</b>	<b>O9</b>	<b>O1</b>	<b>O2</b>	<b>O3</b>	<b>O4</b>
<b>CO1</b>	H	H	I		I		I		I	H		H	M
<b>CO2</b>	H		I	I	I		I			M			H
<b>CO3</b>	H	H			I			I			H		M

<b>CO4</b>	H	-	I	I	I	I	I	I	I	M	-	-
<b>CO5</b>	H	M	I	I	I	I	I	I	M	-	I	-
<b>CO6</b>	H	-	I	I	I	I	I	I	I	-	-	H

**L- Low**

**M – Moderate**

**H – High**

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar;</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE COORDINATOR – Ms. NAGOMI JOYCE LAVANYA D**

<b>SEMESTER: III</b>	<b>CORE III</b>	<b>CODE: U2rBP303</b>
<b>CREDITS: 4</b>	<b>FINANCIAL ACCOUNTING-III</b>	<b>HOURS PER WEEK: 5</b>

## **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Explain the basic concepts of financial accounting.	<b>K2</b>	<b>I</b>
<b>2</b>	Calculate the valuation of goodwill	<b>K4</b>	<b>I</b>
<b>3</b>	Prepare financial accounts for partnership firm in different situation of admission, retirement, and death of the partners.	<b>K6</b>	<b>II</b>
<b>4</b>	Evaluate Amalgamation, Dissolution and Insolvency of partnership firm.	<b>K5</b>	<b>III</b>
<b>5</b>	Prepare Royalty Accounts for lease and sub-lease.	<b>K6</b>	
<b>6:</b>	Analyse the accounting procedures of insurance claims and construct practical problem on loss of stock and loss of profit.	<b>K4</b>	

### **UNIT I PARTNERSHIP ACCOUNTS (12Hours)**

- 1.1 Essential characteristics of partnership
- 1.2 Preparation of Final accounts with adjustments
- 1.3 Fixed and Fluctuating capital Methods
- 1.4 Method of Calculating of Goodwill.
  - 1.4.1 Average Profit Method
  - 1.4.2 Super Profit Method
  - 1.4.3 Capitalisation Method

### **UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH (18Hours)**

- 2.1 Treatment for Partnership Admission
- 2.2 Treatment for Partnership Retirement
- 2.3 Treatment for Death of a partner
- 2.4 Treatment of Joint life policy for Retirement and Death of a Partner

### **UNIT III AMALGAMATION, DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS (15Hours)**

- 3.1 Amalgamation of partnership firm
- 3.2 Dissolution of partnership firms
- 3.3 Insolvency of partners
  - 3.3.1 Insolvency of only one partners
  - 3.3.2 Insolvency of all partners
- 3.4 Sale of a firm to a company
- 3.5 Gradual realisation of assets or piecemeal distribution.
  - 3.5.1 Maximum Loss Method
  - 3.5.2 Surplus Capital Method

### **UNIT IV ROYALTY (15Hours)**

- 4.1 Concept of Royalty
- 4.2 Treatment for Lease
  - 4.2.1 Recording in the books of lessor

- 4.2.2 Recording in the books lessee.
- 4.3 Treatment for Sublease
  - 4.3.1 Recording in the books of lessor
  - 4.3.2 Recording in the books lessee.
  - 4.3.3 Recording in the books Sub lessee

#### **UNIT VINSURANCE CLAIMS (15Hours)**

- 5.1 Computation of Claim to be lodged Including Average Clause
  - 5.1.1 For Loss of Stock Policy
  - 5.1.2 For Loss of Profits Policy

#### **UNIT VI -TOPICS FOR SELF-STUDY**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Cloud – based Accounting Solutions	<a href="https://www.financialforce.com/resources/what-is-cloud-accounting/">https://www.financialforce.com/resources/what-is-cloud-accounting/</a>
2	Automation of Accounting Function	<a href="https://www.goodfirms.co/blog/benefits-accounting-process-automation">https://www.goodfirms.co/blog/benefits-accounting-process-automation</a>
3	Integration of Accounting with operations	<a href="https://searcherp.techtarget.com/definition/integrated-accounting-system">https://searcherp.techtarget.com/definition/integrated-accounting-system</a>
4	Outsourcing in Accounts	<a href="https://www.online-accounting-schools.org/faq/what-is-outsourced-accounting/">https://www.online-accounting-schools.org/faq/what-is-outsourced-accounting/</a>

#### **TEXT BOOK**

1. Jain.S.P and Narang.K.L, Advanced Accountancy, Kalyani Publications, Edition 2018, Ludhiana.

#### **REFERENCES**

1. M.C. Shukla, T.S. Grewal. S.C. Gupta Advanced Accounts 19<sup>th</sup> edition 2016. S. Chand & Co., Ltd., New Delhi.
2. R.S.N. Pillai, Bagawathi& S. Uma - Advanced Accounting (Financial Accounting) edition 2017. S .Chand& Co. Ltd., New Delhi.
3. R.L. Gupta & V.K. Gupta, Financial Accounting, edition 2017, Sultan Chand & Sons, New Delhi.
4. M. Vinayagam and V. Charumathi -financial accounting, revised edition-2018, S. Chand and Co. Ltd., New Delhi.

#### **WEB LINKS**

1. <https://www.icai.org/resource/38643bos28176cp3.pdf>
2. <https://resource.cdn.icai.org/38645bos28176cp5.pdf>
3. <https://resource.cdn.icai.org/38644bos28176cp4.pdf>  
<https://www.cakart.in/blog/icwai-cma-important-notes-royalty-accounts/>

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>UNIT I PARTNERSHIP ACCOUNTS</b>			
1.1	Essential characteristics of partnership	<ul style="list-style-type: none"> <li>Define partnership.</li> <li>List out the characteristics of partnership</li> </ul>	<b>K1</b>
1.2	Preparation of Final accounts With adjustments	<ul style="list-style-type: none"> <li>List out the adjustments usually made in the final accounts.</li> <li>State the difference between final accounts and partnership firm.</li> </ul>	<b>K1</b>
1.3	Fixed and Fluctuating capital Methods	<ul style="list-style-type: none"> <li>Illustrate methods of Fixed and fluctuating capitals.</li> <li>Distinguish Fixed capital and Fluctuating capital</li> </ul>	<b>K4</b>
1.4	Methods of Calculating of Goodwill. 1.4.1 Average Profit Method Super Profit Method 1.4.3.Capitalisation Method	<ul style="list-style-type: none"> <li>Explain methods of valuation of goodwill.</li> <li>Discuss the Method of Good Will.</li> <li>Define the meaning of Average profit method.</li> <li>Calculate goodwill through Average profit method</li> <li>Define super profit method.</li> <li>Calculate goodwill through super profit method</li> <li>Recall capitalisation method.</li> <li>Calculate goodwill through capitalisation method.</li> </ul>	<b>K4</b>
<b>UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH</b>			

2	Treatment for partnership Admission	<ul style="list-style-type: none"> <li>• Definition of partnership admission.</li> <li>• List out adjustments needed at the time of admission of a partner.</li> <li>• Solve the problems of admission</li> </ul>	<b>K3</b>
2.1	Treatment for Partnership Retirement	<ul style="list-style-type: none"> <li>• Recall meaning of partnership retirement</li> <li>• List out adjustments needed at the time of retirement of a partner.</li> <li>• Solve the problems in retirement</li> <li>• Prepare financial accounts in partnership retirement</li> </ul>	<b>K6</b>
2.2	Treatment for Death of a partner	<ul style="list-style-type: none"> <li>• List out adjustments needed at the time of Death of a partner.</li> <li>• Solve the problems arising from Death of a partner.</li> </ul>	<b>K3</b>
2.3	Treatment of Joint life policy for Retirement and Death of a Partner	<ul style="list-style-type: none"> <li>• State the meaning of joint life policy.</li> <li>• Solve the problems of joint life policy.</li> </ul>	<b>K3</b>
<b>UNIT III AMALGAMATION, DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS</b>			
3.1	Amalgamation of partnership firm	<ul style="list-style-type: none"> <li>• List the features of Amalgamation of firm.</li> <li>• Explain the objectives for amalgamation of firms.</li> <li>• Solve the problems in amalgamation of firms</li> </ul>	<b>K3</b>

3.2	Dissolution of partnership firms	<ul style="list-style-type: none"> <li>Recall the meaning of dissolution of partnership.</li> <li>What is realization account?</li> </ul>	<b>K1</b>
3.3	Insolvency of partners 3.3.1 Insolvency of only one partners 3.3.2 Insolvency of all partners	<ul style="list-style-type: none"> <li>Define Insolvency of partner</li> <li>Solve the problems of insolvency of partners</li> <li>Tell about insolvency of only one partner.</li> <li>Solve the problems of insolvency of only one partner.</li> <li>Outline the concept of Insolvency of all partner.</li> <li>Solve the problems when partners become insolvent.</li> </ul>	<b>K3</b>
3.4	Sale of a firm to a company	<ul style="list-style-type: none"> <li>Define sale of firm to a company.</li> <li>Determine the objectives of selling a firm.</li> <li>Solve problems of sale of firm.</li> </ul>	<b>K5</b>
3.5	Gradual realisation of assets or Piecemeal distribution. 3.5.1 Maximum Loss Method 3.5.2. Surplus Capital Method	<ul style="list-style-type: none"> <li>Tell about piece meal distribution.</li> <li>Calculate the problems under maximum loss method.</li> <li>Solve the problems under surplus capital method.</li> </ul>	<b>K3</b>
<b>UNIT IV ROYALTY</b>			
4.1	Concept of Royalty	<ul style="list-style-type: none"> <li>Recall the meaning of royalty.</li> <li>What is short working in royalty?</li> </ul>	<b>K1</b>



4.2	Treatment for Lease 3.2.1. Recording in the books of lessor 3.2.2. Recording in the books lessee	<ul style="list-style-type: none"> <li>Outline the meaning of treatment for lease.</li> <li>Solve the problems of treatment for lease.</li> <li>Prepare Royalty accounts by recording entries in the books of lessor</li> </ul>	<b>K6</b>
4.3	Treatment for Sublease 4.3.1. Recording in the books of lessor 4.3.2. Recording in the books lessee 4.3.3. Recording in the books Sub lessee	<ul style="list-style-type: none"> <li>Explain the treatment for sublease.</li> <li>Solve the problems of treatment for sub lease.</li> <li>Solve the problems of Recording in the books of lessor</li> <li>Solve the problems of Recording in the books of lessee.</li> <li>Solve the problems of Recording in the books Sub-lessee</li> </ul>	<b>K3</b>
<b>UNIT V INSURANCE CLAIMS</b>			
5.1	Computation of Claim to be lodged Including Average Clause	<ul style="list-style-type: none"> <li>Recall the meaning of insurance.</li> <li>Explain the objectives of insurance claims.</li> <li>Calculate insurance claims.</li> </ul>	<b>K3</b>
5.1.1	For Loss of Stock Policy	<ul style="list-style-type: none"> <li>Analyse the concept of Loss of Stock Policy.</li> <li>Solve the problems to calculate insurance claim through Loss of Stock Policy.</li> </ul>	<b>K4</b>
5.1.2	For Loss of Profits Policy	<ul style="list-style-type: none"> <li>Solve the problems to calculate insurance claim through Loss of Profits Policy.</li> </ul>	<b>K3</b>

**MAPPING SCHEME FOR POs, PSOs and COs**

	L-Low			M-Moderate					H- High				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4

CO1	H	-	M	-	M	-	-	-	H	-	-	H	-
CO2	H	H	-	M	-	H	M	M	-	H	M	-	M
CO3	H	M		M	-	-	-	-	-	M	M	M	-
CO4	H	-	M	-	-	M	-	L	-	M	-	-	-
CO5	H	-	-	M	H	-	L	-	M	-	M	M	L
CO6	H	M	-	-	-	H	M	M	-	-	-	-	M

### COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – Mrs. Mercy Paulin Vinothini. R**

<b>SEMESTER –III</b>	<b>INSURANCE FOR BUSINESS PROCESS SERVICES</b>	<b>CODE: U2rBP304</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK:5</b>

**COURSE OUTCOME:**

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Examine the basic concepts of insurance for business process services	K2	I
2	Demonstrate the different types of insurance policies	K3	II
3	Emulate rules governing underwriting	K4	III
4	Analyse the challenges of health care insurance	K5	IV
5	Examine different types of individual health insurance policies	K3	
6	Outline grievance and Redressal pertaining to life insurance	K5	

**UNIT I INSURANCE GENERIC OVERVIEW (15 hours)**

- 1.0 Basics of Insurance - Concept of risk
- 1.1 Risk Management
- 1.2 Basic concepts (Hazards, Perils, Assets, etc.)
- 1.3 Fundamentals of Insurance
- 1.4 Characteristics of a valid Insurance
- 1.5 Insurance contract
- 1.6 Principles and Practices of Insurance contract
- 1.7 Important terminologies and parties in insurance contract
- 1.8 Types of Insurance (Personal, commercial, Health, Life)
- 1.9 History of Insurance
- 1.10 Types of Insurance companies
- 1.11 Business Units in an Insurance company
- 1.12 Overview of Insurance Life Cycle
- 1.13 Reinsurance Concept

**UNIT II LIFE INSURANCE AND ANNUITY (15 hours)**

- 2.0 Insight into Life Insurance
- 2.0.1 Important terminology in life insurance policy
- 2.0.2 Parties in a life insurance policy
- 2.0.3 Individual life insurance plans
- 2.0.4 Supplementary Benefits
- 2.0.5 Policy Provision
- 2.0.6 Ownership rights
- 2.0.7 Life insurance policy life cycle (New businesses and Underwriting, Policy servicing, Claims, etc.)

- 2.1 Insight into Annuity
  - 2.1.1 Concept of Annuity
  - 2.1.2 Types of Annuities
  - 2.1.3 Annuity contract provisions
  - 2.1.4 Annuity - USA- Fixed Annuity, Fixed Index Annuity, Variable Annuity
  - 2.1.5 Qualified and Non- Qualified Annuity
- 2.2 Insight into Group Insurance
  - 2.2.1 Principles of group insurance
  - 2.2.2 Group life insurance
  - 2.2.3 Group Retirement plans

### **UNIT III PROPERTY AND CASUALTY INSURANCE(15 hours)**

- 3.1 Non - Life Insurance concepts
  - 3.1.1 Hazards, Perils, Catastrophe, Property damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits Salvage, Subrogation, etc.
- 3.2 Insurance Providers - Co-Insurance, Reinsurance, Captive Insurance
- 3.3 Underwriting process
- 3.4 Policy Servicing process
- 3.5 Claims process
- 3.6 Reinsurance

### **UNIT IV HEALTHCARE INSURANCE ( 8 hours)**

- 4.1 Concept of Healthcare Insurance
- 4.2 How healthcare insurance works
- 4.3 Key challenges of healthcare industry
- 4.4 Healthcare Ecosystem
- 4.5 Healthcare regulations & Standards; HIPAA
- 4.6 Medicare, Medicaid
- 4.7 Individual Health insurance policies
- 4.8 Group Health Insurance policies
- 4.9 Managed Care

### **UNIT V RETIREMENT SERVICES (7 hours)**

- 5.1 Concept of Retirement service
- 5.2 Retirement planning
- 5.3 Asset allocation and Asset classes
- 5.4 Life stages of an Investor
- 5.5 Defined benefit and Defined contribution
- 5.6 Individual Retirement Arrangement in USA
- 5.7 Third party administrator for Retirement Services in USA
- 5.8 Life cycle of Participants in a plan (enrolment, contribution, etc)

- 5.9 Categories of Pension in UK
- 5.10 DWP & TPR
- 5.11 Annuity and Income Drawdown plan

**UNIT VI -TOPICS FOR SELF STUDY**

S.No.	Topics	Web Links
1	Management	<a href="https://www.techtarget.com/searchsecurity/definition/What-is-risk-management-and-why-is-it-important#:~:text=Risk%20management%20is%20the%20process,errors%2C%20accidents%20and%20natural%20disasters.">https://www.techtarget.com/searchsecurity/definition/What-is-risk-management-and-why-is-it-important#:~:text=Risk%20management%20is%20the%20process,errors%2C%20accidents%20and%20natural%20disasters.</a>
2	Concept of Annuity	<a href="https://www.investopedia.com/ask/answers/12/what-is-an-annuity.asp">https://www.investopedia.com/ask/answers/12/what-is-an-annuity.asp</a>
3	Underwriting process	<a href="https://www.investopedia.com/terms/u/underwriting.asp">https://www.investopedia.com/terms/u/underwriting.asp</a>
4	Healthcare Ecosystem	<a href="https://www.talkinghealthtech.com">https://www.talkinghealthtech.com</a> › Glossary

**Text Book**

Hand Book on Insurance Business Process Services - TCS

**Books for Reference**

1. Mishra .M.N and Mishra .S.B, “Insurance Principles and Practice” , Sultan & Sons, New Delhi
2. Inderjit Singh, Rakesh, Katyal, Surjeet Kaur, “Insurance principles and Practice”, Kalyani Publishers, New Delhi.
3. Dr. Premavathy.N, “Elements of insurance”, Sri Vishnu Publication, Chennai
4. Dr. Periasamy, “Principles and Practice of Insurance”, Himalaya Publishers, New Delhi.

**Web Links**

1. [https://ebooks.lpude.in/commerce/bcom/term\\_6/DCOM309\\_INSURANCE\\_LAWS\\_AND\\_PRACTICES.pdf](https://ebooks.lpude.in/commerce/bcom/term_6/DCOM309_INSURANCE_LAWS_AND_PRACTICES.pdf)
2. [https://www.dphu.org/uploads/attachements/books/books\\_3970\\_o.pdf](https://www.dphu.org/uploads/attachements/books/books_3970_o.pdf)

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I</b>	<b>INSURANCE GENERIC OVERVIEW</b>		

1.0	Basics of Insurance - Concept of risk	<ul style="list-style-type: none"> <li>Recall the definition of a Insurance</li> <li>Explain the concept of Risk</li> </ul>	<b>K2</b>
1.1	Management	<ul style="list-style-type: none"> <li>Define risk management and concept of risk management</li> </ul>	<b>K2</b>
1.2 1.3	Basic concepts (Hazards, Perils, Assets, etc.) and fundamentals of insurance	<ul style="list-style-type: none"> <li>Outline the basic concepts of risk management</li> <li>Explain the fundamentals of insurance</li> </ul>	<b>K2</b>
1.4	Characteristics of a valid Insurance	<ul style="list-style-type: none"> <li>Discuss the characteristics of a valid insurance</li> </ul>	<b>K2</b>
1.5 1.6	Insurance contract Principles and Practices of Insurance contract	<ul style="list-style-type: none"> <li>Define insurance contract</li> <li>Identify the key principles and practices of insurance contract</li> </ul>	<b>K4</b>
1.7	Important terminologies and parties in insurance contract	<ul style="list-style-type: none"> <li>Elucidate important terminologies and parties in insurance contract</li> </ul>	<b>K2</b>
1.8	Types of Insurance (Personal, commercial, Health, Life)	<ul style="list-style-type: none"> <li>Discuss the various types of insurance</li> </ul>	<b>K2</b>
1.9 1.10	History of Insurance Types of Insurance companies	<ul style="list-style-type: none"> <li>Explain Origin of insurance</li> <li>Discuss the various kinds of insurance companies</li> </ul>	<b>K2</b>
1.11	Business Units in an Insurance company	<ul style="list-style-type: none"> <li>Analyse the business units in an insurance company</li> </ul>	<b>K4</b>
1.12	Overview of Insurance Life Cycle	<ul style="list-style-type: none"> <li>Define insurance life cycle</li> <li>Outline the overview of insurance life cycle</li> </ul>	<b>K2</b>

1.13	Reinsurance Concept	<ul style="list-style-type: none"> <li>Recall the meaning of reinsurance</li> <li>Discuss the concept</li> </ul>	<b>K2</b>
<b>UNIT II LIFE INSURANCE AND ANNUITY</b>			
2.0	<b>Insight into life insurance policy:</b> Important terminology in life insurance policy	<ul style="list-style-type: none"> <li>Define life insurance</li> <li>Discuss the important terminology in life insurance policy</li> <li>Explain the concept of life insurance policy</li> </ul>	<b>K2</b>
2.0	Parties in a life insurance policy Individual life insurance plans Supplementary Benefits Policy Provision Ownership rights	<ul style="list-style-type: none"> <li>Discuss the parties involved in a life insurance policy</li> <li>Identify the individual life insurance plans</li> <li>Apply the supplementary benefits, provisions and rights in a life insurance policy</li> </ul>	<b>K3</b>
2.0	Life insurance policy life cycle (New businesses and Underwriting, Policy servicing, Claims, etc.)	<ul style="list-style-type: none"> <li>Emulate life insurance policy life cycle</li> </ul>	<b>K3</b>
2.1	<b>Insight into Annuity</b> Concept of Annuity 2.1.2 Types of Annuity	<ul style="list-style-type: none"> <li>Indicate concept of annuity</li> <li>Classify the various types of annuity</li> </ul>	<b>K3</b>
2.1	Annuity contract provisions	<ul style="list-style-type: none"> <li>Apply and interpret annuity contract provisions</li> </ul>	<b>K5</b>
2.1	2.1.4 Annuity - USA- Fixed Annuity, Fixed Index Annuity, Variable Annuity	<ul style="list-style-type: none"> <li>Differentiate from Annuity - USA- Fixed Annuity, Fixed Index Annuity, Variable Annuity</li> </ul>	<b>K4</b>

2.1	2.1.5 Qualified and Non-Qualified Annuity	<ul style="list-style-type: none"> <li>Differentiate between qualified and non-qualified annuity</li> </ul>	<b>K4</b>
2.2	<p align="center"><b>Insight into Group Insurance</b></p> <p>Principles of group insurance</p> <p>2.2.2 Group life insurance</p> <p>2.2.3 Group Retirement plans</p>	<ul style="list-style-type: none"> <li>Examine the fundamental principles of group insurance</li> <li>Define group life insurance</li> <li>Define group retirement plans</li> </ul>	<b>K2</b>
<b>UNIT III PROPERTY AND CASUALTY INSURANCE</b>			
3.1	<p><b>Non - Life Insurance concepts</b></p> <p>Hazards, Perils, Catastrophe, Property damage &amp; Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits Salvage, Subrogation, etc.</p>	<ul style="list-style-type: none"> <li>Interpret the non-life insurance concepts</li> </ul>	<b>K5</b>
3.2	Insurance Providers - Co-Insurance, Reinsurance, Captive Insurance	<ul style="list-style-type: none"> <li>Summarize the various modes of insurance providers</li> </ul>	<b>K2</b>
3.3 3.4 3.5	Underwriting process Policy Servicing process Claims process	<ul style="list-style-type: none"> <li>Define process of non-insurance concepts</li> <li>Classify the non-insurance process</li> </ul>	<b>K2</b>
3.6	Reinsurance	<ul style="list-style-type: none"> <li>Define Reinsurance</li> <li>Discuss the kinds of Reinsurance</li> </ul>	<b>K2</b>
<b>UNIT IV HEALTHCARE INSURANCE</b>			
4.1	Concept of Healthcare Insurance	<ul style="list-style-type: none"> <li>Outline the concept of health care insurance</li> </ul>	<b>K2</b>



4.2 4.3	How healthcare insurance works Key challenges of healthcare industry	<ul style="list-style-type: none"> <li>• Discuss the working process of healthcare insurance</li> <li>• Identify the challenges and finding the solutions for health care industry</li> </ul>	<b>K4</b>
4.4 4.5	Healthcare Ecosystem Healthcare regulations & Standards; HIPAA	<ul style="list-style-type: none"> <li>• Discuss the concept of health care ecosystem</li> <li>• Interpret and apply healthcare regulations and standards, HIPAA</li> </ul>	<b>K4</b>
4.6	Medicare, Medicaid	<ul style="list-style-type: none"> <li>• Apply medicare and Medicaid for life insurance</li> </ul>	<b>K4</b>
4.7 4.8	Individual Health insurance policies Group Health Insurance policies	<ul style="list-style-type: none"> <li>• Outline the concept of individual health insurance and group health insurance</li> <li>• Distinguish between individual health insurance policies and group health insurance policies</li> <li>• Discuss the various kinds of health insurance policies</li> </ul>	<b>K4</b>
4.9	Managed Care	<ul style="list-style-type: none"> <li>• Recall the term managed care in health insurance</li> <li>• Explain the various modes of managed care in health insurance</li> </ul>	<b>K2</b>
<b>UNIT V RETIREMENT SERVICES</b>			

5.1	Concept of Retirement service	<ul style="list-style-type: none"> <li>• Define retirement service</li> <li>• Explain the concept of retirement service</li> </ul>	<b>K2</b>
5.2	Retirement planning	<ul style="list-style-type: none"> <li>• Define retirement planning</li> <li>• Discuss various plans of retirement</li> </ul>	<b>K2 &amp; K4</b>
5.3	Asset allocation and Asset classes	<ul style="list-style-type: none"> <li>• State the meaning of allocation and asset classes</li> <li>• distinguish between asset allocation and asset classes</li> </ul>	<b>K2 K4</b>
5.4 5.5	Life stages of an Investor Defined benefit and Defined contribution	<ul style="list-style-type: none"> <li>• elucidate the life stages of insurance investor</li> <li>• Apply the benefit provisions and insurance contribution</li> </ul>	<b>K3</b>
5.6 5.7	Individual Retirement Arrangement in USA Third party administrator for Retirement Services in USA	<ul style="list-style-type: none"> <li>• Interpret and apply the rights of individual retirement arrangement in USA</li> <li>• Determine the third party administrator for retirement services in USA</li> </ul>	<b>K5</b>
5.8	Life cycle of Participants in a plan (enrolment, contribution, etc)	<ul style="list-style-type: none"> <li>• Classify the participants involved in life cycle investor benefits</li> </ul>	<b>K4</b>

5.9 5.10	Categories of Pension in UK DWP & TPR	<ul style="list-style-type: none"> <li>Classify the categories of pension in UK</li> <li>Apply and interpret the provisions for department of work and pensions(DWP) and The pension regulator</li> </ul>	<b>K5</b>
5.11	Annuity and Income Drawdown plan	<ul style="list-style-type: none"> <li>Interpret annuity and income drawdown plan</li> </ul>	<b>K5</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	L	H	H	M	H	M	L	H	M	L	H
CO2	H	H	L	H	H	H	-	L	M	H	M	-	L
CO3	H	H	M	H	H	M	H	-	L	H	L	M	H
CO4	H	H	L	H	H	-	M	H	M	-	H	M	L
CO5	H	H	L	H	H	M	H	H	L	H	H	H	M
CO6	H	L	M	H	-	L	M	H	-	M	M	H	L

### COURSE ASSESSMENT METHODS

**Direct**

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

**Indirect**

1. Course-end survey

**COURSE COORDINATOR – S.EVANGELINE GREEN**

<b>SEMESTER III</b>		
<b>Allied: V</b>	<b>RETAIL AND MARKET RESEARCH</b>	<b>Course Code: U21BP3Y5</b>
<b>Hours: 4</b>		<b>Credit: 3</b>

### **COURSE OUTCOMES**

At the end of this course, the student will be able to

Sl. No	Course Outcomes	Level	Unit
1.	Interpret the basic concepts, theories in marketing and classify the market research tools and research methodology	K2	I
2.	Classify and define the characteristics the FMCG	K2	II
3.	Identify the critical elements of retail stores distribution management	K3	III
4.	Analyse the application of market research in framing effective marketing strategies	K4	IV
5	List the stages of new product development	K4	IV
6.	Determine the efficient selection of media to advertise a particular product	K5	V

### **UNIT I INTRODUCTION TO MARKETING AND MARKETING RESEARCH CONCEPTS**

- 1.1 Introduction to Marketing
  - 1.1.1 Meaning – Objectives
  - 1.1.2 Classification of markets
  - 1.1.3 Evolution of the concept of marketing
  - 1.1.4 Functions of marketing
  - 1.1.5 Various approaches of marketing
  - 1.1.6 Marketing mix
- 1.2 Marketing Research
  - 1.2.1 What is Market research?
  - 1.2.2 How does it differ from marketing research?
  - 1.2.3 Different market research tools and research methodologies

### **UNIT II CONSUMER PACKAGED GOODS**

- 2.1 Characteristics of FMCG products
- 2.2 Consumer Goods Industry
- 2.3 Classification
- 2.4 Consumer Packaged Goods
- 2.5 Food and Beverage Industry Classification
- 2.6 Major Players

### **UNIT III RETAIL AND RETAIL RESEARCH**

- 3.1 Retail
  - 3.1.1 What is retailing?
  - 3.1.2 Significance of Retail and the future of retailing
  - 3.1.3 Characteristics of retailing
  - 3.1.4 Segmentation Criteria and Types of Segmentation
  - 3.1.5 Retail formats
  - 3.1.6 Strategy behind different formats of retail
  - 3.1.7 Function of a retailer
  
  - 3.1.8 Retail function flow
  - 3.1.9 Global retailers
- 3.2 Retail Research
  - 3.2.1 Characteristics of retail data
  - 3.2.2 Retail research reports
  - 3.2.3 Product coding
  - 3.2.4 Product reference
  - 3.2.5 Product features
  - 3.2.6 Features coding
  - 3.2.7 Items coding
  - 3.2.8 Store reference
  - 3.2.9 Price range

### **UNIT IV CONSUMER RESEARCH**

- 4.1 Consumer research
- 4.2 Consumer Marketing Research
- 4.3 Key consumer research Methodologies
- 4.4 Stages of new product development

### **UNIT V PANEL SERVICES AND MEDIA RESEARCH**

- 5.1 Panel Services
  - 5.1.1 What is panel data?
  - 5.1.2 Uses of consumer panel
  - 5.1.3 Panel research reports
- 5.2 Media Research
  - 5.2.1 Media data
  - 5.2.2 Characteristics of Media data
  - 5.2.3 Importance of Media data validation
  - 5.2.4 Media research report

### **UNIT VI - TOPICS FOR SELF STUDY**

SL.NO	TOPICS	WEB LINKS
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1.	Social Commerce	<a href="https://tinuiti.com/blog/paid-social/social-commerce-by-channel/">https://tinuiti.com/blog/paid-social/social-commerce-by-channel/</a>
2.	Influencer Marketing	<a href="https://influencermarketinghub.com/what-is-influencer-marketing/">https://influencermarketinghub.com/what-is-influencer-marketing/</a>
3.	Augmented Reality Powered Shopping experiences	<a href="https://cyfuture.com/blog/augmented-reality-in-retail-transforming-online-shopping-experience-for-customers/">https://cyfuture.com/blog/augmented-reality-in-retail-transforming-online-shopping-experience-for-customers/</a>
4.	Smart speaker shopping	<a href="https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/">https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/</a>

**Text Book**

Hand Book on Retail, CPG and Market Research for Business Process Services - TCS

**Books for Reference**

1. Gupta C.B and Rajan Nair, “Marketing Management”, Sultan Chand and Sons, New Delhi.
2. Pillai R.S.N and Bagavathi, “Modern Marketing Principles and Practices”, Sultan Chand Company, New Delhi.
3. Kotler, “Marketing Management”, PHI, New Delhi.

**Web Links**

1. <https://www.freebookcentre.net/business-books-download/Retail-Marketing.html>
2. <https://www.cbse.gov.in/publications/vocational/Retail/Retailing%20Book%20-%20IX.pdf>
3. <https://stannesardclough.ie/download/d/media-research-marshall-mcluhan-michel-moos-ebook-pdf-epub/251d81df-e524-4842-b9e4-50fc218a8b05>

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO MARKETING AND MARKETING RESEARCH CONCEPTS</b>			
<b>1.1</b>	<p><b>Introduction to Marketing</b></p> <p>1.1.1 Meaning – Objectives</p> <p>1.1.2 Classification of markets</p> <p>1.1.3 Evolution of the concept of marketing</p> <p>1.1.4 Functions of marketing</p> <p>1.1.5 Various approaches of marketing</p> <p>1.1.6 Marketing mix</p>	<ul style="list-style-type: none"> <li>• Explain is the meaning and objectives of marketing</li> <li>• Classify the types and evolution of the concept of marketing.</li> <li>• What are the functions of marketing</li> <li>• Interpret the various approaches of marketing</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>Outline the marketing mix</li> </ul>	
<b>1.2</b>	<p><b>Marketing Research</b></p> <p>1.2.1 What is Market research?</p> <p>1.2.2 How does it differ from marketing research?</p> <p>1.2.3 Different market research tools and research methodologies</p>	<ul style="list-style-type: none"> <li>What is Market research?</li> <li>How does it differ from marketing research?</li> <li>Classify the difference between market research tools and research methodologies</li> </ul>	<b>K2</b>
<b>UNIT II CONSUMER PACKAGED GOODS</b>			
2.1	Characteristics of FMCG products	<ul style="list-style-type: none"> <li>Explain the characteristics of FMCG products</li> </ul>	<b>K1</b>
2.2	Consumer Goods Industry	<ul style="list-style-type: none"> <li>Interpret the consumer goods industry</li> </ul>	<b>K2</b>
2.3	Classification	<ul style="list-style-type: none"> <li>Classify the FMCGs</li> </ul>	<b>K2</b>
2.4	Consumer Packaged Goods	<ul style="list-style-type: none"> <li>What is consumer packed goods</li> </ul>	<b>K1</b>
2.5	Food and Beverage Industry Classification	<ul style="list-style-type: none"> <li>Categorize food and beverage industry</li> </ul>	<b>K2</b>
2.6	Major Players	<ul style="list-style-type: none"> <li>List out the major players</li> </ul>	<b>K1</b>
<b>UNIT III RETAIL AND RETAIL RESEARCH</b>			
3.1	<p><b>Retail</b></p> <p>3.1.1 What is retailing?</p> <p>3.1.2 Significance of Retail and the future of retailing</p> <p>3.1.3 Characteristics of retailing</p> <p>3.1.4 Segmentation Criteria and Types of Segmentation</p> <p>3.1.5 Retail formats</p> <p>3.1.6 Strategy behind different formats of retail</p> <p>3.1.7 Function of a retailer</p> <p>3.1.8 Retail function flow</p>	<ul style="list-style-type: none"> <li>What is retailing, significance of retail and the future of retailing</li> <li>Define the characteristics of retailing</li> <li>Interpret segmentation criteria and types of segmentation</li> <li>Illustrate retail formats</li> <li>Identify the strategies behind different formats of retail</li> <li>List out the functions of a retailer</li> </ul>	<b>K3</b>

	3.1.9 Global retailers	<ul style="list-style-type: none"> <li>• Illustrate retail function flow</li> <li>• Classify global retailers</li> </ul>	
3.2	<b>Retail Research</b> 3.2.1 Characteristics of retail data 3.2.2 Retail research reports 3.2.3 Product coding 3.2.4 Product reference 3.2.5 Product features 3.2.6 Features coding 3.2.7 Items coding 3.2.8 Store reference 3.2.9 Price range	<ul style="list-style-type: none"> <li>• Outline the characteristics of retail data</li> <li>• Construct a retail research report</li> <li>• Define product coding, product reference, product features, features coding, item coding and store reference</li> <li>• Classify the price range</li> </ul>	<b>K3</b>
<b>UNIT IV CONSUMER RESEARCH</b>			
4.1	Consumer research	<ul style="list-style-type: none"> <li>• Define consumer research</li> </ul>	<b>K1</b>
4.2	Consumer Marketing Research	<ul style="list-style-type: none"> <li>• Interpret consumer marketing research</li> </ul>	<b>K2</b>
4.3	Key consumer research Methodologies	<ul style="list-style-type: none"> <li>• Analyse key consumer research methodology</li> </ul>	<b>K4</b>
4.4	Stages of new product development	<ul style="list-style-type: none"> <li>• Categorize the stages of new product development</li> </ul>	<b>K2</b>
<b>UNIT V PANEL SERVICES AND MEDIA RESEARCH</b>			
5.1	<b>Panel Services</b> 5.1.1 What is panel data? 5.1.2 Uses of consumer panel 5.1.3 Panel research reports	<ul style="list-style-type: none"> <li>• What is panel data</li> <li>• Determine the uses of consumer panel</li> <li>• Analyse panel research report</li> </ul>	<b>K5</b>
5.2	<b>Media Research</b> 5.2.1 Media data 5.2.2 Characteristics of Media data 5.2.3 Importance of Media data validation 5.2.4 Media research report	<ul style="list-style-type: none"> <li>• Define media data</li> <li>• Explain the characteristics of media data</li> <li>• Interpret the importance of media data validation</li> <li>• Analyse media research report</li> </ul>	<b>K3</b>



**MAPPING SCHEME FOR POs, PSOs and COs**

	L-Low			M-Moderate					H- High				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	-	H	H	H	M	H	H	-	M
CO2	H	M	M	L	-	M	H	M	-	H	M	-	L
CO3	M	H	L	M	L	M	M	L	-	M	L	M	M
CO4	H	L	H	-	-	M	H	-	-	H	L	M	H
CO5	H	H	L	L	-	H	M	-	L	H	M	-	M
CO6	H	M	M	L	-	L	-	M	M	L	H	M	-

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I, II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE COORDINATOR** – Mrs. Mercy Paulin Vinothini

<b>SEMESTER –III</b>	<b>SBEC I</b>	<b>CODE: U21BP3S1</b>
<b>CREDITS: 2</b>	<b>Introduction to Computer –MS Word</b>	<b>HOURS PER WEEK:2</b>

## **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Apply the practical knowledge exposure to MS-Word.	<b>K3</b>	<b>I</b>
<b>2</b>	Execute the basic functions like Opening, Saving and closing the files independently.	<b>K3</b>	<b>I</b>
<b>3</b>	Create a document using editing features.	<b>K6</b>	<b>II</b>
<b>4</b>	Construct tables by using the various table tools.	<b>K6</b>	<b>III</b>
<b>5</b>	Modify the pages adopting the features of page formatting.	<b>K6</b>	<b>IV</b>
<b>6</b>	Create different file formats by merging documents.	<b>K6</b>	<b>V</b>

### **UNIT I - BEGINNING TO USE MICROSOFT WORD**

**(6 Hours)**

- 1.1 Word Processing versus Desktop Publishing
- 1.2 Starting - Microsoft Word 2013
- 1.3 Opening a New Document
- 1.4 Saving a Document
- 1.5 Getting Help with MS Word
- 1.6 Basic Editing
  - 1.6.1 The Cursor
  - 1.6.2 Inserting Text - Deleting Text ~ Text Undo and Redo -Wrap Text
  - 1.6.3 Formatting - Selecting Text
  - 1.6.4 Applying a Font –Changing Font Size -Font Attributes - Font Colour- Clear Formatting–
  - 1.6.5 Text Alignment Copying and Moving Texts and Objects - The Clipboard – Paste

### **Unit II - EDITING FEATURES**

**(6 Hours)**

- 2.1 Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary
- 2.2 Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom
- 2.3 Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs –
- 2.4 Add Borders or Shading to a Paragraph, Apply Paragraph Styles –Change Spacing between Paragraphs and Lines

### **Unit III - TABLES**

**(6 Hours)**

- 3.1 Creating Tables
  - 3.1.1 Creating a table by highlighting the boxes
  - 3.1.2 Create a table by using Insert Table command
  - 3.1.3 Converting Text into a Table - Quick Tables -Entering Text
- 3.2 Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell
- 3.3 Borders and Shading. Bulleted and Numbered Lists - Creating Outlines

**Unit IV - PAGE FORMATTING**

**(6 Hours)**

- 4.1 Apply a Page Border and Colour
- 4.2 Changing the Orientation, Size of the Page, or Size of Columns
- 4.3 Insert Headers and Footers (including Page Numbers-Creating a Page Break- inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters.

**Unit V - ADVANCED TOOLS**

**(6 Hours)**

- 5.1 References and Citations -Macros - Compare and Merge Documents –
- 5.2 Protect Document
- 5.3 Mailing Lists - Creating a List for Mail Merge – Mail Merge.

**UNIT VI -TOPICS FOR SELF STUDY**

S.No.	Topics	Web Links
1	Transform word document to Web Pages	<a href="https://code.makery.ch/library/convert-web-page-to-word/">https://code.makery.ch/library/convert-web-page-to-word/</a>
2	Real Time Reports	<a href="https://www.godaddy.com/garage/how-to-use-microsoft-word-for-real-time-document-collaboration/">https://www.godaddy.com/garage/how-to-use-microsoft-word-for-real-time-document-collaboration/</a>
3	Inserting 3D Models into Reports	<a href="https://officesmart.wordpress.com/2017/11/07/insert-3d-models-in-office-365/ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z">https://officesmart.wordpress.com/2017/11/07/insert-3d-models-in-office-365/ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z</a>
4	Intelligent Suggestions in Editor Overview Pane	<a href="https://microsoft.com/en-in/Microsoft-365/wordftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfs/OSP91.ps">https://microsoft.com/en-in/Microsoft-365/wordftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfs/OSP91.ps</a>

**TEXT BOOK**

- 1. Study material prepared by the Department

**REFERENCES**

- 1. FaitheWempen, Microsoft Word 2010 in Depth, Que Publishing, 2010, ISBN 9780789743114
- 2. Katherine Murray, Microsoft Word 2010 Inside Out, 1<sup>st</sup> Edition,2010, ISBN 9780735627291

**WEB LINKS**

- 1.<https://www.accaglobal.com/us/en/member/discover/events/global/e-learning/special-offers/microsoft-office-specialist.html>
- 2.[https://events.accaglobal.com/pd/1011/microsoft-office-specialist\\_word2019?source=search&m=1](https://events.accaglobal.com/pd/1011/microsoft-office-specialist_word2019?source=search&m=1)

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I BEGINNING TO USE MICROSOFT WORD</b>			
1	Beginning to Use Microsoft Word	<ul style="list-style-type: none"> <li>Recall the menus in MS-word</li> </ul>	<b>K1</b>
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none"> <li>Identify shortcuts of keyboard to perform tasks</li> </ul>	<b>K2</b>
1.2	Starting – Microsoft Word 2013	<ul style="list-style-type: none"> <li>Select MS word from MS Office</li> </ul>	<b>K1</b>
1.3-1.5	Opening a New Document, Saving a Document, Getting help with Ms Word	<ul style="list-style-type: none"> <li>Select a new document</li> <li>Find the information you need in Help</li> </ul>	<b>K1</b>
1.6.1-1.6.2	Basic Editing, The Cursor, Inserting Text, Deleting Text, Text Undo and Redo, Wrap Text	<ul style="list-style-type: none"> <li>Select text using the mouse or using the keyboard.</li> <li>Make use of the Control keys for Copying and pasting the documents</li> </ul>	<b>K3</b>
1.6.3-1.6.4	Formatting, Selecting Text, Applying a Font, Changing Font Size, Font Attributes, Font Colour, Clear Formatting,	<ul style="list-style-type: none"> <li>Apply the font formatting and formatting tools</li> <li>Make use of Clearing font formatting</li> <li>Apply the font colour and increase and decrease font size</li> </ul>	<b>K3</b>
1.6.5	Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste	<ul style="list-style-type: none"> <li>Make use of the clipboard for storing text and objects</li> </ul>	<b>K3</b>
<b>UNIT II EDITING FEATURES</b>			
2.1	Spell Check, Thesaurus, Auto Correct, Creating Own Default Dictionary	<ul style="list-style-type: none"> <li>Identify the spell check and find and replacing of the document.</li> <li>Make use of own default dictionary</li> </ul>	<b>K3</b>
2.2	Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom	<ul style="list-style-type: none"> <li>Apply word count for counting the number of words in a sentence or in the whole document</li> </ul>	<b>K3</b>

2.3	Paragraph Formatting, Changing Paragraph Alignment, Indenting Paragraphs	<ul style="list-style-type: none"> <li>Summarize the paragraph formatting</li> <li>Establish text alignment</li> <li>Extend the paragraph spacing and Indenting paragraphs</li> </ul>	<b>K6</b>
2.4	Add Borders or Shading to a Paragraph, Apply Paragraphs Styles, Change Spacing Between Paragraphs and Lines	<ul style="list-style-type: none"> <li>Make use of the bullets to existing paragraphs.</li> <li>Apply borders to paragraphs</li> </ul>	<b>K3</b>
<b>UNIT III TABLES</b>			
3-3.1	Tables Creating tables	<ul style="list-style-type: none"> <li>Modify the created tables</li> </ul>	<b>K6</b>
3.1.1-3.1.3	Creating a table by Highlighting the boxes, Creating a table by Using Insert, Table Command, Converting Text into a Table, Quick Tables, Entering Text	<ul style="list-style-type: none"> <li>Change data to a table</li> <li>Create table and converting the table into the text.</li> </ul>	<b>K6</b>
3.2	Table Tools, Inserting Rows and Columns, Deleting Rows or Columns, Merging Cells and Splitting Cells, Adjusting Column Width, Position text Within a Cell,	<ul style="list-style-type: none"> <li>Apply columns and rows and deleting columns and rows</li> </ul>	<b>K3</b>
3.3	Borders and Shading, Bulleted and Numbered Lists, Creating Outlines	<ul style="list-style-type: none"> <li>Changing custom borders</li> <li>Create table using table style and borders</li> </ul>	<b>K6</b>
<b>UNIT IV PAGE FORMATTING</b>			
4	Page Formatting	<ul style="list-style-type: none"> <li>Identify Page Formatting</li> </ul>	<b>K3</b>
4.1	Apply a Page Border and Colour	<ul style="list-style-type: none"> <li>Apply the page border and color</li> <li>Make use of the page border and color</li> </ul>	<b>K3</b>

4.2	Changing the Orientation, Size of the Page, or Size of Columns	<ul style="list-style-type: none"> <li>• Creating the page orientation, the size of the page and the size of the columns</li> <li>• Choosing the various page setup of the document</li> </ul>	<b>K6</b>
4.3	Insert Headers and Footers(including Page Numbers, Creating a Page Break, Inserting Graphics, Pictures, and table of Contents, Inserting Special Characters	<ul style="list-style-type: none"> <li>• Adapting the insert text into Header and footers, insert page number.</li> <li>• Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture</li> </ul>	<b>K6</b>
<b>UNIT V ADVANCED TOOLS</b>			
5	Advanced Tools	<ul style="list-style-type: none"> <li>• Make use of the advanced tools.</li> </ul>	<b>K3</b>
5.1	References and Citations, Macros, Compare and Merge Documents	<ul style="list-style-type: none"> <li>• Create different file formats by merging documents.</li> <li>• Compare between merge documents, References and Citations in MS word</li> </ul>	<b>K2</b>
5.2	Protect Document	<ul style="list-style-type: none"> <li>• Create a protected document in Word.</li> </ul>	<b>K6</b>
5.3	Mailing Lists, Creating a List for Mail Merge, Mail Merge	<ul style="list-style-type: none"> <li>• Make use of the Mail merge Process</li> <li>• Compose letters using Mail merge features.</li> </ul>	<b>K6</b>

### MAPPING SCHEME FOR POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	H	H	H	M	H	-	H	H	M	M
CO2	H	M	M	M	H	M	M	H	-	H	H	M	-
CO3	H	H	-	-	H	H	-	H	-	H	H	-	-
CO4	H	H	-	-	H	H	-	H	-	H	H	H	-
CO5	H	H	H	H	H	H	M	H	-	H	H	M	-

CO6	H	H	H	H	H	H	H	H	-	H	H	-	H
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### COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Record Note Maintenance 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – MS. A. NITHYA**

<b>SEMESTER –III</b>	<b>NMEC-I PRINCIPLES OF COMMERCE</b>	<b>CODE: U2rBP3E1</b>
<b>CREDITS: 2</b>		<b>HOURS PER WEEK:2</b>

## **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Recall the meaning of Commerce and trade	<b>K1</b>	<b>I</b>
<b>2</b>	Classify the business activities	<b>K2</b>	<b>I</b>
<b>3</b>	Categorize the various forms of organization.	<b>K4</b>	<b>II</b>
<b>4</b>	Explain the merits and demerits of different modes of transportation	<b>K2</b>	<b>III</b>
<b>5</b>	Appraise the functions of Banking and Insurance Sector.	<b>K5</b>	
<b>6</b>	Discuss the different types of media	<b>K2</b>	

### **UNIT I INTRODUCTION TO COMMERCE(6Hours)**

- 1.1 Economic activities- Concept of business
- 1.2 Characteristics of Business- Objectives
- 1.3 Classification of Business activities- Industry Commerce
- 1.4 Industry, types, primary and secondary
- 1.5 Trade and Aids to trade

### **UNIT II FORMS OF ORGANISATION(6Hours)**

- 2.1 Forms of Organisation, Sole proprietorship
- 2.2 Joint stock company- features, merits and demerits
- 2.3 Formation of Company
- 2.4 MOA- AOA- Prospectus
- 2.5 Public enterprises-Co-operative societies

### **UNIT III TRANSPORTATION AND WAREHOUSE(6Hours)**

- 3.1 Transport Functions
- 3.2 Modes of transport, road, railway, waterways
- 3.3 Advantages and disadvantages of transportation



3.4 Warehouse Types and functions

**UNIT IV BANKING AND INSURANCE(6Hours)**

4.1 Banking Functions of Banks

4.2 Types of Bank Accounts

4.3 Insurance Principles of insurance

4.4 Types of Insurance

**UNIT V MARKETING AND ADVERTISING(6Hours)**

5.1 Marketing definition functions

5.2 Marketing mix

5.3 Market segmentation

5.4 Advertising Types

5.4.1 Advertising media- Kinds of Media, merits, demerits

**UNIT VI -TOPICS FOR SELF-STUDY**

S. No	Topics	Web Links
1	E-commerce marketing mix	<a href="https://www.digivate.com/blog/online-marketing/the-e-commerce-marketing-mix-8-principles-infographic/">https://www.digivate.com/blog/online-marketing/the-e-commerce-marketing-mix-8-principles-infographic/</a>
2	Recent Reforms in Financial Sector	<a href="https://www.civilserviceindia.com/subject/Management/notes/recent-reforms-in-financial-sector.html">https://www.civilserviceindia.com/subject/Management/notes/recent-reforms-in-financial-sector.html</a>
3	Advertisement copy	<a href="http://docshare01.docshare.tips/files/29460/294602834.pdf">http://docshare01.docshare.tips/files/29460/294602834.pdf</a>
4	Functions of Selling	<a href="https://www.yourarticlelibrary.com/marketing/marketing-management/selling/99747">https://www.yourarticlelibrary.com/marketing/marketing-management/selling/99747</a>

**TEXT BOOK**

1. Fundamentals of Business Organisation- Y. K. Bhushan (Sultan Chand)

**REFERENCES**

1. Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi (S.Chand)
2. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.
3. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.

**WEB LINKS**

1. <https://www.tntextbooks.in/p/11th-books.html>

2. <https://drive.google.com/file/d/1yhbyGGmg-sJ50K1rGcwPkrMYZ0DVnQRj/view>

### SPECIFIC LEARNING OUTCOMES (SLO)

	se Contents	ing Outcomes	ns Taxonomic Level of Transaction
<b>UNIT 1 INTRODUCTION TO COMMERCE</b>			
	Economic activities – Concept of Business Characteristics of business Objectives of business	<ul style="list-style-type: none"> <li>Recall the concepts related to business</li> <li>Describe the Characteristics of Business</li> <li>Outline the objectives of business</li> </ul>	<b>K2</b>
1.2	Classification of business activities: Industry and Commerce	<ul style="list-style-type: none"> <li>Classify the types of industries</li> </ul>	<b>K2</b>
1.3	Industry–Types-Primary and Secondary Commerce: Trade and Aids to trade- Types	<ul style="list-style-type: none"> <li>Summarize the various aids to trade</li> <li>Discuss the different types of Industry</li> </ul>	<b>K2</b>
<b>II FORMS OF ORGANISATION</b>			
2.1	Forms of Organization- Sole proprietorship	<ul style="list-style-type: none"> <li>Explain the features of Sole Proprietorship</li> <li>Categorize the various forms of organizations</li> </ul>	<b>K4</b>
2.2	Partnership firm	<ul style="list-style-type: none"> <li>Identify the types of Partners in a Partnership firm</li> </ul>	<b>K2</b>
2.3	Joint stock company- features, merits and demerits Formation of company	<ul style="list-style-type: none"> <li>Define the term Company</li> <li>Explain the different types of Company</li> <li>Summarise the procedure in the formation of a company</li> </ul>	<b>K2</b>
2.4	MoA-AoA-Prospectus Public enterprises-Co-operative societies	<ul style="list-style-type: none"> <li>Outline the features of public enterprises</li> <li>Discuss the features of Cooperative societies</li> <li>Explain the contents of AOA and MOA</li> </ul>	<b>K2</b>
<b>UNIT III TRANSPORTATION AND WAREHOUSE</b>			

3.1	Transport-Functions Modes of transport- Road, Railway, Water, Airway	<ul style="list-style-type: none"> <li>Explain the functions of transport</li> <li>Identify the various modes of transport</li> </ul>	<b>K2</b>
3.2	Advantages and disadvantages of Transportation	<ul style="list-style-type: none"> <li>Summarize the advantages and disadvantages of transportation</li> </ul>	<b>K2</b>
3.3	Warehouse - Types and functions	<ul style="list-style-type: none"> <li>Classify the types of warehouse</li> <li>Discuss the functions of warehouse</li> </ul>	<b>K2</b>
<b>UNIT IV BANKING AND INSURANCE</b>			
4.1	Banking- Functions of Banks	<ul style="list-style-type: none"> <li>Discuss the purpose of banks</li> <li>Examine the functions of banks</li> </ul>	<b>K4</b>
4.2	Types of Bank Accounts Insurance- Principles of insurance Types of insurance, Advantages of insurance.	<ul style="list-style-type: none"> <li>Recall the meaning of the term insurance</li> <li>Explain the Types of insurance</li> <li>Determine the advantages of insurance</li> </ul>	<b>K2</b>
<b>UNIT V MARKETING AND ADVERTISING</b>			
5.1	Marketing- Definition- Functions	<ul style="list-style-type: none"> <li>Define marketing</li> <li>Classify the functions of Marketing</li> </ul>	<b>K2</b>
5.2	Marketing Mix Market segmentation	<ul style="list-style-type: none"> <li>Discuss the 7 Ps of Marketing Mix</li> <li>Explain the markets based on Market Segmentation</li> </ul>	<b>K2</b>
5.3	Advertising- Types Advertising media-Kinds of media-Advantages and disadvantages	<ul style="list-style-type: none"> <li>Define Advertising</li> <li>Explain the different types of Advertising.</li> <li>Compare the different kinds of advertising media</li> </ul>	<b>K2</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

	L-Low			M-Moderate			H- High				PSO			
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4	
<b>CO 1</b>	H	H	-	L	H	-	M	M	L	M	M	L	-	
<b>CO</b>	H	H	-	L	H	-	M	-	L	M	M	-	L	

2													
CO 3	H	H	M	L	H	-	M	-	L	M	M	L	-
CO 4	H	H	-	L	H	-	M	M	L	M	M	-	L
CO 5	H	H	-	L	H	-	M	-	L	M	M	L	-
CO 6	H	H	-	L	H	-	M	M	L	M	M	-	-

### COURSE ASSESSMENT METHODS

<b>COURSE</b>	<b>Direct</b>
	<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
	<b>Indirect</b>
	<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**COORDINATOR - DR.R. MOHAN**

<b>SEMESTER –IV</b>	<b>CORE: V</b>	<b>CODE: U21BP405</b>
<b>CREDITS: 5</b>	<b>COST ACCOUNTING</b>	<b>HOURS PER WEEK: 5</b>

### **COURSE OUTCOMES**

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Prepare cost sheet to find the Cost of production/Sales	K6	I
2	Create a Stores ledger Account by applying different methods of pricing the issue of materials	K6	I
3	Calculate labour turnover by using various methods to calculate labour cost.	K4	II
4	Apply the different methods of apportionment of overheads	K3	III
5	Prepare Contract Accounts with Notional profit and Process Accounts with Normal loss, abnormal loss and abnormal gain in Certain Industries.	K6	IV
6	Calculate the cost using operating costing in different types of industries.	K4	V

### **UNIT – I: INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS AND MATERIAL CONTROL (15 Hours)**

- 1.1 Cost Accounting
  - 1.1.1 Definition of Cost, Costing, Cost Accounting and Cost Accountancy
  - 1.1.2 Scope of Cost Accounting
  - 1.1.3 Merit and Demerit
  - 1.1.4 Classification of cost
  - 1.1.5 Elements of cost
  - 1.1.6 Cost centre
  - 1.1.7 Cost unit
  - 1.1.8 Cost control
  - 1.1.9 Cost reduction
- 1.2. Cost sheet
  - 1.2.1 Treatment of stock or incentives
  - 1.2.2 Tender and quotations
- 1.3 Material Control

- 1.3.1 Introduction
- 1.3.2 Meaning of material control
- 1.3.3 Objectives of material control
- 1.3.4 Essentials of material control
- 1.3.5 Purchase control
- 1.3.6 Store keeping and stock control and inventory control
- 1.3.7 Levels of stock and Economic Ordering Quantity
- 1.3.8 ABC Analysis
- 1.4 Pricing of material issues
  - 1.4.1 LIFO (Last In First out)
  - 1.4.2 FIFO (First In First Out)
  - 1.4.3 Simple Average Method
  - 1.4.4 Weighted Average Method

**UNIT II – COMPUTATION AND CONTROL OF LABOUR COST (15 Hours)**

- 2.1 Labour cost
  - 2.1.1 Introduction
  - 2.1.2 Types of Labour
- 2.2 Labour turnover
- 2.3 Methods and measurement of Labour turnover
  - 2.3.1 Separation method
  - 2.3.2 Replacement method
  - 2.3.3 Flux method
- 2.4 Idle time and Overtime
- 2.5 Methods of remuneration
  - 2.5.1 Time rate system
  - 2.5.2 Piece rate system
  - 2.5.3 Straight piece rate system
  - 2.5.4 Taylor’s differential piece rate system
  - 2.5.5 Merrick’s Multiple or differential piece rate system
  - 2.5.6 Gantt’s task and bonus plan
- 2.6 Premium Bonus plans
  - 2.6.1 Halsey premium plan
  - 2.6.2 Halsey-weir scheme
  - 2.6.3 Rowan plan

- 2.6.4 Barth's variable sharing plan
- 2.6.5 Emerson's Efficiency plan
- 2.6.6 Bedeaux's point premium system

**UNIT - III OVERHEADS (15 Hours)**

- 3.1 Meaning and Definition of overheads
- 3.2 Importance of Overhead cost
- 3.3 Allocation of Overheads
- 3.4 Apportionment
  - 3.4.1 Primary distribution
  - 3.4.2 Secondary distribution
    - 3.4.2.1 Repeated Distribution method
    - 3.4.2.2 Simultaneous equation method
- 3.5 Absorption of overheads
  - 3.5.1 Overhead Rate
  - 3.5.2 Types of overhead rate
- 3.6 Methods of absorption of overhead
  - 3.6.1 Direct material cost method
  - 3.6.2 Direct Labour cost method
  - 3.6.3 Prime cost percentage method
  - 3.6.4 Direct Labour hour method
  - 3.6.5 Machine hour rate method
  - 3.6.6 Computation of machine hour rate
- 3.7 Under and over absorption of overheads.

**UNIT IV- RECONCILIATION OF COST AND FINANCIAL ACCOUNTS AND METHODS OF COSTING (JOB, BATCH AND CONTRACT) (15 Hours)**

- 4.1 Reconciliation of cost and financial accounts
- 4.2 Job costing
  - 4.2.1 Definition of job costing
  - 4.2.2 Job costing procedures
  - 4.2.3 Forms used in job costing
- 4.3 Batch Costing
  - 4.3.1 Definition of Batch costing
  - 4.3.2 Determination of Economic Batch Quantity

- 4.4 Contract costing
  - 4.4.1 Introduction
  - 4.4.2 Characteristic Features of contracts and contract costing
  - 4.4.3 Recording of Costs of a Contract
  - 4.4.4 Recording of Value and Profit on Contracts
  - 4.4.5 Profit or Loss on Contracts
  - 4.4.6 Escalation clause
  - 4.4.7 Cost plus Contracts.

**UNIT V- METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING) (15 Hours)**

- 5.1 Operating and operation costing
  - 5.1.1 Meaning and definition
  - 5.1.2 Operation and service costing
  - 5.1.3 Transport Costing
  - 5.1.4 Costing Procedures in Transport of Costs
  - 5.1.5 Presentation of Costs
  - 5.1.6 Computation of Cost Unit in Road Transport Business
  - 5.1.7 Importance of Running Kilometers
  - 5.1.8 Types of problems
- 5.2 Process Costing
  - 5.2.1 Meaning of Process Costing
  - 5.2.2 Costing procedures
  - 5.2.3 Important aspects of Process Costing – (Normal loss, abnormal loss and gain)
  - 5.2.4 Work in progress (excluding equivalent production concepts)

**UNIT VI -TOPICS FOR SELF STUDY**

S. No.	Topics	Web Links
1	Target Costing	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/</a>
2	Activity based costing	<a href="https://www.investopedia.com/terms/a/abc.asp">https://www.investopedia.com/terms/a/abc.asp</a>
3	Product Life cycle costing	<a href="https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps">https://www.yourarticlelibrary.com/accounting/costing/life-cycle-costing-meaning-benefits-and-effects/53110ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps</a>



		<a href="#">Z</a>
4	Bench marking costs	<a href="https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx">https://www.conklindd.com/t-Articlesbenchmarkingcosts.aspx</a>

**TEXT BOOK**

1. R.S.N.Pillai, V.Bagavathi, Cost Accounting, S. Chand Publications, 5<sup>th</sup> Edition, New Delhi.

**REFERENCES**

1. Dr. R. Ramachandran Dr. R.Srinivasan (2016) Cost Accounting, Sriram Publications, Trichy.
2. M.C.Shukla, T.S. Grewal and Dr. M.P.Gupta, Cost Accounting Texts and Problems Latest Edition, S.Chand Publications, New Delhi.
3. Jain S.P & Narang K. L., (Reprint 2015). Cost Accounting, Kalyani Publications: New Delhi.
4. Workbook prepared by the Department of Commerce, Bishop Heber College.

**WEB LINKS**

1. <https://youtu.be/FlisUOIwOnw>
2. <https://youtu.be/ojMZCQvIRZM>
3. <https://youtu.be/5e1qRvoz03k>

**Theory 25% (Section A & B)    Problems 75% (Section C & D)**

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Course Contents</b>	<b>Specific Learning Outcomes</b>	<b>ms Taxonomic Level of Transaction</b>
<b>UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS &amp; MATERIAL CONTROL.</b>			
	1.1.1 Definition of Cost, Costing, cost Accounting and cost Accountancy 1.1.2 Scope of Cost Accounting 1.1.3 Merit and Demerit 1.1.4 Classification of cost 1.1.5 Elements of cost 1.1.6 Cost centre 1.1.7 Cost unit	<ul style="list-style-type: none"> <li>• Define Cost, Cost Accounting and Cost Accountancy</li> <li>• Summarize the Merits and Demerits of Cost Accounting</li> </ul>	<b>K2</b>

	1.1.8 Cost control 1.1.9 Cost reduction	<ul style="list-style-type: none"> <li>Classify the different types and the elements of cost</li> <li>What is Cost Centre and Cost Unit</li> </ul>	
1.2	Cost sheet 1.2.1 Treatment of stock or incentives 1.2.2 Tender and quotations	<ul style="list-style-type: none"> <li>Examine the treatment of stock in Cost sheet</li> <li>Estimate the Cost of Production/Sales by preparing a cost sheet</li> </ul>	<b>K6</b>
1.3	Material Control 1.3.1 Introduction 1.3.2 Meaning of material control 1.3.3 Objectives of material control 1.3.4 Essentials of material control 1.3.5 Purchase control 1.3.6 Store keeping and stock control and inventory control 1.3.7 Levels of stock and Economic Ordering Quantity 1.3.8 ABC Analysis	<ul style="list-style-type: none"> <li>Calculate the minimum maximum and the re-ordering level for stock of materials</li> <li>Illustrate the Economic Ordering quantity of materials for a concern</li> </ul>	<b>K2</b>
1.4	Pricing of material issues 1.4.1 LIFO (Last In First out) 1.4.2 FIFO (First In First Out) 1.4.3 Simple Average Method 1.4.4 Weighted Average Method	<ul style="list-style-type: none"> <li>Discuss the various methods of pricing the issue of materials</li> </ul>	<b>K2</b>
<b>UNIT II COMPUTATION AND CONTROL OF LABOUR COST</b>			

2.1	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	<ul style="list-style-type: none"> <li>• What is Labour cost?</li> </ul>	<b>K2</b>
2.2	Labour turnover	<ul style="list-style-type: none"> <li>• Discuss about Labour turnover</li> </ul>	<b>K2</b>
2.3	Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method 2.3.3 Flux method	<ul style="list-style-type: none"> <li>• Apply the various methods of measuring Labour Turnover</li> </ul>	<b>K3</b>
2.4	Idle time and Overtime	<ul style="list-style-type: none"> <li>• Identify Idle Time and Overtime in Labour costing</li> <li>• Measure the Labour Cost when there is Idle Time and Over Time</li> </ul>	<b>K4</b>
2.5	Methods of remuneration 2.5.1 Time rate system 2.5.2 Piece rate system 2.5.3 Straight piece rate system 2.5.4 Taylors differential piece rate system 2.5.5 Merrick's Multiple or differential piece rate system 2.5.6 Gantt's task and bonus plan	<ul style="list-style-type: none"> <li>• Compare the various methods of remuneration for Labour</li> </ul>	<b>K2</b>

2.6	Premium Bonus plans 2.6.1 Halsey premium plan 2.6.2 Halsey-weir scheme 2.6.3 Rowan plan 2.6.4 Barth's variable sharing plan 2.6.5 Emerson's Efficiency plan 2.6.6 Bedeaux's point premium system	<ul style="list-style-type: none"> <li>Calculate Bonus for Labour under various methods of Premium Bonus Plans.</li> </ul>	<b>K4</b>
<b>UNIT III OVERHEADS</b>			
3.1	Meaning and Definition of overheads	<ul style="list-style-type: none"> <li>Define Overheads</li> </ul>	<b>K1</b>
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> <li>Explain the importance of the allocation of</li> </ul>	<b>K2</b>
3.3	Allocation of Overheads	<ul style="list-style-type: none"> <li>what is allocation of overheads</li> </ul>	<b>K2</b>
3.4	Apportionment 3.4.1 Primary distribution 3.4.2 Secondary distribution 3.4.2.1 Repeated Distribution method 3.4.2.2 Simultaneous equation method	<ul style="list-style-type: none"> <li>Identify the importance of apportionment of Overheads</li> <li>Apply the various methods of apportionment of overheads</li> </ul>	<b>K3</b>
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	<ul style="list-style-type: none"> <li>Discuss the different types of overhead rate</li> </ul>	<b>K2</b>

3.6	<p>Methods of absorption of overhead</p> <p>3.6.1 Direct material cost method</p> <p>3.6.2 Direct Labour cost method</p> <p>3.6.3 Prime cost percentage method</p> <p>3.6.4 Direct Labour hour method</p> <p>3.6.5 Machine hour rate method</p> <p>3.6.6 Computation of machine hour rate</p>	<ul style="list-style-type: none"> <li>Apply the methods of Absorption of Overheads</li> <li>Measure the Machine hour rate</li> </ul>	<b>K3</b>
3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"> <li>Identify Under and Over Absorption of Overheads</li> </ul>	<b>K3</b>
<b>UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS &amp; METHODS OF COSTING(JOB, BATCH AND CONTRACT)</b>			
4.1	Reconciliation of cost and financial accounts	<ul style="list-style-type: none"> <li>Compare the Profit and loss of cost and financial accounts and reconcile them.</li> </ul>	<b>K2</b>
4.2	<p>Job costing</p> <p>4.2.1 Definition of job costing</p> <p>4.2.2 Job costing procedures</p> <p>4.2.3 Forms used in job costing</p>	<ul style="list-style-type: none"> <li>Define Job costing</li> <li>Estimate a Job Cost sheet</li> </ul>	<b>K2</b>
4.3	<p>Batch Costing</p> <p>4.3.1 Definition of Batch costing</p> <p>4.3.2 Determination of Economic Batch Quantity</p>	<ul style="list-style-type: none"> <li>Define Batch costing</li> <li>Estimate the Economic Batch quantity</li> </ul>	<b>K2</b>

4.4	<p>Contract costing</p> <p>4.4.1 Introduction</p> <p>4.4.2 Characteristic Features of contracts and contract costing</p> <p>4.4.3 Recording of Costs of a Contract</p> <p>4.4.4 Recording of Value and Profit on Contracts</p> <p>4.4.5 Profit or Loss on Contracts</p> <p>4.4.6 Escalation clause</p> <p>4.4.7 Cost plus Contracts.</p>	<ul style="list-style-type: none"> <li>• Define Contract costing</li> <li>• List out the characteristic features of Contract costing</li> <li>• Estimate the Notional Profit or loss on Contract and with Escalation clause by preparing a contract account</li> </ul>	<b>K6</b>
<b>UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)</b>			
5.1	<p>Operating and operation costing</p> <p>5.1.1 Meaning and definition</p> <p>5.1.2 Operation and service costing</p> <p>5.1.3 Transport Costing</p> <p>5.1.4 Costing Procedures in Transport of Costs</p> <p>5.1.5 Presentation of Costs</p> <p>5.1.6 Computation of Cost Unit in Road Transport Business</p> <p>5.1.7 Importance of Running Kilometres</p>	<ul style="list-style-type: none"> <li>• Relate operating/Operation/Service costing</li> <li>• Calculate cost per unit in transport costing</li> <li>• Illustrate the costing procedures in transport Business</li> </ul>	<b>K4</b>
5.2	<p>5.2.1 Meaning of Process Costing</p> <p>5.2.2 Costing procedures</p> <p>5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain)</p> <p>5.2.4 Work in progress (excluding equivalent production concepts)</p>	<ul style="list-style-type: none"> <li>• Define Process Costing</li> <li>• Identify the costing procedures</li> <li>• Calculate Normal loss, Abnormal loss and Abnormal gain by preparing Process Accounts</li> </ul>	<b>K4</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	H	H	M	H	H	H	H	M
CO2	H	-	H	-	-	-	-	-	-	H	-	H	M
CO3	H	M	H	H	-	-	H	H	H	H	H	H	H
CO4	H	M	H	-	-	M	H	L	-	H	M	H	-
CO5	H	-	H	-	-	M	M	-	-	H	-	H	-
CO6	H	-	H	M	-	H	-	-	M	H	-	H	L

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE COORDINATOR - DR.A.MUTHUMEENA**

<b>SEMESTER IV</b>		
<b>Elective – I</b>	<b>BANKING FOR BUSINESS PROCESS SERVICES</b>	<b>Course Code:U21BP4:1</b>
<b>Hours : 5</b>		<b>Credits: 5</b>

### **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Retail Banks and measures adopted to control credit.	K2	II
3.	Categorise the services rendered and risk involved in bank cards	K2	III
4.	Analyse the legal aspects relating to the consumer loan mortgages between a banker and a customer and the Regulatory Agencies	K4	IV
5	List the role of management and payment services available in banking services	K4	V
6.	Classify the role of technology in transfer of funds.	K4	V

### **UNIT I OVERVIEW OF BANKING**

- 1.0 Functions and Products of Banking
  - 1.1 Liabilities - Deposits
  - 1.2 Assets- Loans and Advances
  - 1.3 Payments
  - 1.4 Risk Management
  - 1.5 Common across all Products
    - 1.5.1 Financial Accounting
    - 1.5.2 Customer service Data Voice, covering maintenance, disputes and complaints
    - 1.5.3 Metrics management productivity, quality SLA Tracking and monitoring
    - 1.5.4 Pricing Methodologies
    - 1.5.5 Commonly available certification ISO-COPC-CMMI-PCI, etc.
    - 1.5.6 Risks and Controls-AML-KYC-INFO security, etc.
  - 1.6 Trade Finance
    - 1.6.1 Introduction to trade
    - 1.6.2 Letter of credit
    - 1.6.3 Collection
    - 1.6.4 Method of Payment
    - 1.6.5 Guarantee
    - 1.6.6 Reimbursement
    - 1.6.7 Loans and Finances



- 1.6.8 Basics and Outline
- 1.6.9 Value Added Services

## **UNIT II RETAIL BANKING**

- 2.0 Account Originations
- 2.1 Account Servicing
  - 2.1.1 Issuer of cheque books/ Card pins
  - 2.1.2 AML / KYC checks
  - 2.1.3 Account conversions and closures
  - 2.1.4 Customer correspondence
  - 2.1.5 ATM Management
  - 2.1.6 Time Deposits – Placements
  - 2.1.7 Maintenance
  - 2.1.8 Breakage
  - 2.1.9 Liquidation
  - 2.1.10 Roll Over
  - 2.1.11 Booking and Top up
- 2.2 Payment Processing
- 2.3 Retail Wealth Management
  - 2.3.1 Mutual Fund Processing
  - 2.3.2 Equities
  - 2.3.3 Bonds
  - 2.3.4 Structured Notes
  - 2.3.5 Corporate actions
  - 2.3.6 Reconciliation
- 2.4 Risk - Control and Information Security

## **UNIT III CARDS**

- 3.0 Basics of Cards
  - 3.0.1 Types of cards, Transaction overview, components of cards
  - 3.0.2 Entities Involved, overview on associations
- 3.1 Origination
  - 3.1.1 Policy, Account opening, dispatch, delivery, card maintenance
- 3.2 Payments
  - 3.2.1. Concepts, Application, investigation, Statement validation
  - 3.2.2. Products on Cards
  - 3.2.3. Rewards programme, merchandising offers
- 3.3 Authorisation and Risk reviews
  - 3.3.1. Settlement lifecycle, authorisations, settlement and reconciliation
  - 3.3.2. Accounting and interchange settlement, settlements to association
  - 3.3.3. Parameter Design
  - 3.3.4. Referral authorization
  - 3.3.5. Financial accounting- Bank A/c and payment reconciliation

- 3.3.6 Customer Relationship Management
- 3.3.7 Dispute Processing and Fraud Investigations
- 3.3.8 Collections including Data Review, Field collections, A/c maintenance and collection Audit

#### **UNIT IV CONSUMER LOANS MORTGAGES**

- 4.0 Lead generation - Regulation and requirements
- 4.1. Mortgage Originations
  - 4.1.1 Sales/ New Application Management
  - 4.1.2 Support and Settlement Services
  - 4.1.3 Pre- Underwriting and Underwriting
  - 4.1.4 Verification and closing
  - 4.1.5 Quality Control and repurchase
  - 4.1.6 Mortgage Servicing
- 4.2. Customer Service
  - 4.2.1 A/c maintenance
  - 4.2.2 Payment processing
  - 4.2.3 A/c closure
- 4.3. Collection
  - 4.3.1 Default Management
  - 4.3.2 Front End Activities
  - 4.3.3 Foreclosure and Loss Mitigation
  - 4.3.4 Bankruptcy
  - 4.3.5 Support Functions and Quality Assurance
- 4.4. Domain learning Development
- 4.5. Regulatory Agencies

#### **UNIT V MANAGEMENT AND PAYMENT SERVICES**

- 5.0. Cash Management Overview
  - 5.0.1 Cash Management Product suit A Glance and brief on all products
- 5.1. Payments Life cycle
  - 5.1.1 Payments origination and the various products in originations
  - 5.1.2 Phase
- 5.2. Introduction to Fund Transfer
  - 5.2.1 Various types of Fund transfer (Clearing, Treasury, Payments)
  - 5.2.2 Bills Receivables, Collection, Lockbox, loans, deposits
  - 5.2.3 Bulk Remittances
- 5.3. Pre- Funds Transfer – A/c opening – Work flow Management
- 5.4 Funds Transfer Payments
  - 5.4.1 Instruction Acceptance-Payment Security-Call back and other controls
  - 5.4.2 Routing and Accounting Entries

- 5.4.3 Settlement and Structuring
- 5.4.4 Various clearing systems
- 5.4.5 Post Funds Transfer

**UNIT VI -TOPICS FOR SELF STUDY**

Sl. No	Topics	Web Links
1.	Omni channel strategy	<a href="https://www.infosys.com/about/knowledge-institute/documents/banking-industry-2020.pdf">https://www.infosys.com/about/knowledge-institute/documents/banking-industry-2020.pdf</a>
2.	Augmented Reality	<a href="https://www.wowso.me/blog/technology-in-banking#1">https://www.wowso.me/blog/technology-in-banking#1</a>
3.	VSAT banking	<a href="https://www.investopedia.com/terms/v/vsat.asp">https://www.investopedia.com/terms/v/vsat.asp</a>
4.	Affiliate Banking	<a href="https://www.investopedia.com/terms/a/affiliate.asp">https://www.investopedia.com/terms/a/affiliate.asp</a>

**Text Book**

Hand book on Banking Law and practice - TCS

**Books for Reference**

1. K. P.M Sundaram& P.N. Varshney, Banking Theory Law And Practice, Sultan Chand & Sons, New Delhi
2. Gordan.E. and Natarajan.K, “Banking Theory Law and Practice”, Himalaya Publishing House, New Delhi
3. Mishra Sukhvinder, Banking Law and Practice, S.Chand Publishers, 2019,
4. Shekhar K.C. &Shekhar Lekshmy, Banking Theory and Practice, 21<sup>st</sup> Edition, Vikas Publishing House, ISBN: 932596905X, 9789325969056

**Web Links**

1. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
2. <https://blog.ipleaders.in/banking-law-india/>

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Specific Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I OVERVIEW OF BANKING</b>			
1.1	Functions and Products of Banking	<ul style="list-style-type: none"> <li>• What are the functions and products of banking</li> </ul>	<b>K2</b>
1.2	Liabilities - Deposits	<ul style="list-style-type: none"> <li>• List out the liabilities and deposits</li> </ul>	<b>K2</b>

1.3	Assets- Loans and Advances	<ul style="list-style-type: none"> <li>Define assets, loans and advances</li> </ul>	<b>K2</b>
1.4	Payments	<ul style="list-style-type: none"> <li>Define payment</li> </ul>	<b>K2</b>
1.5	Risk Management	<ul style="list-style-type: none"> <li>Explain Risk management</li> </ul>	<b>K1</b>
1.6	1.6.1 Financial Accounting 1.6.2 Customer service Data Voice, covering maintenance, disputes and complaints 1.6.3 Metrics management productivity, quality SLA Tracking and monitoring 1.6.4 Pricing Methodologies 1.6.5 Commonly available certification ISO-COPC-CMMI-PCI, etc. 1.6.6 Risks and Controls-AML-KYC-INFO security, etc.	<ul style="list-style-type: none"> <li>Discuss on Metrics Management</li> </ul>	<b>K6</b>
1.7	<b>Trade Finance</b> 1.7.1 Introduction to trade 1.7.2 Letter of credit 1.7.3 Collection 1.7.4 Method of Payment 1.7.5 Guarantee 1.7.6 Reimbursement 1.7.7 Loans and Finances 1.7.8 Basics and Outline 1.7.9 Value Added Services	<ul style="list-style-type: none"> <li>Interpret value added services</li> </ul>	<b>K4</b>
<b>UNIT II RETAIL BANKING</b>			

2.1	<p><b>Account Servicing</b></p> <p>2.1.1 Issuer of cheque books/ Card pins</p> <p>2.1.2 AML / KYC checks</p> <p>2.1.3 Account conversions and closures</p> <p>2.1.4 Customer correspondence</p> <p>2.1.5 ATM Management</p> <p>2.1.6 Time Deposits – Placements</p> <p>2.1.7 Maintenance</p> <p>2.1.8 Breakage</p> <p>2.1.9 Liquidation</p> <p>2.1.10 Roll Over</p> <p>2.1.11 Booking and Top up</p>	<ul style="list-style-type: none"> <li>• Explain the KYC procedures</li> </ul>	<b>K4</b>
2.2	Payment Processing	<ul style="list-style-type: none"> <li>• Define payment Processing</li> </ul>	<b>K2</b>
2.3	<p>Retail Wealth Management Processing</p> <p>2.3.1 Mutual Fund</p> <p>2.3.2 Equities</p> <p>2.3.3 Bonds</p> <p>2.3.4 Structured Notes</p> <p>2.3.5 Corporate actions</p> <p>2.3.6 Reconciliation</p>	<p>Determine Retail Wealth Management</p> <ul style="list-style-type: none"> <li>•</li> </ul>	<b>K6</b>
2.4	Risk - Control and Information Security	<ul style="list-style-type: none"> <li>•</li> </ul>	<b>K1</b>
<b>UNIT III CARDS</b>			
3.	<p>Basics of Cards</p> <p>3.0.1 Types of cards, Transaction overview, components of cards</p> <p>3.0.2 Entities Involved, overview on associations</p>	<ul style="list-style-type: none"> <li>• Categorize Cards</li> </ul>	<b>K4</b>
3.1	<p>Origination</p> <p>3.1.1 Policy, Account opening, dispatch, delivery, card maintenance</p>	<ul style="list-style-type: none"> <li>• Comment on Policy formulation</li> </ul>	<b>K5</b>

3.2	<p>Payments</p> <p>3.2.1. Concepts, Application, investigation, Statement validation</p> <p>3.2.2. Products on Cards</p> <p>3.2.3. Rewards programme, merchandising offers</p>	<ul style="list-style-type: none"> <li>Define Payments, Rewards and Merchandising offers</li> </ul>	<b>K2</b>
3.3	<p>Authorisation and Risk reviews</p> <p>3.3.1. Settlement lifecycle, authorisations, settlement and reconciliation</p> <p>3.3.2. Accounting and interchange settlement, settlements to association</p> <p>3.3.3. Parameter Design</p> <p>3.3.4. Referral authorization</p> <p>3.3.5. Financial accounting-Bank A/c and payment reconciliation</p> <p>3.3.6. Customer Relationship Management</p> <p>3.3.7. Dispute Processing and Fraud Investigations</p> <p>3.3.8. Collections including Data Review, Field collections, A/c maintenance and collection Audit</p>	<p>Elaborate on Customer Relationship Management and Dispute Processing and Fraud Investigations</p> <ul style="list-style-type: none"> <li></li> </ul>	<b>K6</b>
<b>UNIT IV CONSUMER LOANS MORTGAGES</b>			
4.	<p>Lead generation - Regulation and requirements</p>	<ul style="list-style-type: none"> <li>Infer on Lead generation - Regulation and requirements</li> </ul>	<b>K2</b>
4.1	<p>Mortgage Originations</p> <p>4.1.1 Sales/ New Application Management</p> <p>4.1.2 Support and Settlement Services</p> <p>4.1.3 Pre- Underwriting and Underwriting</p> <p>4.1.4 Verification and closing</p> <p>4.1.5 Quality Control and repurchase</p> <p>4.1.6 Mortgage Servicing</p>	<ul style="list-style-type: none"> <li>Explain Pre-Underwriting and Underwriting</li> </ul>	<b>K2</b>

4.2	Customer Service 4.2.1 A/c maintenance 4.2.2 Payment processing 4.2.3 A/c closure	<ul style="list-style-type: none"> <li>• Discuss on A/c Maintenance</li> </ul>	<b>K6</b>
4.3	Collection 4.3.1 Default Management 4.3.2 Front End Activities 4.3.3 Foreclosure and Loss Mitigation 4.3.4 Bankruptcy 4.3.5 Support Functions and Quality Assurance	<ul style="list-style-type: none"> <li>• Explain Support Functions and Quality Assurance</li> </ul>	<b>K4</b>
4.4.	Domain learning Development	<ul style="list-style-type: none"> <li>• Decide on the usefulness of Domain learning Development</li> </ul>	<b>K5</b>
4.5	Regulatory Agencies	<ul style="list-style-type: none"> <li>• Explain Regulatory Agencies</li> </ul>	<b>K4</b>
<b>UNIT V MANAGEMENT AND PAYMENT SERVICES</b>			
5.	Cash Management Overview 5.0.1 Cash Management Product suit A Glance and brief on all products	<ul style="list-style-type: none"> <li>• Summarize on Cash Management Product suit</li> </ul>	<b>K2</b>
5.1	Payments Life cycle 5.1.1 Payments origination and the various products in originations 5.1.2 Phase	What is Payments Life cycle <ul style="list-style-type: none"> <li>•</li> </ul>	<b>K1</b>
5.2	Introduction to Fund Transfer 5.2.1 Various types of Fund transfer (Clearing, Treasury, Payments) 5.2.2 Bills Receivables, Collection, Lockbox, loans, deposits 5.2.3 Bulk Remittances	Classify Fund transfer (Clearing, Treasury, Payments) <ul style="list-style-type: none"> <li>•</li> </ul>	<b>K4</b>
5.3	Pre- Funds Transfer – A/c opening – Work flow Management	What is Pre- Funds Transfer – A/c opening – Work flow Management <ul style="list-style-type: none"> <li>•</li> </ul>	<b>K1</b>

5.4	Funds Transfer Payments 5.4.1 Instruction Acceptance-Payment Security-Call back and other controls 5.4.2 Routing and Accounting Entries 5.4.3 Settlement and Structuring 5.4.4 Various clearing systems 5.4.5 Post Funds Transfer	<ul style="list-style-type: none"> <li>• Elaborately discuss on Funds Transfer Payments</li> </ul>	<b>K6</b>
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### MAPPING SCHEME FOR POs, PSOs AND COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	H	M	M	M	M	H	M	L	M
CO2	H	M	H	H	M	H	M	M	-	H	-	M	-
CO3	H	H	M	-	M	H	H	M	-	M	H	-	-
CO4	H	-	-	M	-	H	H	H	M	M	H	H	M
CO5	H	H	M	H	M	H	H	M	M	-	M	H	-
CO6	H	M	M	M	H	M	H	M	M	M	H	H	L

### COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – DR. R. SHEEBA**



<b>SEMESTER: IV</b>	<b>ELECTIVE: I</b>	<b>COURSE CODE: U2rBP4 :A</b>
<b>CREDITS: 5</b>	<b>ADVERTISING MANAGEMENT</b>	<b>HOURS PER WEEK :5</b>

### **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>S. No.</b>	<b>COURSE OUTCOMES</b>	<b>Level</b>	<b>Unit</b>
1	Identify the role advertising in the modern business world.	K2	I
2	Describe the application of marketing research in framing effective marketing strategies.	K2	II
3	List the fundamental concepts of advertising copy and advertising budget	K4	II
4	Appraise the pros and cons of various advertising media.	K5	III
5	Recognize the various key players in the advertising industry.	K4	IV
6	Conduct pre-testing, post-testing and concurrent testing of advertisements to determine their effectiveness.	K3	V

### **UNIT I Advertising (15Hours)**

- 1.1.1 Advertising in Marketing mix
- 1.1.2 Nature
- 1.1.3 Scope
- 1.1.4 Kinds
- 1.1.5 Advertising as a career
- 1.1.6 Economic aspects of advertising

### **UNIT II- Marketing Research and Advertising Budget (15Hours)**

- 2.1 Marketing research for advertising
- 2.2 Consumer, media and product research
- 2.3 Advertising Strategy
  - 2.3.1 Objectives
  - 2.3.2 Principles
  - 2.3.3 DAGMAR
- 2.4 Advertising budget
  - 2.4.1 Process
  - 2.4.2 Appropriation
  - 2.4.3 Methods

### **UNIT III Advertising Copy and Media (15Hours)**

#### **3.1 Advertising campaign**

- 3.1.1 Planning Creativity
- 3.1.2 USP, Psychology, Appeals

#### **3.2 Advertisement copy**

- 3.2.1 Types
- 3.2.2 Components
- 3.2.3 Essentials

- 3.2.4 Copy layout
- 3.2.5 Visualisation to layout
- 3.2.6 Requisites

### **3.3 Advertising Media**

- 3.3.1 Types
- 3.3.2 Selection Scheduling
- 3.3.3 New media options: Internet.

## **UNIT IV Advertising Agency (15Hours)**

### **4.1 Advertising Agency**

- 4.1.1 Functions
- 4.1.2 Organisation
- 4.1.3 Agency relationship with client and with media selection of an agency
- 4.1.4 Agency compensation.

## **UNIT V Effectiveness of Advertising (15Hours)**

- 5.1 Measuring effectiveness of advertising
  - 5.1.1 Pre testing
  - 5.1.2 Post testing
- 5.2 Advertising audit
  - 5.2.1 Social, ethical and legal aspects of advertising

## **UNIT VI -TOPICS FOR SELF STUDY**

<b>S.No</b>	<b>Topics</b>	<b>Web Links</b>
1	Web Banner Advertising	<a href="https://en.wikipedia.org/wiki/Web_banner">https://en.wikipedia.org/wiki/Web_banner</a>
2	Benefits of Online Advertising	<a href="https://www.exactdrive.com/news/5-benefits-of-online-advertising">https://www.exactdrive.com/news/5-benefits-of-online-advertising</a>
3	Different types of Mobile Advertising	<a href="https://en.wikipedia.org/wiki/Mobile_advertising">https://en.wikipedia.org/wiki/Mobile_advertising</a>
4	Bandwagon Advertising Propaganda Techniques	<a href="https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html">https://smallbusiness.chron.com/examples-bandwagon-advertising-propaganda-techniques-17411.html</a>

## **TEXT BOOK**

1. S.A.Chunawalla, K. J Kumar, K.C. Sethia, G.V.Subramanian, U.G Suchark(2018), Advertising Theory and Practice Himalaya Publishers, 6th Ed.

## **REFERENCES**

1. Manendra Mohan (2017), Advertising Management – Concepts and Cases, Tata McGraw-Hill Education
2. TMHS.A.Chunawalla (2015), Advertising Sales and Promotion Management, Himalaya Publishers.
3. M.N.Mishra (2015), Sales Promotion and Advertising Management 2nd Ed, Himalaya Publishers.

## **WEB LINKS**

1. <https://www.businessmanagementideas.com/advertising-2/advertising-definition-nature-features-objectives-types-importance-and-examples/18882>
2. <https://www.inc.com/encyclopedia/advertisingbudget.html>
3. <https://studiousguy.com/advertising-copy-definition-types-examples/>
4. <https://www.managementstudyguide.com/advertising-agencies.htm>
5. <https://www.yourarticlelibrary.com/advertising/measuring-advertising-effectiveness-3-methods/49176>

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Course Contents</b>	<b>Specific Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I ADVERTISING</b>			
1.1	Advertising in Marketing Mix	<ul style="list-style-type: none"> <li>• Identify the role of advertisement in marketing mix</li> </ul>	<b>K2</b>
1.2	Nature	<ul style="list-style-type: none"> <li>• Explain the nature of advertising</li> </ul>	<b>K2</b>
1.3	Scope	<ul style="list-style-type: none"> <li>• Discuss the scope of Advertising</li> </ul>	<b>K2</b>
1.4	Kinds	<ul style="list-style-type: none"> <li>• Discuss the different kinds of Advertising.</li> </ul>	<b>K2</b>
1.5	Advertising as a career	<ul style="list-style-type: none"> <li>• Recognize the career of advertising</li> </ul>	<b>K1</b>
1.6	Economics aspects of advertising	<ul style="list-style-type: none"> <li>• Describe the economic aspects of advertising</li> </ul>	<b>K2</b>
<b>UNIT II MARKETING RESEARCH AND ADVERTISING BUDGET</b>			
2.1	Marketing research for advertising	<ul style="list-style-type: none"> <li>• Recall the process of conducting marketing research for advertising</li> </ul>	<b>K1</b>
2.2	Consumer, media and product research	<ul style="list-style-type: none"> <li>• Examine how consumer, media and product research are conducted</li> </ul>	<b>K4</b>
2.3	Advertising Strategy	<ul style="list-style-type: none"> <li>• Discuss the importance advertising strategy</li> </ul>	<b>K2</b>
	2.3.1 Objectives	<ul style="list-style-type: none"> <li>• Recall the objectives of advertising strategy</li> </ul>	<b>K1</b>

	2.3.2 Principles	<ul style="list-style-type: none"> <li>List out the principles of advertising strategy</li> </ul>	<b>K1</b>
	2.3.3 DAGMAR	<ul style="list-style-type: none"> <li>Explain the importance of the DAGMAR Approach</li> </ul>	<b>K2</b>
2.4	Advertising budget	<ul style="list-style-type: none"> <li>Define advertising budget</li> </ul>	<b>K1</b>
	2.4.1 Process	<ul style="list-style-type: none"> <li>Recognise the process of advertising budget</li> </ul>	<b>K1</b>
	2.4.2 Appropriation	<ul style="list-style-type: none"> <li>Describe the concept of advertising budget appropriation</li> </ul>	<b>K2</b>
	2.4.3 Methods	<ul style="list-style-type: none"> <li>Recall the methods of advertising budgets</li> </ul>	<b>K1</b>
<b>UNIT III ADVERTISING COPY AND MEDIA</b>			
3.1	Advertising campaign	<ul style="list-style-type: none"> <li>Identify the fundamentals of advertising campaign</li> </ul>	<b>K2</b>
	3.1.1 Planning Creativity	<ul style="list-style-type: none"> <li>Estimate the advertising strategy in creating an advertising campaign</li> </ul>	<b>K5</b>
	3.1.2 USP, Psychology, Appeals.	<ul style="list-style-type: none"> <li>Explain how the USP, Psychology concepts are used in advertising campaign</li> </ul>	<b>K2</b>
3.2	Advertisement copy	<ul style="list-style-type: none"> <li>State the meaning of advertising copy</li> </ul>	<b>K1</b>
	3.2.1 Types	<ul style="list-style-type: none"> <li>Identify the types of advertising copy</li> </ul>	<b>K2</b>
	3.2.2 Components	<ul style="list-style-type: none"> <li>Illustrate the components of advertising copy</li> </ul>	<b>K2</b>
	3.2.3 Essentials	<ul style="list-style-type: none"> <li>Explain the essentials of advertising copy</li> </ul>	<b>K2</b>
	3.2.4 Copy layout	<ul style="list-style-type: none"> <li>Discuss the concept of advertising layout</li> </ul>	<b>K2</b>
	3.2.5 Visualisation to layout	<ul style="list-style-type: none"> <li>Design the visualization concept in layout</li> </ul>	<b>K5</b>
	3.2.6 Requisites	<ul style="list-style-type: none"> <li>Describe the requisites of advertising copy</li> </ul>	<b>K2</b>
3.3	Advertising Media	<ul style="list-style-type: none"> <li>Define advertising media</li> </ul>	<b>K1</b>
	3.3.1 Types	<ul style="list-style-type: none"> <li>Classify the various types of advertising media</li> </ul>	<b>K4</b>
	3.3.2 Selection Scheduling	<ul style="list-style-type: none"> <li>Interpret the factors to be considered in selecting advertising media</li> </ul>	<b>K2</b>

	3.3.3 New media options: Internet.	<ul style="list-style-type: none"> <li>Analyze the recent trends in media</li> </ul>	<b>K4</b>
<b>UNIT IV ADVERTISING AGENCY</b>			
4.1	Advertising Agency	<ul style="list-style-type: none"> <li>Explain the advertising agency In terms of structure and to comprehend the process that govern it</li> </ul>	<b>K2</b>
	4.1.1 Functions	<ul style="list-style-type: none"> <li>Review the functions of advertising agency</li> </ul>	<b>K2</b>
	4.1.2 Organisation	<ul style="list-style-type: none"> <li>Explain how advertising agency is organized</li> </ul>	<b>K2</b>
	4.1.3 Agency relationship with client and with media selection of an agency	<ul style="list-style-type: none"> <li>Differentiate the agency relationship with clients and media</li> </ul>	<b>K4</b>
	4.1.4 Agency compensation.	<ul style="list-style-type: none"> <li>Recall the sources of revenue for advertising agency</li> </ul>	<b>K1</b>
<b>UNIT V EFFECTIVENESS OF ADVERTISING</b>			
5.1	Measuring effectiveness of advertising	<ul style="list-style-type: none"> <li>Demonstrate how to measure advertising effectiveness</li> </ul>	<b>K3</b>
	5.1.1 Pre testing	<ul style="list-style-type: none"> <li>List the various pretesting tools and techniques available for measuring advertising effectiveness</li> </ul>	<b>K1</b>
	5.1.2 Post testing	<ul style="list-style-type: none"> <li>Classify the various post testing tools and techniques available for measuring advertising effectiveness</li> </ul>	<b>K2</b>
5.2	Advertising audit	<ul style="list-style-type: none"> <li>Define Advertising Audit and explain the concept of advertising audit</li> </ul>	<b>K1</b>
	5.2.1 Social, ethical and legal aspects of advertising	<ul style="list-style-type: none"> <li>Explain the social, ethical and legal aspects of advertising</li> </ul>	<b>K2</b>
	5.2.2 Control and regulation over advertising.	<ul style="list-style-type: none"> <li>Illustrate the control and regularize of advertising</li> </ul>	<b>K2</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	H	M	M	M	M	H	M	L	M

CO2	H	M	H	H	M	H	M	M	-	H	-	M	-
CO3	H	H	M	-	M	H	H	M	-	M	H	-	-
CO4	H	-	-	M	-	H	H	H	M	M	H	H	M
CO5	H	H	M	H	M	H	H	M	M	-	M	H	-
CO6	H	M	M	M	H	M	H	M	M	M	H	H	L

### COURSE ASSESSMENT METHODS

<b>Direct</b>
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR - DR.K.P. MAHESHWARI**

<b>SEMESTER –IV</b>	<b>CAMPUS TO CORPORATE TRANSITION</b>	<b>CODE: U2iBP4Y6</b>
<b>CREDITS: 3</b>		<b>HOURS PER WEEK:4</b>

**COURSE OUTCOME:**

At the end of this course, the students will be able to

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Examine the basic concepts of Industry in world	<b>K2</b>	<b>I</b>
<b>2</b>	Demonstrate the difference between campus and corporate	<b>K3</b>	<b>II</b>
<b>3</b>	Emulate rules of Corporate Etiquette	<b>K4</b>	<b>III</b>
<b>4</b>	Analyze the challenges in Elementary Level of communication	<b>K4</b>	<b>IV</b>
<b>5</b>	Examine advanced level communication	<b>K3</b>	
<b>6</b>	Outline the concept of one act play	<b>K5</b>	

**UNIT I OVERVIEW OF CORPORATE (15 Hours)**

- 1.0 What is corporate?
- 1.1 History of corporate
- 1.2 Overview of BPS Industry
  - 1.2.1 What is BPS?
  - 1.2.2 History of BPS
  - 1.2.3 Benefits of BPS
  - 1.2.4 Industry in world
  - 1.2.5 BPS industry in India
  - 1.2.6 TCS BPS

**UNIT II DIFFERENCE BETWEEN CAMPUS AND CORPORATE (15 hours)**

- 2.0 Change Management(Understand the difference between campus and corporate life and prepare themselves for the same)
  - 2.0.1 Learn the culture
  - 2.0.2 Impact of your attitude
  - 2.0.3 Consider the language
  - 2.0.4 Establish and maintain relationship
  - 2.0.5 Respect others
  - 2.0.6 Be confident
  - 2.0.7 Keep on learning
  - 2.0.8 Consider the body language

**UNIT III GROOMING FOR CORPORATE (15 hours)**

- 3.0 Corporate Etiquette
  - 3.0.1 Dressing and Grooming Skills
  - 3.0.2 Workplace etiquette
  - 3.0.3 Business etiquette
  - 3.0.4 E-mail etiquette

- 3.0.5 Telephone etiquette
- 3.0.6 Meeting etiquette
- 3.0.7 Presentation etiquette
- 3.1 Professional Competencies
  - 3.1.1 Analytical thinking
  - 3.1.2 Listening skills
  - 3.1.3 Time Management
  - 3.1.4 Team skills
  - 3.1.5 Assertiveness
  - 3.1.6 Stress Management
  - 3.1.7 Participating in Group Discussion
  - 3.1.8 Interview facing
  - 3.1.9 Ownership
  - 3.1.10 Attention to detail

#### **UNIT IV ELEMENTARY LEVEL ENGLISH COMMUNICATION( 8 hour)**

- 4.0 Grammar
  - 4.0.1 Parts of Speech
  - 4.0.2 Tenses
  - 4.0.3 Punctuation
  - 4.0.4 Prepositions
  - 4.0.5 Sentence Construction
- 4.1 Phonetics
  - 4.1.1 Identification of sounds, consonants and vowels
  - 4.1.2 International Phonetics Alphabets
  - 4.1.3 Phonetics practice
  - 4.1.4 Vocabulary
  - 4.1.5 Pronunciation
- 4.2 One on one basic conversation skill
  - 4.2.1 Skit to showcase the basic conversation skills
- 4.3 Intermediate Level English Communication
  - 4.3.1 Reading Comprehension (E-mails, Reports, Fictional work)
  - 4.3.2 Listening Comprehension
  - 4.3.3 Telephonic Conversation
  - 4.3.4 Tips to improve telephonic conversation
  - 4.3.5 Improving Vocabulary (Antonyms/Synonyms, Homophones, one -word Substitute, Common errors, Idioms and phrases)
  - 4.3.6 Improving Writing Skills (Good writing, Composition, Purpose of Writing, qualities of good writing, letters, Memoirs, Reports, Commentary, Reviews)



4.3.7 Comprehension while interacting face to face

### UNIT V ADVANCED LEVEL ENGLISH COMMUNICATION(7 hours)

- 5.0. Recitation of short stories
    - 5.0.1 Reading short stories and recitation of the same in the group
  - 5.1. Interview Skills
    - 5.1.1 Importance of conversing appropriately in interview
    - 5.1.2 Composition and Delivery two aspects of conversing
  - 5.2. Group Discussion
    - 5.2.1 Purpose of Group discussion
    - 5.2.2 Dynamics of Group discussion
    - 5.2.3 Critical aspects of Group Discussion
  - 5.3. Social Conversation Skills
    - 5.3.1 Concept& Purpose of Social Conversation
    - 5.3.2 Components of effective social conversation
    - 5.3.3 Conversations in formal and informal settings
  - 5.4. Presentation
    - 5.4.1 Elements of good presentation
    - 5.4.2 Planning and Structuring
    - 5.4.3 Presentation
  - 5.5. One Act Plays
    - 5.5.1 Concept
    - 5.5.2 Selecting the script to act out
- 5.5.3 Act out the play

### UNIT VI -TOPICS FOR SELF STUDY

S.No.	Topics	Web Links
1	Learn the culture	<a href="https://www.indeed.com/career-advice/career-development/work-culture">https://www.indeed.com/career-advice/career-development/work-culture</a>
2	E-mail etiquette	<a href="https://www.lawsociety.com.au/resources/resources/career-hub/10-rules-email-etiquette">https://www.lawsociety.com.au/resources/resources/career-hub/10-rules-email-etiquette</a>
3	Reading Comprehension	<a href="https://www.kslearning.com/reading-comprehension-worksheets">https://www.kslearning.com/reading-comprehension-worksheets</a>
4	Group discussion	<a href="https://mbaroi.in/group-discussion/">https://mbaroi.in/group-discussion/</a>

#### Text Book

Hand Book on Corporate Culture for Business Process Services - TCS

#### Books for Reference

1. The ACE of Soft skills: Attitude, Communication and Etiquette for success — Gopalaswamy Ramesh, Mahadevan Ramesh, 2014

2. Madhukumar .R>K, “Business Communication”, Vikas Publishing House Pvt Ltd, New Delhi
3. Raghunathan. N.S, Santhanam.B, “Business Communication” , Margham Publication, Chennai.
4. Rajendrapaland Koralahalli. J.S, “Essentials of Business Communication”, Sultan Chand Sons, New Delhi

**Web Links**

1. <https://stuvera.com/ebooks/essentials-of-business-communication-11th-edition-pdf/>
2. <https://www.freebookcentre.net/business-books-download/Business-Communication.html>

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Content of the Unit</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I OVERVIEW OF CORPORATE</b>			
1.0 1.1	What is corporate? History of corporate	<ul style="list-style-type: none"><li>• Recall the definition of corporate</li><li>• Explain the history of corporate</li></ul>	<b>K2</b>
1.2.1 1.2.2	<b>iew of BPS Industry:</b> What is BPS? History of BPS	<ul style="list-style-type: none"><li>• Recall the meaning of BPS</li><li>• Outline the history of BPS</li></ul>	<b>K2</b>
1.2.3 1.2.4 1.2.5 1.2.6	Benefits of BPS Industry in world BPS industry in India TCS BPS	<ul style="list-style-type: none"><li>• List out the benefits of BPS</li><li>• Enumerate BPS industry in and around the world</li><li>• State the concept of TCS BPS</li></ul>	<b>K2</b>
<b>UNIT II DIFFERENCE BETWEEN CAMPUS AND CORPORATE</b>			

2.0	Change Management(Understand the difference between campus and corporate life and prepare themselves for the same)	<ul style="list-style-type: none"> <li>Distinguish between campus and corporate life of change management</li> </ul>	<b>K2</b>
2.0	2.0.1 Learn the culture 2.0.2 Impact of your attitude 2.0.3 Consider the language 2.0.4 Establish and maintain relationship	<ul style="list-style-type: none"> <li>Identify the culture and impact level of attitude and language</li> <li>Apply the relationship between change management in corporate life</li> <li>Consider the language and its importance</li> </ul>	<b>K3</b>
2.0	2.0.5 Respect others 2.0.6 Be confident 2.0.7 Keep on learning 2.0.8 Consider the body language	<ul style="list-style-type: none"> <li>Emulate the behavior of corporate human life</li> </ul>	<b>K3</b>
<b>UNIT III GROOMING FOR CORPORATE</b>			
3.0	Corporate Etiquette Skills 3.0.1 Dressing and Grooming 3.0.2 Workplace etiquette 3.0.3 Business etiquette 3.0.4 E-mail etiquette 3.0.5 Telephone etiquette 3.0.6 Meeting etiquette 3.0.7 Presentation etiquette	<ul style="list-style-type: none"> <li>Interpret and apply the corporate etiquette and worklife etiquette</li> </ul>	<b>K5</b>

3.1	<p>Professional Competencies</p> <p>3.1.1 Analytical thinking</p> <p>3.1.2 Listening skills</p> <p>3.1.3 Time Management</p> <p>3.1.4 Team skills</p>	<ul style="list-style-type: none"> <li>Apply the analytical skills in professional competencies</li> </ul>	<b>K4</b>
3.1	<p>3.1.5 Assertiveness</p> <p>3.1.6 Stress Management</p> <p>3.1.7 Participating in Group Discussion</p> <p>3.1.8 Interview facing</p> <p>3.1.9 Ownership</p> <p>3.1.10 Attention to detail</p>	<ul style="list-style-type: none"> <li>Identify the stress management</li> <li>Apply the group discussion in professional competencies</li> </ul>	<b>K2</b>
<b>UNIT IV ELEMENTARY LEVEL ENGLISH COMMUNICATION</b>			
4.0	<p>Grammar</p> <p>4.0.1 Parts of Speech</p> <p>4.0.2 Tenses</p> <p>4.0.3 Punctuation</p> <p>4.0.4 Prepositions</p> <p>4.0.5 Sentence Construction</p>	<ul style="list-style-type: none"> <li>Apply and interpret grammar in elementary level English communication</li> </ul>	<b>K4</b>
4.1	<p>Phonetics</p> <p>4.1.1 Identification of sounds, consonants and vowels</p> <p>4.1.2 International Phonetics</p> <p>Alphabets</p> <p>4.1.3 Phonetics practice</p> <p>4.1.4 Vocabulary</p> <p>4.1.5 Pronunciation</p>	<ul style="list-style-type: none"> <li>Identify the sounds, consonants and vowels in phonetics</li> <li>Apply phonetics practice</li> </ul>	<b>K4</b>
4.2	<p>One on one basic conversation skill</p> <p>4.2.1 Skit to showcase the basic conversation skills</p>	<ul style="list-style-type: none"> <li>Interpret and apply one on one basic conversation skill</li> </ul>	<b>K4</b>

4.3	<p>Intermediate Level English Communication</p> <p>4.3.1 Reading Comprehension (E-mails, Reports, Fictional work)</p> <p>4.3.2 Listening Comprehension</p> <p>4.3.3 Telephonic Conversation</p> <p>4.3.4 Tips to improve telephonic conversation</p>	<ul style="list-style-type: none"> <li>Apply intermediate level English communication</li> </ul>	<b>K4</b>
4.3	<p>4.3.5 Improving Vocabulary (Antonyms/Synonyms, Homophones, one -word Substitute, Common errors, Idioms and phrases)</p> <p>4.3.6 Improving Writing Skills (Good writing, Composition, Purpose of Writing, qualities of good writing, letters, Memoirs, Reports, Commentary, Reviews)</p> <p>4.3.7 Comprehension while interacting face to face</p>	<ul style="list-style-type: none"> <li>Create vocabulary ,improve writing skills and comprehensive skills</li> </ul>	<b>K5</b>
<b>UNIT V ADVANCED LEVEL ENGLISH COMMUNICATION</b>			
5.0	<p>Recitation of short stories</p> <p>5.0.1 Reading short stories and recitation of the same in the group</p>	<ul style="list-style-type: none"> <li>Define recitation of short stories</li> <li>Elucidate the reading short stories</li> </ul>	<b>K2</b>
5.1	<p>5.1. Interview Skills</p> <p>5.1.1 Importance of conversing appropriately in interview</p> <p>5.1.2 Composition and Delivery two aspects of conversing</p>	<ul style="list-style-type: none"> <li>Apply and interpret interview skills in interview</li> </ul>	<b>K4</b>

5.2	<p align="center">Group Discussion</p> <p>5.2.1 Purpose of Group discussion</p> <p>5.2.2 Dynamics of Group discussion</p> <p>5.2.3 Critical aspects of Group Discussion</p>	<ul style="list-style-type: none"> <li>• State the meaning and purpose of group discussion</li> <li>• Explain the dynamics of group discussion</li> <li>• Identify the critical aspects of group discussion</li> </ul>	<p align="center"><b>K2</b></p> <p align="center"><b>K4</b></p>
5.3	<p align="center">Social Conversation Skills</p> <p>5.3.1 Concept&amp; Purpose of Social Conversation</p> <p>5.3.2 Components of effective social conversation</p> <p>5.3.3 Conversations in formal and informal settings</p>	<ul style="list-style-type: none"> <li>• elucidate the concept and purpose of social conversation</li> <li>• classify the components of effective social conversation</li> <li>• difference between formal and informal settings</li> </ul>	<p align="center"><b>K3</b></p>
5.4	<p align="center">Presentation</p> <p>5.4.1 Elements of good presentation</p> <p>5.4.2 Planning and Structuring</p> <p>5.4.3 Presentation</p>	<ul style="list-style-type: none"> <li>• classify various elements of good presentation</li> <li>• Determine the planning and structuring of presentation</li> </ul>	<p align="center"><b>K4</b></p>
5.5	<p align="center">One Act Plays</p> <p>5.5.1 Concept</p> <p>5.5.2 Selecting the script to act out</p> <p align="center">Act out the play</p>	<ul style="list-style-type: none"> <li>• Outline the concept of one act plays</li> <li>• Identify the script to act and act out the play</li> </ul>	<p align="center"><b>K4</b></p>

### MAPPING SCHEME FOR POs, PSOs AND COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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CO1	H	H	L	H	H	M	H	M	L	H	M	L	H
CO2	H	H	H	H	M	H	-	L	L	H	L	M	M
CO3	H	M	M	M	-	M	H	-	L	M	L	-	H
CO4	H	H	L	-	H	-	M	L	M	-	H	M	M
CO5	H	H	L	H	H	M	M	H	L	H	H	-	M
CO6	H	L	M	M	-	L	M	H	-	M	M	H	L

### COURSE ASSESSMENT METHODS

<b>Direct</b>
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – S. EVANGELINE GREEN**

<b>SEMESTER –IV</b>	<b>SBEC: II</b>	<b>COURSECODE: U21BP4S2</b>
<b>CREDITS: 2</b>	<b>COMPUTER TOOLS-SPREADSHEET</b>	<b>HOURS PER WEEK: 2</b>

### COURSE OUTCOMES

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Develop knowledge in basics of Excel for navigation and construction of worksheet.	K6	I
2	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4	Analyse data through the use of intermediate formulations of lookups and reference data.	K4	IV
5	Create charts using advanced chart elements in Excel.	K6	IV

6	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel.	K3	V
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**UNIT I--INTRODUCTION TO MS EXCEL (6Hours)**

- 1.1 Introduction and Navigating MS Excel – Cells, Rows, and Columns
- 1.2 Workbooks –Opening – Labeling and Naming
- 1.3 Adding and Deleting
- 1.4 Hiding/ Unhiding
- 1.5 Columns and Rows – Adjacent Columns –Separated-Columns
- 1.6 Saving Workbooks -Saving an Existing File.
- 1.7 Headers and Footers
- 1.8 Margins for Headers and Footers – Print Area ~print a Range of pages
- 1.9 Printing

**UNIT II -- ENTERING INFORMATION AND MANAGE WORK BOOK CHANGES IN MS EXCEL (6Hours)**

- 2.1 Entering data – Entering Labels and Values - Entering Values –Multiple Entries –
- 2.2 Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns
- 2.3 To Paste an item from clipboard
- 2.4 Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row
- 2.5 Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data
- 2.6 Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect
- 2.7 Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colors to Cells
- 2.8 Changing Column Width- Changing Column Width using the Mouse – Changing Row Height
- 2.9 Change a Row Height by dragging the Mouse -Merge Cells
- 2.10 Applying Number Formats-Creating Custom Number Formats-Align Cell Contents
- 2.11 Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns

**UNIT III--APPLY CUSTOM FORMATS AND LAYOUTS (6Hours)**

- 3.1 Apply custom data formats
- 3.2 Creating custom formats (number, time, date)
- 3.3 Using advance fill series options
- 3.4 Apply advanced conditional formatting and filtering
- 3.5 Creating custom conditional formats
- 3.6 Using functions to format cells
- 3.7 Creating advanced filters
- 3.8 Apply custom styles and templates-creating-modifying cell styles
- 3.9 Creating custom color and font formats
- 3.10 Creating themes
- 3.11 Creating fields

**UNIT IV --CREATE ADVANCED FORMULAS AND FORMATTING (6Hours)**

- 4.1 Definition and Explanation of Formulas
- 4.2 Using the IF, AND, and OR functions
- 4.3 Using the SUMIF, AVERAGEIF, and COUNTIF
- 4.4 Conditional Formatting
- 4.5 Using the VLOOKUP
- 4.6 Using the HLOOKUP
- 4.7 Creating advanced chart elements
- 4.8 Creating dual-axis charts



- 4.9 Creating custom chart templates
- 4.10 Creating Pivot Tables

**UNIT V-- STATISTICAL FUNCTIONS IN EXCEL (6Hours)**

- 5.1 Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness
- 5.2 Descriptive Statistics
- 5.3 Chi-square
- 5.4 Independent t test
- 5.5 Paired t test
- 5.6 ANOVA
- 5.7 Correlation
- 5.8 Regression

**UNIT VI -TOPICS FOR SELF STUDY**

S.no	Topics	Web link
1	Fitting a trend line to the observed data	<a href="https://en.wikipedia.org/wiki/Linear_trend_estimation">https://en.wikipedia.org/wiki/Linear_trend_estimation</a>
2	Polynomial trends	<a href="https://www.investopedia.com/terms/p/polynomial_trending.asp">https://www.investopedia.com/terms/p/polynomial_trending.asp</a>
3	Logarithmic, Power and Exponential Trends	<a href="https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/">https://www.ablebits.com/office-addins-blog/2019/01/16/excel-trendline-types-equations-formulas/</a>
4	Moving averages	<a href="https://www.investopedia.com/terms/m/movingaverage.asp">https://www.investopedia.com/terms/m/movingaverage.asp</a>
5	Exponential smoothing	<a href="https://otexts.com/fpp2/expsmooth.html">https://otexts.com/fpp2/expsmooth.html</a>

**TEXT BOOK**

- 1. Dr. D. Joseph Anbarasu et al., – Excel for business, Learn Tech Press, Trichy.

**REFERENCES**

- 1. John Walkenbach, Excel 2016 Bible, Wiley, 1<sup>st</sup> Edition
- 2. Gary Shelly, Thomas. J. Cashman, Jeffrey. J. Quasney- Microsoft Office Excel, 2007: complete concepts and techniques.
- 3. William Fischer, Excel: QuickStart Guide- From Beginner to Expert, Create Independent Publishing Platform, 2016, 13<sup>th</sup> Edition.

**WEB LINKS**

- 1. <https://www.wiseowl.co.uk/excel/exercises/standard/>
- 2. <https://www.excel-exercise.com/>

**Practical Examination only**

**SPECIFIC LEARNING OUTCOMES(SLO)**

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO MS EXCEL</b>			
1	Introduction to Microsoft excel	<ul style="list-style-type: none"> <li>Recall the menus in MS-excel</li> </ul>	<b>K1</b>
1.1	Navigating Microsoft excel	<ul style="list-style-type: none"> <li>Apply shortcuts keys to perform tasks</li> </ul>	<b>K3</b>
1.2	Opening of workbooks– Microsoft excel 2010	<ul style="list-style-type: none"> <li>Create a new document</li> </ul>	<b>K6</b>
1.3 to 1.5	Adding and deleting Saving a Documents	<ul style="list-style-type: none"> <li>Create a table, selecting text using mouse or keyboard and Make use of the option for adding, deleting, editing columns</li> </ul>	<b>K6</b>
1.6 to 1.9	Saving workbooks, creating headers, footers, adjustments of margins	<ul style="list-style-type: none"> <li>Identify the option for saving and creating margins, header and footer, printing of the documents</li> </ul>	<b>K2</b>
<b>UNIT -II ENTERING INFORMATION AND MANAGE WORKBOOK IN MS EXCEL</b>			
2.1-2.2	Entering data, copying cells	<ul style="list-style-type: none"> <li>Identify the entering of labels and values in rows and columns excel in the document.</li> </ul>	<b>K2</b>
2.3 to 2.6	Pasting, inserting, deleting, filling cells and locking rows and columns	<ul style="list-style-type: none"> <li>State the method of pasting item from clipboard, inserting columns and rows</li> <li>Summarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns</li> </ul>	<b>K2</b>
2.7-2.9	Formatting a worksheet, changing column width and change a row height	<ul style="list-style-type: none"> <li>Create a Spread sheet and change the column width, row height and merging cells</li> <li>Create a spread sheet with conditional formatting (with freeze and unfreeze rows and columns)</li> </ul>	<b>K6</b>
2.10-2.11	Applying number formats and creating your own cell styles	<ul style="list-style-type: none"> <li>Apply the Number formats</li> </ul>	<b>K3</b>
<b>UNIT III APPLYING CUSTOMS, FORMATS AND LAYOUTS</b>			
3.1-3.2	Applying custom data		<b>K6</b>

	Creating custom formats (number, time, date)	<ul style="list-style-type: none"> <li>• Create a customized document by creating number, time and date field on the layout</li> </ul>	
3.3	Using advanced fill series options	<ul style="list-style-type: none"> <li>• Analyse the method of advanced fill series options</li> </ul>	<b>K4</b>
3.4	Apply advanced conditional formatting and filtering	<ul style="list-style-type: none"> <li>• Spell the process of applying advanced conditional formatting and filtering</li> </ul>	<b>K1</b>
3.5	Creating custom conditional formats	<ul style="list-style-type: none"> <li>• Define custom formatting for data that meets the condition</li> </ul>	<b>K2</b>
3.6	Using functions to format cells	<ul style="list-style-type: none"> <li>• Demonstrate the conditional formatting in excel functions to format cells</li> </ul>	<b>K3</b>
3.7	Creating advanced filters	<ul style="list-style-type: none"> <li>• Create document in Excel using Advanced Filters</li> </ul>	<b>K6</b>
3.8	Apply customs styles and templates-creating-modifying cell styles	<ul style="list-style-type: none"> <li>• Apply customs styles and templates to create and modify cell styles</li> </ul>	<b>K3</b>
3.9	Creating customs colour and fonts formats	<ul style="list-style-type: none"> <li>• Demonstrate the custom colors and formats fonts.</li> </ul>	<b>K3</b>
3.10-3.11	Creating themes, Creating fields	<ul style="list-style-type: none"> <li>• Create Themes</li> <li>• Create the field names.</li> </ul>	<b>K6</b>
<b>UNIT IV-CREATE ADVANCED FORMULAS AND FORMATTING</b>			
4.1	Definition and Explanation of Formulas	<ul style="list-style-type: none"> <li>• List the basic formulae in Excel</li> </ul>	<b>K1</b>
4.2	Using the IF, AND, and OR functions	<ul style="list-style-type: none"> <li>• Apply IF, AND and OR functions</li> </ul>	<b>K3</b>
4.3	Using the SUMIF, AVERAGEIF, and COUNTIF	<ul style="list-style-type: none"> <li>• Apply“<b>AVERAGEIFs</b>”, “<b>SUMIFs</b>” and “<b>COUNTIFs</b>”</li> </ul>	<b>K3</b>
4.4	Conditional Formatting	<ul style="list-style-type: none"> <li>• Use Conditional formatting in Excel in order to highlight cells with a certain color, depending on the cell's value.</li> </ul>	<b>K3</b>

4.5	Using the VLOOKUP functions	<ul style="list-style-type: none"> <li>Relate VLOOKUP function to look up data in a table organized vertically</li> </ul>	<b>K4</b>
4.6	Using the HLOOKUP functions	<ul style="list-style-type: none"> <li>Relate HLOOKUP function to look through the data horizontally and get the desired result based on the rows to number</li> </ul>	<b>K4</b>
4.7	Creating advanced chart elements	<ul style="list-style-type: none"> <li>Construct charts and customize the formatting of charts in Excel</li> </ul>	<b>K6</b>
4.8	Creating dual-axis charts	<ul style="list-style-type: none"> <li>Create Excel chart with secondary Axis to display line and bar charts on the same graph</li> </ul>	<b>K6</b>
4.9	Creating custom chart templates	<ul style="list-style-type: none"> <li>Design a custom chart and save them as an Excel chart template</li> </ul>	<b>K6</b>
4.10	Creating Pivot Tables	<ul style="list-style-type: none"> <li>Create, modify, and format PivotTable</li> </ul>	<b>K6</b>
<b>UNIT V ADVANCED EXCEL STATISTICAL FUNCTIONS FOR DECISION MAKING</b>			
5.1	Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness	<ul style="list-style-type: none"> <li>Apply the Basic Statistics functions like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness</li> </ul>	<b>K3</b>
5.2-5.8	Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regression	<ul style="list-style-type: none"> <li>Execute functions like-Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regressions</li> </ul>	<b>K3</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

	L-Low			M-Moderate						H- High			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	-	M	-	H	H	-	H	-	H	-	M	-
CO2	-	H	-	-	H	H	-	H	L	-	-	H	L
CO3	H	-	-	-	H	H	-	-	-	-	-	H	M
CO4	-	-	-	-	H	H	-	-	-	H	M	H	M
CO5	M	-	H	-	H	H	L	H	L	H	-	H	-

CO6	-	-	-	-	H	H	L	-	-	H	-	H	-
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### COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Record Note, Observation Note and Assignment 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR** – Dr. Muthulakshmi K

<b>SEMESTER: IV</b>	<b>NMEC II</b>	<b>COURSE CODE: U21BP4E2</b>
<b>CREDITS: 2</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>HOURSPER WEEK: 2</b>

### COURSE OUTCOMES

At the end of this Course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Express the fundamental concepts relating to business and method to start and manage a business	K2	I
2.	Discuss the features principles and functions of management	K2	II
3.	Sketch the planning process and the steps involved in decision making process.	K3	II
4.	Demonstrate the common organizational structures and the merits and demerits	K3	III
5	Analyse the leadership styles and its importance	K4	IV
6.	Explain the methods and need for communication, coordination, control within an organization	K2	V

#### UNIT I –BUSINESS (6Hours)

- 1.1 Definition
- 1.2 Characteristics
- 1.3 Objectives of business
- 1.4 Forms of Business Organization
- 1.5 Sole Proprietorship
- 1.6 Partnership firm
- 1.7 Company-features

1.8 Sole Proprietorship

**UNIT II –MANAGEMENT AND PLANNING (6Hours)**

- 2.1 Management
  - 2.1.1 Definitions
  - 2.1.2 Features of management
  - 2.1.3 Principles of management
- 2.2 Planning
  - 2.2.1 Meaning
  - 2.2.2 Steps in Planning
  - 2.2.3 Planning Process
  - 2.2.4 Decision making

**UNIT III–ORGANISING AND STAFFING (6Hours)**

- 3.1 Organising
  - 3.1.1 Definition and meaning
  - 3.1.2 Features of Organising
  - 3.1.3 Organisational Structure
  - 3.1.4 Delegation –Process
- 3.2 Staffing
  - 3.2.1 Meaning
  - 3.2.2 Objectives
  - 3.2.3 Recruitment
    - 3.2.3.1 Sources of Recruitment

**UNIT IV – DIRECTING(6Hours)**

- 4.1 Motivation
  - 4.1.1 Definition
  - 4.1.2 Maslow’s theory of Hierarchy of needs
  - 4.1.3 Douglas McGregor’s theory
- 4.2 Leadership
  - 4.2.1 Importance
  - 4.2.2 Leadership Styles
  - 4.2.3 Qualities of a good leader
- 4.3 Communication
  - 4.3.1 Process
  - 4.3.2 Types of Communication

**UNIT V - COORDINATION AND CONTROL (6Hours)**

- 5.1 Coordination
  - 5.1.1 Concept
  - 5.1.2 Features
  - 5.1.3 Internal and External Coordination
- 5.2 Control
  - 5.2.1 Concept
  - 5.2.2 Importance
  - 5.2.3 Process
  - 5.2.4 Essentials of a Good Control System

**UNIT VI - TOPICS FOR SELF STUDY**

Sl. No	Topics	Web Links
1.	Millennial and Modern Leadership Styles	<a href="https://www.business.com/articles/leadership-styles-millennials/">https://www.business.com/articles/leadership-styles-millennials/</a>
2.	Modern techniques of Control	<a href="https://www.yourarticlelibrary.com/management/controlling/modern-techniques-of-control-management/53358">https://www.yourarticlelibrary.com/management/controlling/modern-techniques-of-control-management/53358</a>
3.	Using Artificial Intelligence to source, assess and screen employees	<a href="https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/">https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/</a>
4.	Employee branding	<a href="https://beamery.com/blog/employer-branding">https://beamery.com/blog/employer-branding</a>

### TEXT BOOK

1. Dr. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co, 2010

### REFERENCES

1. Charles W.L. Hill, Steven L. McShane, Principles of Management, McGrawHill, 1<sup>st</sup> Edition, 2008
2. K. Sundar, Principles of Management, VNI Publishing House, 2013, ISBN-978-8182093119
3. David S. Bright et al., Principles of Management, OpenStax Rice University, 2019, ISBN no. 9780998625775

### WEB LINKS

1. [https://www.mnsu.edu/activities/leadership/leadership\\_styles.pdf](https://www.mnsu.edu/activities/leadership/leadership_styles.pdf)
2. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination-meaning-need-and-principles-organisation/4999>

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I BUSINESS</b>			
1.1	Definition	<ul style="list-style-type: none"> <li>Define the term Business</li> </ul>	<b>K1</b>
1.2	Characteristics	<ul style="list-style-type: none"> <li>Explain the Characteristics of Business</li> </ul>	<b>K2</b>
1.3	Objectives of Business	<ul style="list-style-type: none"> <li>Describe the Objectives of Business</li> </ul>	<b>K2</b>
1.4	Forms of Business Organisation 1.4.1 Sole Proprietorship 1.4.2 Partnership 1.4.3 Company-Features	<ul style="list-style-type: none"> <li>List the various forms of Business Organisation.</li> <li>Summarise the features of the various forms of Business Organisation.</li> </ul>	<b>K1</b>
<b>UNIT II MANAGEMENT AND PLANNING</b>			

2.1	<p>Management</p> <p>2.1.1 Definitions</p> <p>2.1.2 Features of management</p> <p>2.1.3 Principles of management</p> <p>2.1.4 Functions of management</p>	<ul style="list-style-type: none"> <li>• Define the term Management.</li> <li>• Describe the Features of Management.</li> <li>• Outline the Principles of Management.</li> <li>• List the Functions of Management.</li> </ul>	<b>K2</b>
2.2	<p>Planning</p> <p>2.2.1 Meaning</p> <p>2.2.2 Steps in Planning</p> <p>2.2.3 Planning Process</p> <p>2.2.4 Decision making</p> <p>2.2.5 Steps in Decision making</p>	<ul style="list-style-type: none"> <li>• Recall the concept of planning</li> <li>• Define planning and apply it in business</li> <li>• Explain and understand the planning process</li> <li>• Apply the decision making</li> <li>• Demonstrate the steps in decision making</li> </ul>	<b>K3</b>
<b>UNIT III ORGANISING AND STAFFING</b>			
3.1	<p><b>Organising</b></p> <p>3.1.1 Definition and meaning</p> <p>3.1.2 Features of Organising</p> <p>3.1.3 Organisational Structure</p> <p>3.1.4 Delegation – Process</p> <p>3.1.5 Decentralization</p>	<ul style="list-style-type: none"> <li>• Define and recall the concept of organising</li> <li>• Explain the features of organising</li> <li>• Discuss the structure of organising</li> <li>• Recognize the delegation process</li> <li>• Discuss decentralization process</li> </ul>	<b>K2</b>
3.2	<p><b>Staffing</b></p> <p>3.2.1 Meaning</p> <p>3.2.2 Objectives</p> <p>3.2.3 Recruitment</p> <p>    3.2.3.1 Sources of</p> <p><b>Recruitment</b></p> <p>3.2.4 Training</p> <p>    3.2.4.1 Methods of Training</p>	<ul style="list-style-type: none"> <li>• Recall the meaning of Staffing</li> <li>• Outline the Objectives of Staffing</li> <li>• Define the term Recruitment.</li> <li>• Sketch the Sources of Recruitment</li> </ul>	<b>K3</b>
<b>UNIT IV DIRECTING</b>			
4.1	<p><b>Motivation</b></p> <p>4.1.1 Definition</p> <p>4.1.2 Maslow’s theory of Hierarchy of needs</p> <p>4.1.3 Douglas</p>	<ul style="list-style-type: none"> <li>• Define the term Motivation.</li> <li>• Explain Maslow’s and Douglas Theories of Motivation</li> </ul>	<b>K2</b>



	McGregor's theory		
4.2	<b>Leadership</b> 4.2.1 Importance 4.2.2 Leadership Styles 4.2.3 Qualities of a good leader	<ul style="list-style-type: none"> <li>Identify the Importance of Leadership in an Organisation.</li> <li>Discuss the various Leadership Styles.</li> <li>Outline the Qualities of a good leader.</li> </ul>	<b>K2</b>
4.3	<b>Communication</b> 4.3.1 Process 4.3.2 Types of Communication	<ul style="list-style-type: none"> <li>State the meaning of Communication.</li> <li>Analyse the communication Process.</li> <li>Outline the types of Communication.</li> </ul>	<b>K4</b>
<b>UNIT V COORDINATION AND CONTROL</b>			
5.1	<b>Coordination</b> 5.1.1 Concept 5.1.2 Features 5.1.3 Internal and External Coordination	<ul style="list-style-type: none"> <li>Define Coordination.</li> <li>Outline the features of Coordination.</li> <li>Explain the Internal and External Coordination.</li> </ul>	<b>K2</b>
5.2	<b>Control</b> 5.2.1 Concept 5.2.2 Importance 5.2.3 Process 5.2.4 Essentials of a Good Control System	<ul style="list-style-type: none"> <li>Recall the concept of Control.</li> <li>Describe the Importance of Control</li> <li>Explain the Process of Control</li> <li>Outline the essentials of a good control system.</li> </ul>	<b>K2</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	H	-	-	-	-	M	M	H	H	M	-
<b>CO2</b>	H	M	M	-	-	M	L	-	-	H	-	-	L

CO3	M	M	H	-	-	-	-	-	-	H	H	-	M
CO4	M	H	M	-	-	H	L	-	-	H	-	H	M
CO5	M	H	-	-	-	-	-	-	-	H	M	-	M
CO6	H	H	-	-	-	H	L	-	-	H	-	M	M

## COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – DR.J.DANIEL**

<b>SEMESTER –V</b>	<b>CORE:VI INCOME TAX LAW AND PRACTICE</b>	<b>CODE: U2rBP5o6</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK:6</b>

## **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Recognise the fundamental concepts relating to Taxation	<b>K1</b>	<b>I</b>
<b>2</b>	Discuss and infer the Residential status and taxable income based on the status of an individual	<b>K2</b>	<b>I</b>
<b>3</b>	Calculate the Net income from salary of an individual.	<b>K4</b>	<b>II</b>
<b>4</b>	Calculate the GAV, NAV and Income from House Property of an individual.	<b>K4</b>	<b>III</b>
<b>5</b>	Differentiate and compute the Income from Business and Profession	<b>K4</b>	<b>IV</b>
<b>6</b>	Estimate tax on income from capital gain and Income from other sources	<b>K6</b>	<b>V</b>

### **UNIT I -- BASIC CONCEPTS OF INCOME TAX**

**18 Hours**

- 1.1. History of income tax
- 1.2. Cannons of taxation
- 1.3. Assessee
- 1.4. Various types of Assessee
- 1.5. Assessment year
- 1.6. Previous year
- 1.7. Agricultural income
- 1.8. Capital receipts and revenue receipts
- 1.9. Capital expenditure and revenue expenditure
- 1.10. Capital loss and revenue loss
- 1.11. Incomes exempted u/s 10
- 1.12. Ordinary resident, not ordinary resident and non-resident
- 1.13. Basic conditions and additional conditions to identifying the residential status of individual
- 1.14. Residential status
  - 1.14.1 Hindu Undivided Family (HUF)
  - 1.14.2 Company
  - 1.14.3 Firm
  - 1.14.4 Association of Person (AOP)
  - 1.14.5 Body of Individual (BOI)

- 1.14.6 Artificial Juridical person
- 1.15. Incidence of tax
- 1.16. Incomes are taxable for ordinary resident, not ordinary resident and non-resident

**UNIT II --COMPUTATION OF INCOME FROM SALARY**

**22 Hours**

- 2.1. The characteristics / features of salary
- 2.2. Incomes that is chargeable to tax under the head salaries as per section 15
- 2.3. Different forms of salary
  - 2.3.1 Advance salary
  - 2.3.2 Arrear salary
- 2.4 Gratuity
  - 2.4.1 Government employee
  - 2.4.2 Non-Government employee
- 2.5 Pension
  - 1.5.1 Government employee
  - 1.5.2 Non-Government employee
- 2.6 Leave encashment
  - 2.6.1 Government employee
  - 2.6.2 Non-government employee
- 2.7 Provident fund and its calculation
- 2.8 Profit in lieu of salary
- 2.9 Allowance
- 2.10 Perquisites
  - 2.10.1 Specified employee and unspecified employee
  - 2.10.2 Taxable for all specified and unspecified
  - 2.10.3 Taxable for specified employee only
  - 2.10.4 Exempted for all (specified and unspecified with certain limits)
- 2.11 Deductions u/s 16
- 2.12 Deduction u/s 80c

**UNIT III-- COMPUTATION OF INCOME FROM HOUSE PROPERTY**

**12 Hours**

- 3.1 Basic terms
  - 3.1.1 Expected rent
  - 3.1.2 Fair rental value
  - 3.1.3 Market value
  - 3.1.4 Actual rent
  - 3.1.5 Standard rent
  - 3.1.6 Unrealized rent
  - 3.1.7 Vacancy period
  - 3.1.8 Arrear rent
- 3.2 Income that can be taxed under the head house property
- 3.3 Exempted House Property Income
- 3.4 Calculation of Gross Annual Value
- 3.5 Calculation of Net Annual Value
- 3.6 Treatment of party let out and partly self-occupied house

- 3.7 Treatment of part of the year let out and part of the year self-occupied
- 3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
- 3.9 The treatment of the following
  - 3.9.1 Pre-completion/ pre-construction interest
  - 3.9.2 Date of loan
  - 3.9.3 Date of completion
  - 3.9.4 Date of repayment
  - 3.9.5 Unrealized rent and arrear of rent recovered
- 3.10 Calculation of income from house property

#### **UNIT IV-- COMPUTATION OF INCOME FROM BUSINESS OR PROFESSION**

**13 Hours**

- 4.1 Basic terms
  - 4.1.1 Business
  - 4.1.2 Profession
  - 4.1.3 Vocation
  - 4.1.4 Speculation business
  - 4.1.5 Illegal business
  - 4.1.6 Bad debt recovered allowed earlier
  - 4.1.7 Bad debt recovered disallowed earlier
  - 4.1.8 Under valuation of stock
  - 4.1.9 Over valuation of stock
- 4.2 Various incomes that is taxable under the head of income from business and profession
- 4.3 Various methods of accounting
- 4.4 The losses which are incidental to business
- 4.5 Various expenses which are expressly allowed and disallowed while calculating income from business
- 4.6 Calculation of undervaluation and over valuation of stock
- 4.7 Calculation of Income from business
- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

#### **UNIT V-- COMPUTATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES**

**10 Hours**

##### **5.1 Income from Capital Gains**

- 5.1.1 Capital assets
  - 5.1.2 Short term capital assets
  - 5.1.3 Long term capital asset
  - 5.1.4 Short term capital gain
  - 5.1.5 Long term capital gain
  - 5.1.6 Transfer
  - 5.1.7 Slump sale
  - 5.1.8 Cost of acquisition
  - 5.1.9 Cost of improvement
  - 5.1.10 Indexed cost
- 5.2 Treatment of depreciable asset while calculating capital gains

- 5.3 Various assets which are not included in capital assets
- 5.4 The capital gains exempted u/s 10
- 5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H
- 5.6 Calculation of the income under capital gains
- 5.7 Income from Other Source**
  - 5.7.1 Cash system accounting
  - 5.7.2 Mercantile system of accounting
  - 5.7.3 Casual income
  - 5.7.4 Tax free Government securities
  - 5.7.5 Less tax Government securities
  - 5.7.6 Tax free Commercial securities
  - 5.7.7 Less tax Commercial securities
  - 5.7.8 Stake money
- 5.8 Residuary head of income
- 5.9 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source
- 5.10 Various deductions
- 5.11 Various deductions that cannot be claimed as deductions
- 5.12 The treatment of casual incomes
- 5.13 Various kinds of securities and their tax treatment
- 5.14 Grossing up of income and its calculation
- 5.15 Calculation of income from other source

## **UNIT VI -TOPICS FOR SELF STUDY**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Computation of tax liability	(Based on Relevant Assessment Year)
2	Tax Planning	(Based on Relevant Assessment Year)
3	Tax Compliances and Dispute Resolution	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>
4	Common Tax Concerns for Tax Expatriates	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>

## **TEXT BOOK**

1. T. Srinivasan - Income tax Law and Practice (Relevant Assessment Year), Vijay Nicole Imprint Private Limited

## **REFERENCES**

1. Vinod Singhania, Students guide to Income Tax, Taxman, (Relevant Assessment Year)
2. T.S Reddy & Y. Hari Prasad Reddy, Income Tax, Theory, Law & Practice (Relevant Assessment Year), Margham Publications, Chennai.
3. Dinkar Pagare, Law and practice of income tax, Sultan Chand Sons, (Relevant Assessment Year)

## **WEB LINKS**

1. <https://www.accaglobal.com/an/en/technical-activities/technical-resources/search/2009/august/income-tax.html>
2. <https://www.acowtancy.com/papers/acca-tx/>

**Theory: 20%; Problems: 80%**

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Content of the Unit	Learning Outcome	Blooms Taxonomic Level of Transaction
<b>UNIT I BASIC CONCEPTS OF INCOME TAX</b>			
1.1	History of income tax	<ul style="list-style-type: none"> <li>• Recall the history of tax</li> </ul>	<b>K1</b>
1.2	Cannons of taxation	<ul style="list-style-type: none"> <li>• Explain the cannons of taxation</li> </ul>	<b>K2</b>
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none"> <li>• Identify the types of assesses</li> </ul>	<b>K2</b>
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none"> <li>• Define Assessment and Previous Year</li> </ul>	<b>K1</b>
1.7	Agricultural Income	<ul style="list-style-type: none"> <li>• Recall the concept of agricultural income</li> </ul>	<b>K1</b>
1.8- 1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none"> <li>• Compare and contrast Capital &amp; Revenue expenses and receipts</li> </ul>	<b>K2</b>
1.11	Incomes exempted u/s10	<ul style="list-style-type: none"> <li>• Classify the various incomes exempted u/s 10.</li> </ul>	<b>K2</b>
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> <li>• Identify an Ordinary resident, not ordinary resident and non-resident</li> </ul>	<b>K2</b>
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> <li>• Explain the Basic and additional conditions to identifying the residential status of individual</li> <li>• Identify the Basic conditions and additional conditions to identifying the residential status of individual</li> </ul>	<b>K2</b>
1.14	Residential status 1.14.1 Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm 1.14.4 Association of Person (AOP) 1.14.5 Body of Individual (BOI) 1.14.6 Artificial Juridical person	<ul style="list-style-type: none"> <li>• Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person.</li> </ul>	<b>K2</b>

1.15	Incidence of tax	<ul style="list-style-type: none"> <li>Explain the incomes that are taxable for ROR, RNOR and NR</li> </ul>	<b>K2</b>
1.16	Who are taxable for ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none"> <li>Estimate the incomes of ROR, RNOR and NR by applying the relevant provisions.</li> </ul>	<b>K2</b>
<b>UNIT II COMPUTATION OF INCOME FROM SALARY</b>			

2.1	Characteristics / features of salary	<ul style="list-style-type: none"> <li>Describe the features of salary</li> </ul>	<b>K2</b>
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	<ul style="list-style-type: none"> <li>List the incomes that are chargeable to tax.</li> </ul>	<b>K1</b>
2.3	Different forms of salary	<ul style="list-style-type: none"> <li>Recall the different forms of salary</li> </ul>	<b>K1</b>
2.4	Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee	<ul style="list-style-type: none"> <li>Differentiate the provisions of Gratuity applied to Government and Non-Government employees</li> <li>Recall the provisions relating to Gratuity</li> <li>Calculate exempted and taxable Gratuity for different classes of employees.</li> </ul>	<b>K4</b>
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	<ul style="list-style-type: none"> <li>Distinguish the provisions of Pension applied to Government and Non-Government employees</li> <li>Identify the provisions relating to Pension</li> <li>Calculate exempted and taxable pension for different classes of employees</li> </ul>	<b>K4</b>
2.6	Leave encashment 2.6.1 Government employee 2.6.2 Non-government employee	<ul style="list-style-type: none"> <li>Differentiate the provisions of Leave encashment applied to Government and Non-Government employees</li> <li>Recognize the provisions relating to Leave encashment</li> <li>Calculate exempted and taxable Leave encashment for different classes of employees</li> </ul>	<b>K4</b>
2.7	Provident fund and its calculation	<ul style="list-style-type: none"> <li>List the different types of Provident Fund along with the relevant provisions.</li> <li>Calculate the amount of taxable Provident Fund.</li> </ul>	<b>K4</b>
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> <li>State the meaning of profit in lieu of salary</li> </ul>	<b>K1</b>



2.9	ance	<ul style="list-style-type: none"> <li>Classify the different types of allowances</li> <li>Solve problems applying the rules for HRA and EA.</li> </ul>	<b>K3</b>
2.10	quisites  2.10.1 Specified employee and unspecified employee 2.10.2 Taxable for all specified and unspecified 2.10.3 Taxable for specified employee only 2.10.4 Exempted for all (specified and unspecified with certain limits)	<ul style="list-style-type: none"> <li>Classify the different types of perquisites</li> <li>Define a specified employee</li> <li>Solve problems applying the rules for perquisites and calculate value of perquisites.</li> <li>Solve problems by applying the rules for perquisites and calculate Income from salary.</li> </ul>	<b>K3</b>
2.11	Deductions u/s 16	<ul style="list-style-type: none"> <li>Identify the specific deductions u/s 16</li> <li>Calculate Income from Salary</li> </ul>	<b>K4</b>
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> <li>List the deductions u/s 80C</li> <li>Solve problems to calculate deductions u/s 80C</li> </ul>	<b>K3</b>
<b>UNIT III COMPUTATION OF INCOME FROM HOUSE PROPERTY</b>			
3.1	Basic terms	<ul style="list-style-type: none"> <li>Define the various basic terms relating to House Property.</li> </ul>	<b>K1</b>
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> <li>Discuss the various Incomes that can be taxed under the head house property.</li> <li>Calculate tax in income from house property</li> </ul>	<b>K4</b>
3.3	Exempted house property income	<ul style="list-style-type: none"> <li>Explain the various incomes that are exempt from House property income.</li> </ul>	<b>K2</b>
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> <li>Calculate GAV</li> </ul>	<b>K4</b>
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> <li>Calculate NAV</li> </ul>	<b>K4</b>
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> <li>Illustrate the treatment of partly let out and partly self-occupied house.</li> </ul>	<b>K2</b>
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> <li>Recognize the treatment for self-occupied house that is let out part of the year and self-occupied part of the year.</li> </ul>	<b>K1</b>
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied house.	<ul style="list-style-type: none"> <li>Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house</li> </ul>	<b>K2</b>
3.9	Treatment of	<ul style="list-style-type: none"> <li>Show the method of calculation of Pre-completion interest.</li> </ul>	<b>K4</b>

	3.9.1 Pre-completion/ pre-construction interest 3.9.2 Date of loan 3.9.3 Date of completion 3.9.4 Date of repayment 3.9.5 Unrealized rent and arrear of rent recovered	<ul style="list-style-type: none"> <li>Calculate pre-completion interest.</li> </ul>	
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> <li>Calculate IFHP.</li> </ul>	<b>K4</b>
<b>UNIT IV CALCULATION OF INCOME FROM BUSINESS OR PROFESSION</b>			
4.1	Basic terms	<ul style="list-style-type: none"> <li>Define the basic terms pertaining to Income from business or profession</li> </ul>	<b>K1</b>
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> <li>Explain the incomes that are taxable under the head of income from business and profession.</li> </ul>	<b>K2</b>
4.3	Various methods of accounting	<ul style="list-style-type: none"> <li>Explain the various methods of accounting</li> </ul>	<b>K2</b>
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> <li>Identify the losses incidental to business</li> </ul>	<b>K2</b>
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> <li>Summarize the various expenses, which are expressly allowed and disallowed while calculating income from business.</li> </ul>	<b>K2</b>
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> <li>Recall the method of calculation of undervaluation and over valuation of stock</li> <li>Calculate IFB</li> </ul>	<b>K4</b>
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> <li>Calculate IFB by applying the various related provisions</li> </ul>	<b>K4</b>
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> <li>Explain the rules for calculating IFP</li> <li>Apply the rules for calculating IFP</li> </ul>	<b>K3</b>
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> <li>Calculate IFP</li> </ul>	<b>K4</b>
<b>UNIT V CALCULATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES</b>			
5.1	Basic terms	<ul style="list-style-type: none"> <li>Recall the basic terms relating to IFCG</li> </ul>	<b>K1</b>
5.2	Treatment of depreciable asset while calculating capital gains.	<ul style="list-style-type: none"> <li>Illustrate the method of treating depreciable assets.</li> </ul>	<b>K2</b>
5.3	Assets which are not included in capital assets	<ul style="list-style-type: none"> <li>Classify the various assets which are not included in capital assets.</li> </ul>	<b>K2</b>
5.4	Capital gains exempted u/s 10	<ul style="list-style-type: none"> <li>List the capital gains exempted u/s 10</li> </ul>	<b>K1</b>
5.5	Capital gains exemption u/s 54, 54B, 54D, 54EC, 54ED, 54F, 54G & 54H	<ul style="list-style-type: none"> <li>Explain the various deductions u/s 54</li> <li>Calculate IFCG after applying deductions u/s 54</li> </ul>	<b>K4</b>
5.6	Calculation of IFCG	<ul style="list-style-type: none"> <li>Calculate IFCG</li> </ul>	<b>K4</b>

5.7	<b>Income from other sources</b> 5.7.1 to 5.7.9 Basic terms	<ul style="list-style-type: none"> <li>Recall the meaning of various basic terms related to Business or profession.</li> </ul>	<b>K1</b>
5.8	Residuary Head of Income	<ul style="list-style-type: none"> <li>Identify residuary head of income.</li> </ul>	<b>K2</b>
5.9	The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	<ul style="list-style-type: none"> <li>Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source</li> </ul>	<b>K2</b>
5.10	Various deductions u/s 57	<ul style="list-style-type: none"> <li>Identify the Various deductions u/s 57</li> </ul>	<b>K1</b>
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> <li>Evaluate the Various deductions that cannot be claimed as deductions</li> </ul>	<b>K6</b>
5.12	Treatment of casual incomes	<ul style="list-style-type: none"> <li>Identify the method of treatment of casual incomes</li> <li>Solve problems to find IFOS through casual incomes.</li> </ul>	<b>K3</b>
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> <li>Explain the tax treatment of various kinds of securities</li> <li>Calculate interest on securities</li> </ul>	<b>K4</b>
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> <li>Spell out the rules for grossing up of income</li> <li>Solve problems applying grossing up rule.</li> </ul>	<b>K3</b>
5.15	Calculation of IFOS	<ul style="list-style-type: none"> <li>Estimate Income from Other Sources by applying the above provisions.</li> </ul>	<b>K4</b>

### MAPPING SCHEME FOR POs, PSOs and COs

	L-Low			M-Moderate			H- High							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	H	H	H	-	-	H	-	H	-	-	L	H	M	
CO2	H	H	M	H	-	H	-	H		M	-	H	H	
CO3	-	H	-	M	-	H	-	H	-	-	H	-	M	
CO4	-	-	H	M	-	H	-	H	H	H	H	H	-	
CO5	-	-	H	H	-	H	-	H	-	H	-	H	-	
CO6	-	-	H	H	-	H	-	H	-	H	-	H	H	

### COURSE ASSESSMENT METHODS

**Direct**

1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – MRS.S.PADMAVATHY**

SEMESTER V		
Core : VII	MANAGING BUSINESS PROCESS	Course Code: U21BP507
Hours: 6		Credits: 5

**COURSE OUTCOMES**

At the end of the course the students will be able to understand the Business Process, BPS Industry, Quality Management, Process mapping techniques and customer needs.

S. No.	Course Outcomes	Level	Unit
1	Explain Business Process Management	K2	I
2	Apply Value stream mapping in business process	K3	I
3	Explain Quality control tools		II
4	Prepare on process improvement methods	K6	III
5	Prepare on Risk Management	K6	
6	Examine eliminating waste	K4	

**UNIT I BUSINESS PROCESS MANAGEMENT**

- 1.1 Introduction to Process Management
  - 1.1.1 Process Definition
  - 1.1.2 Recognition of Business Processes
  - 1.1.3 Core processes Vs Support processes
  - 1.1.4 Components of process Management
  - 1.1.5 Understanding internal customer Vs End user
- 1.2 BPS Overview
  - 1.2.1 Outsourcing Environment
  - 1.2.2 Need for Outsourcing
  - 1.2.3 Business Processes outsourced to India
- 1.3 BPS Life Cycle

- 1.3.1 Sales/Solutioning
- 1.3.2 Transition
- 1.3.3 Steady State
- 1.3.4 Value Creation
- 1.4 Metrics Management
  - 1.4.1 Service Level agreements
  - 1.4.2 Business Metrics Vs Operations Metrics
  - 1.4.3 Target Setting
- 1.5 Process Mapping Techniques
  - 1.5.1 Process Levels
  - 1.5.2 Process Mapping – Symbols, SIPOC
- 1.6 Kano Model
- 1.7 SIPCO Fundamentals
- 1.8 Customer Expectations in Business Process Outsourcing

## **UNIT II QUALITY MANAGEMENT**

- 2.1 Introduction to Quality Management
  - 2.1.1 Quality Definition
  - 2.1.2 Quality Control Vs Quality Assurance
  - 2.1.3 International Quality Standards
- 2.2 Transaction Monitoring Process
  - 2.2.1 Sampling Inspection
  - 2.2.2 Transaction monitoring cycle-Inspection-Feedback-RCA-Assurance
- 2.3 Defects Management
  - 2.3.1 Defect Vs Defective
  - 2.3.2 Opportunity Definition, DPU/DPMO calculation
- 2.4 FPY and COQ
- 2.5 Value Stream Mapping
- 2.6 Standard Operating Procedures

## **UNIT III PROBLEM SOLVING TECHNIQUES**

- 3.1 Systematic Problem Solving Basics (PDCA)
- 3.2 Problem Solving Tools
  - 3.2.1 Brainstorming
  - 3.2.2 Basic 7QC Tools
  - 3.2.3 Why Why Analysis?
- 3.3 FEMA (Process Failure Mode Effects Analysis)

## **UNIT IV PROCESS IMPROVEMENT METHODS**

- 4.1 Need for Process Improvement
- 4.2 Kaizen

- 4.3 Introduction to Lean Methodology
- 4.4 Introduction to Six Sigma Methodology

**UNIT V RISK MANAGEMENT**

- 5.1 What is risk?
- 5.2 Risk Types
  - 5.2.1 Operational Risk
  - 5.2.2 Information Security Risk
  - 5.2.3 Financial Risk
  - 5.2.4 Strategic Risk
- 5.3 Risk Mitigation Plans

**UNIT VI -TOPICS FOR SELF STUDY**

S.No.	Topics	Web Links
1	Operations Management	<a href="https://www.opentextbooks.org.hk/system/files/export/18/18769/pdf/Operations_Management_18769.pdf">https://www.opentextbooks.org.hk/system/files/export/18/18769/pdf/Operations_Management_18769.pdf</a>
2	Process Mapping	<a href="https://books.google.co.in/books/about/The_Basiof_Process_Mapping_2d_Editio.html?id=I6O_Z-dTap8C&amp;redir_esc=y">https://books.google.co.in/books/about/The_Basiof_Process_Mapping_2d_Editio.html?id=I6O_Z-dTap8C&amp;redir_esc=y</a>
3	Lean and Six Sigma	<a href="https://books.google.co.in/books/about/Lean_Six_Sigma_For_Dummies.html?id=wjzZWtvnhY8C&amp;redir_esc=y">https://books.google.co.in/books/about/Lean_Six_Sigma_For_Dummies.html?id=wjzZWtvnhY8C&amp;redir_esc=y</a>

**Text Book**

Hand Book on Operations Management for Business Process Services - TCS

**Books for Reference**

1. Andrew Greasley, “Operation Management”, Sage Publication India Pvt Ltd, New Delhi.
2. Nair N.G, “Production and Operation Management”, Tata MC Graw Hill New Delhi.
3. Daniel Hunt V, “Process Mapping-How to Reengineer your Business Process”, John Wiley and Sons, USA.
4. Craig Gygi, Bruce Williams, “Six Sigma for Dummies”, John Wleyand Sons, NewDelhi.

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction

<b>UNIT I</b>		<b>BUSINESS PROCESS MANAGEMENT</b>	
1.1	1.1 Introduction to Process Management 1.1.1 Process Definition 1.1.2 Recognition of Business Processes 1.1.3 Core processes Vs Support processes 1.1.4 Components of process Management 1.1.5 Understanding internal customer Vs End user	<ul style="list-style-type: none"> <li>Define Process Management</li> <li>Define Core processes Vs Support Processes</li> <li>Define Components of Process Management</li> <li>What is internal customer Vs end user</li> </ul>	<b>K1</b>
1.2	1.2 BPS Overview 1.2.1 Outsourcing Environment 1.2.2 Need for Outsourcing 1.2.3 Business Processes outsourced to India	<ul style="list-style-type: none"> <li>Expalin BPS,Outsourcing Environment.</li> </ul>	<b>K2</b>
1.3	1.3 BPS Life Cycle 1.3.1 Sales/Solutioning 1.3.2 Transition 1.3.3 Steady State 1.3.4 Value Creation	<ul style="list-style-type: none"> <li>Explain Life cycle,sales,Transition,steady state,Value creation</li> </ul>	<b>K1</b>
1.4	1.4 Metrics Management 1.4.1 Service Level agreements 1.4.2 Business Metrics Vs Operations Metrics 1.4.3 Target Setting	<ul style="list-style-type: none"> <li>Explain Metrics management,Service level agreements</li> <li>What is Business Metrics Vs Operations Metrics</li> <li>What is Target Setting</li> </ul>	<b>K1</b>
1.5	1.5 Process Mapping Techniques 1.5.1 Process Levels 1.5.2 Process Mapping – Symbols, SIPOC	<ul style="list-style-type: none"> <li>Differentiate Process Mapping,Process levels and SIPOC</li> </ul>	<b>K3</b>
1.6	Model	<ul style="list-style-type: none"> <li>Apply Kano Model</li> </ul>	<b>K3</b>
1.7	SIPCO Fundamentals	<ul style="list-style-type: none"> <li>Articulate SIPCO Fundamentals</li> </ul>	<b>K3</b>
1.8	Customer Expectations in Business Process Outsourcing	<ul style="list-style-type: none"> <li>Develop Customer Expectations in Business Process Outsourcing</li> </ul>	<b>K6</b>
<b>UNIT II</b>		<b>QUALITY MANAGEMENT</b>	

2.1	Introduction to Quality Management 2.1.1 Quality Definition 2.1.2 Quality Control Vs Quality Assurance 2.1.3 International Quality Standards	<ul style="list-style-type: none"> <li>Identify Quality Management</li> </ul>	<b>K3</b>
2.2	Transaction Monitoring Process 2.2.1 Sampling Inspection 2.2.2 Transaction monitoring cycle- Inspection-Feedback- RCA-Assurance	<ul style="list-style-type: none"> <li>Apply Monitoring Process and sampling inspection</li> </ul>	<b>K3</b>
2.3	Defects Management 2.3.1 Defect Vs Defective 2.3.2 Opportunity Definition, DPU/DPMO calculation	<ul style="list-style-type: none"> <li>Elaborate Defects Management</li> </ul>	<b>K6</b>
2.4	FPY and COQ	<ul style="list-style-type: none"> <li>Plan on FPY and COQ</li> </ul>	<b>K3</b>
2.5	Value Stream Mapping	<ul style="list-style-type: none"> <li>Simplify Value Stream Mapping</li> </ul>	<b>K4</b>
2.6	Standard Operating Procedures	<ul style="list-style-type: none"> <li>Discuss Standard Operating Procedures</li> </ul>	<b>K6</b>
<b>UNIT III PROBLEM SOLVING TECHNIQUES</b>			
3.1	Systematic Problem Solving Basics (PDCA)	Discuss Systematic Problem Solving Basics (PDCA)	<b>K6</b>
3.2	Problem Solving Tolls 3.2.1 Brainstorming 3.2.2 Basic 7QC Tools 3.2.3 Why Why Analysis?	Compile answers on Brainstorming, Basic 7QC Tools & Why Why Analysis	<b>K6</b>
3.3	FEMA (Process Failure Mode Effects Analysis)	Identify Process Failure	<b>K3</b>



<b>UNIT IV PROCESS IMPROVEMENT METHODS</b>			
4.1	Need for Process Improvement	List out the Need for Process Improvement	<b>K4</b>
4.2	Kaizen	Examine Kaizen	<b>K4</b>
4.3	Introduction to Lean Methodology	<ul style="list-style-type: none"> <li>Discuss on lean methodology</li> </ul>	<b>K6</b>
4.4	Introduction to Six Sigma Methodology	<ul style="list-style-type: none"> <li>Discuss Six Sigma Methodology</li> </ul>	<b>K6</b>
<b>UNIT V RISK MANAGEMENT</b>			
5.1	What is risk?	<ul style="list-style-type: none"> <li>Identify risk in Business Process</li> </ul>	<b>K3</b>
5.2	Risk Types 5.2.1 Operational Risk 5.2.2 Information Security Risk 5.2.3 Financial Risk 5.2.4 Strategic Risk	<ul style="list-style-type: none"> <li>Classify and explain Risk types</li> </ul>	<b>K2</b>
5.3	Risk Mitigation Plans	<ul style="list-style-type: none"> <li>Elaborate Risk Mitigation Plans</li> </ul>	<b>K6</b>

**MAPPING SCHEME FOR POs, PSOs and COs**

**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	H	H	H	M	H	-	H	H	M	M
CO2	H	M	M	M	H	M	M	H	-	H	H	M	-
CO3	H	H	-	-	H	H	-	H	-	H	H	-	-
CO4	H	H	-	-	H	H	-	H	-	H	H	H	-
CO5	H	H	H	H	H	H	M	H	-	H	H	M	-
CO6	H	H	H	H	H	H	H	H	-	H	H	-	H

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
4. Continuous Assessment Test I,II 5. Record Note Maintenance 6. End Semester Examination

<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – MRS.G.RUTH FELICIA CHRISHANTHY**

<b>SEMESTER: V</b>	<b>CORE VIII</b>	<b>COURSE CODE: U21BPP08</b>
<b>CREDITS: 5</b>	<b>TALLYPRIME</b>	<b>HOURS PER WEEK: 6</b>

## **COURSE OUTCOMES**

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

<b>Sl. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V

### **Unit I Introduction to Tally**

**15 hours**

- 1.1 Basic concept of Tally
- 1.2 Architecture and customization of Tally
- 1.3 F11 features of Tally
- 1.4 F12 configuration of Tally
- 1.5 Tally installation and working in educational mode
- 1.6 Short cut keys

### **Unit II Ledger creation and Accounting Voucher Entries**

**18 hours**

- 2.1 Ledger creation
  - 2.1.1 Creation of company
  - 2.1.2 Group creation
  - 2.1.3 Ledger creation
  - 2.1.4 Altering and deleting company, group and ledger Accounts
- 2.2 Accounting voucher Entries
  - 2.2.1 Receipts voucher

- 2.2.2 Payment voucher
- 2.2.3 Purchase voucher
- 2.2.4 Sales voucher
- 2.2.5 Contra voucher
- 2.2.6 Credit and Debit notes
- 2.2.8 Journal voucher
- 2.2.9 Altering and deleting voucher

**Unit III Inventory and Voucher entries**

**18 hours**

- 3.1 Creation of Inventory
  - 3.1.1 Configuration and features of stock items
  - 3.1.2 Create stock item
  - 3.1.3 Create units of measurement
  - 3.1.4 Create stock group
  - 3.1.5 Create stock category
  - 3.1.6 Create Godown
- 3.2 Creation of inventory vouchers (without tracking no)
  - 3.2.1 Create receipt note
  - 3.2.2 Create delivery note
  - 3.2.3 Create Rejection in
  - 3.2.4 Create Rejection out
  - 3.2.5 Stock Journal
  - 3.2.6 Physical stock

**Unit IV Accounts receivable and payable management and Cost/Profit Centre's Management**

**18 hours**

- 4.1 Introduction of Receivable and payable management
  - 4.1.1 Activation of maintaining Bill-Wise details
  - 4.1.2 New Reference
  - 4.1.3 Against Reference
  - 4.1.4 Advance Reference
  - 4.1.5 On Account
  - 4.1.6 Credit Period
- 4.2 Cost/Profit Centre's creation
  - 4.2.1 Activation of Cost Centre and Cost categories
  - 4.2.2 Automation of Cost Centre and Cost Categories while recording transactions
  - 4.2.3 Cost Centre report
  - 4.2.4 Category Summary
  - 4.2.5 Cost Centre break-up

**Unit V Goods and Services Tax**

**21 hours**

- 5.1 Introduction and Enabling GST in Tally

- 5.2 Recording GST transactions
- 5.3 Accounting intrastate Supply of Goods and Services
- 5.4 Accounting interstate Supply of Goods and Services
- 5.5 Purchase and Sales Returns of Goods and Services
- 5.6 Input Tax Credit
- 5.7 GSTR – 1
- 5.8 GSTR – 2
- 5.9 GSTR – 3B
- 5.10 GSTR – 4 and E-Way Bill Report

### **TOPICS FOR SELF STUDY**

<b>Sl. No</b>	<b>Topics</b>	<b>Web Links</b>
1.	Invoicing experience with TallyPrime	<a href="https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/">https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/</a>
2.	Analysing Business Reports with TallyPrime	<a href="https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/">https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/</a>
3.	Movement Analysis in TALLY	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%20ledger.">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%20ledger.</a>
4.	<b>Multi Account Printing</b>	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm</a>

### **TEXT BOOK**

Tally Solution Material

### **REFERENCE BOOK**

Genesis Tally Academy Material

### **WEB LINKS**

- 1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
- 2. <http://www.tallysolutions.com>

### **Practical Examination Only**

### **SPECIFIC LEARNING OUTCOME (SLO)**

<b>Unit/Section</b>	<b>Content of the Unit</b>	<b>Learning Outcome</b>	<b>Bloom's Taxonomic Level of Transaction</b>
<b>UNIT I</b>	<b>INTRODUCTION TO TALLY</b>		

	<p>Concepts of Tally</p> <p>1.1.1 Basic concepts of Accounting and Tally</p> <p>1.1.2 Architecture and customization of Tally</p> <p>1.1.3 F11 features of Tally</p> <p>1.1.4 F12 configuration of Tally</p> <p>1.1.5 Tally installation and working in Educational mode</p> <p>1.1.6 Short cut keys</p>	<ul style="list-style-type: none"> <li>Recall the basic concepts in Tally.</li> <li>Explain the architecture and customisation in Tally.</li> <li>Explain the features of Tally</li> <li>Explain the Configuration of Tally</li> <li>Explain the Tally Installation Procedure</li> <li>Explain the Short cut keys</li> </ul>	<b>K6</b>
<b>UNIT II LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES</b>			
	<p>Ledger creation</p> <p>2.1.1 Creation of Company,</p> <p>2.1.2 Group Creation</p> <p>2.1.3 Ledger Creation</p> <p>1.1.4 Altering and Deleting of Company, Group and Ledger</p>	<ul style="list-style-type: none"> <li>Create a Company</li> <li>Create a Group</li> <li>Create a Ledger and Altering and Deleting of company Group and Ledger</li> </ul>	<b>K6</b>
2.2	<p>Accounting Voucher Entries</p> <p>2.2.1 Receipts voucher</p> <p>2.2.2 Payment voucher</p> <p>2.2.3 Purchase voucher</p> <p>2.2.4 Sales voucher</p> <p>2.2.5 Contra voucher</p> <p>2.2.6 Credit and Debit notes</p> <p>2.2.8 Journal voucher</p> <p>2.2.9 Altering and deleting voucher</p>	<ul style="list-style-type: none"> <li>Create the various Vouchers in Accounting.</li> <li>Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher</li> <li>Create Credit note and Debit note</li> <li>Apply the function key to Altering and Deleting voucher.</li> </ul>	<b>K6</b>

<b>UNIT III INVENTORY AND VOUCHER ENTRIES</b>			
	<p>Creation of Inventory</p> <p>3.1.1 Configuration and features of stock items</p> <p>3.1.2 Create stock item</p> <p>3.1.3 Create units of measurement</p> <p>3.1.4 Create stock group</p> <p>3.1.5 Create stock category</p> <p>3.1.6 Create Godown</p>	<ul style="list-style-type: none"> <li>• Explain the Configuration and features of stock items</li> <li>• Create stock items</li> <li>• Create unit of measurement</li> <li>• Create stock group</li> <li>• Create stock category and Godown</li> </ul>	<b>K6</b>
	<p>Creation of inventory vouchers (without tracking no)</p> <p>3.2.1 Create receipt note</p> <p>3.2.2 Create delivery note</p> <p>3.2.3 Create Rejection in</p> <p>3.2.4 Create Rejection out</p> <p>3.2.5 Stock Journal</p> <p>3.2.6 Physical stock</p>	<ul style="list-style-type: none"> <li>• Create receipt note and delivery note</li> <li>• Create Rejection in and Rejection out</li> <li>• Create Stock Journal and Physical stock</li> </ul>	<b>K6</b>
<b>UNIT IV ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT</b>			
	<p>Introduction of Receivable and payable management</p>	<ul style="list-style-type: none"> <li>• Indicate the procedure for activation and</li> </ul>	

	<p>4.1.1 Activation of maintaining Bill-Wise details</p> <p>4.1.2 New Reference</p> <p>4.1.3 Against Reference</p> <p>4.1.4 Advance Reference</p> <p>4.1.5 On Account</p> <p>4.1.6 Credit Period</p>	<p>maintain Bill-wise details</p> <ul style="list-style-type: none"> <li>• Create the New Reference and Against Reference</li> <li>• Create the Advance Reference and Credit Period</li> </ul>	<b>K6</b>
	<p>Cost/Profit Centre's creation</p> <p>4.2.1 Activation of Cost Centre and and Cost categories</p> <p>4.2.2 Automation of Cost Centre and Cost Categories while recording transactions</p> <p>4.2.3 Cost Centre report</p> <p>4.2.4 Category Summary</p> <p>4.2.5 Cost Centre break-up</p>	<ul style="list-style-type: none"> <li>• Explain the activation of cost centre and Cost categories</li> <li>• Create Cost Centre and Cost Categories</li> <li>• Prepare Cost Centre report</li> <li>• Prepare Category Summary</li> <li>• Create Cost Centre break -up</li> </ul>	<b>K6</b>
<b>UNIT V GOODS AND SERVICES TAX</b>			
	<p>5.1 Introduction and Enabling GST in Tally</p> <p>5.2 Recording GST transactions</p> <p>5.3 Accounting intrastate Supply of Goods and Services</p> <p>5.4 Accounting interstate Supply of Goods and Services</p> <p>5.5 Purchase and Sales Returns of Goods and Services</p> <p>5.6 Input Tax Credit</p> <p>5.7 GSTR – 1</p> <p>5.8 GSTR – 2</p> <p>5.9 GSTR – 3B</p> <p>5.10 GSTR – 4 and E-Way Bill Report</p>	<ul style="list-style-type: none"> <li>• Explain the GST and Enabling GST in Tally</li> <li>• Recording GST transaction</li> <li>• Create intrastate Supply of Goods and services</li> <li>• Create interstate Supply of Goods and Services</li> <li>• Create purchase and sales return of Good and Services</li> <li>• Create input tax Credit</li> <li>• Prepare GSTR-1 report</li> <li>• Prepare GSTR-2 report</li> </ul>	<b>K6</b>

		<ul style="list-style-type: none"> <li>• Prepare GSTR-3B report</li> <li>• Prepare GSTR-4 and E-way bill report.</li> </ul>	
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### MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate			H- High							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	H	H	M	M	M	H	M	M	-	M	H	M	H	
CO2	H	M	M	M	M	H	H	-	M	M	M	H	H	
CO3	H	M	M	M	H	M	H	M	M	H	H	M	-	
CO4	H	M	-	H	H	-	M	H	-	H	M	H	M	
CO5	H	-	H	H	-	H	M	-	H	M	M	H	-	
CO6	M	H	H	H	M	H	M	H	M	H	M	M	H	

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE CO-ORDINATOR: MS. R. SUDHA**



<b>SEMESTER –V</b>	<b>CORE: IX-FINANCIAL MANAGEMENT</b>	<b>COURSECODE: U21BP509</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK:5</b>

### **COURSE OUTCOMES**

At the end of this course learners will be able to

<b>S.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Analyze the risk and return and valuation of various kinds of securities.	<b>K4</b>	<b>I</b>
2	Assess the significance and estimation of working capital management of an organisation.	<b>K5</b>	<b>II</b>
3	Examine the techniques adopted for appraising the profitability of an investment.	<b>K4</b>	<b>III</b>
4	Analyze the consequences of leverage analysis in a business firm.	<b>K4</b>	<b>IV</b>
5	Review the theories of capital structure and dividend policies and perform analytical review of financial results, proposals, and plans.	<b>K5</b>	<b>V</b>
6	Evaluate the sources and cost of raising long term finance.	<b>K5</b>	<b>V</b>

### **Unit I Introduction (18Hours)**

- 1.1 Meaning of Financial management
- 1.2 Scope
- 1.3 Financial Environment
- 1.4 Time value of Money
  - 1.4.1. Present Value Techniques
  - 1.4.2 Future Value Techniques
- 1.5 Risk and Return
  - 1.5.1 Portfolio risk
  - 1.5.2 Capital Asset Pricing Model
- 1.6 Valuation of Securities
  - 1.6.1 Value of Equity Shares
  - 1.6.2 Value of Preference Shares
  - 1.6.3 Value of Debentures
- 1.7 Long Term Finance
  - 1.7.1 Sources of long term Finance
  - 1.7.2 Raising of long term Finance

## **Unit II Working capital management (15Hours)**

- 2.1 Working capital management
  - 2.1.1 Working capital terminology
  - 2.1.2 Statement of working capital requirement
- 2.2 Cash management
  - 2.2.1 Cash cycle
  - 2.2.2 Cash budget
- 2.3 Credit management
  - 2.3.1 Debtors turnover ratio
  - 2.3.2 Creditors turnover ratio
  - 2.3.3 Credit standards
  - 2.3.4 Credit policy

## **Unit III Cost of Capital (15Hours)**

- 3.1 Cost of capital meaning
  - 3.1.1 Cost of equity Shares
  - 3.1.2 Cost of Preference shares
  - 3.1.3 Cost of Debentures
  - 3.1.4 Weighted average Cost of Capital
- 3.2 Capital Budgeting
  - 3.2.1 Pay-back period
  - 3.2.2 Net Present Value
  - 3.2.3 Internal rate of return
  - 3.2.4 Accounting rate of return
  - 3.2.5 Profitability index

## **Unit IV Leverages (12Hours)**

- 4.1 Leverages
  - 4.1.1 Operating leverages
  - 4.1.2 Financial leverages
  - 4.1.3 Operating leverages
- 4.2 Financial planning and Budgeting

## **Unit V Capital structure and dividend policies (15Hours)**

- 5.1 Capital structure
  - 5.1.1 Optimal Capital structure
  - 5.1.2 Determining Earning Per share
  - 5.1.3 Value of the firm
  - 5.1.4 Modigliani-Miller Model
- 5.2 Dividend Policy
  - 5.2.1 Walter's model
  - 5.2.2 Gordon's model

## **UNIT VI -TOPICS FOR SELF-STUDY:**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Receivables management	<a href="https://www.slideshare.net/nairshruthi/receivable-management-presentation1">https://www.slideshare.net/nairshruthi/receivable-management-presentation1</a>
2	Asset management and decision making	<a href="https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/">https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/</a>

3	Credit management policy	<a href="https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php">https://www.creditmanagement-tools.com/credit-management-policy-c5-r57.php</a>
4	Strategic finance	<a href="https://www.managementstudyguide.com/strategic-finance.htm">https://www.managementstudyguide.com/strategic-finance.htm</a>

### TEXT BOOK

1. Khan M. Y & Jain P. K (2018), Financial Management Text Problems and Cases(7<sup>th</sup>ed.). Chennai, Tata McGraw-Hill Education.

### REFERENCES

1. Prasanna Chandra (2019), Financial Management Theory & Practice (10<sup>th</sup>ed.). Chennai, Tata McGraw – Hill Education.
2. Pandey, I. M. (2016), Financial Management (11<sup>th</sup>ed.). Chennai, Vikas Publishing House

### WEB LINKS

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. [https://www.youtube.com/watch?v=eMN\\_zEYg3pM](https://www.youtube.com/watch?v=eMN_zEYg3pM)
3. [https://www.youtube.com/watch?v=\\_4i0jNDzCOE](https://www.youtube.com/watch?v=_4i0jNDzCOE)

Theory 20% (Part A); Problem 80% (Part B & C)

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Content	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I</b>			
<b>INTRODUCTION</b>			
1.1	Financial management– Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of financial management</li> </ul>	<b>K1</b>
1.2	Scope	<ul style="list-style-type: none"> <li>List out the scope of financial management</li> <li>Explain the scope of financial management</li> </ul>	<b>K2</b>
1.3	Financial Environment	<ul style="list-style-type: none"> <li>List components of Financial Environment</li> <li>Summarize the concept of financial environment</li> </ul>	<b>K2</b>
1.4	Time value of Money – Concept	<ul style="list-style-type: none"> <li>Name the techniques time value of money</li> <li>Explain the various techniques of time value of money</li> </ul>	<b>K2</b>

1.4.1	Present Value Techniques	<ul style="list-style-type: none"> <li>• Tell about the meaning of Present Value</li> <li>• Relate the present value techniques with future value techniques</li> <li>• Solve the problem of Present Value Techniques</li> </ul>	<b>K3</b>
1.4.2	Future Value Techniques	<ul style="list-style-type: none"> <li>• Identify the meaning of future value</li> <li>• Analyze the future value techniques with present value techniques</li> <li>• Solve the problem of future value techniques</li> </ul>	<b>K4</b>
1.5	Risk and Return – Concept	<ul style="list-style-type: none"> <li>• Recall the meaning of risk and return</li> <li>• Explain the concept of risk and return</li> </ul>	<b>K2</b>
1.5.1	Portfolio risk	<ul style="list-style-type: none"> <li>• Recall the meaning of portfolio risk</li> <li>• Name type of portfolio risk</li> </ul>	<b>K1</b>
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> <li>• Tell about the CAPM</li> <li>• Summarize the assumption of CAPM</li> <li>• Apply the CAPM concept</li> </ul>	<b>K3</b>
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> <li>• List out the types securities</li> <li>• Explain the concept of securities</li> </ul>	<b>K2</b>
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> <li>• Recall the meaning of equity shares</li> <li>• Explain the concept and calculation of equity shares</li> <li>• Apply the equity shares concept</li> </ul>	<b>K3</b>
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> <li>• Recall the meaning of preference shares</li> <li>• Explain the concept and calculation of preference shares</li> </ul>	<b>K3</b>

		<ul style="list-style-type: none"> <li>Apply the preference shares concept</li> </ul>	
1.6.3	Value of Debentures	<ul style="list-style-type: none"> <li>Recall the meaning of debentures</li> <li>Explain the concept and calculation of debentures</li> <li>Apply the debentures concept</li> </ul>	<b>K3</b>
1.7	Long Term Finance – Concept	<ul style="list-style-type: none"> <li>Tell about the meaning of long term finance</li> <li>Explain the concept of long term finance</li> </ul>	<b>K2</b>
1.7.1	Sources of long term finance	<ul style="list-style-type: none"> <li>Classify the sources of long term finance</li> <li>Name the sources of long term finance</li> </ul>	<b>K2</b>
1.7.2	Raising of long term Finance	<ul style="list-style-type: none"> <li>Summarize the various way to raising of long term finance</li> </ul>	<b>K2</b>
<b>UNIT II WORKING CAPITAL MANAGEMENT</b>			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of working capital management</li> </ul>	<b>K1</b>
2.1.1	Working capital terminology	<ul style="list-style-type: none"> <li>Tell about the meaning working capital</li> <li>Summarize the working capital terminology</li> </ul>	<b>K2</b>
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> <li>List the components of working capital requirement</li> <li>Estimate the working capital requirement</li> </ul>	<b>K5</b>
2.2	Cash management– Concept	<ul style="list-style-type: none"> <li>Recall the meaning cash management</li> <li>Explain the concept cash management</li> </ul>	<b>K2</b>
2.2.1	Cash cycle	<ul style="list-style-type: none"> <li>Tell about the cash cycle</li> <li>Explain the concept of cash cycle</li> <li>Apply the cash cycle concept</li> </ul>	<b>K3</b>
2.2.2	Cash budget	<ul style="list-style-type: none"> <li>Tell about the cash budget</li> </ul>	<b>K3</b>

		<ul style="list-style-type: none"> <li>• Explain the concept of cash budget</li> <li>• Apply the cash budget concept</li> </ul>	
2.3	Credit management– Concept	<ul style="list-style-type: none"> <li>• Recall the meaning of credit management</li> <li>• Explain the concept of credit management</li> </ul>	<b>K2</b>
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> <li>• Recall the meaning of debtors turnover</li> <li>• Explain the concept of debtors turnover ratio</li> <li>• Solve the problem of debtors turnover ratio</li> </ul>	<b>K3</b>
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> <li>• Recall the meaning of credit turnover</li> <li>• Explain the concept of credit turnover ratio</li> <li>• Solve the problem of credit turnover ratio</li> </ul>	<b>K3</b>
2.3.3	Credit standards	<ul style="list-style-type: none"> <li>• Tell about meaning of credit standards</li> <li>• Outline about the concept credit standards</li> </ul>	<b>K2</b>
2.3.4	Credit policy	<ul style="list-style-type: none"> <li>• List elements of a credit policy</li> <li>• Outline about the credit policy</li> </ul>	<b>K2</b>
<b>UNIT III COST OF CAPITAL</b>			
3.1	Cost of capital– Meaning	<ul style="list-style-type: none"> <li>• Recall the meaning of cost of capital</li> </ul>	<b>K1</b>
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> <li>• List the various ways to measure the cost of equity shares</li> <li>• Explain the concept of cost of equity Shares</li> <li>• Apply the cost of equity shares concept</li> </ul>	<b>K3</b>
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> <li>• Recall the meaning of cost of preference shares</li> <li>• Explain the concept of cost of preference shares</li> <li>• Apply cost of preference shares concept</li> </ul>	<b>K3</b>
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> <li>• Name the types of debentures</li> <li>• Explain the concept of cost of debentures</li> </ul>	<b>K3</b>

		<ul style="list-style-type: none"> <li>Apply the cost of debentures concept</li> </ul>	
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> <li>Name the methods to calculate the weighted average cost of capital</li> <li>Summarize the concept of weighted average cost of capital</li> <li>Apply the weighted average cost of capital concept</li> </ul>	<b>K3</b>
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> <li>Recall the meaning of capital budgeting</li> <li>Explain the concept of capital budgeting</li> </ul>	<b>K2</b>
3.2.1	Payback period	<ul style="list-style-type: none"> <li>Recall the concept of payback period</li> <li>Explain the usage of payback period</li> <li>Make use of payback period method</li> </ul>	<b>K3</b>
3.2.2	Net Present Value	<ul style="list-style-type: none"> <li>Recall the concept of net present value</li> <li>Examine the usage of net present value</li> <li>Make use of net present value method</li> </ul>	<b>K4</b>
3.2.3	Internal rate of return	<ul style="list-style-type: none"> <li>Recall the concept of internal rate of return</li> <li>Examine the usage of internal rate of return</li> <li>Make use of internal rate of return method</li> </ul>	<b>K4</b>
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> <li>Tell about the concept of accounting rate of return</li> <li>Explain the usage of accounting rate of return</li> <li>Make use of accounting rate of return method</li> </ul>	<b>K3</b>
3.2.5	Profitability index	<ul style="list-style-type: none"> <li>Recall the concept of profitability index</li> <li>Explain the usage of profitability index</li> <li>Make use of profitability index method</li> </ul>	<b>K3</b>
<b>UNIT IV LEVERAGES</b>			

4.1	Leverages– Meaning	<ul style="list-style-type: none"> <li>• Definition of leverages</li> </ul>	<b>K2</b>
4.1.1	Operating leverages	<ul style="list-style-type: none"> <li>• Recall the meaning of operation leverages</li> <li>• Inspect the concept of operation leverages</li> <li>• Solve the problem of operating leverages</li> </ul>	<b>K4</b>
4.1.2	Financial leverages	<ul style="list-style-type: none"> <li>• Show the meaning of financial leverages</li> <li>• Inspect the concept of financial leverages</li> <li>• Solve the problem of financial leverages</li> </ul>	<b>K4</b>
4.1.3	Combined leverages	<ul style="list-style-type: none"> <li>• Recall the meaning of combined leverages</li> <li>• Explain the concept of combined leverages</li> <li>• Solve the problem of combined leverages</li> </ul>	<b>K3</b>
4.2	Financial planning and Budgeting – Concept	<ul style="list-style-type: none"> <li>• List the objectives of financial planning</li> <li>• Relate financial planning and budgeting</li> </ul>	<b>K2</b>
<b>UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES</b>			
5.1	Capital structure– Concept	<ul style="list-style-type: none"> <li>• Name the capital structure theories</li> <li>• Summarize the capital structure</li> <li>• Evaluate capital structure of an organization</li> </ul>	<b>K5</b>
5.1.1	Optimal Capital structure	<ul style="list-style-type: none"> <li>• Tell the essentials of optimal Capital structure</li> <li>• Summarize features of an appropriate capital structure</li> </ul>	<b>K2</b>
5.1.2	Determining Earning Per share	<ul style="list-style-type: none"> <li>• Recall the meaning of earning per share</li> <li>• Explain concept of earning per share</li> <li>• Apply the earning per share method concept</li> </ul>	<b>K3</b>
5.1.3	Value of the firm	<ul style="list-style-type: none"> <li>• Explain the concept of value of the firm</li> <li>• Estimate the value of the firm</li> </ul>	<b>K5</b>



5.1.4	Modigliani-Miller Model	<ul style="list-style-type: none"> <li>Recall the meaning of Modigliani-Miller Model</li> <li>Explain the concept of Modigliani-Miller Model</li> <li>Apply the Modigliani-Miller Model</li> </ul>	<b>K3</b>
5.2	Dividend Policy-Concept	<ul style="list-style-type: none"> <li>Tell about the concept of dividend policy</li> </ul>	<b>K2</b>
5.2.1	Walter's model	<ul style="list-style-type: none"> <li>Recall the meaning of Walter's model</li> <li>Explain the concept of Walter's Model</li> <li>Make use of Walter's Model</li> </ul>	<b>K3</b>
5.2.2	Gordon's model	<ul style="list-style-type: none"> <li>Recall the meaning of Gordon's model</li> <li>Explain the concept of Gordon's Model</li> <li>Make use of Gordon's Model</li> </ul>	<b>K3</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

**L – Low**

**M – Moderate**

**H – High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	<b>H</b>	-	-	<b>L</b>	-	<b>M</b>	-	<b>M</b>	-	<b>H</b>	<b>H</b>	<b>M</b>	<b>M</b>
<b>CO2</b>	<b>H</b>	<b>H</b>	-	<b>M</b>	-	<b>H</b>	<b>M</b>	<b>M</b>	-	<b>M</b>	<b>M</b>	<b>H</b>	<b>M</b>
<b>CO3</b>	<b>H</b>	<b>H</b>	-	<b>M</b>	-	-	-	<b>M</b>	<b>H</b>	<b>H</b>	<b>L</b>	<b>H</b>	<b>M</b>
<b>CO4</b>	<b>H</b>	-	<b>H</b>	<b>M</b>	-	<b>H</b>	<b>M</b>	<b>M</b>	-	<b>H</b>	<b>M</b>	<b>L</b>	<b>L</b>
<b>CO5</b>	<b>H</b>	<b>H</b>	-	<b>H</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>M</b>	-	<b>H</b>	<b>H</b>	<b>H</b>	<b>M</b>
<b>CO6</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>H</b>	-	<b>H</b>	-	<b>M</b>	-	<b>M</b>	<b>H</b>	<b>H</b>	<b>M</b>

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**COURSE COORDINATOR – DR.A.MUTHUMEENA**

SEMESTER V		
Elective : II	CAPITAL MARKETS	Course code:U21BP5:2
Hours: 5		Credits: 5

**COURSE OUTCOMES**

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit
1	Explain the various types of Securities and the elements in Financial Markets	K2	I
2	Apply the Trade Life Cycle and concepts related to Investment Banking.	K3	II
3	Examine the Transactions in Mutual funds.	K4	III
4	Analyse the Hedge Fund Strategies	K4	III
5	Determine the Fund Accounting and NAV calculations.	K5	
6	Assess the Market risk management in Capital markets.	K5	

**UNIT I INTRODUCTION TO CAPITAL MARKETS ( 15 Hours )**

- 1.1. Securities – Types of Securities
  - 1.1.1 Equities
  - 1.1.2 Fixed Income and Government Securities
  - 1.1.3 Derivatives
  - 1.1.4 OTC Products
  - 1.1.5 Participants in a trade and global financial markets
- 1.2. Financial Markets
  - 1.2.1 Exchanges
  - 1.2.2 OTC Products and Financial Markets
  - 1.2.3 Participants in a trade
  - 1.2.4 Overview of regulators and important regulations

**UNIT II INVESTMENT BANKING ( 15 Hours )**

- 2.1 Basics of investment banking
- 2.2 Trade Life Cycle
- 2.3 Clearing and settlement
- 2.4 Securities Lending
- 2.5 Prime Brokerage
- 2.6 Collateral Management
- 2.7 Corporate Actions: Mandatory and voluntary

2.8 Corporate Actions: How they affect Securities

### **UNIT III MUTUAL FUNDS AND HEDGE FUNDS ( 15 Hours )**

- 3.1 Mutual Funds
  - 3.1.1 Transactions in Mutual funds
  - 3.1.2 Fund Expenses
  - 3.1.3 Transfer Agency
- 3.2 Hedge Funds
  - 3.3.1 Understanding Hedge Funds
  - 3.3.2 Hedge Fund Strategies

### **UNIT IV PRIVATE EQUITY ( 15 Hours )**

- 4.1 Understanding Private equity operations
- 4.2 Fund Accounting and NAV calculations
- 4.3 Performance reporting
- 4.4 Reconciliations in Asset Management

### **UNIT V RISK MANAGEMENT IN CAPITAL MARKETS ( 15 Hours )**

- 5.1 Counterparty credit risk management
- 5.2 Market risk management

#### **Text Book**

Hand Book on Capital Markets for Business Process services - TCS

#### **Books for Reference**

1. Bharathi V. Pathak, "The Indian Financial System", Dorling Kindersley (India) Pvt. Ltd, South asia.
2. Gurusamy S, "Capital Markets", Margham McGraw-Hill Education (India) Pvt. Ltd, Uttar Pradesh
3. Maheshwari S.N, "Elements of Financial Management", Sultan Chand and Sons, New Delhi.
4. Natarajan L, "Investment Management", Margham Publications, Chennai.
5. Santhanam B, "Financial Services", Margham Publications, Chennai.

#### **Web Links**

1. <https://www.kobo.com/in/en/ebook/the-capital-markets>
2. <https://www.icaew.com/library/library-collection/ebooks/financial-markets>
3. <http://www.ebooks-for-all.com/bookmarks/detail/Risk-Management/> onecat/Free-

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO CAPITAL MARKETS</b>			
1.1	Securities – Types of Securities 1.1.1 Equities 1.1.2 Fixed Income and Government Securities 1.1.3 Derivatives 1.1.4 OTC Products Participants in a trade and global financial markets	<ul style="list-style-type: none"> <li>Outline the types of securities</li> <li>Explain the Income and Government Securities</li> <li>Classify the various types of OTC Products</li> <li>Summarize the Participants in a trade and global financial markets</li> </ul>	<b>K2</b>
1.2	Financial Markets Exchanges 1.2.2 OTC Products and Financial Markets 1.2.3 Participants in a trade 1.2.4 Overview of regulators and important regulations	<ul style="list-style-type: none"> <li>Outline the Exchanges and OTC Products and Financial Markets</li> <li>Explain the Participants in a trade</li> <li>Classify the various types of OTC Products</li> <li>Summarize the Overview of regulators and important regulations</li> </ul>	<b>K2</b>
<b>UNIT II INVESTMENT BANKING</b>			
2.1	Basics of investment banking	<ul style="list-style-type: none"> <li>Identify the basics of investment banking</li> </ul>	<b>K3</b>
2.2	Trade Life Cycle	<ul style="list-style-type: none"> <li>Identify the concept of Trade Life Cycle</li> </ul>	<b>K3</b>

2.3	Clearing and settlement	<ul style="list-style-type: none"> <li>Identify the Clearing and settlement process</li> </ul>	<b>K3</b>
2.4	Securities Lending	<ul style="list-style-type: none"> <li>Apply the Securities Lending practices</li> </ul>	<b>K3</b>
2.5	Prime Brokerage	<ul style="list-style-type: none"> <li>Utilize the Prime Brokerage process</li> </ul>	<b>K3</b>
2.6	Collateral Management	<ul style="list-style-type: none"> <li>Apply the Collateral Management system</li> </ul>	<b>K3</b>
2.7	Corporate Actions: Mandatory and voluntary	<ul style="list-style-type: none"> <li>Identify the Corporate Actions</li> </ul>	<b>K3</b>
2.8	Corporate Actions: How they affect Securities	<ul style="list-style-type: none"> <li>Make use of the Actions affecting corporate securities.</li> </ul>	<b>K3</b>
<b>UNIT III MUTUAL FUNDS AND HEDGE FUNDS</b>			
3.1	Mutual Funds 3.1.1 Transactions in Mutual funds 3.1.2 Fund Expenses 3.1.3 Transfer Agency	<ul style="list-style-type: none"> <li>List out the Transactions in Mutual funds</li> <li>Examine the Fund Expenses and Transfer Agency</li> </ul>	<b>K4</b>
3.2	Hedge Funds Understanding Hedge Funds 3.3.2 Hedge Fund Strategies	<ul style="list-style-type: none"> <li>Analyze the Hedge Fund Strategies</li> </ul>	<b>K4</b>
<b>UNIT IV PRIVATE EQUITY</b>			
4.1	Understanding Private equity operations	<ul style="list-style-type: none"> <li>Explain the Private equity operations</li> </ul>	<b>K5</b>
4.2	Fund Accounting and NAV calculations	<ul style="list-style-type: none"> <li>Determine the Fund Accounting and NAV calculations</li> </ul>	<b>K5</b>

4.3	Performance reporting	<ul style="list-style-type: none"> <li>Assess the Performance reporting process</li> </ul>	<b>K5</b>
4.4	Reconciliations in Asset Management	<ul style="list-style-type: none"> <li>Estimate the Reconciliations in Asset Management</li> </ul>	<b>K5</b>
<b>UNIT V RISK MANAGEMENT IN CAPITAL MARKETS</b>			
5.1	Counterparty credit risk management	<ul style="list-style-type: none"> <li>Explain the Counterparty credit risk management .</li> </ul>	<b>K5</b>
5.2	Market risk management	<ul style="list-style-type: none"> <li>Explain the Market risk management</li> </ul>	<b>K5</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	H	L	H	M	H	H	H	M	H	M
CO2	H	M	M	H	H	M	H	-	M	M	M	H	-
CO3	H	H	H	M	-	M	H	M	-	H	H	H	H
CO4	H	H	-	H	M	M	H	H	M	H	-	H	H
CO5	H	M	H	H	H	M	H	H	H	H	H	H	H
CO6	H	H	M	H	M	H	H	H	-	M	H	H	M

## COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR – Dr. ANUSUYA**

<b>SEMESTER –VI</b>	<b>ELECTIVE: III</b>	<b>CODE: U21BP5:A</b>
<b>CREDITS: 5</b>	<b>INDIRECT TAXES</b>	<b>HOURS PER WEEK:6</b>

## COURSE OUTCOMES

At the end of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit covered
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K5	IV
5	Formulate online GST registration.	K6	V
6	Evaluate the amendments in GST Act.	K5	V

## UNIT I - GOODS AND SERVICES TAX ACT & RULES

(12 Hours)

- 1.0 Introduction
- 1.1 Meaning of GST
- 1.2 Need for GST in India
- 1.3 Cascading effect of tax
- 1.4 Non-integration of VAT and Service Tax causes' double taxation
- 1.5 No CENVAT Credit after manufacturing stage to a dealer
- 1.6 Cascading of taxes on account of levy of CST Inter-State purchases
- 1.7 One Nation-One Tax
- 1.8 Dual GST Model
- 1.9 Central Goods and Services Tax Act, 2017 (CGST)
- 1.10 State Goods and Services Tax Act, 2017 (SGST)
- 1.11 Union Territory Goods and Services Tax Act, 2017 (UTGST)
- 1.12 Integrated Goods and Services Tax Act, 2017 (IGST)
- 1.13 Goods and Services Tax Network (GSTN)
- 1.14 Functions of GSTN (i.e. Role assigned to GSTN)
- 1.15 Constitution (101st Amendment) Act, 2016
- 1.16 GST Council
- 1.17 Guiding principle of the GST Council

- 1.18 Functions of the GST Council
- 1.19 Definitions under CGST Laws

**UNIT II - LEVY AND COLLECTION OF TAX**

**(18 Hours)**

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)
- 2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- 2.3 Section 7(1) (b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business
- 2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration
  - 2.4.1 Permanent transfer/disposal of business assets
  - 2.4.2 Supply between related persons or distinct persons
  - 2.4.3 Supply to agents or by agents
  - 2.4.4 Importation of Services
- 2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II
  - 2.5.1 Renting of Immovable Property
  - 2.5.2 Information Technology software
  - 2.5.3 Transfer of the right to use any goods for any purpose
  - 2.5.4 Composite supply
- 2.6 Non-taxable Supplies under CGST Act, 2017
  - 2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III;
  - 2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
  - 2.6.3 Section 7(3) the transactions that are to be treated as—
    - (a) A supply of goods and not as a supply of services; or
    - (b) A supply of services and not as a supply of goods.
- 2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
  - 2.7.1 Meaning of Composite and Mixed Supplies
  - 2.7.2 Composite Supply
  - 2.7.3 Mixed supply
- 2.8 Levy and Collection
- 2.9 Composition Levy
- 2.10 Exemption from tax
- 2.11 Person liable to pay tax
  - 2.11.1 Forward Charge
  - 2.11.2 Reverse Charge
  - 2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. Electronic Commerce Operator)

**UNIT III - TIME AND VALUE OF SUPPLY**

**(5 Hours)**

- 3.1 Time of supply
- 3.2 Place of supply
- 3.3 Value of supply
- 3.4 Change in rate of tax in respect of supply of goods or services



**UNIT IV - INPUT TAX CREDIT**

**(8 Hours)**

- 4.1 Eligibility for taking Input Tax Credit (ITC)
- 4.2 Input Tax credit in special circumstances
- 4.3 Input Tax Credit in respect of goods sent for Job-Work
- 4.4 Distribution of credit by Input Service Distributor (ISD)
- 4.5 Recovery of Input Tax Credit

**UNIT V- REGISTRATION UNDER GST LAW (7 Hours)**

- 5.1 Persons not liable for registration
- 5.2 Compulsory registration
- 5.3 Procedure for registration
- 5.4 Deemed registration
- 5.5 Casual taxable person
- 5.6 Non-resident taxable person
- 5.7 Cancellation Vs. Revocation of registration

**UNIT VI -TOPICS FOR SELF STUDY**

S.No.	Topics	Web Links
1	Tax invoice credit and debit notes electronic way bill	<a href="https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf">https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf</a>
2	Returns and Payment of tax	<a href="https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf">https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf</a>
3	TDS & TCS under GST	<a href="https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf">https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf</a> <a href="ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z">ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.p s.Z</a>
4	Audit under GST	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Per-11-Jan2020-Revised.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Per-11-Jan2020-Revised.pdf</a>

**TEXT BOOK**

- 1. The Institute of Cost and Management Accountants of India, Indirect Taxation study material (Relevant year)

**REFERENCES**

- 1. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1<sup>st</sup> January, 2019, 4<sup>th</sup> Edition, SathiyaBhawan Publications.
- 2. Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments 2020 Edition by Government of India, Law Literature Publication.
- 3. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhania, 2<sup>nd</sup> Edition 2020, Taxmann Publisher.

**WEB LINKS**

- 1. <https://mib.gov.in/sites/default/files/presentation%20on%20GST.pdf>
- 2. <https://cablogindia.com/pdf-goods-and-services-tax-gst-revision-notes/>

**SPECIFIC LEARNING OUTCOMES(SLO)**

<b>Unit/Section</b>	<b>Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I GOODS AND SERVICES TAX ACT &amp; RULES</b>			
1.0	Introduction	<ul style="list-style-type: none"> <li>• Explain the features of indirect tax.</li> <li>• Outline the reason for collection of tax in our country.</li> </ul>	<b>K2</b>
1.1	Meaning of GST	<ul style="list-style-type: none"> <li>• Recall the meaning of GST</li> </ul>	<b>K1</b>
1.2	Need for GST in India	<ul style="list-style-type: none"> <li>• Explain the need for GST in India.</li> </ul>	<b>K2</b>
1.3	Cascading effect of tax	<ul style="list-style-type: none"> <li>• Identify cascading effect of tax.</li> </ul>	<b>K2</b>
1.4	Non-integration of VAT and Service Tax causes double taxation	<ul style="list-style-type: none"> <li>• Explain the reason for emergence of GST.</li> </ul>	<b>K2</b>
1.5	No CENVAT Credit after manufacturing stage to a dealer	<ul style="list-style-type: none"> <li>• Outline the advantages of GST.</li> </ul>	<b>K2</b>
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> <li>• Compare the disadvantages of Pre-GST taxation system.</li> </ul>	<b>K2</b>
1.7	One Nation-One Tax	<ul style="list-style-type: none"> <li>• List the significance of GST.</li> </ul>	<b>K1</b>
1.8	Dual GST Model	<ul style="list-style-type: none"> <li>• Explain the concept of Dual GST model followed in our country.</li> </ul>	<b>K2</b>
1.9	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> <li>• Summarize the application of CGST Act 2017.</li> </ul>	<b>K2</b>
1.10	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> <li>• Summarize the application of SGST Act 2017.</li> </ul>	<b>K2</b>
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> <li>• Summarize the application of UTGST Act 2017.</li> </ul>	<b>K2</b>
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> <li>• Summarize the application of IGST Act 2017.</li> </ul>	<b>K2</b>
1.13	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> <li>• Demonstrate the significances of GSTN</li> </ul>	<b>K2</b>
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> <li>• Outline the functions of GSTN</li> </ul>	<b>K2</b>
1.15	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> <li>• Recall the reason for the constitution Amendment Act, 2016.</li> </ul>	<b>K1</b>

1.16	GST Council	<ul style="list-style-type: none"> <li>Explain the roles and responsibilities of GST Council.</li> </ul>	<b>K2</b>
1.17	Guiding principle of the GST Council	<ul style="list-style-type: none"> <li>Discuss the guiding principles of GST council.</li> </ul>	<b>K2</b>
1.18	Functions of the GST Council	<ul style="list-style-type: none"> <li>List the functions of GST council.</li> </ul>	<b>K1</b>
1.19	Definitions under CGST Laws	<ul style="list-style-type: none"> <li>Define CGST/SGST/UTGST/IGST</li> </ul>	<b>K1</b>
<b>UNIT II LEVY AND COLLECTION OF TAX</b>			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	<ul style="list-style-type: none"> <li>List the scope of supply.</li> </ul>	<b>K1</b>
2.2	Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;	<ul style="list-style-type: none"> <li>Classify supply under section 7(1)(a)</li> </ul>	<b>K2</b>
2.3	Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business	<ul style="list-style-type: none"> <li>Explain section 7(1)(b)</li> </ul>	<b>K2</b>
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration	<ul style="list-style-type: none"> <li>Demonstrate section 7(1)(c)</li> </ul>	<b>K2</b>
2.4.1	Permanent transfer/disposal of business assets	<ul style="list-style-type: none"> <li>Explain the concept of disposal of business assets</li> </ul>	<b>K2</b>
2.4.2	Supply between related persons or distinct persons	<ul style="list-style-type: none"> <li>Compare related person and distinct person.</li> </ul>	<b>K2</b>
2.4.3	Supply to agents or by agents	<ul style="list-style-type: none"> <li>Relate the role of principal and agent during supply of goods or rendering service.</li> </ul>	<b>K1</b>
2.4.4	Importation of Services	<ul style="list-style-type: none"> <li>Illustrate import service undertaken in supply.</li> </ul>	<b>K2</b>

2.5	Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II	<ul style="list-style-type: none"> <li>Summarize Section 7 (1)(d)</li> </ul>	<b>K2</b>
2.5.1	Renting of Immovable Property	<ul style="list-style-type: none"> <li>Demonstrate renting of immovable property as supply in GST.</li> </ul>	<b>K2</b>
2.5.2	Information Technology software	<ul style="list-style-type: none"> <li>Summarize how information technology software is treated as supply in GST</li> </ul>	<b>K2</b>
2.5.3	Transfer of the right to use any goods for any purpose	<ul style="list-style-type: none"> <li>Explain “transfer of the right to use goods” as supply in GST.</li> </ul>	<b>K2</b>
2.5.4	Composite supply	<ul style="list-style-type: none"> <li>Explain the concept of composite supply.</li> </ul>	<b>K2</b>
2.6	Non-taxable Supplies under CGST Act, 2017	<ul style="list-style-type: none"> <li>Summarize non-taxable supplies under CGST Act, 2017.</li> </ul>	<b>K2</b>
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	<ul style="list-style-type: none"> <li>Demonstrate transactions in negative list of supply.</li> </ul>	<b>K2</b>
2.6.2	Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,	<ul style="list-style-type: none"> <li>Explain Sec 7 (2) (b) in detail.</li> </ul>	<b>K2</b>
2.6.3	Section 7(3) the transactions that are to be treated as—	<ul style="list-style-type: none"> <li>Summarize section 7 (3) under CGST Act 2017.</li> </ul>	<b>K2</b>
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	<ul style="list-style-type: none"> <li>Compare composite and mixed supplies.</li> </ul>	<b>K2</b>
<b>UNIT III TIME AND VALUE OF SUPPLY</b>			
3.1	Time of supply	<ul style="list-style-type: none"> <li>Identify Time of supply in GST</li> </ul>	<b>K3</b>
3.2	Place of supply	<ul style="list-style-type: none"> <li>Identify Place of Supply in GST</li> </ul>	<b>K3</b>
3.3	Value of supply	<ul style="list-style-type: none"> <li>Identify value of supply in GST.</li> </ul>	<b>K3</b>

3.4	Change in rate of tax in respect of supply of goods or services	<ul style="list-style-type: none"> <li>Apply the amended rate of tax in respect of supply of goods or services.</li> </ul>	<b>K3</b>
<b>UNIT IV INPUT TAX CREDIT</b>			
4.1	Eligibility for taking Input Tax Credit (ITC)	<ul style="list-style-type: none"> <li>Identify the eligibility criteria for taking Input Tax Credit.</li> </ul>	<b>K3</b>
4.2	Input Tax credit in special circumstances	<ul style="list-style-type: none"> <li>Determine ITC under special circumstances.</li> </ul>	<b>K5</b>
4.3	Input Tax Credit in respect of goods sent for Job-Work	<ul style="list-style-type: none"> <li>Assess ITC in respect of goods sent for Job-Work.</li> </ul>	<b>K5</b>
4.4	Distribution of credit by Input Service Distributor (ISD)	<ul style="list-style-type: none"> <li>Evaluate the distribution of credit by Input Service Distributor (ISD).</li> </ul>	<b>K5</b>
4.5	Recovery of Input Tax Credit	<ul style="list-style-type: none"> <li>Calculate recovery of Input Tax Credit.</li> </ul>	<b>K4</b>
<b>UNIT V REGISTRATION UNDER GST LAW</b>			
5.1	Persons not liable for registration	<ul style="list-style-type: none"> <li>Summarize persons not liable for registration.</li> </ul>	<b>K2</b>
5.2	Compulsory registration	<ul style="list-style-type: none"> <li>Identify persons who need to compulsorily register with GST.</li> </ul>	<b>K3</b>
5.3	Procedure for registration	<ul style="list-style-type: none"> <li>Formulate the procedure for registration in GST portal.</li> </ul>	<b>K6</b>
5.4	Deemed registration	<ul style="list-style-type: none"> <li>Evaluate deemed registration at time of registration with GST.</li> </ul>	<b>K5</b>
5.5	Casual taxable person	<ul style="list-style-type: none"> <li>Determine casual taxable person.</li> </ul>	<b>K5</b>
5.6	Non-resident taxable person	<ul style="list-style-type: none"> <li>Label a Non-resident taxable person.</li> </ul>	<b>K1</b>
5.7	Cancellation Vs Revocation of registration	<ul style="list-style-type: none"> <li>Distinguish between cancellation and revocation of registration.</li> </ul>	<b>K4</b>

### MAPPING SCHEME FOR POs, PSOs and COs

	L-Low				M-Moderate				H-High				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	L	M	M	M	-	H	M	H	H	M	-

CO2	H	H	L	M	M	M	M	H	M	H	H	M	L
CO3	H	M	M	M	M	M	L	H	M	H	H	M	L
CO4	H	-	-	M	M	-	-	M	M	-	H	M	-
CO5	-	-	M	-	-	-	-	M	M	-	-	-	L
CO6	-	-	-	M	-	-	-	M	M	M	-	-	L

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I, II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE COORDINATOR – Mrs. KAVITHA.S**

<b>SEMESTER V</b>		
<b>SBEC – III</b>	<b>GENERAL COMMERCIAL KNOWLEDGE</b>	<b>CODE: U20BP5S3</b>
<b>Hours: 2</b>		<b>Credits: 2</b>

### COURSE OUTCOMES

At the end of this course, the students will be able to:

Sl. No	COURSE OUTCOMES	LEVEL	UNIT
1.	Outline the concepts of Union Budget	<b>K2</b>	<b>I</b>
2	Analyse the deficits portrayed in a budget	<b>K3</b>	<b>II</b>
3	Classify the various forms of investment	<b>K4</b>	<b>III</b>
4	Compare the merits and demerits of the forms of investment	<b>K2</b>	<b>IV</b>
5	Relate the development in investment arena due to technological development	<b>K3</b>	<b>V</b>
6	Differentiate between Bitcoin and Blockchain	<b>K3</b>	<b>V</b>

### COURSE CONTENT

#### **Budget - I**

- 1.1 Introduction to Union Budget**
  - 1.1.1 Meaning
  - 1.1.2 Need for Union Budget
  - 1.2.3 Understanding the process of budget making in India
- 1.2 Types of Budget**
  - 1.2.1 Traditional or General Budget
  - 1.2.2 Performance Budget
  - 1.2.3 Zero Based Budget or Sun Set Budget
- 1.3 Components of union Budget**
  - 1.3.1 Revenue Budget
  - 1.3.2 Capital Budget
  - 1.3.3 Revenue Receipt
  - 1.3.4 Revenue Expenditure
  - 1.3.5 Capital Receipts
  - 1.3.6 Capital Expenditure

## **Unit II: The Union Budget - II**

- 2.1 Analysis of Fiscal & Revenue Deficits**
  - 2.1.2 Fiscal Policy
  - 2.1.3 Revenue Deficit
  - 2.1.4 Fiscal Deficit
  - 2.1.5 Primary Deficit
  - 2.1.6 Non- Tax Revenue
  - 2.1.7 Thrust areas of Budget
  - 2.1.8 Steps proposed to ensure effective spending

## **Unit III Forms of Investment - I**

- 3.1 Security forms of Investment**
  - 3.1.1 Corporate Bonds / Debenture
    - 3.1.1.1 Convertible
    - 3.1.1.2 Non-Convertible
  - 3.2.2 Public Sector Bonds
    - 3.2.2.1 Taxable
    - 3.2.2.2 Tax Free
  - 3.2.3 Preference Shares
  - 3.2.4 Equity Shares
    - 3.2.4.1 New Issues
    - 3.2.4.2 Rights Issue
    - 3.2.4.3 Bonus Issue

## **Unit IV : Forms of Investment - II**

- 4.1 Non-Security forms of Investment**
  - 4.1. National Savings Schemes
  - 4.2 National Savings Certificates
  - 4.3 Provident Funds
    - 4.3.1 Statutory Provident Fund
    - 4.3.2 Recognized Provident Fund
    - 4.3.3 Unrecognized Provident Fund
    - 4.3.4 Public Provident Fund
- 4.4 Corporate Fixed Deposit**
  - 4.4.1 Public Sector
  - 4.4.2 Private Sector
- 4.5 Life Insurance Policies**
- 4.6 Post Office Savings Bank Account**
  - 4.6.1 Recurring
  - 4.6.2 Time
  - 4.6.3 Monthly Income Scheme
  - 4.6.4 Senior Citizen Savings Scheme
- 4.7 Real Estate Investment
- 4.8 Gold, Silver
- 4.9 Others
  - 4.9.1 Kisan Vikas Patra
  - 4.9.2 Chits, Nidhis etc
- 4.10 Precautions at time of Investment

## **Unit V: Technology Trends for Business & Commerce**

- 5.1 Big Data**
  - 5.1.1 Definition
  - 5.1.2 Meaning
  - 5.1.3 Characteristics
- 5.2 Types of Big Data Analysis**
  - 5.2.1 Descriptive Analysis
  - 5.2.2 Diagnostic Analysis
  - 5.2.3 Predictive Analysis
  - 5.2.4 Prescriptive Analysis
- 5.3 Hadoop for Big Data Applications**
  - 5.3.1 Job Tracker Server
  - 5.3.2 Task Tracker Server
- 5.4 Block Chain Technology**
  - 5.4.1 Bitcoin
  - 5.4.2 Blockchain
  - 5.4.3 Crypto currency
  - 5.4.5 Distinguish between Bitcoin and Blockchain
    - 5.4.6 Blockchain and Bitcoin transactions
    - 5.4.7 Data storage mode in blockchain
      - 5.4.7.1 Public blockchains



- 5.4.7.2 Private blockchains
- 5.4.7.3 Consortium blockchains

5.5 Opportunities for Blockchain based E-Commerce Platform.

**TOPICS FOR SELF STUDY**

Sl. No	Topics	Weblinks
1.	Edge computing	<a href="https://www.xenonstack.com/blog/latest-trends-in-big-data-analytics">https://www.xenonstack.com/blog/latest-trends-in-big-data-analytics</a>
2.	Green blockchain initiatives	<a href="https://www.forbes.com/sites/bernardmarr/2021/11/19/the-5-biggest-blockchain-trends-in-2022/?sh=9d80da4247ac">https://www.forbes.com/sites/bernardmarr/2021/11/19/the-5-biggest-blockchain-trends-in-2022/?sh=9d80da4247ac</a>

**TEXT BOOK**

1. Dr.Vishal Saxena (2019), Business Economics & Business and Commercial Knowledge, Bharat Law House ,New Delhi.

**REFERENCES**

1. Dr.C.B.Gupta (2019), Business and Commercial Knowledge , Taxmann’s publication New Delhi

**MAPPING SCHEME FOR POs, PSOs AND COs**

	L-Low			M-Moderate			H- High							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	H		H	H	-	M		M	M	M	L	H	M	
CO2	H	M	M	M	-	H	M	M	M	M		M	M	
CO3		M	M	M	-			M	M	-	L	H	L	
CO4	M		M	H	-		L	M	M			H	L	
CO5	H	H	M	M	-	M	L	M		L	L	M	M	
CO6	H	M	M	M	-	M	M	M	M	L	M	M	M	

## COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**Course Coordinator: Dr. K.Muthulakshmi**

<b>SEMESTER –VI</b>	<b>Core -X BUSINESS MATHEMATICS</b>	<b>COURSE CODE: U21BP610</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK:6</b>

### COURSE OUTCOMES

At the end of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Demonstrate the knowledge of equations in day today business activities.	K3	I
2	Practice the knowledge of AP, GP, and HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory and Probability.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Utilize the methods of differentiation and integration to make informed decisions in the business scenario.	K3	IV
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

### UNIT I INTRODUCTION TO NUMBER SYSTEMS, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION (18Hours)

- 1.1 Number System
  - 1.1.1 Natural number
  - 1.1.2 Whole number
  - 1.1.3 Real number
  - 1.1.4 Imaginary number
  - 1.1.5 Rational number
  - 1.1.6 Irrational number
  - 1.1.7 Integer
  - 1.1.8 Fractions
  - 1.1.9 Prime number

- 1.1.10 Complex number
- 1.1.11 Odd number
- 1.1.12 Even number
- 1.2 The concept and problem in indices
  - 1.2.1 Meaning
  - 1.2.2 Laws of indices
  - 1.2.3 Meaning of  $a^0$  & problems
  - 1.2.4 Meaning of  $a^{-m}$  & problems
  - 1.2.5 Meaning of  $a^{p/q}$  & problems
- 1.3 The concept and problem in surds
  - 1.3.1 Meaning
  - 1.3.2 Order of a surd & problems
  - 1.3.3 Square root of a binomial surd  $a+vb$  & problems
- 1.4 The concept and problem in logarithm
  - 1.4.1 Meaning
  - 1.4.2 Laws of logarithm
    - 1.4.2.1 Product rule & problems
    - 1.4.2.2 Quotient rule & problems
    - 1.4.2.3 Power rule & problems
    - 1.4.2.4 Rule for change of base & problems
  - 1.4.3 Common logarithm
- 1.5 The concept and problem in simultaneous and quadratic equations
  - 1.5.1 Simultaneous equations
    - 1.5.1.1 Method of elimination
  - 1.5.2 Quadratic equations

**UNIT II ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY  
(18Hours)**

- 2.1 Arithmetic progression
  - 2.1.1 Meaning
  - 2.1.2 Formula for  $n$ th term & problems
  - 2.1.3 Formula for the sum to  $n$  terms & problems
  - 2.1.4 Properties of an arithmetic progression & problems
- 2.2 Geometric progression
  - 2.2.1 Meaning
  - 2.2.2 Formula for  $n$ th term & problems
  - 2.2.3 Formula for the sum to  $n$  term & problems
- 2.3 Harmonic progression
  - 2.3.1 Meaning
  - 2.3.2 Formula for  $n$ th term & problems
- 2.4 Set theory
  - 2.4.1 Meaning
  - 2.4.2 Finite and infinite sets
  - 2.4.3 Description of set
  - 2.4.4 Singleton set
  - 2.4.5 Null set
  - 2.4.6 Sub set
  - 2.4.7 Equality of set
  - 2.4.8 Number of sub-sets of a set
  - 2.4.9 Disjoint set
  - 2.4.10 Universal set
  - 2.4.11 Set operations

- 2.4.11.1 Union of sets
- 2.4.11.2 Intersection of sets
- 2.4.11.3 Difference of sets
- 2.4.11.4 Complement of sets
- 2.4.12 Venn diagram
- 2.4.13 Laws of sets
  - 2.4.13.1 Commutative law
  - 2.4.13.2 Associative law
  - 2.4.13.3 Distributive law
  - 2.4.13.4 De Morgan's law
- 2.4.14 Numbers of elements in set

**UNIT III DIFFERENTIAL CALCULUS (18Hours)**

- 3.1 Limits
  - 3.1.1 Limit of a function
  - 3.1.2 Properties of limits & problems
- 3.2 Continuity
  - 3.2.1 Properties of continuous functions & problems
- 3.3 Differentiation
  - 3.3.1 Derivative of  $x^n$
  - 3.3.2 Derivative of  $e^x$
  - 3.3.3 Derivative of a constant
  - 3.3.4 Derivative of sum of two functions
  - 3.3.5 Product rule
  - 3.3.6 Quotient rule
  - 3.3.7 Functions of a function rule
  - 3.3.8 Logarithm differentiation
  - 3.3.9 Differentiation of implicit function
  - 3.3.10 Parametric form
  - 3.3.11 Higher order derivative
  - 3.3.12 Application of derivative
    - 3.3.12.1 Marginal cost
    - 3.3.12.2 Marginal revenue
    - 3.3.12.3 Relation between marginal revenue and elasticity of demand

**UNIT IV DIFFERENTIAL CALCULUS & INTEGRAL CALCULUS (18Hours)**

- 4.1 Maxima and minima
  - 4.1.1 Meaning
  - 4.1.2 Problems in maxima and minima
- 4.2 Integral Calculus
  - 4.2.1 Meaning
  - 4.2.2 General rules
  - 4.2.3 Method of partial fraction
  - 4.2.4 Method of when factorization is not possible
  - 4.2.5 Integration by substitution – I
  - 4.2.6 Integration by parts
  - 4.2.7 Definite integral

**UNIT V MATRIX ALGEBRA (18Hours)**

- 5.1 Meaning
- 5.2 Types of matrix

- 5.2.1 Equal matrix
- 5.2.2 Diagonal matrix
- 5.2.3 Scalar matrix
- 5.2.4 Unit matrix
- 5.2.5 Null matrix
- 5.2.6 Row matrix
- 5.2.7 Column matrix
- 5.2.8 Symmetric matrix
- 5.2.9 Skew-symmetric matrix
- 5.3 Matrix operation
  - 5.3.1 Scalar multiplication
- 5.4 Addition and subtraction of matrices
- 5.5 Multiplication of two matrices
- 5.6 Transpose of matrix
- 5.7 Determinant of matrix
- 5.8 Singular and non-singular matrices
- 5.9 Input and output matrix
- 5.10 Ad-joint of square matrix
- 5.11 Reciprocal matrix and inverse of matrix
- 5.12 Orthogonal matrix
- 5.13 Simultaneous linear equations

## **UNIT VI -TOPICS FOR SELF STUDY**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Fundamental concepts of modern algebra	<a href="https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra">https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra</a>
2	Probability using Permutations and Combinations	<a href="https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/">https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/</a>
3	Mathematical reasoning	<a href="https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf">https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf</a> <a href="ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z">ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z</a>
4	Probability density function	<a href="https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php">https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php</a> <a href="ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps">ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps</a>

## **TEXT BOOK**

1. Vittal, P. R. (2018). Business Mathematics, Margham Publications, Chennai, 2ndEd.

## **REFERENCES**

1. Aggarwal, B. M. (2004). Business Mathematics & Statistics Fundamentals (First Ed.). New Delhi, Sultan Chand & Sons.
2. Navanitham, P. A. (2019). Business Mathematics and Statistics. Trichy, Jai Publishers.

## **WEB LINKS**

1. <https://www.youtube.com/watch?v=yCwnifwVjIg>
2. <https://www.youtube.com/watch?v=Tj9fdn7TYS0>
3. <https://www.youtube.com/watch?v=QqF3i1pnyzU>
4. <https://www.youtube.com/watch?v=e1nxhJQyLYI>
5. <https://www.youtube.com/watch?v=LoHqixCNoKY&list=PLr6TOxpiWwuH4O4IBqwCpjns-8l8zWDQu>

Theory 20% (Part A) Problem 80% (Part B & C)

### **SPECIFIC LEARNING OUTCOMES(SLO)**

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I INTRODUCTION TO NUMBER, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION</b>			
<b>1</b>	Introduction to Number System	<ul style="list-style-type: none"> <li>• Summarize the different types of numbers involved in business problems</li> </ul>	<b>K2</b>
	Law of Indices	<ul style="list-style-type: none"> <li>• Recall the laws constituting the problems of indices</li> </ul>	<b>K1</b>
	Meaning of $a^0$ , $a^{-m}$ , $a^{p/q}$ & Problems	<ul style="list-style-type: none"> <li>• Apply the laws of indices to solve the problems of different types</li> </ul>	<b>K3</b>
	Meaning and order of surds	<ul style="list-style-type: none"> <li>• Recall the meaning and order of surds</li> </ul>	<b>K1</b>
	Square root of binomial surd $a + \sqrt{b}$ problems	<ul style="list-style-type: none"> <li>• Make use of laws to solve the different type of surds</li> </ul>	<b>K3</b>
	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> <li>• Relate the knowledge with the problems of logarithm</li> </ul>	<b>K1</b>
	Product and quotient rule Problems	<ul style="list-style-type: none"> <li>• Identify and solve the problems of different types in logarithm</li> </ul>	<b>K3</b>
	Power rule, rule for change of base problems & common Logarithm	<ul style="list-style-type: none"> <li>• Apply the rule for change of base problems</li> </ul>	<b>K3</b>
	Meaning & problems of Simultaneous equation	<ul style="list-style-type: none"> <li>• Solve the business problems using equations</li> </ul>	<b>K3</b>
	Meaning & problems of quadratic equation	<ul style="list-style-type: none"> <li>• Make use of equations to make judgments</li> </ul>	<b>K3</b>
<b>UNIT II ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY</b>			
<b>2</b>	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>• Solvesequence and series of investment process using AP</li> </ul>	<b>K3</b>
	Problems of finding sum to n term	<ul style="list-style-type: none"> <li>• Plan their investment using AP</li> </ul>	<b>K3</b>

	Meaning of Geometric Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Solve sequence and series of GP</li> </ul>	<b>K3</b>
	Problems of finding sum to n term	<ul style="list-style-type: none"> <li>Utilize GP to know the investments in case of cumulative returns</li> </ul>	<b>K3</b>
	Meaning of Harmonic Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Understand and calculate sequence of HP</li> </ul>	<b>K3</b>
	Meaning and types of Sets	<ul style="list-style-type: none"> <li>Define meaning and types of Sets</li> </ul>	<b>K1</b>
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> <li>Solve business problems using sets</li> <li>Develop the operations, Laws of set &amp; its application in Business</li> </ul>	<b>K3</b>
<b>UNIT III DIFFERENTIAL CALCULUS</b>			
3	Limits of a function & its properties	<ul style="list-style-type: none"> <li>Illustrate the function and properties of limits</li> </ul>	<b>K2</b>
	Continuity and Properties of continuous function	<ul style="list-style-type: none"> <li>Recall the properties of continuous function</li> </ul>	<b>K1</b>
	Derivative of $x^n$ , $e^x$ & constant	<ul style="list-style-type: none"> <li>Use the derivative functions and its rules to find the rate of change in business problems</li> </ul>	<b>K3</b>
	Derivative of sum of Two functions		
	Product Rule		
	Quotient Rule		
Function of a function Rule			
	Problems of finding Marginal cost, Marginal Revenue & Elasticity of Demand	<ul style="list-style-type: none"> <li>Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand</li> </ul>	<b>K3</b>
<b>UNIT IV DIFFERENTIAL CALCULUS &amp; INTEGRAL CALCULUS</b>			
4	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> <li>Solve maxima and minima in a function</li> </ul>	<b>K3</b>
	Meaning and General rules of Integration	<ul style="list-style-type: none"> <li>Identify the constructs of integration</li> </ul>	<b>K2</b>
	Methods of partial fractions	<ul style="list-style-type: none"> <li>Sketch the function using integrations</li> </ul>	<b>K3</b>
	Integration by substitution		
Integration by parts and Definite Integral			
5	Meaning and Types of Matrix	<ul style="list-style-type: none"> <li>Define matrix and explain different type of matrices</li> </ul>	<b>K2</b>
	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication Matrices	<ul style="list-style-type: none"> <li>Apply the knowledge of matrices to do matrix operations</li> </ul>	<b>K3</b>
	<b>UNIT V MATRIX ALGEBRA</b>		
	Determinant, Singular and Non-singular Matrices	<ul style="list-style-type: none"> <li>Define the determinant of matrix and singular and non-singular matrices</li> </ul>	<b>K1</b>

Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> <li>Solve the business problems using matrix operations</li> </ul>	<b>K3</b>
Use of Matrices in Simultaneous linear equations	<ul style="list-style-type: none"> <li>Interpret and solve the equations using matrix and vice versa</li> </ul>	<b>K3</b>

### MAPPING SCHEME FOR POs, PSOs and COs

L – Low

M – Moderate

H – High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	-	-	-	M	M	H	-	H	-	M	M
CO2	H	H	L	L	-	M	M	H	-	H	M	M	M
CO3	H	H	H	H	-	H	M	H	-	H	L	H	M
CO4	H	M	H	H	-	H	M	H	-	H	M	H	M
CO5	M	M	H	M	-	H	M	H	-	H	H	M	M
CO6	M	M	H	H	-	H	M	H	-	H	H	H	M

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**COURSE COORDINATOR - DR. S. DEEPA**



<b>SEMESTER –VI</b>	<b>CORE: XI -MANAGEMENT</b>	<b>CODE: U21BP611</b>
<b>CREDITS: 5</b>	<b>ACCOUNTING</b>	<b>HOURS PER WEEK: 6</b>

### **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
<b>1</b>	Analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.	<b>K4</b>	<b>I</b>
<b>2</b>	Prepare the financial statements of the firm by computing the accounting ratios.	<b>K6</b>	<b>II</b>
<b>3</b>	Distinguish between operating, investing and financing activities.	<b>K4</b>	<b>III</b>
<b>4</b>	Prepare Fund flow statement and Cash flow statement as per AS3.	<b>K6</b>	<b>III</b>
<b>5</b>	Assess the concept of marginal costing and CVP analysis in short – term decision making.	<b>K5</b>	<b>IV</b>
<b>6</b>	Prepare various types of budgets for identifying the expenditure and revenue of a firm.	<b>K6</b>	<b>V</b>

### **UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING (12Hours)**

- 1.0 Management Accounting
- 1.1 Meaning and Definitions
- 1.2 Objectives
- 1.3 Scope and functions
- 1.4 Advantages and limitations
- 1.5 Management accounting principles
- 1.6 Installation of management accounting systems

- 1.7 Distinction between management accounting and financial accounting.
- 1.8 Management accounting vs. Cost accounting

**UNIT II FINANCIAL STATEMENT ANALYSIS (18Hours)**

- 2.0 Financial Statements
- 2.1 Meaning and types
- 2.2 Analysis and interpretation
- 2.3 Techniques of financial analysis
- 2.4 Limitations of financial analysis
- 2.5 Ratio Analysis- Meaning
- 2.6 Classification of ratios
- 2.7 Advantages and limitations of ratio analysis
- 2.8 Computation of Ratios (excluding preparation of financial statements from ratios)
  - 2.8.1 Liquidity Ratios
  - 2.8.2 Solvency Ratios
  - 2.8.3 Profitability Ratios
  - 2.8.4 Activity or Turnover Ratios
  - 2.8.5 Capital gearing ratios

**UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT (AS PER AS3) (21Hours)**

**3.1 Funds Flow Statement**

- 3.1.1 Meaning
- 3.1.2 Uses
- 3.1.3 Distinction between funds flow statement and income statement
- 3.1.4 Parties interested in funds flow statement
- 3.1.5 Advantages and Limitations
- 3.1.6 Preparation of funds flow statement

**3.2 Cash Flow Statement (as per AS3)**

- 3.2.1 Meaning
- 3.2.2 Preparation of cash flow statement (as per AS3)
- 3.2.3 Difference between cash flow analysis and funds flow analysis
- 3.2.4 Utility and limitations of cash flow analysis

**UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS(18Hours)**

**4.1 Marginal Costing**

- 4.1.1 Meaning and Definitions
- 4.1.2 Features
- 4.1.3 Merits and demerits

**4.2 CVP analysis**

- 4.2.1. Meaning
- 4.2.2 Merits and demerits
- 4.2.3 Construction of break-even chart
- 4.2.4 Assumptions underlying CVP analysis and break even chart
- 4.2.5 Marginal uses of Break-even analysis
- 4.2.6 Problems in Marginal costing and Break even analysis (decision making problems)

**UNIT V BUDGETARY CONTROL AND STANDARD COSTING(21Hours)**

**5.1 Budgetary Control**

- 5.1.1 Definition and Meaning
- 5.1.2 Advantages and disadvantages
- 5.1.3 Installation of budgetary control system
- 5.1.4 Requirements of a good budgetary control system
- 5.1.5 Classification of budgets
- 5.1.6 Preparation of budgets
  - 5.1.6.1 Production Budget
  - 5.1.6.2 Raw material Budget
  - 5.1.6.3 Purchase Budget
  - 5.1.6.4 Sales Budget
  - 5.1.6.5 Flexible Budget
  - 5.1.6.6 Master Budget

**5.2 Standard Costing**

- 5.2.1 Standard Costing - Meaning
- 5.2.2 Definition
  - 5.2.3 Advantages and limitations
  - 5.2.4 Distinction between budgetary control and standard costing
  - 5.2.5 Estimated cost vs. standard cost
  - 5.2.6 Preliminary steps for establishing a system of standard costing
  - 5.2.7 Distinction between cost reduction and cost control
  - 5.2.8 Variance in standard costing
    - 5.2.8.1 Meaning and types of variance (Material and Labour)

**UNIT VI-TOPICS FOR SELF STUDY**

S.No.	Topics	Web Links
1	Activity Based Budgeting	<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/">https://corporatefinanceinstitute.com/resources/knowledge/accounting/activity-based-budgeting/</a>
2	Throughput accounting	<a href="https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html">https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles/throughput-constraints2.html</a>
3	Environmental Management Accounting	<a href="https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html">https://www.accaglobal.com/us/en/student/exam-supportresources/professional-exams-study-resources/p5/technical-articles/environmental-management.html</a>
4	Value chain analysis	<a href="https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-analysis/5855">https://www.accountingnotes.net/cost-accounting/value-chain-analysis/management-accountant-and-value-chain-analysis/5855</a> <a href="ftp://ftp.cs.berkeley.edu/ucb/sprite/papers">ftp://ftp.cs.berkeley.edu/ucb/sprite/papers</a>

**TEXT BOOK**

1. Khan M. Y & Jain P.K (2018), Management Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

**REFERENCES**

1. Pillai R.S.N and Bagavathi V (2015), Management Accounting, Sultan Chand Company Ltd., New Delhi.
2. Murthy A. and Gurusamy S (2012), Management Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
3. Shashi K. Gupta, Sharma R.K (2016), Management Accounting Principles and Practices, Kalyani Publishers, New Delhi.

**WEB LINKS**

1. <http://docshare01.docshare.tips/files/27239/272393523.pdf>
2. <https://www.iedunote.com/management-accounting>
3. <https://www.scribd.com/doc/105577706/Chapter-26-Marginal-Costing-and-Cost-Volume-Profit-Analysis>

**Theory – 25 %( Section A & B), Problems – 75 %( Section C & D)**

**SPECIFIC LEARNING OUTCOMES(SLO)**

<b>Unit</b>	<b>Content of the Unit</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING</b>			
1.1	Definition, Scope and Function	<ul style="list-style-type: none"> <li>• Define Management accounting</li> <li>• Explain the scope and functions of management accounting</li> </ul>	<b>K2</b>
1.2	Advantages and Limitations	<ul style="list-style-type: none"> <li>• Summarize the merits and demerits of Management accounting</li> </ul>	<b>K2</b>
1.3	Management accounting principles & objectives	<ul style="list-style-type: none"> <li>• Identify the principles of management accounting</li> <li>• Recall the objectives of Management accounting</li> </ul>	<b>K2</b>
1.4	Management accounting and Financial accounting	<ul style="list-style-type: none"> <li>• Define Financial accounting</li> <li>• Differentiate between Management accounting and Financial accounting</li> </ul>	<b>K4</b>
1.5	Management accounting	<ul style="list-style-type: none"> <li>• Define Cost accounting</li> </ul>	<b>K4</b>

	and Cost accounting	<ul style="list-style-type: none"> <li>Differentiate Management accounting and Cost accounting</li> </ul>	
1.6	Installation of Management accounting systems	<ul style="list-style-type: none"> <li>Discuss the installation of management accounting systems.</li> </ul>	<b>K2</b>
<b>UNIT II FINANCIAL STATEMENT ANALYSIS</b>			
2.1	Financial statement analysis	<ul style="list-style-type: none"> <li>Define Financial statement analysis</li> <li>Identify the techniques of financial statement analysis</li> </ul>	<b>K2</b>
2.2	Nature and Limitations	<ul style="list-style-type: none"> <li>Describe the Nature and limitations of Financial Statement analysis</li> </ul>	<b>K2</b>
2.3	Ratio Analysis	<ul style="list-style-type: none"> <li>State the meaning of Ratio analysis</li> <li>Classify the various types accounting ratios</li> </ul>	<b>K2</b>
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> <li>Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern</li> </ul>	<b>K4</b>
2.5	Computation of Ratios.	<ul style="list-style-type: none"> <li>List out the Classification of ratios</li> <li>Illustrate the problems in Ratios</li> <li>Prepare a Comparative Income Statement and Comparative balance sheet.</li> </ul>	<b>K6</b>
<b>UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT</b>			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> <li>Define Funds Flow Statement</li> <li>Summarize the Objectives of Funds Flow Statement</li> </ul>	<b>K2</b>
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> <li>Compare Funds flow statement with Income statement and Balance sheet.</li> </ul>	<b>K2</b>
3.3	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> <li>List out the different items of sources and application of funds.</li> <li>Explain how funds from operation are calculated.</li> </ul>	<b>K2</b>
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> <li>Prepare a Funds Flow Statement</li> </ul>	<b>K6</b>
3.5	Cash Flow Statement	<ul style="list-style-type: none"> <li>State the meaning of Cash Flow statement</li> <li>Explain how cash flow statement differs from Fund flow Statement</li> <li>Prepare a Cash Flow Statement as per AS3.</li> </ul>	<b>K6</b>

<b>UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS</b>			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> <li>Define Marginal Costing</li> <li>Tell what is Break Even Analysis</li> </ul>	<b>K1</b>
4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> <li>Explain the features of Marginal costing</li> <li>Illustrate the merits and demerits of Marginal Costing</li> </ul>	<b>K2</b>
4.3	Break even Chart	<ul style="list-style-type: none"> <li>Construct a Break Even Chart.</li> </ul>	<b>K3</b>
4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> <li>Express the objectives of Cost Volume Profit Analysis.</li> <li>Estimate the Marginal cost statement.</li> <li>Assess the concept of marginal costing and CVP analysis</li> </ul>	<b>K5</b>
<b>UNIT VBUDGETARY CONTROL AND STANDARD COSTING</b>			
5.1	Budget- Introduction	<ul style="list-style-type: none"> <li>Define the term Budget</li> <li>Explain the advantages and disadvantages of budgetary control.</li> </ul>	<b>K2</b>
5.2	Types of Budgets	<ul style="list-style-type: none"> <li>Classify the different types of budgets.</li> <li>Discuss the process of installation of budgetary control system.</li> <li>Prepare the different types of Budget.</li> </ul>	<b>K6</b>
5.3	Standard Costing- Introduction	<ul style="list-style-type: none"> <li>Define the term Standard Costing</li> <li>Interpret the advantages and disadvantages of Standard Costing</li> </ul>	<b>K2</b>
5.4	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> <li>Differentiate between Budgetary control and Standard Costing.</li> </ul>	<b>K4</b>
5.5	Variance	<ul style="list-style-type: none"> <li>Define Variance.</li> <li>Identify the different types of material variance.</li> <li>Explain the different types of labour variance.</li> <li>Calculate the material and labour variance</li> </ul>	<b>K4</b>

### MAPPING SCHEME FOR POs, PSOs and COs

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	H	H	M	H	H	H	M	H
CO2	H	-	H	-	-	-	-	-	-	H	-	M	H
CO3	H	M	H	H	-	H	-	H	H	H	H	H	H
CO4	H	M	H	-	-	H	M	L	-	H	M	-	H
CO5	H	-	H	-	-	M	M	-	-	H	-	-	H
CO6	H	-	H	M	-	H	-	-	M	H	-	L	H

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**COURSE**

**COORDINATOR – MR. C. BALAMURALI KRISHNAN**

<b>SEMESTER –IV</b>	<b>CORE XII CORPORATE ACCOUNTING</b>	<b>COURSECODE: U<sub>2</sub>BP612</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK: 4</b>

### **COURSE OUTCOMES**

At the end of this course, the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
<b>1</b>	Explain the issues and reissues of shares, prepare the journal entries	<b>K2</b>	<b>I</b>
<b>2</b>	Prepare the final accounts of companies after accounting for debentures.	<b>K6</b>	<b>II</b>
<b>3</b>	Determine the practical skills on Amalgamation and Internal Reconstruction of Companies.	<b>K5</b>	<b>III</b>
<b>4</b>	Construct the consolidated balance sheet of Holding and Subsidiary companies.	<b>K6</b>	<b>IV</b>
<b>5</b>	Analyse the problems and issues at the time of Winding up of the companies.	<b>K4</b>	<b>V</b>
<b>6</b>	Prepare the Accounts relating to liquidation of Companies.	<b>K6</b>	<b>V</b>

#### **UNIT I ACCOUNTING FOR SHARE CAPITAL(15Hours)**

- 1.1 Issues of shares
- 1.2 Allotment of shares
- 1.3 Forfeiture of shares
- 1.4 Reissue of forfeited shares
- 1.5 Redemption of preference shares.

#### **UNIT II ACCOUNTING FOR DEBENTURES (15Hours)**

- 2.1 Issue of Debentures at par and Premium
- 2.2 Redemption of Debentures
- 2.3 Sinking fund method
- 2.4 Purchase of own debentures in open market
- 2.5 Preparation of final accounts of companies (excluding managerial remuneration)

#### **UNIT III PROBLEMS IN AMALGAMATION AND INTERNAL RECONSTRUCTION OF COMPANIES(15Hours)**

- 3.1 Accounting for amalgamation in the nature of purchase and merger
- 3.2 Internal reconstruction
- 3.3 Profits prior to incorporation.

#### **UNIT IV ACCOUNTING FOR HOLDING AND SUBSIDIARY COMPANIES (15Hours)**

- 4.1 Holding Companies (including intercompany holdings with one subsidiary company)
- 4.2 Consolidation of Balance sheet
- 4.3 Treatment of mutual Owings
- 4.4 Contingent liabilities
- 4.5 Unrealized profit
- 4.6 Revaluation of assets
- 4.7 Minority interest



**UNIT V            ACCOUNTS RELATING TO LIQUIDATION OF COMPANIES (15Hours)**

- 5.1 Liquidator's final statement
- 5.2 Order of payment
- 5.3 Preferential payments (creditors)
- 5.4 Overriding preferential payments
- 5.5 Preparation of statement of affairs

**UNIT VI -TOPICS FOR SELF STUDY**

S.No.	Topics	Web Links
1	Human Resource Accounting	<a href="https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403">https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403</a> <a href="https://opensource.com/resources/virtualization-:-:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously">https://opensource.com/resources/virtualization - :-:text=Virtualization%20is%20the%20process%20of,on%20a%20computer%20system%20simultaneously</a>
2	Voyage accounts	<a href="https://www.tutorialspoint.com/financial_accounting/financial_voyage_accounting.htm">https://www.tutorialspoint.com/financial_accounting/financial_voyage_accounting.htm</a>
3	Farm accounts	<a href="http://www.ruralfinanceandinvestment.org/sites/default/files/1163528274908_Farm_accounting.pdf">http://www.ruralfinanceandinvestment.org/sites/default/files/1163528274908_Farm_accounting.pdf</a>
4	Accounting for Price level changes (Inflation accounting)	<a href="https://www.educba.com/inflation-accounting/">https://www.educba.com/inflation-accounting/</a>

**TEXT BOOK**

- 1. Reddy T.S. and Dr.A. Murthy, Corporate Accounting, Margham Publications, Chennai, 6<sup>th</sup> ED.
- 2. Workbook prepared by the Department of Commerce, Bishop Heber College.

**REFERENCES**

- 1. Dr. S.M. Shukla & Dr. K.L. Gupta, Corporate Accounting, Sahitya Bhawan Publications, January 2018
- 2. S. Chand Jain & Narang, Advanced Accountancy (Corporate Accounting) Vol II, Kalyani Publishers, 2014

**WEB LINKS**

- 1. <http://dsc.du.ac.in/wp-content/uploads/2020/04/2018-08-01-accounting-share-capital.pdf>
- 2. <https://www.edupristine.com/blog/amalgamation-explained-detail>

3. <http://studymaterial.unipune.ac.in:8080/jspui/bitstream/123456789/2664/1/Amalgamation%20Absorption%20etc.pdf>
4. <https://en.wikipedia.org/wiki/Liquidation>

**Theory – 20% (Section A & B), Problems – 80% (Section C & D)**

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
<b>UNIT –I ACCOUNTING FOR SHARE CAPITAL</b>			
1.1	Issues of shares	<ul style="list-style-type: none"> <li>• Recall the concept of issue of share</li> </ul>	<b>K1</b>
1.2	Allotment of shares	<ul style="list-style-type: none"> <li>• Explain the issue of share at Par, Premium and Discount</li> <li>• Identify the fully called up and paid up issue of shares</li> </ul>	<b>K2</b>
1.3	Forfeiture of shares	<ul style="list-style-type: none"> <li>• Explain the problems for issue of share at discount and premium of forfeiture</li> </ul>	<b>K2</b>
1.4	Reissues of forfeited shares	<ul style="list-style-type: none"> <li>• Illustrate the reissue of forfeited shares</li> </ul>	<b>K2</b>
1.5	Redemption of preference shares.	<ul style="list-style-type: none"> <li>• Explain the conception of preferential share</li> <li>• Outline the workings of redemption entries</li> </ul>	<b>K2</b>
<b>UNIT II ACCOUNTING FOR DEBENTURES</b>			
2.1	Issue of Debentures at par and Premium	<ul style="list-style-type: none"> <li>• Explain the concept of issue and redemption of debentures</li> </ul>	<b>K2</b>
2.2	Redemption of Debentures	<ul style="list-style-type: none"> <li>• Analyse the workings of issue of Debentures under various circumstances</li> </ul>	<b>K3</b>
2.3	Sinking Fund Method	<ul style="list-style-type: none"> <li>• Explain the workings of Redemption of Debentures- Sinking Fund Method</li> </ul>	<b>K5</b>
2.4	Purchase of own debentures in open market (Cum-Interest and Ex- interest method)	<ul style="list-style-type: none"> <li>• Calculate the open market purchase of own debentures</li> </ul>	<b>K4</b>

2.5	Preparation of final accounts of companies	<ul style="list-style-type: none"> <li>• Explain the concept of Final accounts of Companies</li> <li>• Prepare final accounts of the companies</li> </ul>	<b>K6</b>
<b>UNIT –III PROBLEMS IN AMALGAMATION AND INTERNAL RECONSTRUCTION OF COMPANIES</b>			
3.1	Accounting for amalgamation in the nature of purchase and merger	<ul style="list-style-type: none"> <li>• Recognize the theory of amalgamation, absorption, reconstruction</li> <li>• Calculate the workings of amalgamation with purchase consideration</li> </ul>	<b>K4</b>
3.2	Internal Reconstruction	<ul style="list-style-type: none"> <li>• Explain the concept of the internal reconstruction</li> <li>• Calculate the internal reconstruction</li> </ul>	<b>K4</b>
3.3	Profit prior to Incorporation	<ul style="list-style-type: none"> <li>• Calculate the time ratio and sales ratio</li> <li>• Discuss the problems of profit prior to incorporation</li> <li>• Prepare the profit prior to incorporation with and without trial balance</li> </ul>	<b>K5</b>
<b>UNIT- IV ACCOUNTING FOR HOLDING AND SUBSIDIARY COMPANIES</b>			
4.1	Holding Companies	<ul style="list-style-type: none"> <li>• Define and discuss the concept of Holding Company</li> </ul>	<b>K1</b>
4.2	Consolidation balance sheet	<ul style="list-style-type: none"> <li>• Prepare the holding companies' consolidation balance sheet</li> </ul>	<b>K6</b>
4.3	Treatment of Mutual Owings	<ul style="list-style-type: none"> <li>• Evaluate the treatment of mutual Owings</li> </ul>	<b>K5</b>
4.4	Contingent Liabilities	<ul style="list-style-type: none"> <li>• Describe the contingent liabilities</li> </ul>	<b>K2</b>
4.5	Unrealized profit	<ul style="list-style-type: none"> <li>• Discuss about the unrealized profit</li> </ul>	<b>K2</b>
4.6	Revaluation of Assets	<ul style="list-style-type: none"> <li>• Calculate the revaluation of assets</li> </ul>	<b>K4</b>

4.7	Minority Interest	<ul style="list-style-type: none"> <li>Discuss and calculate the minority interest</li> </ul>	<b>K2</b>
<b>UNIT- V                      ACCOUNTS RELATING TO LIQUIDATION OF COMPANIES</b>			
5.1	Liquidator's final statement	<ul style="list-style-type: none"> <li>Explain and calculate Liquidation of Companies</li> </ul>	<b>K2</b>
5.2	Order of payment	<ul style="list-style-type: none"> <li>Calculate the order of payment</li> </ul>	<b>K4</b>
5.3	Preferential payments	<ul style="list-style-type: none"> <li>Prepare Liquidator's Statement of Affairs to know the preference in payment of creditors.</li> </ul>	<b>K6</b>
5.4	Overriding Preferential payments	<ul style="list-style-type: none"> <li>Discuss and analyse the overriding preferential payments</li> </ul>	<b>K2</b>
5.5	Preparation of statement of affairs	<ul style="list-style-type: none"> <li>Prepare the statement of affairs on liquidation.</li> </ul>	<b>K6</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	L	-	H	H	-	-	M	H	L	H	M
CO2	H	H	H	M	-	H	L	-	-	M	H	M	H
CO3	H	H	M	H	M	H	M	L	-	H	-	M	-
CO4	H	H	H	H	M	H	L	M	-	H	M	H	H
CO5	H	H	-	L	H	H	L	-	H	M	H	H	-
CO6	H	H	H	L	H	H	M	-	M	H	-	H	M

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**COURSE COORDINATOR - MR. A. PALPANDI**

<b>SEMESTER –VI</b>	<b>CORE:XIII AUDITING</b>	<b>CODE: U21BP613</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK: 6</b>

## **COURSE OUTCOMES**

At the end of this course, the Students will be able to,

<b>S.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Explain the basic principles and classifications of auditing, the general chronology of audit, audit strategy, audit program, and audit procedures.	<b>K2</b>	<b>I</b>
2	Discuss the Internal Control System and the importance of Internal Check.	<b>K2</b>	<b>II</b>
3	Describe the substantial procedures in regard to Vouching, the modes of valuation, Verification of assets and liabilities.	<b>K2</b>	<b>II</b>
4	Appraise the Electronic Data Processing Audit and Investigation.	<b>K5</b>	<b>III</b>
5	Analyze the Appointment, Qualifications, Rights, Duties and Liabilities of Company Auditor.	<b>K4</b>	<b>IV</b>
6	Identify the Current development and new areas of Auditing.	<b>K2</b>	<b>V</b>

### **UNIT I - INTRODUCTION**

**(15 Hours)**

- 1.1 Definition
- 1.2 Objective of an Audit
- 1.3 Role of auditors in detecting errors and frauds
- 1.4 Basic principles governing an audit
- 1.5 scope and procedures
- 1.6 Advantages and limitations
- 1.7 Classification of audit.

### **UNIT II -INTERNAL CHECK, VERIFICATION OF ASSETS AND LIABILITIES (20 Hours)**

- 2.1 Internal check
- 2.2 Internal control and Internal Audit
- 2.3 Introduction of vouching
- 2.4 Objectives
- 2.5 Importance of vouching
- 2.6 Verification of assets and liabilities.

### **UNIT III - INVESTIGATION AND EDP AUDIT**

**(20 Hours)**

- 3.1 Investigation
- 3.2 Professional ethics

- 3.3 Misconduct
- 3.4 General approach to EDP based audit
- 3.5 Approaches to EDP audit
- 3.6 Special techniques for auditing in an EDP environment.

**UNIT IV - AUDIT OF LIMITED COMPANIES-COMPANY AUDITOR (20 Hours)**

- 4.1 Appointment
- 4.2 Qualification
- 4.3 Rights, duties and liabilities of company auditor
- 4.4 Types of audit reports
- 4.5 Audit certificate (based on recent amendment with respective Company Act 2013)

**UNIT V - NEW AREAS OF AUDITING (15 Hours)**

- 5.1 New areas of Auditing
- 5.2 Cost Audit
- 5.3 Management Audit
- 5.4 Human Resource Audit
- 5.5 Operational Audit
- 5.6 Forecast Audit
- 5.7 Social Audit
- 5.8 Tax Audit
- 5.9 Forensic Audit
- 5.10 Environmental (green) Audit
- 5.11 Health and safety audit

**UNIT VI -TOPICS FOR SELF-STUDY**

S.No.	Topics	Web Links
1	Audit Committee and Corporate Governance	<a href="https://insights.diligent.com/audit-committee/role-of-the-audit-committee-in-corporate-governance">https://insights.diligent.com/audit-committee/role-of-the-audit-committee-in-corporate-governance</a> <a href="https://smallbusiness.chron.com/role-internal-auditing-corporate-governance-65711.html">https://smallbusiness.chron.com/role-internal-auditing-corporate-governance-65711.html</a>
2	Audit Committee and Constitution	<a href="https://www.proschoolonline.com/blog/auditing-in-india">https://www.proschoolonline.com/blog/auditing-in-india</a> <a href="ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps">ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps</a>
3	Corporate Social Responsibility and Sustainability in Auditing	<a href="https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Evaluating-Corporate-Social-Responsibility-and-Sustainable-Development-Practice-Guide.aspx">https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Evaluating-Corporate-Social-Responsibility-and-Sustainable-Development-Practice-Guide.aspx</a>
4	Agile Auditing	<a href="https://www.wegalvanize.com/audit/an-overview-of-agile-auditing/#:~:text=Agile%20auditing%20is%20designed%20to,undertaken%20once%20resources%20are%20available.">https://www.wegalvanize.com/audit/an-overview-of-agile-auditing/#:~:text=Agile%20auditing%20is%20designed%20to,undertaken%20once%20resources%20are%20available.</a>

**TEXT BOOKS**

1. R.G. Saxena, Auditing, Himalaya Publishing House Pvt. Ltd, 7<sup>th</sup> edition, 2018.
2. CA VikasOswal, Simplified Approach to Advanced Auditing and Professional Ethics, 7<sup>th</sup> edition, 2016.
3. Ravinderkumar, Virendar Sharma, Auditing Principles and Practice (based on Companies Act 2013), 3<sup>rd</sup> edition, 2015.
4. B.N. Tandon, S. Sudharsanam, S. Sundharabahu, A handbook of Practical Auditing, S. Chand & Company Ltd, 5<sup>th</sup> or later edition, 2013.

**REFERENCES**

1. Study material of Auditing, The Institute of Cost Accountants of India.
2. Study material of Auditing, The Institute of Chartered Accountants of India.
3. Vijichandran & PandanaPriya C.S., Principles and Practice of Auditing, 2015.

**WEB LINKS**

1. <https://cag.gov.in/> – C&AG of India (Compliance Auditing Guidelines)
2. <https://mca.gov.in> - MINISTRY OF CORPORATE AFFAIRS of India (Reports on Finding and Recommendations on Regulating Audit Firms and the Networks)
3. [https://www.icaai.org/post.html?post\\_id=13814](https://www.icaai.org/post.html?post_id=13814) – ICAI Auditing Study Material.

**SPECIFIC LEARNING OUTCOMES(SLO)**

Section	Contents	Learning Outcomes	Forms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1	Definition	<ul style="list-style-type: none"> <li>• Define Auditing.</li> <li>• Describe ‘Accounting is a necessity while Auditing is a Waste’.</li> </ul>	<b>K2</b>
1.2	Objective of an Audit	<ul style="list-style-type: none"> <li>• Recall the objectives of an Audit.</li> <li>• Compare Auditing and Investigation.</li> </ul>	<b>K2</b>
1.3	Role of auditors in detecting errors and frauds	<ul style="list-style-type: none"> <li>• Discuss the Errors and Frauds involved in Auditing.</li> <li>• Express the Characteristics of Frauds.</li> <li>• Explain ‘An Auditor is a watchdog but not a bloodhound’</li> </ul>	<b>K2</b>
1.4	Basic principles of governing an audit	<ul style="list-style-type: none"> <li>• Recall the Techniques of an audit.</li> <li>• Recognize the Basic Principles of governing an Audit</li> </ul>	<b>K1</b>
1.5	Steps and Procedures	<ul style="list-style-type: none"> <li>• Describe the procedures to be followed in auditing.</li> <li>• Explain the scope of auditing.</li> </ul>	<b>K2</b>
1.6	Advantages and limitations	<ul style="list-style-type: none"> <li>• Interpret the advantages and disadvantages of auditing</li> </ul>	<b>K2</b>

1.7	Classification of audit.	<ul style="list-style-type: none"> <li>Summarize the broad classification of Audit.</li> <li>Review the objectives of audit of government accounts and compare them with those of the audit under the Companies act 1956.</li> </ul>	<b>K2</b>
<b>UNIT II INTERNAL CHECK, VERIFICATION OF ASSETS AND LIABILITIES</b>			
2.1	Internal check	<ul style="list-style-type: none"> <li>Discuss the objectives and essentials of good Internal check system.</li> <li>Explain the fundamental principles of an effective Internal check system</li> </ul>	<b>K2</b>
2.2	Internal control and Internal Audit	<ul style="list-style-type: none"> <li>Identify the requisites of a good Internal control system</li> <li>Compare Internal audit with External audit.</li> </ul>	<b>K2</b>
2.3	Introduction of vouching.	<ul style="list-style-type: none"> <li>Explain ‘Vouching is the Essence of Auditing’</li> </ul>	<b>K2</b>
2.4	Objectives	<ul style="list-style-type: none"> <li>Discuss the salient features of Vouching.</li> </ul>	<b>K2</b>
2.5	Importance of vouching	<ul style="list-style-type: none"> <li>Estimate the importance of Vouching.</li> </ul>	<b>K2</b>
2.6	Verification of assets and liabilities.	<ul style="list-style-type: none"> <li>Review ‘An auditor is not a valuer though he is immediately concerned with values’</li> </ul>	<b>K2</b>
<b>UNIT III INVESTIGATION AND EDP AUDIT</b>			
3.1	Investigation	<ul style="list-style-type: none"> <li>Determine the important areas in respect of which investigations are usually undertaken by professional accountants.</li> </ul>	<b>K5</b>
3.2	Professional ethics	<ul style="list-style-type: none"> <li>Analyze the Professional ethics required of a Chartered Accountant.</li> </ul>	<b>K4</b>
3.3	Misconduct	<ul style="list-style-type: none"> <li>Sketch the Circumstances in which a Chartered accountant is deemed to be guilty of Professional misconduct.</li> </ul>	<b>K3</b>
3.4	General approach to EDP based audit.	<ul style="list-style-type: none"> <li>Explain the characteristics of auditing through Computers.</li> </ul>	<b>K2</b>
3.5	Approaches to EDP audit	<ul style="list-style-type: none"> <li>Express the approaches to audit under EDP environment</li> <li>Appraise the advantages and limitations of Computer based Auditing.</li> </ul>	<b>K5</b>
3.6	Special techniques for auditing in an EDP environment.	<ul style="list-style-type: none"> <li>Recognize the special techniques involved in EDP auditing environment.</li> </ul>	<b>K1</b>
<b>UNIT IV AUDIT OF LIMITED COMPANIES-COMPANY AUDITOR</b>			
4.1	Appointment	<ul style="list-style-type: none"> <li>Explain the various methods of Appointment of Company Auditors.</li> </ul>	<b>K2</b>



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4.2	Qualification	<ul style="list-style-type: none"> <li>Analyze the eligibility, qualifications and disqualifications of auditors.</li> </ul>	<b>K4</b>
4.3	Rights, duties and liabilities of company auditor	<ul style="list-style-type: none"> <li>Express the rights and statutory duties of a company auditor.</li> <li>Discuss the liabilities of an auditor under the Companies Act, 2013.</li> </ul>	<b>K2</b>
4.4	Types of audit reports	<ul style="list-style-type: none"> <li>Explain the qualified audit report</li> <li>Identify the Specimen of qualified report of an Auditor</li> <li>Tell the various types of audit report.</li> </ul>	<b>K2</b>
4.5	Audit certificate (based on recent amendment with respective Company Act 2013)	<ul style="list-style-type: none"> <li>Estimate the differences between auditor's report and auditor's certificate.</li> <li>Describe the amendments which are comes under the companies act, 2013 with respect to audit certificate.</li> </ul>	<b>K2</b>
<b>UNIT V NEW AREAS OF AUDITING</b>			
5.1	New areas of Auditing	<ul style="list-style-type: none"> <li>List the new emerging areas of auditing.</li> </ul>	<b>K1</b>
5.2	Cost Audit	<ul style="list-style-type: none"> <li>Explain cost audit</li> <li>Recall the advantages of Cost audit.</li> </ul>	<b>K2</b>
5.3	Management Audit	<ul style="list-style-type: none"> <li>Discuss briefly about Management audit</li> </ul>	<b>K2</b>
5.4	Human Resource Audit	<ul style="list-style-type: none"> <li>Explain HR audit</li> </ul>	<b>K2</b>
5.5	Operational Audit	<ul style="list-style-type: none"> <li>Explain operational audit</li> <li>Discuss the scope of operational audit.</li> </ul>	<b>K2</b>
5.6	Forecast Audit	<ul style="list-style-type: none"> <li>Summarize Forecast audit.</li> </ul>	<b>K2</b>
5.7	Social Audit	<ul style="list-style-type: none"> <li>Discuss Social audit.</li> <li>Describe the objectives of social audit.</li> </ul>	<b>K2</b>
5.8	Tax Audit	<ul style="list-style-type: none"> <li>Recall Tax audit</li> </ul>	<b>K1</b>
5.9	Forensic Audit	<ul style="list-style-type: none"> <li>List the importance of Forensic Audit</li> </ul>	<b>K1</b>
5.10	Environmental (Green) Audit.	<ul style="list-style-type: none"> <li>Explanation of green audit.</li> <li>Identify the different steps involved in green audit</li> </ul>	<b>K2</b>
5.11	Health and safety audit	<ul style="list-style-type: none"> <li>Discuss the importance of health and safety audit.</li> </ul>	<b>K2</b>

**MAPPING SCHEME FOR POs, PSOs and COs**

**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	<b>H</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>
<b>CO2</b>	<b>H</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>
<b>CO3</b>	<b>-</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>M</b>	<b>-</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>

CO4	M	M	H	H	-	-	-	M	-	M	-	H	-
CO5	M	M	-	-	-	-	M	H	M	M	-	H	-
CO6	M	M	-	H	-	M	-	M	M	M	-	H	-

## COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey(FEEDBACK)

**COURSE COORDINATOR - MR.R. NANDHAKUMAR**

SEMESTER VI		
Elective - III	RETAIL MANAGEMENT	Course Code: U21BP6:A
Hours : 5		Credits: 5

## COURSE OUTCOMES

After completing this course, the student will know various forms of retailing business and develop knowledge on store location, practical analysis of site and trading, inventory management, analyse critical elements of retail store operations and equip themselves with critical skills for store keeping strategies.

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the Emerging trends in retailing	K2	I
2	Demonstrate knowledge of the Market segmentation process	K2	II
3	Analyze and determine the Selective inventory management	K4	III
4	Summarize Distribution management	K2	IV
5	Analyze the integrated retailing approach	K4	IV
6	Appraise the effects of EOQ model	K5	V

### Unit I Retailing

- 1.1 Meaning
- 1.2 Definition
- 1.3 Characteristics
- 1.4 Retailing principles
- 1.5 Retail sales objectives
- 1.6 Retailing in India
- 1.7 Across the globe
- 1.8 Emerging trends in retailing
- 1.9 Retail formats
  - 1.9.1 Store based
  - 1.9.2 Non-store based
  - 1.9.3 Traditional and non-traditional retailing
  - 1.9.4 Internet retailing
- 1.9.5 Cyber retailing.

### Unit II Store location

- 2.1 Importance
- 2.2 Selection of location
- 2.3 Site analysis
- 2.4 Trading analysis
- 2.5 Demand and supply density
- 2.6 Site availability

- 2.7 Trends in store location
- 2.8 Retail marketing segmentation
- 2.9 Significance
- 2.10 Market segmentation process
- 2.11 Key retail segments.

### **Unit III Inventory**

- 3.1 Reasons for holding inventory
- 3.2 Methods of inventory control
- 3.3 Selective inventory management
- 3.4 EOQ model
- 3.5 ABC analysis- VED analysis- FSN analysis - HML analysis
- 3.6 Inventory costs
- 3.7 Material handling
- 3.8 Latest development in inventory management.

### **Unit IV Retail Store Operations**

- 4.1 Elements of Retail Store Operations
- 4.2 Management of retail store
- 4.3 The role of centralized retailer
- 4.4 An integrated retailing approach
- 4.5 Operations master schedule
- 4.6 Store maintenance
- 4.7 Energy management
- 4.8 Retailing success tips.

### **Unit V Distribution management**

- 5.1 Distribution channel
- 5.2 Functions of a distribution channel
- 5.3 Channel levels
- 5.4 Elements of physical distribution
- 5.5 Wholesaling
  - 5.5.1 Classification and characteristics
- 5.6 Warehousing
  - 5.6.1 Need
  - 5.6.2 Benefits
- 5.6.3 Functions
  - 5.6.4 Features
  - 5.6.5 Classifications

### **TOPICS FOR SELF STUDY**

S.NO	TOPICS	WEB-LINKS
1	Government Deficiencies	<a href="https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html">https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html</a>
2	Rent seeking and Public Choice	<a href="https://www.econlib.org/library/Topics/College/governmentfailures.html">https://www.econlib.org/library/Topics/College/governmentfailures.html</a>
3	Market Failures, Public Goods, and Externalities	<a href="https://www.econlib.org/library/Topics/College/marketfailures.html">https://www.econlib.org/library/Topics/College/marketfailures.html</a>
4	Property Rights	<a href="https://www.econlib.org/library/Topics/College/propertyrights.html">https://www.econlib.org/library/Topics/College/propertyrights.html</a>

### **Text**

Dr.Harjit Singh, (2014), Retail Management - A Global Perspective, Text and Cases, S.Chand& Company Ltd., New Delhi

### **Reference**

Gibson G Vedamani, (2011), Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi.

Gourav Ghosal, (2010), Retail Management, Maxford Books Publishing House, New Delhi.

Dr. L. Natarajan (2016), Retail Management, Margham Publications, Chennai.

### **WEB LINKS**

<https://www.econlib.org/library/Topics/College/governmentbudgetdeficitsdebt.html>

<https://www.econlib.org/library/Topics/College/governmentfailures.html>

<https://www.econlib.org/library/Topics/College/marketfailures.html>

<https://www.econlib.org/library/Topics/College/propertyrights.html>

## SPECIFIC LEARNING OUTCOMES

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I RETAILING</b>			
1	Meaning	<ul style="list-style-type: none"> <li>What is Retailing</li> </ul>	<b>K1</b>
1.1	Definition	<ul style="list-style-type: none"> <li>Define Retailing</li> </ul>	<b>K1</b>
1.2	Characteristics	<ul style="list-style-type: none"> <li>What are the Characteristics of retailing</li> </ul>	<b>K2</b>
1.3	Retailing principles	<ul style="list-style-type: none"> <li>List out the principles of retailing</li> </ul>	<b>K2</b>
1.4	Retail sales objectives	<ul style="list-style-type: none"> <li>List out the objectives of Retail sales objectives</li> </ul>	<b>K2</b>
1.5	Retailing in India	<ul style="list-style-type: none"> <li>Identify Retailing in India</li> </ul>	<b>K3</b>
1.6	Across the globe	<ul style="list-style-type: none"> <li>Summarize retailing Across the globe</li> </ul>	<b>K3</b>
1.7	Emerging trends in retailing	Analyse the Emerging trends in retailing <ul style="list-style-type: none"> <li></li> </ul>	<b>K4</b>
1.8	Retail formats <ul style="list-style-type: none"> <li>Store based</li> <li>Non-store based</li> <li>Traditional and non-traditional retailing</li> <li>Internet retailing</li> </ul>	<ul style="list-style-type: none"> <li>Examine Retail formats</li> </ul>	<b>K4</b>
1.9	Cyber retailing	<ul style="list-style-type: none"> <li>Comment on Cyber retailing</li> </ul>	<b>K5</b>
<b>UNIT II STORE LOCATION</b>			
2.1	Importance	<ul style="list-style-type: none"> <li>What is the importance of store location</li> </ul>	<b>K2</b>
2.2	Selection of location	<ul style="list-style-type: none"> <li>Explain Selection of location</li> </ul>	<b>K2</b>
2.3	Site analysis	<ul style="list-style-type: none"> <li>What is Site analysis</li> </ul>	<b>K2</b>

2.4	Trading analysis	<ul style="list-style-type: none"> <li>• What is Trading analysis</li> </ul>	<b>K2</b>
2.5	Demand and supply density	What is Demand and supply density	<b>K2</b>
2.6	Site availability	<ul style="list-style-type: none"> <li>• Define Site availability</li> </ul>	<b>K2</b>
2.7	Trends in store location	What is Trends in store location	<b>K2</b>
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> <li>• Define Retail marketing segmentation</li> </ul>	<b>K2</b>
2.9	Significance	<ul style="list-style-type: none"> <li>• List out the significance of store location</li> </ul>	<b>K2</b>
2.10	Market segmentation process	Explain Market segmentation process <ul style="list-style-type: none"> <li>•</li> </ul>	<b>K4</b>
2.11	Key retail segments	<ul style="list-style-type: none"> <li>• Illustrate Key retail segments</li> </ul>	<b>K4</b>
<b>UNIT III INVENTORY</b>			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> <li>• Explain the Reasons for holding inventory</li> </ul>	<b>K2</b>
3.2	Methods of inventory control	Explain the Methods of inventory control <ul style="list-style-type: none"> <li>•</li> </ul>	<b>K4</b>
3.3	Selective inventory management	<ul style="list-style-type: none"> <li>• Summarize Selective inventory management</li> </ul>	<b>K2</b>
3.4	EOQ model	<ul style="list-style-type: none"> <li>• Apply EOQ model</li> </ul>	<b>K3</b>
3.5	ABC analysis-VED analysis-FSN analysis - HML analysis	Experiment using ABC analysis- VED analysis- FSN analysis - HML analysis <ul style="list-style-type: none"> <li>•</li> </ul>	<b>K3</b>
3.6	Inventory costs	<ul style="list-style-type: none"> <li>• Examine Inventory costs</li> </ul>	<b>K4</b>

3.7	Material handling	<ul style="list-style-type: none"> <li>Justify Material handling</li> </ul>	<b>K5</b>
3.8	Latest development in inventory management.	<ul style="list-style-type: none"> <li>State your opinion on Latest development in inventory management.</li> </ul>	<b>K5</b>
<b>UNIT IV RETAIL STORE OPERATIONS</b>			
4.1	Elements of Retail Store Operations	<ul style="list-style-type: none"> <li>Analyse the Elements of Retail Store Operations</li> </ul>	<b>K4</b>
4.2	Management of retail store	<ul style="list-style-type: none"> <li>Define Management of retail store</li> </ul>	<b>K2</b>
4.3	The role of centralized retailer	Criticize the role of centralized retailer <ul style="list-style-type: none"> <li></li> </ul>	<b>K5</b>
4.4	An integrated retailing approach	<ul style="list-style-type: none"> <li>Justify integrated retailing approach</li> </ul>	<b>K5</b>
4.5	Operations master schedule	Give your opinion on Operations master schedule <ul style="list-style-type: none"> <li></li> </ul>	<b>K5</b>
4.6	Store maintenance	<ul style="list-style-type: none"> <li>Apply Store maintenance real time using case studies</li> </ul>	<b>K3</b>
4.7	Energy management	<ul style="list-style-type: none"> <li>Analyse Energy management</li> </ul>	<b>K4</b>
4.8	Retailing success tips.	<ul style="list-style-type: none"> <li>Explain Retailing success tips</li> </ul>	<b>K2</b>
<b>UNIT V DISTRIBUTION MANAGEMENT</b>			
5.1	Distribution channel	<ul style="list-style-type: none"> <li>State the Importance of Distribution channel</li> </ul>	<b>K5</b>
5.2	Functions of a distribution channel	Define the Functions of a distribution channel <ul style="list-style-type: none"> <li></li> </ul>	<b>K2</b>
5.3	Channel levels	<ul style="list-style-type: none"> <li>Analyse Channel levels</li> </ul>	<b>K3</b>
5.4	Elements of physical distribution	Evaluate the Elements of physical distribution <ul style="list-style-type: none"> <li></li> </ul>	<b>K4</b>



5.5	Wholesaling 5.5.1 Classification and characteristics	Elaborate on Wholesaling Classification and characteristics	<b>K6</b>
5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4 Features 5.6.5 Classifications	What are needs of warehousing?  State the benefits of warehousing  List out the functions and features of warehousing  Classify warehousing in detail	<b>K4</b>

### MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate				H- High					
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	H	H	M	M	-	H	M	-	H	H
<b>CO2</b>	H	M	-	-	-	-	H	M	-	M	-	M	H
<b>CO3</b>	M	H	-	M	H	H		H	H	-	H	-	M
<b>CO4</b>	-	-	M	-	H	-	H	H	-	-	H	M	-
<b>CO5</b>	H	M	H	M		H	M		H	M		H	H
<b>CO6</b>	M	-	M	-	H	-	H	M	-	H	M	-	M

### COURSE ASSESSMENT METHODS

<b>COURSE</b>	<b>Direct</b>
	1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
	<b>Indirect</b>
	1. Course-end survey

**COORDINATOR – DR.R. MANIVANAN**

SEMESTER VI		
Elective III	<b>SUPPLY CHAIN MANAGEMENT</b>	Course Code: U21BP6:3
Hours: 6		Credits: 5

### COURSE OBJECTIVE

At the end of the course, the students will be able to:

Sl. No	Course Outcomes	Level	Unit covered
1	Explain the Decision phases of outsourcing	K2	I
2	Demonstrate Modelling of supply chain	K2	II
3	Analyze sourcing and procurement	K4	III
4	Determine Warehousing Strategies	K2	IV
5	Analyze master data of logistic fleet	K4	IV
6	Appraise Objectives and Concept of Inventory	K5	V

### UNIT I BASICS OF BUSINESS OUTSOURCING AND SUPPLY CHAIN

- 1.1 Basics of Business Outsourcing
  - 1.1.1 Definition
  - 1.1.2 Objectives
  - 1.1.3 Importance
  - 1.1.4 Decision phases
  - 1.1.5 Process view
- 1.2 Supply Chain
  - 1.2.1 Competitive and supply chain strategies
  - 1.2.2 Achieving strategies fit
  - 1.2.3 Supply chain drivers
  - 1.2.4 Obstacles
  - 1.2.5 Framework
  - 1.2.6 Facilities
  - 1.2.7 Inventory
  - 1.2.8 Transportation
  - 1.2.9 Information
  - 1.2.10 Sourcing
- 1.2.11 Modelling for supply chain

### UNIT II SOURCING, PROCUREMENT AND CONTRACT MANAGEMENT

- 2.1 Sourcing and Procurement
  - 2.1.1 Introduction and Objectives
  - 2.1.2 Concept of Material Handling

- 2.1.3 Objectives of material handling
- 2.1.4 Principles of material handling
- 2.1.5 Equipment Used for Material Handling
- 2.2 Contract Management
  - 2.2.1 Points to be considered in Contract While Handling Materials
  - 2.2.2 Role of Materials Contract
  - 2.2.3 Unit Load Storage
  - 2.2.4 Storage principles
  - 2.2.5 Storage design and its benefits and Storage Methods

### **UNIT III MARKET SERVICES AND SALES ORDER MANAGEMENT**

- 3.1 Market Services
  - 3.1.1 Concept of Demand Forecasting
  - 3.1.2 Impact of Forecasts on Logistics and Supply Chain Management
  - 3.1.3 Forecasting Process
  - 3.1.4 Forecasting Techniques
  - 3.1.5 Selecting the Appropriate Forecasting Technique
  - 3.1.6 Operating Principles of Forecasting
- 3.2 Sales Order Management
  - 3.2.1 Concept of Logistics Outsourcing
  - 3.2.2 Catalyst for logistics outsourcing
  - 3.2.3 Benefits of logistics outsourcing
  - 3.2.4 Issues in logistics outsourcing
  - 3.2.5 Third-Party Logistics and Fourth-Party Logistics
  - 3.2.6 Selection of Logistics Service Provider and Logistics Service Contract

### **UNIT IV MASTER DATA OF LOGISTIC FLEET AND WAREHOUSE MANAGEMENT**

- 4.1 Master Data of Logistic fleet
  - 4.1.1 Transportation System
  - 4.1.2 Transportation Infrastructure
  - 4.1.3 Freight Management
  - 4.1.4 Factors Affecting Freight Cost
  - 4.1.5 Transportation Network and Containerisation
- 4.2 Warehouse Management
  - 4.2.1 Need for warehousing management
  - 4.2.2 Evolution of warehousing
  - 4.2.3 Functions of Warehouses
  - 4.2.4 Types of Warehouses
  - 4.2.5 Warehousing Cost

- 4.2.6 Warehousing Strategies
- 4.2.7 Significance of Warehousing in Logistics
- 4.2.8 Warehousing Management System (WMS)

## **UNIT V INVENTORY MANAGEMENT**

- 5.1 Objectives and Concept of Inventory
- 5.2 Types of Inventory
- 5.3 Concept of Inventory Management
- 5.4 Importance of inventory management
- 5.5 Objectives of inventory management
- 5.6 Different Types of Inventory Costs
- 5.7 Inventory Performance Measures
- 5.8 Inventory turnover ratio (ITR)
- 5.9 Framework of performance indicators
- 5.10 Inventory Planning Measures
- 5.11 Economic order quantity (EOQ)
- 5.12 Reorder point
- 5.13 Safety stock
- 5.14 Supplier-managed inventory

## **TOPICS FOR SELF STUDY**

<b>S.N O</b>	<b>TOPICS</b>	<b>WEB-LINKS</b>
1	Business Outsourcing	<a href="https://www.investopedia.com/terms/o/outsourcing.asp">https://www.investopedia.com/terms/o/outsourcing.asp</a>
2	Sourcing and Procurement	<a href="https://precoro.com/blog/sourcing-and-procurement/#:~:text=Sourcing%20in%20procurement%20is%20a,organization%20can%20obtain%20its%20supplies.">https://precoro.com/blog/sourcing-and-procurement/#:~:text=Sourcing%20in%20procurement%20is%20a,organization%20can%20obtain%20its%20supplies.</a>
3	Sales Order Management	<a href="https://fabric.inc/blog/sales-order-management/#:~:text=Sales%20order%20management%20is%20a,management%20to%20shipping%20the%20products.">https://fabric.inc/blog/sales-order-management/#:~:text=Sales%20order%20management%20is%20a,management%20to%20shipping%20the%20products.</a>
4	Supplier-managed inventory	<a href="https://www.cips.org/knowledge/procurement-topics-and-skills/operations-management/vendor-managed-inventory/">https://www.cips.org/knowledge/procurement-topics-and-skills/operations-management/vendor-managed-inventory/</a>

### **Text Book**

Hand Book on Logistics for Business Process Services - TCS

### **Books for Reference**

1. Ailawadi C. Sathish&Rakesh Singh, Logistics Management, *Prentice Hall, India, 2005*
2. Sunil Chopra and Peter Meindl, Supply Chain Management – Strategy, Planning and Operation PHI, 4th Edition, 2010
3. Agrawal D K, Textbook of Logistics & Supply Chain Management, Macmillan India Ltd, 2003

**Web Links**

1. [https://www.bookrix.com/\\_ebook-joshi-d-international-logistics/](https://www.bookrix.com/_ebook-joshi-d-international-logistics/)  
<https://www.freestylesolutions.com/wp-content/uploads/2015/02/Freestyle-Solutions-Inventory-Management-for-Online-Retailers-eBook.pdf>

**SPECIFIC LEARNING OUTCOMES**

Unit/Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I BASICS OF BUSINESS OUTSOURCING AND SUPPLY CHAIN</b>			
1.1	Basics of Business Outsourcing  1.1.1 Definition 1.1.2 Objectives 1.1.3 Importance 1.1.4 Decision phases 1.1.5 Process view	<ul style="list-style-type: none"> <li>• Define Business Outsourcing</li> <li>• List out its Objectives, Importance, Decision Phases, &amp; Process view</li> </ul>	<b>K1</b>  <b>K2</b>
1.2	Supply Chain 1.2.1 Competitive and supply chain strategies 1.2.2 Achieving strategies fit 1.2.3 Supply chain drivers 1.2.4 Obstacles 1.2.5 Framework 1.2.6 Facilities 1.2.7 Inventory 1.2.8 Transportation 1.2.9 Information	<ul style="list-style-type: none"> <li>• Explain Supply chain and its various components</li> </ul>	<b>K4</b>

	1.2.10 Sourcing 1.2.II Modelling for supply chain		
<b>UNIT II SOURCING, PROCUREMENT AND CONTRACT MANAGEMENT</b>			
2.1	Sourcing and Procurement	<ul style="list-style-type: none"> <li>What is Sourcing and Procurement</li> </ul>	<b>K2</b>
2.1.1	Introduction and Objectives	<ul style="list-style-type: none"> <li>What are the Introduction and Objectives</li> </ul>	<b>K2</b>
2.1.2	Concept of Material Handling	<ul style="list-style-type: none"> <li>Define the Concept of Material Handling</li> </ul>	<b>K2</b>
2.1.3	Objectives of material handling	<ul style="list-style-type: none"> <li>List the Objectives of material handling</li> </ul>	<b>K2</b>
2.1.4	Principles of material handling	<ul style="list-style-type: none"> <li>State the Principles of material handling</li> </ul>	<b>K2</b>
2.1.5	Equipment Used for Material Handling	<ul style="list-style-type: none"> <li>What are the Equipment Used for Material Handling</li> </ul>	<b>K2</b>
2.2	Contract Management	<ul style="list-style-type: none"> <li>Define Contract Management</li> </ul>	<b>K2</b>
2.2.1	Points to be considered in Contract While Handling Materials	<ul style="list-style-type: none"> <li>List the Points to be considered in Contract While Handling Materials</li> </ul>	<b>K2</b>
2.2.2	Role of Materials Contract	<ul style="list-style-type: none"> <li>Write down the Role of Materials Contract</li> </ul>	<b>K2</b>
2.2.3	Unit Load Storage	<p>Explain Unit Load Storage</p> <ul style="list-style-type: none"> <li></li> </ul>	<b>K4</b>
2.2.4	Storage principles	<p>Analyse the Storage principles</p> <ul style="list-style-type: none"> <li></li> </ul>	<b>K4</b>

2.2.5	Storage design and its benefits and Storage Methods	<ul style="list-style-type: none"> <li>Criticize on Storage design and its benefits and Storage Methods</li> </ul>	<b>K5</b>
<b>UNIT III MARKET SERVICES AND SALES ORDER MANAGEMENT</b>			
3.1	Market Services	<ul style="list-style-type: none"> <li><b>Define</b> Market Services</li> </ul>	<b>K2</b>
3.1.1	Concept of Demand Forecasting	<ul style="list-style-type: none"> <li>Explain the Concept of Demand Forecasting</li> </ul>	<b>K4</b>
3.1.2	Impact of Forecasts on Logistics and Supply Chain Management	<ul style="list-style-type: none"> <li>Summarize the Impact of Forecasts on Logistics and Supply Chain Management</li> </ul>	<b>K2</b>
3.1.3	Forecasting Process	<ul style="list-style-type: none"> <li>Experiment with Forecasting Process</li> </ul>	<b>K3</b>
3.1.4	Forecasting Techniques	<ul style="list-style-type: none"> <li>Apply Forecasting Techniques</li> </ul>	<b>K3</b>
3.1.5	Selecting the Appropriate Forecasting Technique	<ul style="list-style-type: none"> <li>Infer on Selecting the Appropriate Forecasting Technique</li> </ul>	<b>K4</b>
3.1.6	Operating Principles of Forecasting	<ul style="list-style-type: none"> <li>Justify Operating Principles of Forecasting</li> </ul>	<b>K5</b>
3.2	Sales Order Management	<ul style="list-style-type: none"> <li>Determine Sales Order Management</li> </ul>	<b>K5</b>
3.2.1	Concept of Logistics Outsourcing	<ul style="list-style-type: none"> <li>Summarize the Concept of Logistics Outsourcing</li> </ul>	<b>K2</b>

3.2.2	Catalyst for logistics outsourcing	<ul style="list-style-type: none"> <li>Choose the right Catalyst for logistics outsourcing</li> </ul>	<b>K3</b>
3.2.3	Benefits of logistics outsourcing	<ul style="list-style-type: none"> <li>List the Benefits of logistics outsourcing</li> </ul>	<b>K4</b>
3.2.4	Issues in logistics outsourcing	<ul style="list-style-type: none"> <li>Give your opinion on Issues in logistics outsourcing</li> </ul>	<b>K5</b>
3.2.5	Third-Party Logistics and Fourth-Party Logistics	<ul style="list-style-type: none"> <li>Elaborate on Third-Party Logistics and Fourth-Party Logistics</li> </ul>	<b>K6</b>
3.2.6	Selection of Logistics Service Provider and Logistics Service Contract	<ul style="list-style-type: none"> <li>Discuss on Selection of Logistics Service Provider and Logistics Service Contract</li> </ul>	<b>K6</b>
<b>UNIT IV MASTER DATA OF LOGISTIC FLEET AND WAREHOUSE MANAGEMENT</b>			
4.1	Master Data of Logistic fleet 4.1.1 Transportation System 4.1.2 Transportation Infrastructure 4.1.3 Freight Management 4.1.4 Factors Affecting Freight Cost 4.1.5 Transportation Network and Containerisation	Explain Master Data of Logistic fleet <ul style="list-style-type: none"> <li></li> </ul>	<b>K4</b>
4.2	Warehouse Management 4.2.1 Need for warehousing management 4.2.2 Evolution of warehousing 4.2.3 Functions of Warehouses 4.2.4 Types of Warehouses 4.2.5 Warehousing Cost 4.2.6 Warehousing Strategies 4.2.7 Significance of Warehousing in Logistics	Explain Warehouse Management <ul style="list-style-type: none"> <li></li> </ul>	<b>K2</b>



	4.2.8 Warehousing Management System (WMS)		
<b>UNIT V INVENTORY MANAGEMENT</b>			
5.1	Objectives and Concept of Inventory	<ul style="list-style-type: none"> <li>Determine the Objectives and Concept of Inventory</li> </ul>	<b>K5</b>
5.2	Types of Inventory	<ul style="list-style-type: none"> <li>Classify Types of Inventory</li> </ul>	<b>K2</b>
5.3	Concept of Inventory Management	<ul style="list-style-type: none"> <li>Articulate the Concept of Inventory Management</li> </ul>	<b>K3</b>
5.4	Importance of inventory management	<ul style="list-style-type: none"> <li>Expalin the Importance of inventory management</li> </ul>	<b>K4</b>
5.5	Objectives of inventory management	Develop the Objectives of inventory management	<b>K6</b>
5.6	Different Types of Inventory Costs	Categorize Different Types of Inventory Costs	<b>K4</b>
5.7	Inventory Performance Measures	Estimate Inventory performance measures	<b>K5</b>
5.8	Inventory turnover ratio (ITR)	Explain Inventory turnover ratio (ITR)	<b>K2</b>
5.9	Framework of performance indicators	Apply Framework of performance indicators	<b>K3</b>
5.10	Inventory Planning Measures	List out the Inventory Planning Measures	<b>K4</b>
5.11	Economic order quantity (EOQ)	Estimate Economic order quantity (EOQ)	<b>K5</b>
5.12	Reorder point	Show Reorder point	<b>K2</b>
5.13	Safety stock	Utilization of Safety stock	<b>K3</b>
5.14	Supplier-managed inventory	Analyse Supplier-managed inventory	<b>K4</b>

**MAPPING SCHEME FOR POs, PSOs AND COs**

	<b>L-Low</b>			<b>M-Moderate</b>				<b>H- High</b>					
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	H	H	M	M	-	H	M	-	H	H

CO2	H	M	-	-	-	-	H	M	-	M	-	M	H
CO3	M	H	-	M	H	M		H	H	-	H	-	M
CO4	-	-	M	-	H	-	H	H	-	-	H	M	-
CO5	H	M	H	M		M	M		H	M		H	H
CO6	M	-	M	-	H	-	H	M	-	H	M	-	M

## COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

**COURSE COORDINATOR** – Mrs. KAVITHA S