



SATHYABAMA

INSTITUTE OF SCIENCE AND TECHNOLOGY

(DEEMED TO BE UNIVERSITY)

Accredited A++ Grade by NAAC | 12B Status by UGC | Approved by AICTE

www.sathyabama.ac.in

SCHOOL OF MANAGEMENT STUDIES

SYLLABUS REVISION AND NEW COURSES INTRODUCED

S.No	Regulation	Department	Course Code	Course Name	Remarks
1	2019	B.COM(GEN)	SBAA1503	Business Ethics and CSR	New Course
2	2019	B.COM(GEN)	SBAA2501	MS Office Lab	New Course
3	2019	B.COM(GEN)	S74APROJ	Project Work	New Course
4	2019	B.COM(GEN)	SBAA3001	Practical Auditing	New Course
5	2019	B.COM(GEN)	SBAA3002	Business Environment	New Course
6	2019	B.COM(GEN)	SBAA3003	Capital Market	New Course
7	2019	B.COM(GEN)	SBAA3004	Fundamentals of Financial Management	New Course
8	2019	B.COM(GEN)	SBAA3005	Treasury Management	New Course
9	2019	B.COM(GEN)	SBAA3006/SBAA1505	Insurance Management	New Course
10	2019	B.COM(GEN)	SBAA3009/SBAA1506	Corporate Governance	New Course
11	2019	B.COM(GEN)	SBAA3010	Securities Law	New Course
12	2023	B.COM(GEN)	SHSB1102	General English I	Added Content
13	2023	B.COM(GEN)	SMTB1106	Business Statistics	Added Content
14	2023	B.COM(GEN)	SHSB1201	General English II	New Course
15	2023	B.COM(GEN)	SBAB1201	Corporate Correspondence	New Course
16	2023	B.COM(GEN)	SBAB1202	Computing Essentials	New Course
17	2023	B.COM(GEN)	SCOB1201	Advanced Financial Accounting	New Course
18	2023	B.COM(GEN)	SCOB1301	Business Taxation	New Course
19	2023	BBA	SCOB1101	Financial Accounting	Added Content
20	2023	BBA	SBAB1102	Business Economics	Added Content
21	2023	BBA	SBAB1103	Principles of Management	Added Content
22	2023	BBA	SBAB1203	Organizational Behaviour	Added Content
23	2023	BBA	SBAB1204	Human Resource Management	Added Content
24	2023	B.COM FA	SCOB1112	Fundamentals of Accounting	Added Content
25	2023	B.COM FA	SCOB1113	Business Mathematics	New Course
26	2023	B.COM FA	SCOB1114	Business Economics	Added Content

27	2023	B.COM FA	SCOB1115	Business Laws	Added Content
28	2023	B.COM FA	SCOB1211	Communication Technologies	New Course
29	2023	B.COM FA	SCOB1212	Commercial Laws	New Course
30	2023	B.COM FA	SCOB1213	Practices of Accounting	Added Content
31	2023	B.COM FA	SCOB1214	Logical Reasoning and Statistics	New Course
32	2023	B.COM FA	SCOB1215	Economics for Finance	New Course
33	2023	B.COM FA	SCOB1311	Advanced Accounting	Added Content
34	2023	B.COM FA	SCOB1312	Income Tax Law	Added Content
35	2023	B.COM FA	SCOB1313	Cost Accounting	Added Content
36	2023	B.COM FA	SCOB1314	Company Law	Added Content
37	2023	B.COM FA	SCOB1315	Industrial Law	New Course
38	2023	B.COM FA	SCOB1412	Income Tax Practice	Added Content
39	2023	B.COM FA	SCOB1413	Indirect Tax Law	Added Content
40	2023	B.COM FA	SCOB1414	Enterprise Law	New Course
41	2023	B.COM FA	SCOB1415	Managerial Accounting	Added Content
42	2023	B.COM FA	SCOB1511	Company Accounts	New Course
43	2023	B.COM FA	SCOB1513	Indirect Tax Practice	Added Content
44	2023	B.COM FA	SCOB1514	Management Strategy	Added Content
45	2023	B.COM FA	SCOB1515	Financial Management	Added Content
46	2023	B.COM FA	SCOB1611	Business Data Analytics	New Course
47	2023	B.COM FA	SCOB1612	Auditing and Code of Ethics	Added Content
48	2023	B.COM FA	SCOB1613	Advanced Financial Management	Added Content
49	2023	B.COM FA	SCOB1614	Operations Management	New Course
50	2023	B.COM FA	STAB1101	Tamil	New Course
51	2023	B.COM FA	SFRB1101	French	New Course
52	2023	B.COM FA	SHNB1101	Hindi	New Course
53	2023	B.COM FA	SCOB1111	Business Communication	Added Content
54	2023	MBA	SBAB5101	Organizational Dynamics	Added Content
55	2023	MBA	SBAB5103	Financial Reporting and Analysis	Added Content
56	2023	MBA	SBAB1505	Corporate Accountability	New Course
57	2023	MBA	SBAB1506	Managerial Computing	New Course

58	2023	MBA	SBAB6101	Managerial Communication	New Course
59	2023	MBA	SBAB5201	Marketing Management	Added Content
60	2023	MBA	SBAB5205	Strategic Management	Added Content
61	2023	MBA	SBAB5207	Entrepreneurship and Venture Creation	New Course
62	2019	MBA	SBAA5101	Management Concepts	Removed
63	2019	MBA	SBAA5102	Dynamics of Organizational Behaviour	Added Content
64	2019	MBA	SBAA5103	Accounting for Managers	Added Content
65	2019	MBA	SBAA5105	Entrepreneurship and Business Venturing	Removed
66	2019	MBA	SBAA6101	Tally Lab	Removed
67	2019	MBA	SBAA5201	Marketing for Managers	Added Content
68	2019	MBA	SBAA5206	Research Methods in Management	Removed
69	2019	MBA	SBAA5207	Strategic Management	Added Content
70	2019	MBA	SBAA5301	Global Business Management	Added Content
71	2019	MBA	SBAA6301	Ms-Office	Added Content
72	2023	M.COM	SMTB5108	Statistics for Management	Added Content
73	2023	M.COM	S103BINT	Internship	New Course
74	2023	M.COM	SCOB5401	Digital Banking	New Course
75	2023	M.COM	SCOB5402	Intellectual Property Rights	New Course
76	2019	M.COM	SBAA6301	MS Office Lab	Removed



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SCHOOL OF MANAGEMENT STUDIES

Date: 12.04.2024

Venue: MBA LAB 2

Time: 9.30 AM

MINUTES OF BOARD OF STUDIES MEETING

The Board of Studies Meeting for School of Management Studies was convened on 12.04.2024 at 9.30 AM.

The Dean Dr. Bhuvaneswari G., gave the welcome speech before introducing the Board members. The members received a detailed report on the school's academic programs and all of the department's academic activities that were carried out in accordance with the University's academic calendar.

The BOS meeting's resolutions from November 2022 were examined. There was discussion on the need of bringing changes in certain courses as per the current scenario. Following a brief evaluation, the agenda items were brought up for discussion, and the following resolutions were approved to the BOS meeting minutes.

Agenda:

- Updating Course contents for the following courses in BBA and MBA Programs
 - SCOB1101 Financial Accounting
 - SBAB1102 Business Economics
 - SBAB1103 Principles of Management
 - SBAB5101 Organizational Dynamics
 - SBAB5103 Financial reporting and Analysis
 - SBAB5201 Marketing Management
 - SBAB5205 Strategic Management
- The following New Courses were recommended for MBA and M.COM Programs
 - SBAB5105 Corporate Accountability
 - SBAB5106 Managerial Computing
 - SBAB5207 Entrepreneurship and venture creation
 - S103BINT Internship

The following courses were removed from MBA and M.COM Programs

SBAB5105 Entrepreneurship and Business Venturing
SBAA5206 Research methods in Management

Minutes :

- The senior faculty members of the School of Management Studies attended the meeting and interacted with the expert members.
- The members had discussion on the current industrial requirements. The suggestions were incorporated by updating, incorporating and removing certain contents various courses.
- The inclusion of the topic Trading and Profit and loss account and balance sheet adjustments were done in Unit 2 of the course SCOB1101 Financial Accounting.
- The topic Nature and types of business decisions – Micro and Macro Economics was discussed to be added in Unit – 1 of the course SBAB1101 Business Economics.
- As per the present management requirements major part of the content in the course SBAB1103 Principles of Management was revised.
- The first two units of the course SBAB5101 Organizational Dynamics was revised as per the suggestions given by the members.
- As per the suggestions given by senior faculty members changes were incorporated in the unit 5 of the course Financial Reporting and Analysis by adding the content Corporate social responsibility and Reporting.
- The entire content of unit 4 and unit 5 was revised in the course SBAB5201 Marketing Management as per the suggestions given by the senior faculty members.
- The course SBAB5205 Strategic Management had major revision by changing the contents of the unit 3,4and 5.
- As per the requirements of the current needs the courses SBAB5105 Corporate Accountability, SBAB5106 Managerial Computing, SBAB5207 Entrepreneurship and venture creation, S103BINT Internship were added in the Curriculum.
- The members suggested that the courses SBAB5105 Entrepreneurship and Business venturing and SBAA5206 Research methods in Management can be removed as it is not updated.

Members Present

Convenor: Dr. Bhuvaneswari G., Dean, School of Management Studies.

External Members:

1. Mr. Praveen Kumar Subramanian – Partner and Practice Leader, Cyber and Analytics, Finstein.
2. Mr. Vinayak Saravanan Ram – General Manager , South East Asia , GMAC Shipping Pvt. Ltd.
3. Mr. Madhan Shanmugasundaram – Practice Head , Digital Experience ,Infosys Limited, Chennai.
4. Mr. Srinivasan – Director – Program Management, Hinduja Tech Limited , Chennai.

Internal Members

1. Dr. A. Palani, Professor , School of Management Studies.
2. Dr. R. Tamilselvan, Professor, School of Management Studies.
3. Dr. Kalailakshmi T R , Associate Professor, School of Management Studies.

SBAA1503	BUSINESS ETHICS AND CSR	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- ↗ To understand the importance of business ethics.
- ↗ To classify the ethical issues in business.
- ↗ To familiarise the concepts and challenges of incorporating social responsibility into corporate strategy.

UNIT 1 INTRODUCTION

9 Hrs.

Business ethics –Definition, nature, Characteristics - Ethical theories, Causes of unethical behavior; Ethical abuses - Work ethics- Code of conduct - Public good

UNIT 2 MANAGEMENT OF ETHICS

9 Hrs.

Meaning - Ethics analysis - Ethical dilemma - Ethics in practice, ethics for managers - Role and function of ethical managers - Code of ethics - Competitiveness, organizational size, profitability and ethics - Cost of ethics in Corporate - ethics evaluation - Business and ecological / environmental issues in the Indian context and case studies

UNIT 3 ETHICS IN BUSINESS ENVIRONMENT

9 Hrs.

Political, legal environment - Provisions of the Indian constitution pertaining to Business - Political setup - characteristics and their implications for business - Prominent features of MRTP & FERA – Social, cultural environment , their impact on business operations, Salient features of Indian culture and value - Economic Environment - Main features of Economic Planning with respect to business

UNIT 4 CORPORATE SOCIAL RESPONSIBILITY

9 Hrs.

Meaning, Evolution of corporate social responsibility, Limits of corporate social responsibility, Voluntary responsibility Vs. Legal requirements, Profit maximization vs. social responsibility.

UNIT 5 SOCIALLY RESPONSIVE MANAGEMENT

9 Hrs.

Strategies of response - formulating socially responsive strategies - Implementing social responsiveness, making a social strategy work - Conceptual framework of social responsibilities of business - SWOT analysis for evaluating organizational framework for discharging social responsibility - Financial incentives for social responsibility - Role of self-regulation in discharge of social responsibility.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the ethical aspects in all areas of business.
- CO2 - Explain social responsibility of business.
- CO3 - Identify ethics in business environment.
- CO4 - Apply ethical principles in managing and decisions making.
- CO5 - Evaluate CSR initiatives.
- CO6 - Develop appropriate CSR models.

TEXT / REFERENCE BOOKS

1. A.C. Fernando-Business Ethics, Pearson, 2nd Edition, 2013.
2. Andrew Crane and Dark Matter, Business Ethics, Oxford Publications, 4th Edition, 2016.
3. M.Jennings, Business Ethics, Cengage Publication, 9th Edition, 2018.
4. Hartman-Business Ethics, McGraw Hill Publication, 4th Edition, 2017.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

New Course

SBAA2501	MS-OFFICE LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

COURSE OBJECTIVES

- ↗ Provide hands-on use of Microsoft Office 2013 applications Word, Excel, Access and PowerPoint
- ↗ Create a document in Microsoft Word with formatting that complies with the APA guidelines.
- ↗ Write functions in Microsoft Excel to perform basic calculations.
- ↗ Create a presentation in Microsoft PowerPoint that is interactive and legible content.

I. MS WORD

Creating Business Documents using the following facilities:

1. Text Manipulations
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, Find & Replace
4. Text Formatting
5. Picture insertion and alignment

II. MS-EXCEL

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression using the following facilities:

6. Cell Editing
7. Usage of Formulae and Built-in Functions
8. Data Sorting (both number and alphabets)
9. worksheet Preparation
10. Drawing Graphs

III. MS-POWER POINT

Creating Business Presentations using following facilities

11. Inserting Tables, Images, texts, Symbols, Clip arts, Pictures, and New Slides
12. Frame movements of the above
13. Preparation of Organization Charts
14. Presentation using Wizards
15. Usage of design templates Slides,

 New Course

S74APROJ	PROJECT WORK	L	T	P	Credits	Total Marks
		0	0	0	6	100

The objective of the project work is to make use of the knowledge gained by the student at various stages of the degree course. Students will also be permitted to undertake industrial / consultancy project work, outside the department, in Industries/Researchlabs.

There shall be three assessments during the semester by a review committee. The students shall make three presentations on the progress made before the committee at various stages of the project work.

The Head of the Department shall constitute the review committee for each branch of study. The total marks obtained in the three reviews, shall be taken into account. There will be a viva-voce examination at the end of the Project work, conducted by one internal examiner and one external examiner. The total marks secured will be the sum of marks secured in the project reviews and Viva-Voce Examination.

Each student is required to submit a Project report on the project assigned to him by the department. The report should be based on the information available in the literature or data obtained by the student by way of experiments conducted in the laboratory/industry.

The following are mandatory regarding the assessment of Students during Project Work:

1. The student shall maintain a log book on daily basis.
2. At the end of the Project work the student shall submit a training report along with the log book maintained during the period of project work on the functional areas of the company.
3. A project report will be submitted to the Department, in the prescribed format for the purpose of valuation.

 New Course

SBAA3001	PRACTICAL AUDITING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To learn principles and practices of auditing.
- To understand the procedures of vouching and verification.
- To assess the financial statements.

UNIT 1 INTRODUCTION

9 Hrs.

Definition of Audit - Difference between Auditing and Accountancy - Scope of Auditing - Objectives of Auditing, Types of Audit- Materiality in Auditing, Efficiency Audit - Propriety Audit - Techniques of Auditing- Standards of Auditing. Audit Plan - Audit Programmes - Audit Note Book- Audit working Papers

UNIT 2 INTERNAL CHECK AND INTERNAL CONTROL

9 Hrs.

Meaning of Internal Check- Nature and Scope of Internal Audit - Financial Vs Operational Audit - Internal Control, Nature and Scope Verification of Evidence - Detailed Checking Vs Sample Checking Internal Audit and Statutory Audit.

UNIT 3 VOUCHING AND VERIFICATION

9 Hrs.

Vouching- Meaning and Significance - Vouching of Cash Transactions - Trading Transactions - Capital and Revenue Expenditure; Verification and Valuation of Assets and Liabilities - Depreciation and Reserves - Meaning - Depreciation of Wasting Assets.

UNIT 4 APPOINTMENT AND REMOVAL

9 Hrs.

Appointment of Auditor - Appointment of First Auditor filling of Casual Vacancy- Ceiling on Number of Audits-Appointment of Auditor of Government Company - Auditors Remuneration - Removal of Auditors- Qualifications and Disqualifications, Powers and Duties of Auditors / Liabilities of Auditors.

UNIT 5 FINANCIAL STATEMENT AUDIT

9 Hrs.

Special Considerations in Company Audit - Preservation of Financial Statements - Audit of Share Capital - Audit of Dividends and Debentures- EDP in Auditing.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Discuss the principles and procedure of auditing.
- CO2 - Explain the tools, techniques and procedure of audit.
- CO3 - Evaluate the techniques for internal check and internal control.
- CO4 - Develop knowledge on vouching and verification.
- CO5 - Describe the duties, responsibilities and liabilities of a company auditor.
- CO6 - Design a plan for company audit.

TEXT / REFERENCE BOOKS

1. B.N. Tandon, Practical Auditing, S.Chand & Co., New Delhi, 15th Edition, 2016.
2. Dr. N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai, 2012.
3. Vijichandran and S Pandand, Priya CS, Principles and Practices of Auditing, SChand, 2015
4. Ravinder Kumar and Virender Sharma, Auditing, Prentice Hall, 3rd Edition, 2015.
5. R.G. Saxena, Principles and practice of Auditing, Himalaya Publishing House, Mumbai, 2014.
6. Dinakar Pagare, Practical auditing, Sultan Chand & Sons, New Delhi, 2017.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

PART A: 10 Questions of 2 marks each - No choice

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

Exam Duration: 3 Hrs.

20 Marks

80 Marks

New Course

SBAA3002	BUSINESS ENVIRONMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- ↗ To provide knowledge about business environment.
- ↗ To understand the concepts of business environment.
- ↗ To enable them to realize the impact of environment on Business.

UNIT 1 BUSINESS ENVIRONMENT

9 Hrs.

Meaning - Various environments affecting business - Social Economic; Political and Legal; Culture; Competitive Demographic; Technological and International environments.

UNIT 2 BUSINESS AND CULTURE

9 Hrs.

Culture - Elements of culture - Impact of foreign culture - Traditional values and its impact - Change and resistance to change - Caste and communities - Linguistic and Religious groups - Joint Family system.

UNIT 3 BUSINESS AND SOCIETY

9 Hrs.

Social responsibilities of Business - Responsibilities to shareholders; Responsibility to employees; Responsibility to customer; Responsibility to the community; Responsibility to the Government - Business Ethics - Population - Demographic pattern changes - Standard of living - Urbanization - Migration.

UNIT 4 BUSINESS AND GOVERNMENT

9 Hrs.

State Regulations of business - Industrial Licensing policy - Technology - Indigenous Technology - Import of Technology - Import of Technological changes of business.

UNIT 5 ECONOMIC SYSTEM

9 Hrs.

Socialism - Capitalism - Mixed Economy - Their impact of Business - Public sector, private sector, joint sector - objectives, growth, achievements and failures of public sector in India.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Define the various environments affecting business.
- CO2 - Explain culture and society.
- CO3 - Interpret Social responsibility.
- CO4 - Infer Business Ethics.
- CO5 - Examine government regulations in Business.
- CO6 - Elaborate the Economic System.

TEXT / REFERENCE BOOKS

1. BN Ghosh, Business Environment, Oxford Publication, 2015.
2. Faisal Ahmed and Absar Alam, Business Environment – Indian and Global Perspective, PHI, 2017
3. CB Gupta, Business Environment, Sultan Chand and Sons, 11th Edition, 2018.
4. Francis Cherunilum, Business Environment, Himalaya Publishing House, 2017.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

 New Course

SBAA3003	CAPITAL MARKET	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- ↗ To familiarize the students with the nature and functioning of the capital market.
- ↗ To enable them to learn management of investments.
- ↗ To comprehend the recent trends in the capital market.

UNIT 1 INTRODUCTION

9 Hrs.

Financial System - Structure of Indian financial system - money market and capital market - Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments - SEBI Guidelines relating to Capital markets - Recent developments in the Indian Capital market.

UNIT 2 PRIMARY AND SECONDARY MARKETS

9 Hrs.

Primary market: Definition and functions - Methods of New issues- Right issue - bonus issue ; Secondary Market: Types of brokers and speculators - Bulls, bears, stags and lame duck. Stock exchanges in India - BSE ,NSE- Origin- organization.-, Basis of Sensex, Nifty.

UNIT 3 LISTING OF SECURITIES

9 Hrs.

Listing of securities - Process - Trading mechanism- Block and Bulk deals - steps in buying and selling securities - Trading in dematerialized securities- Depository system - Depositories in India.

UNIT 4 SECURITIES MARKET INTERMEDIARIES

9 Hrs.

Role and Functions: Merchant Bankers, Stock Brokers, Syndicate Members, Registrars and Transfer Agents, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Investment Advisers, Research Analysts, Market Makers, Credit Rating Agencies.

UNIT 5 REGULATION OF CAPITAL MARKETS

9 Hrs.

The Securities and Exchange Board of India (SEBI) - Constitution, powers, functions and role of SEBI in regulating the primary and secondary markets - Investor protection.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Describe the characteristics of capital market.
- CO2 - Explain the constitution, powers and functions of SEBI.
- CO3 - Identify the process of listing of securities.
- CO4 - Describe the roles and functions of securities market intermediaries.
- CO5 - Understand the regulatory framework of capital markets.
- CO6 - Trading in stock exchanges.

TEXT / REFERENCE BOOKS

1. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi, 2015.
2. Gordon .E and Natrajan K. 'Indian Financial System', Himalaya Publishing House, 1st Edition, 2015.
3. Pathak . B, 'Indian Financial System', Pearson India Pvt. Ltd , 5th Edition ,2018.
4. Khan M.Y., Indian Financial System, Tata McGraw Hill Company, 10th Edition 2017.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

New Course

SBAA3004	FUNDAMENTALS OF FINANCIAL MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- ↗ To familiarize the students with the principles and practices of financial management.
- ↗ To gain the knowledge on sources of finance.
- ↗ To develop the decision making on financial aspects.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction: Nature of Financial Management: Finance and related disciplines; Objectives :Profit Maximization, Wealth Maximization - Scope of Financial Management - Finance Decision, Finance Manager's Role - Sources of Finance - Time value of money, Risk and return.

UNIT 2 INVESTMENT DECISION

9 Hrs.

Capital Budgeting - Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

UNIT 3 FINANCING DECISION - CAPITAL STRUCTURE

9 Hrs.

Leverage: Meaning, Measurement of Financial Leverage Operating Leverage and Combined Leverage EBIT -EPS analysis- Capital structure -Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, and Traditional Approach). Determinants of capital structure.

UNIT 4 FINANCING DECISION - COST OF CAPITAL

9 Hrs.

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC).

UNIT 5 DIVIDEND DECISIONS

9 Hrs.

Theories for Relevance and irrelevance of dividend decision for corporate valuation- Factors determining dividends- Cash and stock dividends- Dividend policies in practice.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Describe the basic knowledge on financial knowledge.
- CO2 - Discuss the concept of time value of money.
- CO3 - Analyze the leverage effects to form long-term financial policies for business.
- CO4 - Discuss the factors determining capital structure.
- CO5 - Evaluate the various sources of finance.
- CO5 - Explain dividend policies followed in the organizations.

TEXT / REFERENCE BOOKS

1. M.Y. Khan & P.K. Jain, Financial Management, 5th Edition, Tata McGraw Hill, 2018.
2. S.N. Maheswari, Financial Management, 6th Edition, Sultan Chand & Sons, 2018.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, 10th Edition, 2019.
4. I.M.Pandey, Financial Management, 11th Edition, Vikas Publishing, 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

 New Course

SBAA3005	TREASURY MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- ↗ To get familiar with the concepts of Treasury Management.
- ↗ To understand the importance of treasury function.
- ↗ To learn treasury management techniques in banks.

UNIT 1 INTRODUCTION

9 Hrs.

Concept of Treasury Management - Employment of Statutory/Surplus funds - Need for Specialized approach in the bank - Scope and functions of treasury management- Nature of Treasury Assets and Liabilities- Objectives of treasury-- Role and Function of Treasury Department.

UNIT 2 LIQUIDITY MANAGEMENT

9 Hrs.

Objectives, Sources and Deployment- CRR - SLR - CCIL: Netting / Elimination of Exposures - RTGS.

UNIT 3 MONEY MARKET INSTRUMENTS AND PLAYERS

9 Hrs.

Money Market- Instruments and Players - Government Securities - Treasury bill - CP - CD - Call Money Banks and Specified Institutions.

UNIT 4 LIQUIDITY PLANNING AND MANAGING CASH ASSETS

9 Hrs.

Liquidity -Planning and Control of Liquidity Cash Management Systems (both domestic and international), role of Working Capital Management in liquidity.

UNIT 5 TREASURY RISK MANAGEMENT

9 Hrs.

Treasury risks - functions the market risks - role of asset-liability management (ALM) - Interest risk.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the structure of a treasury in financial institutions.
- CO2 - Describe aspects of liquidity Management.
- CO3 - Assess the latest trends in Treasury Management.
- CO4 - Discuss money market instruments and players.
- CO5 - Assess Treasury risk management techniques.
- CO6 - Examine the Role of Treasury Managers.

TEXT / REFERENCE BOOKS

1. IIBF- Treasury Investment and risk Management, Taxmann Publications, 2017.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill 4th Edition, 2012.
3. Kevin S, Securities and Portfolio Management, Prentice Hall, 2nd Edition, 2015.
4. N.S. Zad, Securities Law and Capital Market, Taxman Publications, 2019.
5. Steven M. Bragg, Treasury Management, The Practioners Guide, John Wiley and Sons, 2010.
6. V.A. Avadhani, Capital Market Management, Himalayan Publishing House, 4th Edition, 2011.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

PART A: 10 Questions of 2 marks each - No choice

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

Exam Duration: 3 Hrs.

20 Marks

80 Marks



New Course

SBAA3006 / SBAA1505	INSURANCE MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the concept of risk.
- To acquire specialized knowledge of law and practice relating to Insurance.
- To know about the regulatory environment.

UNIT 1 CONCEPTUAL FRAMEWORK

9 Hrs.

Concept - Perils and Risks, Classification of Risks - Need for Insurance - Nature and Working of Insurance, Types, Importance - Role of Insurance - Fundamental Principles of Insurance - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure - Moral Hazards

UNIT 2 INSURANCE POLICIES

9 Hrs.

Nature of Life Insurance - Life Insurance Policies - Annuities - Group Policies - Master Policy - Contract First Premium - Renewal - Mode of Premium Payment - Limited Period Payment and Single Premium - Lapse & Revival - Paid Up Policy - Deferment Period - Nomination & Assignment of Policy - Bonus - Surrender Value. General Insurance - Concept and Need, Features - Fire Policy - Marine Insurance - Motor Vehicle and Third Party Insurance - Health & Mediclaim.

UNIT 3 INSURANCE CONTRACT

9 Hrs.

Nature of Insurance Contract - Features of Insurance Contract - Types of Insurance - Concept of Intermediaries - Market Players and their Roles - Agents, Brokers, Surveyors & Loss Assessors - Health Third Party Administrators - Certification of Insurance Professionals, Training Organizations.

UNIT 4 REGULATORY ENVIRONMENT

9 Hrs.

Regulation of Insurance Business - Insurance Act, Insurance Regulatory and Development Act - Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Licensing, Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal, Ombudsmen - Rural and Social Sector obligations, Micro Insurance, Financial inclusion.

UNIT 5 INSURANCE CUSTOMERS

9 Hrs.

Individual and Corporate Insurance Customers - Nature of Insurance Customers, Mind Set as to Insurance - Investment or Risk Management - Compulsion Vs Voluntarism - Ethical Behavior - Risk Management Attitude, Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Define the concepts of risk.
- CO2 - Explain Insurance.
- CO3 - Describe the operations of life and general Insurance.
- CO4 - List insurance policies.
- CO5 - Explain the legislations and the regulatory environment of insurance business.
- CO6 - Evaluate insurance products.

TEXT / REFERENCE BOOKS

- Gupta P.K. Insurance and Risk Management, Himalaya Publishing House, 2nd Edition, 2018.
- S.C.Das & S.C.Sahoo, Insurance Management, Himalaya Publishing House, 2nd Edition, 2019.
- Jagroop Singh, Banking and Insurance Management, Kalyani Publication, 2nd Edition, 2016.
- Neelam. C.Gulhati,,Principles Of Insurance Management: A Special Focus On Developments In Indian Insurance Sector Pre And Post Liberalisation, Excel Books, 2012.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

 New Course

SBAA3009 / SBAA1506	CORPORATE GOVERNANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To gain an understanding of the Corporate Governance.
- To know the corporate governance practices of an organization.
- To create awareness on problems associated with governance.

UNIT 1 INTRODUCTION

9 Hrs.

Understanding a Corporation and its facets - Corporation as a Complex Adaptive System - Governance types - Governance and Management - Governance theories - Separation of Ownership and Control-Instances of good and bad governance practices.

UNIT 2 BOARD OF DIRECTORS

9 Hrs.

Directors vis-à-vis monitoring a corporation - Directors in historical perspective - Types of Directors - Board Committees and Chairman - Separation OF CEO & Board Chairman post - Nomination Committee - Board Selection - Boards Performance.

UNIT 3 PRACTICES

9 Hrs.

Executive Compensation - Role of Remuneration Committee - Human Side of Governance - Financial Oversight and Audit Mechanisms - Audit Committee - Disclosure mechanisms - Role of SEBI.

UNIT 4 CORPORATE CONDUCT

9 Hrs.

Important Corporate Governance codes and Principles in India - Best Governance practices - Reasons for Corporate Misconduct - Whistle Blower's Protection - Factors Responsible for Obstructing effective Corporate Governance Practices - Corporate Fraud - significant cases.

UNIT 5 HR PERSPECTIVE OF CORPORATE GOVERNANCE

9 Hrs.

Personal and interpersonal governance - Integration of Employees, Owners and directors - Employees - Compensation and Ownership - Future directions of Corporate Governance - Governance issues in Entrepreneurial Firms - Unique issues among entrepreneurial forms - Choosing Board of Directors and Venture capitalists.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Define corporate governance.
- CO2 - Explain the role of Board of directors and other stakeholders.
- CO3 - Identify the effective practices in Corporate Governance
- CO4 - Examine Corporate Governance codes.
- CO5 - Analyze significant cases of corporate frauds.
- CO6 - Discuss the governance of a company from HR perspective.

TEXT / REFERENCE BOOKS

1. Kesho Prasad, Corporate Governance, Prentice Hall India, Edition 3, 2014.
2. Robert Ian Tricker, Corporate Governance: Principles, Policies and Practices, Oxford Publishers, 3rd Edition, 2015.
3. Subhash Chandra, Corporate Governance in India, PHI Publication, 4th Edition, 2018.
4. Corporate Governance, IICA, Taxmann, 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

New Course

SBAA3010	SECURITIES LAW	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To equip the students to understand the law relating to securities
- To impart securities contract regulations and intermediaries
- To familiarise knowledge on listing of securities

UNIT 1 INDIAN FINANCIAL SYSTEM AND SECURITIES CONTRACT ACT

9 Hrs.

Indian financial system - Meaning, Functions - Structure; Securities Contract (Regulation) Act (SCR) 1956 - Objectives, Rules and Regulations - Recognized Stock Exchanges - Application for recognition of stock exchanges, Grant of recognition to stock exchanges - Withdrawal of recognition to stock exchanges.

UNIT 2 SECURITIES MARKET INTERMEDIARIES

9 Hrs.

Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Custodians, Credit Rating Agencies, Venture Capitalists

UNIT 3 LISTING OF SECURITIES

9 Hrs.

Rules relating to Public Issue and Listing of Securities; Issue of Capital and Disclosure Requirements (ICDR) Procedure for Issue of Various Types of Shares and Debentures -Employee Stock Option Scheme and Employee Stock Purchase Scheme.

UNIT 4 SEBI ACT 1992

9 Hrs.

Securities and Exchange Board of India Act, 1992: Objective; Powers and functions of SEBI; Securities Appellate Tribunal; Penalties and appeals -Appearance before SAT; SEBI (Buyback of Securities) Regulations, 1998; SEBI (Delisting of Equity Shares) Regulations, 2009.

UNIT 5 DEPOSITORIES ACT, 1996

9 Hrs.

Depository System in India; Role & Functions of Depositories; Depository Participants; Admission of Securities; Dematerialization & Re-materialization; Depository Process; Inspection and Penalties; Internal Audit and Concurrent Audit of Depository Participants.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Illustrate the Indian Financial System
- CO2 - Describe the various intermediaries of securities market
- CO3 - Understand the rules relating to Listing of Securities
- CO4 - Develop the knowledge on the powers and functions of SEBI
- CO5 - Analyze the procedure for dematerialization
- CO6 - Determine the roles and functions of Depositories

TEXT / REFERENCE BOOKS

1. MY Khan, Indian Financial System, 10th Tata McGraw Hill, New Delhi, 2018.
2. C.S. Guneet Mayall. C.S. Rajnish Kumar, Commercial's Securities Laws and Capital Market, Commercial Law Publishers (India) Pvt. Ltd., 2018.
3. Ns Zad, Securities Laws and Capital Market, Taxman, 2019
4. Kondaiah Jonnalagadd, Securities Law, Lexis Nexis, 2015.
5. Rajnish Kumar, Capital Market and Securities Law, Commercial Law Publishers, 9th Edition, 2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks** New Course

SHSB1102	GENERAL ENGLISH I	L	T	P	EL	Credits	Total Marks
		3	0	0	0	3	100

COURSE OBJECTIVES

- ↗ To provide opportunities for students to read and respond to representations of current issues.
- ↗ To prepare the students to effectively communicate by applying reflective thinking practices.
- ↗ To provide an opportunity to the students to improve their vocabulary.

UNIT 1

9 Hrs.

Listening to identify vocabularies- Self Introduction - Developing dialogue between characters -Talking about neighbours, family members, likes and dislikes, Reading Comprehension strategies- Parts of Speech- Kinds of Sentences Connectives and Discourse markers - Rearranging the Jumbled sentences, E-Mail Writing.

UNIT 2

9 Hrs.

Listening for Inference- Just a Minute speech- Types of words- Compound words, abbreviations and acronyms, Word Association- Tenses and its Types- Voice- Impersonal Passive- Rules of Passive voice formation - Transcoding - Encoding and Decoding- Bar chart, Pie Chart

UNIT 3

9 Hrs.

Listening to telephonic talk to fill blanks- Giving information- travel, hotel booking, making enquiries about availability of seats for admission, asking about courses - Question Tags – Open ended and Close ended questions, Concord, Single - Line Definition - Note Making - Preparing checklists

UNIT 4

9 Hrs.

Listening to summarise the information- Reading and identifying the topic sentence, - Editing - Punctuation- Error Corrections, 'If 'Conditionals, Idioms & Phrases, Instructions & Recommendations – Drafting a brochure/Advertisement.

UNIT 5

9 Hrs.

Listening to Movie reviews and book reviews, Listening and summarizing- Giving impromptu talks - Reading and Summarizing -Types of words- Homonyms, Homophones, eponyms, acronyms- Writing a Paragraph, Descriptive Essay, Dialogue Writing.

Max 45 Hrs.

COURSE OUTCOMES

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

- CO1** - Remember knowledge of linking words related to both spoken and written discourse
- CO2** - Understand collocations, words to express one's point of view in both writing and speaking
- CO3** - Apply the rules for writing compare and contrast paragraphs by using cohesive devices based on prompts given
- CO4** - Analyse critical thinking skills by framing questions related to elements of reasoning
- CO5** - Evaluate written pieces to self-correct in the topic areas of verbs, reported speech, and punctuation
- CO6** - Equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. Sen S, Mahendra et al. (2015) Communication and Language Skills. Foundation books. Chennai
2. Strunk, William Jr., and E.B. White. The Elements of Style. Allyn and Bacon, 2000.
3. Murphy, Raymond. English Grammar in Use. Cambridge University Press, 2012.
4. Thomson, A.J., and A.V. Martinet. A Practical English Grammar. Oxford University Press, 1986.
5. Straus, Jane. The Blue Book of Grammar and Punctuation. John Wiley & Sons, 2014.
6. O'Conner, Patricia T. Woe is I: The Grammarphobe's Guide to Better English in Plain English. Riverhead Books, 2019.

END SEMESTER EXAM QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A :** 10 Questions of 2 marks each-No choice**20 Marks****PART B :** 2 Questions from each unit with internal choice, each carrying 16 marks**80 Marks** Added Content

SMTB1106	BUSINESS STATISTICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- ↗ To learn the different sources of data collection and data presentation
- ↗ To understand the significance of advanced concepts of Statistics
- ↗ To understand methods of correlation and regression

UNIT 1 INTRODUCTION

12 Hrs.

Introduction - Classification and Tabulation of Statistical Data - Diagrammatic and Graphical representation of data.

UNIT 2 DESCRIPTIVE STATISTICS

12 Hrs.

Measures of Central Tendency - Mean, Median and Mode – Dispersion- Range- Quartile Deviation- Mean Deviation- Standard Deviation - Measures of Skewness.

UNIT 3 CORRELATION & REGRESSION

12 Hrs.

Correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation - Regression Lines and Regression Coefficients.

UNIT 4 PROBABILITY

12 Hrs.

Definitions - Examples of Sample Space, Events, Independent Events and Conditional Events - Axiomatic and classical approach to probability. - Addition, Multiplication and Baye's theorem with Simple Applications.

UNIT 5 TIME SERIES

12 Hrs.

Time Series - Components of Time Series - Measurements of Trend - Semi Average Method, Moving Average Method - Methods of Least Squares

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Understand the different sources and methods of data collection and data presentation
- CO2** - Evaluate the central tendency, measures of dispersion, and measures of Skewness and Kurtosis
- CO3** - Analyse the methods of correlation and regression
- CO4** - Apply Baye's theorem for solving conditional probability problems.
- CO5** - Solve problems based on components of time series
- CO6** - Acquaint knowledge to estimate the least square methods of trend analysis

Added Content

TEXT / REFERENCE BOOKS

1. Gupta.S.C. Fundamentals of Statistics, Himalaya Publishers, 5th Edition, 2019.
2. S.P.Gupta, Business Statistics, Sultan Chand & Sons, 43rd Edition, 2014.
3. Vittal.P.R., Business Statistics, Margham Publications, 3rd edition, 2009.
4. Lex Holmes, University of Oklahoma, Introductory Business statistics, Open stax publishing company. 2017.
5. NoreanR. Sharpe, Business Statistics ,Pearson Publication, 4th Edition, 2023

END SEMESTER EXAM QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A : 10 Questions of 2 marks each-No choice****20 Marks****PART B : 2 Questions from each unit with internal choice, each carrying 16 marks****80 Marks**

SHSB1201	GENERAL ENGLISH II	L	T	P	EL	Credits	Total Marks
		3	0	0	0	3	100

COURSE OBJECTIVES

- ↗ To provide opportunities for students to read and respond to representations of current issues through texts that present themes.
- ↗ To develop skills relating to creative writing.
- ↗ To provide an opportunity to the students to improve their Spoken Language.

UNIT 1

9 Hrs.

Listening for details, Speaking - making a presentation, reading for details and Global Comprehension Vocabulary Binomials, Types of Words- Synonyms, Antonyms that describe people, things and their actions - Paired Expressions -Letter Writing - Informal Letters- Letter to a Friend / Family Members - Creating blogs to post written materials.

UNIT 2

9 Hrs.

Listening for details - Speaking: Giving Interview, Public Speech based on specific topics given. Reading for Comprehension and for overall idea - Vocabulary: phrases - Sentence Pattern – Contextual guessing of words– Singular, Plural– Letter writing- Formal letters- Inviting dignitary for a function, Application for job with resume.

UNIT 3

9 Hrs.

Listening for details - Telephonic conversation – Speaking: Narrating a Story - Vocabulary: positive and negative connotations - Language Focus: Adjective- Degrees of Comparison, Direct and Indirect Speech - Types of Sentences (simple, compound, complex) - Collocations -Letter to the Editor (Social Issues) – Hints Development.

UNIT 4

9 Hrs.

Listening for Overall information - Making requests and suggestions - Speaking: Group Discussion - Vocabulary: Homonyms and Homophones - Language Focus: Transitive and Intransitive verbs - Writing: Precis writing, Story Writing - Process description (Flow chart)

UNIT 5

9 Hrs.

Listening for specific details - Speaking using imagination. Reading to identify facts - Language focus: Modal Auxiliary Verbs Writing: Imaginative writing by predicting, Argumentative Essay, Writing a Book or Film review. Vocabulary: Countable and Uncountable Nouns, foreign nouns and framing of plurals.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Remember knowledge of linking words related to both spoken and written discourse
- CO2** - Understand collocations, words to express one's point of view in both writing and speaking
- CO3** - Apply the rules for writing compare and contrast paragraphs by using cohesive devices based on prompts given
- CO4** - Analyse critical thinking skills by framing questions related to elements of reasoning
- CO5** - Evaluate written pieces to self-correct in the topic areas of verbs, reported speech, and punctuation
- CO6** - Equip the students with the required Professional Skills



New Course

TEXT / REFERENCE BOOKS

1. Sen S, Mahendra et al. (2015) *Communication and Language Skills*. Foundation books. Chennai
2. Strunk Jr., William, and E.B. White. *The Elements of Style*. Allyn and Bacon, 2000.
3. Murphy, Raymond. *English Grammar in Use*. Cambridge University Press, 2019.
4. Thomson, A.J., and A.V. Martinet. *A Practical English Grammar*. Oxford University Press, 2013.
5. Straus, Jane. *The Blue Book of Grammar and Punctuation*. John Wiley & Sons, 2014.
6. Swan, Michael. *Practical English Usage*. Oxford University Press, 2016.

END SEMESTER EXAM QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A : 10 Questions of 2 marks each-No choice** **20 Marks****PART B : 2 Questions from each unit with internal choice, each carrying 16 marks** **80 Marks**

SBAB1201	CORPORATE CORRESPONDENCE	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- Develop an understanding of the need to specialize communication approaches to the specific needs of the situation and the participants.
- Develop the fundamental skills of business communication techniques and the ability to be effective in writing business documents
- Learn to use standard formats, techniques, and documents to gain credibility in business settings

UNIT 1 INTRODUCTION

12 Hrs.

Nature, Process and Importance of Communication, Types of Communication, Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

UNIT 2 BUSINESS CORRESPONDENCE

12 Hrs.

Letter Writing, presentation, enquiry, orders, quotation, tenders, Sales letters, claim & adjustment letters and business correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

UNIT 3 REPORT WRITING

12 Hrs.

Define the basic format of a report, types of reports, identify the steps of report writing, write a report meeting the format requirements, and determine the process of writing a report, importance reports.

UNIT 4 BUSINESS LANGUAGE AND PRESENTATION

12 Hrs.

Importance of Business language, Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing, Interview Letter. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

UNIT 5 TECHNOLOGY AND BUSINESS COMMUNICATION

12 Hrs.

Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Apply business communication theory to solve workplace communication issues.
- CO2** - Demonstrate the communication skills required in the workplace.
- CO3** - Understand complex ideas in written and spoken formats.
- CO4** - Express complex ideas accurately in written and spoken formats.
- CO5** - Manage resources effectively and efficiently in an academic context.
- CO6** - Obtain information from a variety of sources and use it ethically.

TEXT / REFERENCE BOOKS

1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.2020
2. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH, 4th Edition, 2012
3. Chaturvedi P. D, Chaturvedi M. Business Communication: Concepts, Cases and Applications. Pearson Education India. Second Edition 2011
4. Pal, Rajendra and Korlahalli, J.S. Essentials of Business Communication. Sultan Chand & Sons. 2011
5. Herta Murphy and Herbert Hildebrandt and Jane Thomas, Effective Business Communication , 7th Edition, Tmh Publishier. 2018

END SEMESTER EXAM QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A : 10 Questions of 2 marks each-No choice****20 Marks****PART B : 2 Questions from each unit with internal choice, each carrying 16 marks****80 Marks**

SBAB1202	COMPUTING ESSENTIALS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To impart knowledge on computer basics.
- To acquire the concept of computer operating system.
- To educate on internet communications

UNIT 1 COMPUTER APPLICATIONS & BASICS

12 Hrs.

Introduction, - Basic Applications of Computer- Components of Computer -Connecting Computer Components- Computer Hardware & Software

UNIT 2 COMPUTER OPERATING SYSTEM

12 Hrs.

Basics of Operating System – Linux – Windows - Task Icons – Bars - System Settings -Setting Date & Time - File Management

UNIT 3 WORD PROCESSING

12 Hrs.

Introduction, Printing a File, Document Creation & Editing, Saving, Text Formatting

UNIT 4 MICROSOFT EXCEL & USING SPREADSHEETS

12 Hrs.

Introduction- Rows - Columns & Cells -Basics Excel Formulas and Functions – Using spread sheet.

UNIT 5 INTERNET & COMMUNICATIONS & COLLABORATION

12 Hrs.

Basics of Computer Networks- Internet - Search Engines, -URLs,- How to use Web Browser Basics of Email, How to use Email, Instant Messaging

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Familiar with computing essentials
- CO2 - Understand the concept of hardware and software system.
- CO3 - Analyzing the various internet communications
- CO4 - Gain sustainable knowledge on computer networks
- CO5 - Explain different technique of Excel
- CO6 - Create Spreadsheet with different functions.

REFERENCE BOOKS:

- Wallace Wang, Absolute Beginners Guide to Computing, Apress; 1st ed. edition (26 December 2016)
- Kyle MacRae, Using Your Computer The Beginners , HAYNES PUBLISHER 3rd/ed by, 2011
- Michael Miller, Absolute Beginner's Guide to Computer Basics, 7th Edition, 2019.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks : 100

Exam Duration : 3 Hrs.

PART A : 10 Questions of 2 marks each-No choice

20 Marks

PART B : 2 Questions from each unit with internal choice, each carrying 16 marks

80 Marks

 New Course

SCOB1201	ADVANCED FINANCIAL ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	2	0	0	4	100

COURSE OBJECTIVES

- ↗ To understand the financial accounting concepts of departments and branches.
- ↗ To prepare accounts for hire purchase and installment system.
- ↗ To learn the methods of maintaining partnership accounts.

UNIT 1 BRANCH ACCOUNTS AND DEPARTMENTAL ACCOUNTS

12 Hrs.

Branch Accounting –Objectives- types of branches – Accounting treatment - Dependent Branches – Debtor's System - Stock and Debtor's System – Wholesale branch system - Final Accounts System- Distinction between Whole Sale Profit and Retail Profit - Independent Branch. Departmental Accounts - Objectives - Basis for Allocation of Expenses - Inter Departmental Transfer at Cost or Selling Price - Treatment of Expenses which cannot be allocated.

UNIT 2 HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM

12 Hrs.

Hire Purchase and Trading Installment - Accounting treatment- Calculation of Interest - Default and Repossession – Complete repossession – installment Purchase system – Accounting treatment.

UNIT 3 PARTNERSHIP ACCOUNTS

12 Hrs.

Partnership- Deed - Profit sharing ratios-Interest on Capital-Interest on Drawings-Profit and Loss Appropriation account – Revaluation account - Treatment of Goodwill - Capital Accounts of Partners - Admission of a partner-Retirement of a partner-Death of a partner.

UNIT 4 DISSOLUTION OF PARTNERSHIP

12 Hrs.

Dissolution of a Partnership-Insolvency of a Partner (Application of Indian Partnership Act 1932)
Insolvency of all partners- Garner Vs Murray - Gradual realization of assets and piecemeal distribution.

UNIT 5 ACCOUNTING STANDARDS AND IFRS

12 Hrs.

Objectives and Uses of Financial Statements for users - Role of Accounting Standards - Development of Accounting standards in India - Requirements of International Accounting Standards - Role of developing International Financial Reporting Standards - IFRS adoption or Convergence in India - Implementation plan in India- Indian Accounting standard - Difference between Indian AS and IFRS.

Max. 60 Hrs.

COURSE OUTCOME

On completion of the course, student will be able to

- CO1** - Define the concepts of advanced financial accounting.
- CO2** - Prepare Departmental and Branch accounts.
- CO3** - Discuss the Hire purchase and Installment system.
- CO4** - Analyze the financial statements for partnership.
- CO5** - Determine the accounting treatment for admission and retirement of partners.
- CO6** - Elaborate the procedure of dissolution of a firm.

TEXT / REFERENCE BOOKS

1. P.C. Tulsian & Bharat Tulsian, Financial Accounting, S Chand Publication, 2nd Edition, 2016.
2. M. Hanif & A. Mukherjee, Financial Accounting I, McGraw Hill Education, 4th Edition, 2018.
3. Prasanna Chandra , Fundamentals of Financial Accounting, McGraw Hill Education, 6th Edition, 2017.
4. T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications, 2018.
5. Chadwick, L. PHI The Essence of Financial Accounting-, 2nd Edition
6. Gary A. Porter, Curtis L, Norton, Financial Accounting - Grand Valley State University Sixth Edition.2013
7. Timoty Doupnik, Mark Finn, International Accounting 5th Edition. 2019.

END SEMESTER EXAM QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A : 10 Questions of 2 marks each-No choice****20 Marks****PART B : 2 Questions from each unit with internal choice, each carrying 16 marks****80 Marks****Note: Questions in Section B shall be in the proportion of 20:80 between Theory and Problems.**

SCOB1301	BUSINESS TAXATION	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- ↗ To gain knowledge of Tax system.
- ↗ To explain the concept of customs duty.
- ↗ To understand Goods and services tax (GST).

UNIT 1 TAX SYSTEM

12 Hrs.

Objectives of Taxation – Canons – Tax System in India –Direct and Indirect Taxes – Indirect tax structure-Powers of Union and State to levy taxes - Recent Development in Indirect Taxes - Background behind implementing GST

UNIT 2 GOODS AND SERVICE TAX (GST) OVERVIEW

12 Hrs.

The need - Administrative structure of GST- Taxes covered by GST- Scope of supply- Levy of tax- Rate Structure- Taxable Events – Officers as per CGST Act -Officers as per SGST Act – Benefits of GST- SGST-CGST and IGST- Jurisdiction – Appointment- Powers- Procedure for Registration – Amendment – Cancellation of registration.

UNIT 3 CUSTOMS DUTY

12 Hrs.

Levy and Collection of customs duty – Organization of the Department customs – Officers of the customs – Powers – Appellate machinery – Infringement of the law – Offences and penalties – Exemption from duty – Customs duty drawback – Duty Free Zones.

UNIT 4 GST AUDIT

12 Hrs.

Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – Eligibility and Practice and Career avenues

UNIT 5 GST TAXATION / ASSESSMENT PROCEEDINGS

12 Hrs.

Tax Returns- refund –Input Tax Credit- Reverse Charge Mechanism- Composition under GST- Benefits claimed- Types of GST returns and their due dates-late filing

Max. 60 Hrs.

COURSE OUTCOMES

On completion of course, the students will be able to

- CO1 - Enable to know about the Tax system in India.
- CO2 - Explain the levy, collection methods, offences, penalties and settlement of Central Excise Duty.
- CO3 - Enlighten about the customs duty levy, collections, exemptions offences and penalties etc.
- CO4 - Know about the concepts of GST in India.
- CO5 - Understand the provisions relating to GST.
- CO6 - Describe the procedure of appointment and powers of the officers of GST.

TEXT / REFERENCE BOOKS

1. P. Radhakrishnan , Business Taxation , Kalyani publication, New Delhi, Edition2023.
2. Srinivasan N.P and Priya Swami. M, Business Taxation, Kalyani publishers Edition 2023
3. Pagaredinkar, Business Taxation, Sultan Chand and Sons,2022.
4. Senthil and Senthil, Business Taxation, Himalaya Publication, 4thEdition
5. V.S. Datey, Central Excise, JBA Publishers, Edition 2023. Reddy. T.S and Y. Hari Prasad reddy, Business Taxation (Goods & Services TAX - GST
6. Vinodk.Singania, Indirect Tax, Sultan Chand and Sons, Edition2023.

END SEMESTER EXAM QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A : 10 Questions of 2 marks each-No choice** **20 Marks****PART B : 2 Questions from each unit with internal choice, each carrying 16 marks** **80 Marks**

SCOB1101	FINANCIAL ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	2	0	0	4	100

UNIT 1 INTRODUCTION .

Meaning and Scope of Accounting- Objectives of Accounting- Basic Accounting Concepts- Accounting Transactions- Double Entry Book Keeping - Journal -Ledger- Preparation of Trial Balance- Preparation of Cash Book.

UNIT 2 FINAL ACCOUNTS

Preparation of Final Accounts of a Sole Proprietorship Concern – Trading and Profit and loss account - Balance sheet-Adjustments - Preparation of Final Accounts of Non-Trading Organizations-Receipts and Payments Account, Income and Expenditure Account - Balance Sheet.

UNIT 3 RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT.

Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement - Need and preparation.

UNIT 4 DEPRECIATION AND INSURANCE CLAIMS

Depreciation - Causes ,Types -Straight Line method - Written down value method – Insurance under Companies Act, 2013 - Insurance Claims - Calculation of Claim Amount - Average Clause.

UNIT 5 SINGLE ENTRY SYSTEM

Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation Profit - Statement of Affairs Method - Conversion Method.

SBAB1102	BUSINES ECONOMICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

UNIT 1 INTRODUCTION

Business Economics -scope and objectives - nature and types of business decisions - Micro and Macro Economics - Scope - Relevance of Economics in Business Management - Utility analysis- Marginal Theory of utilities and Equi-Marginal theory of utility.

UNIT 2 DEMAND AND SUPPLY FUNCTIONS

Demand theory - objectives- Demand analysis - Demand schedule - Demand Curve - Laws of Demand - Elasticity of Demand -Types and Measurement - Indifference curves analysis - Laws of Supply - Elasticity of Supply - Consumer Equilibrium - Consumer Surplus.

UNIT 3 PRODUCTION.

Analysis of Production function - Laws of production, Laws of increasing returns and Laws of constant returns - Laws of Returns to Scale - Equal product curves and Producers equilibrium.

UNIT 4 MARKET ANALYSIS.

Market analysis - Nature of market - Types of markets and their characteristics - Pricing under different market structures – Perfect Competition - Monopoly - Oligopoly and Monopolistic competition - Price discrimination under monopoly competition.

UNIT 5 THEORIES OF FACTOR PAYMENT.

Theories of factor pricing - factor pricing vs. product pricing - Theories of rent, Theories of interest, Theories of wages, Theories of profit - Concept of profit maximization.

SBAB1103	PRINCIPLES OF MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

UNIT 1 INTRODUCTION TO BUSINESS

Business -Meaning and Definition of Business - Essentials - Scope of Business - Classification of Business Activities –Business Organization - Meaning – Definition - Characteristics - Objectives of Business Organization -Forms of Business Organization - Sole Proprietorship – Joint Hindu Family – Partnership - Joint Stock Companies - Co-operatives -Limited Liability Partnership- Choice of Form of Organization- Government - - Forms of Public Enterprises - International Business - Multinational Corporations.

UNIT 2 EVOLUTION OF MANAGEMENT THEORY

The Evolution of Management Theory – The Scientific Management Schools: F.W. Taylor, Henry L.Gantt, The Gilberths – Classical Organization Theory school: Henri Fayol, Max Weber, Mary Parker Follet – The Behavioral School : Elton Mayo, Abraham Maslow, Douglas - McGregor – The Management Science School, Operations Research – The Systems Approach meaning and concepts. Peter Drucker and his ideas on management.

UNIT 3 PLANNING & ORGANISING.

Nature and purpose of planning – Planning process – Types of Planning – Objectives – Setting Objectives – Policies – Planning premises – Strategic management – Planning tools and techniques – Decision making steps and process - Concept of organization – Authority and Responsibility – Delegation of authority – Centralization and Decentralization – Departmentation – Span of Management – Forms of organization: Line, Line and staff and Functional – Steps in staffing.

UNIT 4 DIRECTING

Concept of Control, Definitions, Elements and process of control – Steps in control - Qualities of good control system - Tool of control – Business Budgeting - Management Accounting - Management Reports - PERT and CPM, Control techniques and Information Technology – Motivation – Definition - Motives and Motivation, Models of Motivation-Maslow's Need Hierarchy Model, M.C.Gregor's Participation Model, Herzberg's Model - Vroom's Model, Alderfer's and Mc Clelland's Models.

UNIT 5 CONTROLLING

System and Process of Controlling – Budgetary and Non Budgetary Control techniques – Use of computers and IT in management control – Control and Performance – Direct and Preventive Control – Reporting.

SBAB1203	ORGANIZATIONAL BEHAVIOUR	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

UNIT 1 CONCEPTUAL FOUNDATION

Introduction to Organizational Behaviour: Definition, Evolution of the Concept of OB, Contributions to OB by major behavioral science disciplines, Challenge and Opportunities for OB managers, Models of OB. Organization culture, organisation climate.

UNIT 2 INDIVIDUAL BEHAVIOUR

Introduction to individual behaviour, values, attitudes, personality, perception and individual decision making, learning. Managing emotions and stress: Meaning - Definition Stress and job performance relationship - Approaches to stress management.

UNIT 3 MOTIVATION AND LEADERSHIP

Motivation and Leadership Concept of motivation, Definition, Theories of Motivation, Maslow's need Theory, ERG Theory, Theory X and Theory Y, Two Factor Theory, McClelland's Theory, Equity Theory, Vroom's Expectancy Theory. Concept of Leadership, Theories of leadership, Traits of good Leader, Difference between Leader and Manager.

UNIT 4 GROUP BEHAVIOUR

Introduction to group behaviour, foundations of group behaviour, concept of group and group dynamics, types of groups, formal and informal groups, theories of group formation, group cohesiveness, group decision making, inter group behaviour, Team: concept of team vs. group, types of teams, building and managing effective teams, power and politics, conflict and negotiation.

UNIT 5 ORGANISATIONAL POWER, CONFLICTS AND CHANGE

Concept, Sources of Power, Nature of organisational politics Distinction between Power, Authority and Influence, Approaches to Power. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict- Organization change

SBAB1204	HUMAN RESOURCE MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

UNIT 1 INTRODUCTION.

Human Resource Management – Meaning, Definition, Nature, Scope, Importance and Role of HRM, Evolution of HRM, Functions of HRM – Operative and Managerial functions, Difference between HRM and Personnel Management Qualities, Roles and responsibilities of HR Manager, Structure of HRM Department – Challenges and Issues in HRM.

UNIT 2 PLANNING AND PROCUREMENT.

Human Resource Planning – Objectives of HRP, Process of HRP, Factors affecting HRP. Job analysis - Process, Methods- Job Description – Job Specification-Job Design- Methods and Techniques of Job Design: Job Simplification, Job Enlargement, Job rotation, Job Enrichment. Objectives of Recruitment, Sources of Recruitment- Traditional and Modern Sources, Selection Procedure, Placement, Induction, Promotion, Transfer and its Types.

UNIT 3 TRAINING AND DEVELOPMENT

Training – Meaning, Objectives, Benefits of Training, Training Methods – On the job Training, Off the job Training, Evaluation of Training Programme, Performance Appraisal – Objectives, Traditional and Modern Methods, Problems in appraisal. Career Planning and Development, Steps, Advantages, Recent Developments.

UNIT 4 COMPENSATION

Wage and Salary Administration – Concepts, Objectives, Factors affecting wage/ salary Levels, Components of salary structure, Incentive, Objectives, types of Incentives, Payments by Time and Piece, Fringe Benefits, Job Evaluation, Methods of Job Evaluation.

UNIT 5 INDUSTRIAL RELATIONS

Industrial Relations – Factors contributing good Industrial Relations, Collective Bargaining, Collective Bargaining process, Grievance Procedure, Causes of Grievance Quality of Work life, Participative Management, Recent Techniques in HRM.

SCOB1112	FUNDAMENTALS OF ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To develop an understanding of the basic concepts and principles of Accounting and acquire the ability.
- To apply the same in preparing Trading, Profit & Loss Account and Balance Sheet.
- To familiarize with computing accounting for Not for Profit Organizations & From Incomplete Records.

UNIT1 ACCOUNTING FRAMEWORK

12 Hrs.

Meaning and Scope of Accounting-Accounting Concepts, Principles and Conventions- Capital and Revenue Receipts and Expenditure-Contingent Assets and Liabilities- Policies of Accounting-Accounting as a Discipline-Principles of Valuation-Estimation- Need for Accounting Standards Basics- Objectives and Concepts.

UNIT2 ACCOUNTING PROCESS, PROCEDURES AND FINAL ACCOUNTS

12 Hrs.

Books of Accounts- Sales Ledger -Purchase Ledger - Cash Book -Cash with Bank transactions. Preparation of Trial Balance- Trial Balance- Debit accounts-Credit accounts-Balance- Features of Manufacturing and Trading Account - Preparation of Final Account with all adjustments. Rectification of Errors.

UNIT 3 BANK RECONCILIATION**12 Hrs.**

Bank Reconciliation Statement - Need, causes for indifference, importance, method, pro-forma - cash book balance as basis, pass book bank balance as basis.

UNIT 4 SPECIAL ACCOUNTING**12 Hrs.**

Bills of Exchange and Promissory notes - Meaning, features, Accounting Treatment - Accommodation bills.

UNIT 5 FINAL ACCOUNTS**12 Hrs.**

Final Accounts of Sole Proprietors- Trading Account- Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities -Not for Profit Organizations- Accounts from incomplete records (Single Entry System).

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the sophisticated financial accounting topics.

CO2 - Evaluate financial results through examination of relevant data.

CO3 - Facilitate foundation exam of professional courses.

CO4 - Describe the main elements of financial accounting information.

CO5 - Prepare Bank Reconciliation Statement.

CO6 - Preparation of final Accounts of Proprietors, Not for Profit Organizations and from incomplete records.

TEXT / REFERENCE BOOKS

1. Pillai, Bagavathi and S.Uma - Practical Accounting - RSN, S.Chand & Co Ltd., New Delhi - 2006.
2. Asish.k.Bhattacharyya - Financial Accounting - Prentice Hall of India, New Delhi - 2016.
3. P.C.Tulsian - Financial Accounting, , Pearson - New Delhi - 2010.

4. CAG.Sekar and CA B.Saravaprasath. - Principles and Practices of Accounting ,Wolters Kluwer, Gurgaon, Hariyana - 2018.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1113	BUSINESS MATHEMATICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To equip them with essential mathematical and statistical knowledge and their applications in Business, Finance and Economics
- To develop the skills of reasoning, problem solving and most importantly investigative skills and apply the same in simple problem solving.
- To impart calculation of Measures of Central Tendencies, Index Numbers relevant to Business World.

UNIT 1 RATIOS

12 Hrs.

Ratio and Proportion, Indices and Logarithms: Ratio and Proportion Laws of Indices, Exponents and Logarithms. Equations and Matrices: Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable. Matrices: Algebra of Matrices, Inverse of a Matrix - solving system of equations by Cramer's Rule.

UNIT 2 SETS

12 Hrs.

Sets- Relations and Functions- applications of Differential and Integral calculus.,

UNIT 3 STATISTICAL TOOLS

12 Hrs.

Statistical Representation of Data, Representation of data- Frequency distribution- Graphical representation of Frequency Distribution - Histogram-Frequency Polygon- Ogive- Pie-chart-Measures of Central tendency and Dispersion - Co-efficient of Variation- Coefficient of Quartile Deviation.

UNIT 4 PROBABILITY AND THEORETICAL DISTRIBUTIONS

12 Hrs.

Probability- Independent and dependent events- mutually exclusive events- Total and Compound Probability -Mathematical Expectation-Theoretical Distributions.-Binomial Distribution- Poisson distribution - Normal Distribution - Applications.

UNIT 5 SEQUENCE AND SERIES

12 Hrs.

Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and special series.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Able to use standard Mathematical techniques to solve elementary problems.

CO2 - Learn about applications of Mathematics in business and Finance and gain experience in Mathematical modeling.

CO3 - Use a broad background in Mathematics and Statistics and ability to use techniques in physical phenomenon.

CO4 - Translate verbal statement to Mathematical expression and apply Mathematical based reasoning to help evaluate alternatives and make decisions.

CO5 - Apply the Graphical Representation of Data for Business growth of Last Five years.

CO6 - Calculate Average Growth of Business in the last Five Years with available data.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, New Delhi.
2. S.C. Gupta V.K. Kapoor - Fundamentals of Mathematical Statistics - Sultan Chand and sons-2000.
3. CAG. Sekar and CA B. Saravaprasath. - Business Mathematics, Logical Reasoning and Business Statistics Wolters Kluwer, Gurgaon, Haryana- 2018.
4. Dr S R Arora & Dr Kavitha Guptha - Business Mathematics - Taxman's Publications-2015.
5. B M Agarwal - Essentials of Business Statistics - Ane Books Pvt. Ltd-2012.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SCOB1114	BUSINESS ECONOMICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To develop an understanding of the concepts in business economics.
- To apply such a concept and theories in simple problem solving.
- To keep abreast with developments in the business and commercial world.

UNIT 1 INTRODUCTION TO BUSINESS ECONOMICS

9 Hrs.

Introduction to Business Economics: Meaning and scope of Business Economics-Basic Problems of an Economy and Role of Price Mechanism.

UNIT 2 THEORY OF PRODUCTION AND COST.

9 Hrs.

Theory of Production and Cost: Meaning and Factors and Laws of Production - The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium-Concepts of Costs.

UNIT 3 THEORY OF DEMAND AND SUPPLY

9 Hrs.

Theory of Demand and Supply: Meaning -determinants- Law - and Elasticity of demand— Theory of consumer's behavior -Cardinal and Ordinal Analysis- Demand Forecasting- Supply: Meaning – determinants- Law- Elasticity of supply.

UNIT 4 PRICE DETERMINATION IN DIFFERENT MARKETS.

9 Hrs.

Various forms of markets -Price and Output Determination in Different Markets.

UNIT 5 BUSINESS CYCLES

9 Hrs.

Business Cycles - Meaning - Phases - Features - Causes behind these Cycles.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Describe the meaning, nature and scope of business economics.

CO2 - Explain the meaning of demand, elasticity of demand, concepts of productions, various factors of production and theories of cost.

CO3 - Distinguish the short run and long run production functions and illustrate the Law of Diminishing Returns & Returns to Scale.

CO4 - Apply the Knowledge of Price and Output Determination in different Markets.

CO5 - Enumerate different stages in Business Cycle.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, New Delhi.
2. H.L.Ahuja Business Economics, S. Chand & Co. Ltd., New Delhi - 2016.
3. CAG.Sekar and CA B.Saravaprasath -Business Economics and Business Commercial knowledge. Wolters Kluwer, Gurgaon, Haryana- 2018.
4. D N Dwivedi - Essentials Business Economics -Vikash Publishing House Pvt Ltd.-2009.
5. Dr. D.D. Chaturvedi & Dr. S. L. Gupta -Business Economics - Theory and Applications Scholar Tech Press-2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1115	BUSINESS LAWS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To provide a basic working knowledge of all the laws relating to business.
- To Explain Essentials of Valid Contracts.
- To Equip them to have an idea of remedies for breach of contract and Importance of Sale of Goods Act.

UNIT 1 INDIAN REGULATORY FRAMEWORK

9 Hrs.

Regulatory Bodies in India- Ministry of Finance- MCA-SEBI-RBI-IBBI-Ministry of law and justice etc.

UNIT 2 INDIAN CONTRACT ACT 1872

9 Hrs.

The Indian Contract Act, 1872, Nature, classifications, offer and acceptance – Revocation of offer and acceptance - Consideration -- Free Consent - Elements vitiating - legality of object - Void Agreements - Characteristics - Performance of Contract - Legal Obligations-Discharge of Contracts - Discharge - Performance, Agreement or Consent, Impossibility, Lapse of time, Operation of law, Breach of contract-Remedies - Introduction, Meaning, types of remedies - Rescission, Suit for damages, Suit upon quantum merit, Suit for specific performance, Suit for injunction.

UNIT 3 CONTRACT OF INDEMNITY AND GUARANTEE

9 Hrs.

Contract of Indemnity and Guarantee- extent of surety's liability -kinds of Guarantee -Rights of Surety -Discharge of Surety-Bailment - Duties and rights of Bailor and Bailee Law relating to lien .Finder of Goods-Liability of Hotel, Inn keepers, common carriers -termination of Bailment. Pledge-Rights and duties of Pawnee and Pawnor, Pledge of non-owners

UNIT 4 CONTRACT OF AGENCY

9 Hrs.

Agency-Definition of Agent and Principal -Creation of agency, classification of agents, relations of Principal and Agent, Delegation of Authority, Relation of Principal with third parties, personal liability of agent termination of agency.

UNIT 5 THE SALE OF GOODS ACT, 1930

9 Hrs.

Formation of the contract of sale, essential elements, Classification of goods, subject matter, Transfer of property, delivery of goods, Conditions and Warranties, Unpaid seller and his rights, CAVEAT EMPTOR.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the different laws relating to the business environment.

CO2 - Learn the powers of the government/authorities under the Act. **CO3**

- Apply principles and rules governing the business enterprises. **CO4** -

Differentiate Void and Voidable Contract.

CO5 - Explain different modes of Discharge of Contract.

CO6 - Evince interest on application of provisions of Sale of Goods Act in day to day life.

TEXT / REFERENCE BOOKS

1. ND Kapoor - Elements of Mercantile Law - Sultan Chands and Co, New Delhi - 2015
2. CAG.Sekar and CA B.Saravanaprasath - Business law and Business Correspondence & Reporting. Wolters Kluwer, Gurgaon, Hariyana - 2018.
3. D.Chandra Bose-Business Law-PHI Publications 2008.
4. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SCOB1211	COMMUNICATION TECHNOLOGIES	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To acquire and develop good communication skills requisite for business correspondence and reporting.
- To develop an understanding of common business and commercial concepts.
- To keep abreast with developments in the business and commercial world in technologies.

UNIT 1 COMMUNICATION THROUGH LETTERS

9 Hrs.

Definition- Methods - Types- Principles of effective communication - Business Letter-Layout (Examples of banking, - Insurance, & Agency Letters) - Kinds of Business Letters: Enquiry and Reply - Order Letters - Sales Letters - Sales Letters- Dealing with non-payment problems (Collection Letters) - Complaints - Circular Letters. - Application Letters - Curriculum Vitae - Invitation to Interview- Acknowledgement - Offer Letter - Letter of acceptance - Letter of Resignation - Testimonial.

UNIT2 REPORTS AND RESUME WRITING

9 Hrs.

Basic characteristics of Report - types of reports - Reporting for a Meeting/Assembly, Reporting for a Newspaper, Reporting for a Magazine Structure - Formal Report, Informal report - Checklist for compiling reports-Resume-Essential elements of Resume-Resume writing Tips and Conventions.

UNIT3 FACE-TOFACE COMMUNICATION

9 Hrs.

Basic skills and techniques for talking to people in business situation - Telephonic conversation- Role Play - Body Language - Communicating With Body language, Facial Expressions, Body Language in Business, Improve Your Body Language.

UNIT 4 MODERN FORMS OF COMMUNICATION & MEETINGS

9 Hrs.

Fax - Internet - Websites and their use in Business. E-mail - Principles of E-mail Etiquette; Overcoming Problems in E-mail Communication - How to Write a Formal Mail? Writing Effective Mails, Essential elements of Mails, Tips and Conventions of Mails-Meetings-Notice-Agenda-Drafting Minutes - Action Taken Report.

UNIT5 ADVANCED TECHNOLOGIES IN COMMUNICATIONS

9 Hrs.

Video Conferencing- Podcasts- Social Media- Telephones- Mobiles- Radio- Television-Internet- Artificial Intelligence -Agents-Speech and Hand Writing Recognition-Virtual Reality-3D Visualization - Smart Card- Real- Time Collaboration - Enhanced User Authentication- Data Mining- Knowledge Management.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand comprehension of business and economic texts.
- CO2 - Develop listening skills in the field of business and economics.
- CO3 - Express business concepts by reformulating them in their own words while summarizing.
- CO4 - Prepare Resume to submit to different Employers.
- CO5 - Analyze Reports and understands preparation of Reports.
- CO6 - Distinguish different forms of Communication and importance of each mode of Communication.

TEXT / REFERERNC E BOOKS

1. ICAI Study Materials, New Delhi.
2. Rajendra Pal & J.S.Koralahalli - Essentials of Business Communication- Sultan Chand & sons - 2018
3. Shirley Taylor - Communication for Business-Pearson Longman-2005.
4. CAG.Sekar and CA B.Saravanaprasath. - Business Law ,Business Correspondence and Reporting Wolters Kluwer, Gurgaon, Hariyana - 2018.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SCOB1212	COMMERCIAL LAWS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To provide a basic working knowledge of all the laws relating to Partnership ,LLP , Negotiable Instruments and Companies.
- To Explain Essentials of Registration of Business Enterprises.
- To understand, Documents and administration of different forms of Business.

UNIT1 PARTNERSHIP ACT, 1932

9 Hrs.

The Indian Partnership Act, 1932: General Nature, Types, Partnership Deed, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm.

UNIT2 LLP ACT, 2008

9 Hrs.

Introduction- covering nature and scope, Essential features, Characteristics of LLP, Incorporation and Differences with other forms of organizations.

UNIT3 THE NEGOTIABLE INSTRUMENTS ACT, 1881

9 Hrs.

Meaning and definition of Negotiable Instruments, Characteristics, types of negotiable instruments, promissory notes, bill of exchange, cheque Classification of Instruments, Bills, instruments , Maturity and days of grace, payment in due course, interest on bills and notes.

UNIT4 NEGOTIATIONS OF NEGOTIABLE INSTRUMENTS

9 Hrs.

Different provisions relating to Negotiation, Negotiability, Assignability, Right and Obligation of parties, presentment of Instruments, Rules of Compensation.

UNIT5 COMPANIES ACT 2013

9 Hrs.

The Companies Act, 2013: Essential features of company, corporate veil theory, Classification of Companies, Difference between company and other forms of business. Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management and Doctrine of Constructive Notice, Doctrine of Ultra Vires.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the different law relating to the business environment.

CO2 - Appreciate the powers of the government/authorities under the Act.

CO3 - Express the laws relating to company establishment.

CO4 - Differentiate Partnership and LLP and Joint Stock Company.

CO5 - Appreciates different types of Negotiable Instruments.

CO6 - Prepare Memorandum of Association and Articles of Association.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, New Delhi.
2. ND Kapoor - Elements of Mercantile Law - Sultan Chands and Co, New Delhi - 2015.
3. CAG.Sekar and CA B.Saravanaprasath - Business law and Business Correspondence & Reporting. Wolters Kluwer, Gurgaon, Hariyana - 2018.
4. .D.Chandra Bose - Business Law - PHI Publications 2008.
5. M C Kuchhal, Vivek Kuchhal - Mercantile Law- Vikash Publishing House Pvt. Ltd.- 2013.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1213	PRACTICES OF ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To acquire the ability to apply specific Accounting Standards and legislations to different transactions.
- To Equip preparation and presentation of financial statements of various business entities.
- To educate various methods of raising capital.

UNIT 1 INVENTORIES AND CONCEPTS OF VALUATION

12 Hrs.

Cost of inventory- Inventory Valuation Techniques and Inventory record keeping.

UNIT 2 ACCOUNTING OF DEPRECIATION

12 Hrs.

Accounting of Depreciation-Computation Methods-Accounting treatment of depreciation- Change in depreciation method.

UNIT 3 PARTNERSHIP ACCOUNTS INCLUDING LLP

12 Hrs.

Partnership Accounts - Final Accounts of Partnership Firms and LLPs - Admission, Retirement and Death of a Partner including Treatment of Goodwill - Dissolution of partnership firms and LLP - Piecemeal distribution of assets.

UNIT 4 COMPANY ACCOUNTS

12 Hrs.

Introduction to Company Accounts-Definition of shares and debentures-Issue - forfeiture of shares- re- issue of forfeited shares- Redemption of Preference Shares and Debentures.

UNIT 5 SPECIAL ACCOUNTING

12 Hrs.

Accounting for Bonus and Rights Issues.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the sophisticated financial accounting topics.
- CO2 - Evaluate financial results through examination of relevant data.
- CO3 - Describe the main elements of financial accounting information.
- CO4 - Calculate Goodwill by following different methods in Partnership Accounting during Admission, Retirement and Death of Partners.
- CO5 - Prepare Final Accounts of a Company ie. Manufacturing, Trading and Profit & Loss Account and Balance Sheet.
- CO6 - Account the issue of shares, Debentures including forfeiture and re-issue of shares.

TEXT / REFERENCE BOOKS

1. ICAI Study Materials, New Delhi.
2. Pillai, Bagavathi and S.Uma - Practical Accounting - RSN, S.Chand & Co Ltd., New Delhi - 2006.
3. Asish.k.Bhattacharyya - Financial Accounting - Prentice Hall of India, New Delhi - 2016.
4. P.C.Tulsian - Financial Accounting, , Pearson - New Delhi - 2010.
5. CAG.Sekar and CA B.Saravaprasath. - Principles and Practices of Accounting , Wolters Kluwer, Gurgaon, Hariyana - 2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1214	LOGICAL REASONING AND STATISTICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To equip essential mathematical and statistical knowledge and their applications in Business, Finance and Economics.
- To develop the skills of reasoning, problem solving and most importantly investigative skills and apply the same in simple problem solving.
- To educate calculations of interest, Annuity Etc.

UNIT 1 LINEAR INEQUALITIES AND TIME VALUE OF MONEY

12 Hrs.

Linear Inequalities with Objective Functions and Optimization with reference to objective function. Time value of Money: Interest Calculation, Depreciation, Effective Rate of Interest, Present Value, Net Present Value, Future Value, Perpetuity, Concepts of Annuities & its Applications.

UNIT 2 PERMUTATIONS AND COMBINATIONS

12 Hrs.

Permutations and Combinations: Basic concepts of Permutations and Combinations: Introduction, Factorial, Permutations results, Circular Permutations, Permutations with restrictions, Combinations with standard results.

UNIT 3 MARGINAL COST AND LOGICAL REASONING

12 Hrs.

Logical Reasoning- Number series- Coding and Decoding -odd man out-Direction Tests-Seating Arrangements-Blood Relations-Syllogism.

UNIT 4 STATISTICS-INDEX NUMBERS AND TIME SERIES

12 Hrs.

Index Numbers and Time Series-Index Numbers: Uses, Construction of Index Numbers, Methods of construction of Index Numbers. Time Series Analysis - Components of Time Series and Measurement of Trend Component by Moving Average Method.

UNIT 5 CORRELATION AND REGRESSION.

12 Hrs.

Correlation and Regression- Scatter diagram- Karl Pearson's Coefficient of Correlation -Rank Correlation- Probable Error and limits- Regression lines- Regression equations- coefficients.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Use standard Mathematical techniques to solve elementary problems.

CO2 - Apply Mathematics in business and Finance and gain experience in Mathematical modeling.

CO3 - Ability to use Mathematics and Statistics techniques in physical phenomenon.

CO4 - Translate verbal statement to Mathematical expression and apply Mathematical based reasoning to help evaluate alternatives and make decisions.

CO5 - Effectively organize, summarize and present information in quantitative forms, including tables, graphs and formulae.

CO6 - Calculate Index Numbers and understand the uses of the same.

TEXT / REFERENCE BOOKS

1. S.C. Gupta V.K. Kapoor - Fundamentals of Mathematical Statistics - Sultan Chand and sons-2000.
2. CAG. Sekar and CA B. Saravaprasath. - Business Mathematics , Logical Reasoning and Business. Statistics Wolters Kluwer, Gurgaon, Hariyana - 2018.
3. Dr S R Arora & Dr Kavitha Guptha - Business Mathematics - Taxman's Publications-2015.
4. B M Agarwal - Essentials of Business Statistics - Ane Books Pvt. Ltd-2012.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SCOB1215	ECONOMICS FOR FINANCE	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To appreciate the concept of determination of National Income.
- To learn the basics of fiscal policies and fundamentals of international trade.
- To Understand meaning of Exchange Rate .

UNIT 1 NATIONAL INCOME

9 Hrs.

Macro-Economic Aggregates and Measurement of National Income-The Keynesian Theory of Determination of National Income.

UNIT 2 MONEY MARKET AND MONETARY POLICIES

9 Hrs.

The Money Market-The Concept of Money Demand- Important Theories of Demand for Money-The Concept of Money Supply-Monetary Policy.

UNIT 3 PUBLIC FINANCE FISCAL POLICIES

9 Hrs.

Public Finance-Fiscal functions- An Overview-Market Failure-Government Interventions to Correct Market Failure-Fiscal Policy.

UNIT 4 INTERNATIONAL TRADE

9 Hrs.

Theories of International Trade-Trade Policy - The Instruments of Trade Policy-Trade Negotiations.- Exchange Rates and its economic effects-International Capital Movements- Foreign Direct Investment.

UNIT 5 INDIAN ECONOMY

9 Hrs.

Indian Economy between 1950 to 1991- Basic Knowledge of economy after 1991.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Discuss the concepts of National Income.

CO2 - Appreciate the concept of Demand and Supply of Money.

CO3 - Understand Public Finance.

CO4 - Describe the importance of Govt. intervention to correct the market and Fiscal Policy.

CO5 - Elaborate Theories of international Trade and Trade policy.

CO6 - Explain the New Economic Policies 1991.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, New Delhi.
2. Ashish Kalra - Financial Management and Economics for Finance - IGP Publication - 2018.
3. CAG.Sekar and CA B.Saravanaprasath - Financial Management and Economics for Finance - Wolters Kluwer, Gurgaon, Hariyana - 2018.
4. S.K.Agarwal - General Economics - S.Chand & Co - 2015.
5. CA. K. Hariharan - Simplified Approach to Financial Management & Economics for Finance - Wolters Kluwer, Gurgaon, Hariyana - 2018. Theory Paperback - Dec 2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1311	ADVANCED ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To teach the accounting process and to develop skills necessary to evaluate an enterprise's financial position and its operating, investing and financing activities.
- To emphasize interactive case discussions based on analysis of actual companies' financial statements.
- To prepare financial statements of Companies.

UNIT 1 GENERAL KNOWLEDGE ON ACCOUNTING STANDARDS

12 Hrs.

Process of formulation of Accounting Standards including Ind ASs (IFRS converged standards) and IFRSs-convergence Vs adoption- objective and concepts of carve outs-Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).

UNIT 2 APPLICATIONS OF ACCOUNTING STANDARDS

12 Hrs.

AS 1: Disclosure of Accounting Policies AS 2: Valuation of Inventories AS 3: Cash Flow Statements AS 4: Contingencies and Events occurring after the Balance Sheet Date AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies -AS 7 Construction Contracts- AS 9 Revenue Recognition.

UNIT 3 OVERVIEW OF ACCOUNTING STANDARDS IN VARIOUS AREAS

12 Hrs.

AS 10: Property, Plant and Equipment-AS 11: The Effects of Changes in Foreign Exchange Rates AS 12: Accounting for Government Grants AS 13: Accounting for Investments AS 16: Borrowing Costs AS 17: Segment Reporting.

UNIT 4 COMPANY ACCOUNTS

12 Hrs.

Preparation of financial statements - Statement of Profit and Loss, Balance Sheet and Cash Flow Statement.

UNIT 5 ACCOUNTING FOR SPECIAL TRANSACTIONS

12 Hrs.

Accounting for Buy Back of Securities.

COURSE OUTCOMES

On completion of the course, student will be able to

C01 - Explain and apply accounting concepts, principles and conventions.

C02 - Discuss the process of formulation of Accounting Standards and the application of AS 1 to 5, 7, 9, 10 to 13, 16 & 17.

C03 - Understand need for Buy Back of Securities.

C04 - Prepare financial reports for companies.

C05 - Record entries for Buy Back of Securities.

C06 - Identify different types of securities.

TEXT / REFERENCE BOOKS

1. Pillai, Bagavathi and S.Uma - Practical Accounting - RSN, S.Chand & Co Ltd., New Delhi- 2006.
2. CAG.Sekar and CA B.Saravanaprasath - Accounting,.Wolters Kluwer, Gurgaon, Haryana - 2018.
3. T.S.Reddy & Dr.A. Murthy - Financial Accounting - Margham Publications-2012.
4. S.N.Maheshwari & S.K.Maheshwari - Advanced Accountancy - Vikas Publishing House Pvt., Ltd., - 2012.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1312	INCOME TAX - LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To develop an understanding of the provisions of income-tax law.
- To acquire the ability to apply such knowledge to make computations and address application oriented issues.
- To Impart various Concepts and procedures in Direct Taxation.

UNIT 1 INTRODUCTION TO INCOME TAX

12 Hrs.

Basic Concepts- Income-tax law: Introduction-- Important definitions in the Income-tax Act, 1961 -Concept of previous year and assessment year-- Basis of Charge and Rates of Tax.

UNIT 2 RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME

12 Hrs.

Residential status in India- Individuals [Resident and ordinarily resident / Resident but not ordinarily resident / non-resident]- HUFs [Resident and ordinarily resident / Resident but not ordinarily resident / non-resident]- Firms & AOPs [Resident /Non-resident- Companies [Resident / Non-resident]- Scope of Total Income.

UNIT 3 HEADS OF INCOME – SALARIES AND INCOME FROM HOUSE PROPERTY 12 Hrs.

Income from Salary - Meaning of Salary-Computation of Taxable Salary-Deductions-Allowable and not allowable-Standard deduction-Valuation and Tax treatment of perquisites-.

UNIT 4 HEADS OF INCOME- INCOME FROM HOUSE PROPERTY

12 Hrs.

Income from house property-Chargeability- Computation of Annual Value- Standard deduction - Deduction of Interest and others.

UNIT 5 INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME

12 Hrs.

Fully Exempted Income & Partially Exempted Income-Agricultural Income-Compensation on account of disaster-Pensions-Subsidies-Share of income by a partner-Bhopal Gas disaster Victims compensation-PF and superannuation fund payments-Gratuity-Payment from NPS trust-Specified Income of a sikkimese individual- LTA, Pension & Retrenchment compensation-HRA-Clubbed income of a minor child. Tax holiday for newly established units in Special Economic Zone.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Explain the sections and provisions of Income tax Act.

CO2 - Examine the basic concepts of tax rates , liability , penalties and prosecution.

CO3 - Distinguish taxable income and exempted income.

CO4 - Compute individual tax and deductions.

CO5 - Exhibit sophisticated knowledge related to tax accounting rules and regulations.

CO6 - Analyze and resolve tax problems.

TEXT / REFERENCE BOOKS

1. Gaur.V.P. & Narang.D.B., - Income Tax Law and Practice, Kalyani Publishers - 2019.
2. VinodhK.Singhania and KapilSinghania - Direct Taxes- Taxman Allied Services Pvt. Ltd -2019.
3. CA G.Sekar - Taxation - WoltersKluwer, Gurgaon, Haryana. - 2019.
4. Dr. Yogendra Bangar, Dr. Vandana Bangar - Taxation - Law Book World -2019.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1313	COST ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To develop an understanding of the basic concepts and applications of Costing.
- To establish the cost associated with the production of products and provision of services.
- To educate ascertainment of cost and apply the same to determine prices.

UNIT 1 OVERVIEW OF COST AND MANAGEMENT ACCOUNTING 12 Hrs.

Objectives, Scope, Users and Functions of Cost and Management Accounting-Role of cost accounting department and its relation with other departments- Installation of Costing System - Cost terms and Concepts - Cost Reduction and Cost Control- Elements of Cost and Preparation of Cost Sheets.

UNIT 2 ASCERTAINMENT OF COST AND COST ACCOUNTING SYSTEM 12 Hrs.

Procurement procedures- Store procedures and documentation, Stock verification - Valuation of material receipts- Inventory control Techniques - determination of optimum stock level and order quantity, Techniques of Inventory control- Stock taking and perpetual inventory system, use of control ratios, - Inventory Accounting-Consumption- Identification with products of cost centers.

UNIT 3 EMPLOYEE COST AND DIRECT EXPENSES& OVERHEADS 12 Hrs.

Attendance and Payroll procedures Elements of wages - Employee Cost Control - Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover- Utilization of Human Resource, Direct and indirect employee Cost - Overheads Concepts of Activity Based Costing (ABC) - Integrated and Non-integrated Cost Accounting system - Reconciliation of profit.

UNIT 4 METHODS OF COSTING 12 Hrs.

Single Output/ Unit Costing -Job Costing- Batch Costing- Treatment of spoiled and defective work- Contract Costing -Ascertainment of cost of a contract, Progress payment, Retention money, Escalation clause, Cost plus contract, Value of work certified, Cost of Work not-certified-Determination Value of work certified, Cost of work not certified, Notional or Estimated profit from a contract.

UNIT 5 PROCESSES/ OPERATION COSTING 12 Hrs.

Process cost recording, Process loss, Valuation of work in process-Joint Products- Apportionment of joint costs- Methods of apportioning joint cost over joint products-By -Products- Methods of apportioning joint costs over by-products, treatment of By-product cost- Costing of Service Sectors-Determination of Costs and Prices of services.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Distinguish the relationships between cost and financial accounting.

CO2 - Discuss the concepts in cost accounting.

CO3 - Understand main manufacturing cost elements.

CO4 - Compute labour remuneration and incentives.

CO5 - Classify various costs and overheads in an organization.

CO6 - Prepare cost sheet.

TEXT / REFERENCE BOOKS

1. Jain S.P and Narang K.L - Cost Accounting - Kalyani Publishers - 2018.
2. A.Murthy and S.Gurusamy - Cost accounting - Vijay Nicole Imprints Pvt. Ltd., - 2014.
3. Dr. Maheswari S.N - Cost and Management Accounting - Sultan Chand & Sons - 2017.
4. CA Saravanaprasath - Cost and Management Accounting - - Wolters Kluwer, Gurgaon, Hariyana - 2018.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SCOB1314	COMPANY LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To provide students with knowledge and appreciation of the core topics in Company Law.
- To educate the legal nature of the company as a business structure.
- To explain the different methods of raising Capital and Finance.

UNIT 1 COMPANIES ACT, 2013

12 Hrs.

Incorporation- Requirement for issue of prospectus- Consequences in case of Misstatements in Prospectus - Allotment of shares- Acceptance of deposits by companies- Buyback of shares and the procedure - Membership in a company.

UNIT 2 SHARE CAPITAL

12 Hrs.

Share capital and shares- Rise of shareholders and its variation - Alteration and reduction of share capital - Issue of shares at a premium and at a discount - Transfer and transmission of shares.

UNIT 3 DEBENTURES & ACCEPTANCE OF DEPOSITS

12 Hrs.

Issue of debentures - Classification of Debentures, Distinction between shares and debentures, Consideration for issue of Debentures.-Meaning of deposits - Requirements and restrictions for accepting deposit- punishment for contravention-meaning of charge- Notice of Charge- registration of Charge and satisfaction of charge- penal provisions in case of default.

UNIT 4 MANAGEMENT AND ADMINISTRATION AS PER COMPANIES ACT 2013

12 Hrs.

Introduction – Registers - Annual Return - Pre-Requisites of a Meeting - Proxies - Voting - Circulation of Member's Resolutions- Representation of The Officials - Resolutions– Minutes– Meetings - Applicability of this Chapter to One Person Company.

UNIT 5 ACCOUNTS OF COMPANIES

12 Hrs.

Preparation and maintenance of books of Account - Preparation and filing of financial statement - Reopening and revision of financial statements.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Understand the Company Law including the legal nature of the company as a business structure.
- CO2** - Explain documentation procedures for registration of companies.
- CO3** - Appreciate the requirement for issue of prospectus.
- CO4** - Discuss different methods of raising capital of the companies.
- CO5** - Describe the legal provisions related to issue of Debentures.
- CO6** - Prepare a plan, in compliance with law, for issue of Deposits,

TEXT / REFERENCE BOOKS

1. N.D.Kapoor - Company Law, , Sultan Chand & Sons, New Delhi - 2017.
2. Tejpal Seth - Company Law, , Tax Mann, New Delhi - 2019.
3. H.D.Pithawalla - Company Law, , C.Jamnadas & Co - 2019.
4. CA G.Sekar and CA Saravanaprasath - Corporate and Other Laws - Woltersb Kluwer, Gurgaon, Hariyana. - 2018.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1315	INDUSTRIAL LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To provide students with knowledge and appreciation of the core topics in various Industrial Laws.
- To educate the legal nature of the different Industrial Laws applicable in day to day Business.
- To explain the consequences of Non- compliance of Industrial Laws.

UNIT1 FACTORIES ACT, 1948

12 Hrs.

Important Definitions-Competent Person-Hazardous Process-Manufacturing Process-Worker-Factory-Occupier-Inspector-Welfare Measures-Disposal of Wastes and effluents-Lighting-Safety-Powers of Central Government-Working Hours-Holidays-Employment of Women-Leave-Penalties.

UNIT2 PAYMENT OF GRATUITY ACT, 1972

12 Hrs.

Important definitions-Appropriate Government-Employee-Employer-Family-Retirement-Continuous Service-Exemption-Payment of Gratuity-Amount of Gratuity-Nomination-Dispute-Mode of Payment-Powers-Penalties.

UNIT3 EMPLOYEES PROVIDENT AND MISCELLANEOUS PROVISIONS ACT, 1952

12 Hrs.

Different Schemes-Applicability-Important Definitions-Applicability of the Scheme-Withdrawal from Fund-Contribution-Pension Fund-Employees' Deposit Linked Insurance Scheme-EPF Appellate Tribunal-Transfer of Accounts- Penalties.

UNIT4 EMPLOYEES STATE INSURANCE ACT, 1948

12 Hrs.

Object of the Act-Applicability-Important Definitions-Appropriate Government- Employee-Family-Factory- Insured Person-Principal Employer-Wages-Term of office-Resignation-Cessation-Contributions-Benefits-Disputes-Penal Provisions.

UNIT5 THE CODE ON WAGES, 2019

12 Hrs.

Objectives of the Act-Meaning of Wages-Appropriate Government-Wages for overtime-Mode of Payment of Wages-Time limit for Wages-Deductions-Fines-Provisions relating to Bonus-Compliances-Inspector-Penalties.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Understand the Factories Act including the legal Provisions to be complied with by the establishments.
- CO2** - Explain the Provisions in respect of Gratuity and penalties for non-compliances.
- CO3** - Appreciate the requirement for Employees Provident Fund and applicability.
- CO4** - Discuss different Schemes available for employees and family.
- CO5** - Describe the legal provisions related Employees State Insurance.
- CO6** - Prepare all Provisions relating to Wages, Bonus, Mode of Payment and Penalties for non-compliances.

TEXT / REFERENCE BOOKS

1. Elements of Industrial Law -N.D.Kapoor,Sultan Chand & Sons.
2. Handbook of Labour and Industrial Law -P.L.Malik , Eastern Book Company.
3. Study Materials of ICMAl, Kolkatta.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SCOB1412	INCOME TAX - PRACTICE	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To acquaint the students with basic principles underlying the provisions of direct tax laws.
- To develop a broad understanding of the tax laws and accepted tax practices.
- To introduce practical aspects of tax planning as an important managerial decision-making process.

UNIT1 INCOME FROM CAPITAL GAINS

12 Hrs.

Capital Asset- Chargeability-Short term and long term Capital gains- Computation of Capital Gains- Computation of Indexed cost of acquisition & Improvement-Exemptions under sections 54, 54B, 54D, 54EC, 54EE & 54F, Computation of Tax on capital gains.

UNIT 2 INCOME FROM BUSINESS OR PROFESSION

12 Hrs.

Meaning of Business and Profession- Chargeability under section 28-Expenditures allowed as deduction-Inadmissible expenses-Expenditures not allowed as deduction in certain circumstances-Income credited in P&L but treated separately-Deemed Income.

UNIT3 INCOME FROM OTHER SOURCES

12 Hrs.

Ambit and scope-Dividend Income-Casual Income-Interest on compensation-Chargeability under specific circumstances-Deductions allowable under section 57-Computation of tax for certain special items.

UNIT 4 COMPUTATION OF TOTAL INCOME

12 Hrs.

Income of other persons included in assessee's total income - Aggregation of Income- set off and carry forward of losses-Deductions from Gross total Income.

UNIT5 PROVISIONS OF FILING OF RETURNS

12 Hrs.

Computation of Total Income and Tax Payable-Advance Tax, Tax Deduction at source-Introduction to Tax collected at source-Provisions for filing of return of income AND Self-assessment.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Explain incomes not forming part of total income.

CO2 - Calculate income from business or profession.

CO3 - Discuss income from other sources.

CO4 - Compute individual tax and deductions.

CO5 - Examine the requirement for TDS / TCS / Advance Tax / Filing of returns.

CO6 - Understand the provisions of GST Act such as Input Tax Credit, E way Bill and filing of returns.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, New Delhi.
2. Gaur.V.P. & Narang.D.B., - Income Tax Law and Practice, Kalyani Publishers - 2019.
3. VinodhK.Singhania and KapilSinghania - Direct Taxes - Taxman Allied Services Pvt. Ltd -2019.
4. CAG.Sekar - Taxation - Wolters Kluwer, Gurgaon, Hariyana. -2019.
5. Dr. Yogendra Bangar, Dr. Vandana Bangar - Taxation - Law Book World -2019.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1413	INDIRECT TAX - LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To acquaint the students with basic principles underlying the provisions of Indirect tax laws.
- To develop a broad understanding of the various Concepts of Indirect tax laws.
- To introduce practical aspects of tax planning as an important managerial decision-making process.

UNIT 1 CONCEPT OF INDIRECT TAX – GST 12 Hrs.

Introduction-Concept of GST in India- Features of Indirect Tax-Need for GST-Framework of GST-Benefits and constitutional provisions.

UNIT 2 SUPPLY, LEVY AND COLLECTION 12 Hrs.

Concept of Supply under GST - Taxable event under GST- Schedule 1,2, and 3- Composite and Mixed supplies.

UNIT 3 CHARGE OF GST 12 Hrs.

Charge of GST- Extent and Commencement of CGST, SGST, IGCT and UTGST- Levy and collection- Composition Levy--RCM.

UNIT 4 EXEMPTIONS FROM GST 12 Hrs.

Power of Govt. for exemptions - Goods and Services Exempted from GST

UNIT 5 TIME AND VALUE OF SUPPLY 12 Hrs.

GST payable under Forward Charge and Reverse Charge- Time of Supply in Residual Cases- Value of Supplies – Interest, Late fee, Penalties –Inclusions and Exclusions from value Supplies- Unrelated persons and Related Persons for valuation

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Explain Concept of GST in India.

CO2 - Understand Taxes Subsumed in GST.

CO3 - Distinguish Direct and Indirect Tax.

CO4 - Learn meaning Supply and Levy of GST.

CO5 - Examine Taxable events in GST.

CO6 - Discuss Composite and Mixed Supplies.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, New Delhi.
2. Text Books of GST and Customs Law V Balachandran, Sultan Chand & Sons.
3. Taxmann's GST with Rules and Forms, Taxmann Publishers.
4. CAG Sekar, Indirect Tax, Padhuka's Publishers, Chennai.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice 20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks 80 Marks

SCOB1414	ENTERPRISE LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To develop an understanding of the provisions of Company Law.
- To acquire the capability to address application-oriented issues in Companies.
- To Impart Accounting process and preparation of Final Accounts of Companies.

UNIT 1 AUDIT AND AUDITORS AS PER COMPANIES ACT 2013

12 Hrs.

Appointments of auditors -removal /resignation of auditors -qualifications and disqualifications of auditors Remunerations of Auditors -powers and duties of auditors -auditor not to render certain services -cost audit-registered values - Internal audit of Companies- Companies Incorporated outside India

UNIT2 LLP ACT, 2008 AND THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999

12 Hrs.

LLP ACT, 2008 Including Rules-Significant definitions and concepts of current and capital account Transactions.

UNIT3 THE GENERAL CLAUSES ACT, 1897

12 Hrs.

Introduction-object, purpose and importance of the General Clauses Act, Important Definitions, Extent and Applicability, General Rules of Construction. Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous.

UNIT4 NEEDS FOR INTERPRETATION

12 Hrs.

Introduction-why do we need interpretation, Important Definitions, Extent and Applicability, General Rules of Construction- Rules of Interpretation of statutes, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous.

UNIT 5 AIDS AND RULES FOR INTERPRETATION

12 Hrs.

Aids to interpretation, Rules of preparation/construction of Deeds and Documents.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Demonstrate comprehensive knowledge on company law.

CO2 - Discuss the rights, duties and legal position of managerial personnel of companies.

CO3 - Evaluate the importance of meetings and Resolutions.

CO4 - Explain the different terminologies in Law.

CO5 - Elaborate the need for interpretation.

CO6 - Describe aids and rules for interpretation.

TEXT / REFERENCE BOOKS

1. N.D.Kapoor - Company Law, , Sultan Chand & Sons, New Delhi - 2017.
2. The Study Materials of ICAI , New Delhi.
3. H.D.Pithawalla - Company Law, , C.Jamnadas & Co- 2019.
4. CA G.Sekar and CA Saravanaprasath - Corporate and Other Laws - WoltersKluwer, Gurgaon, Hariyana. -2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1415	MANAGERIAL ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To educate the concepts of standard costing, marginal costing and absorption costing.
- To impart variance analysis and Break Even analysis.
- To train use of Techniques in decision making and to Prepare various Budgets.

UNIT1 STANDARD COSTING

12 Hrs.

Meaning of standard costing - utility of standard costing - Types of standards - Setting of standards, Standard Costing as method of performance measurement- advantages, limitations and applications of standard costing.

UNIT2 VARIANCE ANALYSIS

12 Hrs.

Calculation and Reconciliation of Cost Variances-Material Cost Variance, employee Cost Variance, Variable Overheads-Variance and Fixed Overhead Variance - Control ratios.

UNIT3 MARGINAL COSTING

12 Hrs.

Basic concepts - Contribution margin-Characteristics of marginal costing - advantages and limitations of marginal costing.

UNIT4 BREAK EVEN ANALYSIS

12 Hrs.

Break-even analysis- Cost-Volume -Profit Analysis (CVP)- Margin of Safety - Break Even charts- assumptions underlying Break Even Charts and construction of Break Even Charts- Advantages, limitations and types of Break Even charts - Determination of Cost of a product/ service Meaning of absorption costing -Comparison of Marginal costing with absorption costing methods- Reconciliation of profit under both the methods-Short term decision making.

UNIT5 BUDGETTING AND BUDGETARY CONTROL

12 Hrs.

Meaning , Essentials, objectives - Budget and Budgetary Control- Preparation of different Budgets - Difference between Fixed and Flexible Budget- Principal/ Key Budget Factors- Zero Base Budget – Control Ratios and Budget Variances.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Calculate material, labour and overhead variances.

CO2 - Analyze the variances.

CO3 - Explain marginal costing.

CO4 - Carry out Cost volume profit analysis.

CO5 - Determine cost of product under marginal cost and absorption cost methods.

CO6 - Prepare Budgets for various functions.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, New Delhi.
2. Jain S.P and Narang K.L - Cost Accounting - Kalyani Publishers - 2018.
3. A.Murthy and S.Gurusamy - Cost accounting - Vijay Nicole Imprints Pvt. Ltd., - 2014.
4. Dr. Maheswari S.N - Cost and Management Accounting - Sultan Chand & Sons - 2017.
5. CA Saravanaprasath - Cost and Management Accounting - - Wolters Kluwer, Gurgaon, Hariyana - 2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1511	COMPANY ACCOUNTS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To appreciate Accounting standards.
- To Impart Company Accounts to understand and appreciate the Provisions of the companies act 2013.
- To give them an exposure on Application of Guidance Notes.

UNIT 1 APPLICATION OF ACCOUNTING STANDARDS

12 Hrs.

AS-14 Accounting for Amalgamations- AS 22 Accounting for Taxes on Income.

UNIT 2 ACCOUNTING STANDARDS ON FINANCIAL REPORTING

12 Hrs.

AS 21 Consolidated financial statements-AS 23 Accounting for investment in Associates in Consolidated Financial Statements -- AS 27 Financial Reporting of interests in Joint Ventures.

UNIT 3 SPECIAL ASPECTS OF COMPANY ACCOUNTS

12 Hrs.

Accounting for Amalgamation -Meaning-Types-Purchase consideration-Methods of accounting for amalgamation-Journal entries vendor companies and purchasing company.

UNIT 4 ACCOUNTING FOR RECONSTRUCTION

12 Hrs.

Meaning -methods of internal reconstruction-Journal entries -Account for the adjustments made at the time of internal reconstruction.

UNIT 5 ACCOUNTING INVOLVED IN LIQUIDATION OF COMPANIES

12 Hrs.

Meaning -Types of Winding Up- Prepare Statement of Affairs as per the format prescribed by the Act- Deficiency account - preferential payments - Set an order of payment of all obligations- Prepare Liquidator's Final Statement of account.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Appreciate Accounting Standards and application of Guidance notes.

CO2 - Understand the difference between Merger and Purchase.

CO3 - Discuss the concepts of Amalgamation, Absorption and external reconstruction.

CO4 - Calculate purchase consideration for business acquisitions.

CO5 - Explain adjustments for internal reconstruction.

CO6 - Compute liquidators remuneration and analyse liquidator's final statement of accounts.

TEXT / REFERENCE BOOKS

1. MC Shukla, MP Gupta, Agarwal - Advanced Accounts (Volume II) - S.Chand Publishing -2019.
2. R. L. Gupta and M.Radhaswamy - Advanced Accountancy Volume II - Sultan Chand & Co -2018.
3. The Study Materials of ICAI, New Delhi.
4. CAG.Sekar and CA B.Saravanaprasath. - Accounting - Wolters Kluwer, Gurgaon, Hariyana- 2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1513	INDIRECT TAX – PRACTICE	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To appreciate Indirect Tax - GST as ONE Nation ONE Tax.
- To Describe Tax Invoice, Debit and Credit Notes.
- To accept the Procedure for Payment of Tax, Interest, Late Fee and Penalties.

UNIT 1 INPUT TAX CREDITS

12 Hrs.

Introduction- Relevant Definitions- Eligibility and Conditions of Taking ITC- Blocked Credits- Availability of Credit in special circumstances - How ITC is Utilized?

UNIT 2 REGISTRATION

12 Hrs.

Persons Liable for Registration-Compulsory Registration Certain Cases-Persons not liable for Registration-Procedure for Registration-Amendment of Registration-Cancellation of Registration-Revocation of Cancellation of Registration.

UNIT 3 TAX INVOICE; CREDIT AND DEBIT NOTES; E-WAY BILL

12 Hrs.

Tax invoice-Credit and Debit Notes-Prohibition of unauthorized collection of Tax-Amount of Tax to be indicated in Tax Invoice and other documents-E- Way Bill.

UNIT 4 PAYMENT OF TAX AND RETURNS

12 Hrs.

Introduction-Relevant Definitions-Electronic Cash Ledgers-Electronic Credit Ledger-Electronic Liability Register- Interest on delayed payment of Tax- Transfer of Input Tax Credit-Furnishing details of outward supplies & Inward supplies- Furnishing of returns under Sec.39-Other Returns-Default / delay in furnishing returns-GST Practitioners.

UNIT 5 CUSTOMS DUTY

12 Hrs.

Customs Duty- Meaning-Types of Customs Duty-Prohibition of Importation and Exportation of Goods.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand Meaning of Input Tax Credit.
- CO2 - Describe Eligibility and Conditions of taking ITC.
- CO3 - Explain the Persons to be Registered under GST.
- CO4 - Appreciate Persons not liable for Registration.
- CO5 - Discuss Tax Invoice, Credit and Debit Notes.
- CO6 - Prepare Returns to be filed under GST.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, New Delhi.
2. Text Books of GST and Customs Law V Balachandran, Sultan Chand & Sons.
3. Taxmann's GST with Rules and Forms, Taxmann Publishers.
4. CAG Sekar, Indirect Tax, Padhuka's Publishers, Chennai.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1514	MANAGEMENT STRATEGY	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To learn strategic management and competitive strategy.
- To understand corporate, business and functional level strategies.
- To appreciate strategy implementation and control.

UNIT 1 INTRODUCTION TO STRATEGIC MANAGEMENT

12 Hrs.

Meaning and nature of strategic management - Importance and Limitations of Strategic Management - Strategic intent - Vision, Mission, Goals and Values - Strategic Levels in Organizations (Network, Corporate, Business and Functional).

UNIT 2 STRATEGIC ANALYSIS: EXTERNAL ENVIRONMENT

12 Hrs.

International and Macro Environment, PESTLE Analysis. - Defining the Industry for Analysis (Value Chain, PLC)- Porters Five Forces- Industry Environment Analysis-Understanding customers and Markets- Competition in the Industry.

UNIT 3 STRATEGIC ANALYSIS: INTERNAL ENVIRONMENT

12 Hrs.

Understanding key stakeholders-(Mendelow's model)- Strategic drivers (Industry & Markets, Customers, Channels, Product & Services, Competitive Advantage) -The role of resources and capabilities - Combining External & Internal analysis (SWOT Analysis).

UNIT 4 STRATEGIC CHOICES

12 Hrs.

Strategic Choices, Concentric, Conglomerate, Market Development- Product Development-Innovation, Horizontal Integration, Vertical Integration - Turnaround, Divestiture, Liquidation.- How to Develop Strategic Options- Different Matrices.

UNIT 5 STRATEGIC IMPLEMENTATION AND EVALUATION

12 Hrs.

Implementation- Digital Transformation- Organization Structure- Strategic Leadership- Strategic Control- Strategic Performance Measures.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Understand business policies.
- CO2** - Describe strategic management.
- CO3** - Explain competitive strategy.
- CO4** - Carry out SWOT analysis.
- CO5** - Design organization structure.
- CO6** - Appreciate strategic change and control.

TEXT / REFERENCE BOOKS

1. Nirupama Sekar, CA G.Sekar and CA.B. Saravanaprasath - Enterprise Information Systems & Strategic Management -Wolters Kluwer, Gurgaon, Hariyana 2018.
2. CAMEeta Mangal -Strategic Management - Commercial law publishers India Pvt., Ltd., - 2018.
3. Manish M Valechha - Information Technology & Strategic Management-Agarwal law house-2018.
4. Om S. Trivedi -Understanding Strategic Management-Lexis Nexis-2015.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1515	FINANCIAL MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To appreciate the objective and scope of financial management.
- To learn ratio analysis, capital structure, cost of capital and leverage.
- To understand capital investment decisions.

UNIT 1 INTRODUCTION

12 Hrs.

Objective and scope of financial management-Role and purpose-Financial management environment-Functions of finance executives in an organization-Financial distress and insolvency.

UNIT 2 FINANCIAL ANALYSIS THROUGH RATIOS

12 Hrs.

Users of the financial analysis-Sources of financial data for analysis-Calculation and Interpretation of ratios-Analyzing liquidity-Analyzing leverage-Analyzing solvency-Analyzing efficiency/ activity-Analyzing profitability-Limitations of ratio analysis.

UNIT 3 FINANCING DECISIONS AND COST OF CAPITAL

12 Hrs.

Sources of Finance- types of long term debt and equity finance- Method of raising long term finance Different Sources of short term Finance-Internal fund as a source of finance-International sources of finance-Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.- Lease Financing-Concept - Classification-Significance and Limitations of Lease Financing-Financial Evaluation of Leasing.

UNIT 4 CAPITAL STRUCTURE AND LEVERAGING

12 Hrs.

Meaning-Significance of cost of capital-Factors of cost of capital-Measurement of costs of individual components of capital-Weighted average cost of capital -Marginal cost of capital-Effective Interest rate-Capital Structure Decisions-Significance-Determinants of capital structure-Capital structure planning and designing- optimum capital structure-Theories of Capital Structure and value of the firm- relevancy and Irrelevancy of capital structure.-EBIT- EPS Analysis, Breakeven- EBIT Analysis-Under/ Over Capitalization-Leverages-Types of Leverages- Operating, Financial and Combined-Analysis of leverages.

UNIT 5 CAPITAL INVESTMENT

12 Hrs.

Capital investment decisions - objectives, methods and limitations- Dividend Decisions.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand scope of financial management.

CO2 - Interpret financial ratios.

CO3 - Determine capital structure.

CO4 - Evaluate the different sources of capital.

CO5 - Calculate cost of capital.

CO6 - Decide on operating and financial leverage.

TEXT / REFERENCE BOOKS

1. Ashish Kalra - Financial Management and Economics for Finance - IGP Publication - 2018.
2. P.C. Tulsian and Bharat Tulsian - Financial Management - S. Chand Publishing - 2017.
3. CAG. Sekar and CA B. Saravanaprasath - Financial Management and Economics for Finance - Wolters Kluwer, Gurgaon, Haryana - 2018.
4. CA. K. Hariharan - Simplified Approach to Financial Management & Economics for Finance - Wolters Kluwer, Gurgaon, Haryana - Dec 2018.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SCOB1611	BUSINESS DATA ANALYTICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To develop a detail understanding of the fundamental concepts of data science.
- To acquire knowledge of data science and its expected role in business decision making.
- To acquire knowledge of cross functional tools for decision making.

UNIT 1 INTRODUCTION TO DATA SCIENCE FOR BUSINESS DECISION MAKING 12 Hrs.

Meaning , Nature, Properties , Scope of Data- Types of Data in Finance and Costing - Digitization of Data and Information- Transformation of Data to Decision Relevant Information- Communication of Information for Quality Decision Making- Professional Skepticism regarding Data- Ethical Use of Data and Information.

UNIT2 DATA PROCESSING, ORGANIZATION, CLEANING AND VALIDATION 12 Hrs.

Development of Data Processing- Functions of Data Processing-Data Organization and Distribution- Data Cleaning and Validation.

UNIT 3 DATA PRESENTATION: VISUALISATION AND GRAPHICAL PRESENTATION

12 Hrs.

Data Visualization of Financial and Non- Financial Data-Objective and Function of Data Presentation- Data Presentation Architecture- Dashboard, Graphs, Diagrams, Tables, Report Design.

UNIT 4 DATA ANALYSIS

12 Hrs.

Process, Benefits, and Types of Data Analysis- Data Mining and Implementation of Data Mining.

UNIT5 MODEL BUILDING

12 Hrs.

Analytics and Model Building(Descriptive, Diagnostic, Predictive, Prescriptive)- Standards for Data Tagging and Reporting(XML,XBRL)- Cloud Computing, Business Intelligence- Artificial Intelligence- Robotic Process Automation- Machine Learning- Model Vs Data -driven Decision making.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Students will identify various data analysis tools encompassing big data analytics.

CO2 - Learn sophisticated programming and economic modeling in solving real business problems.

CO3 - Will attain capabilities to build automated financial models that will provide results for sensitive analyses for changes in decision parameters.

CO4 - Evince data cleaning and validation.

CO5 - Differentiate between financial and non-financial data.

CO6 - Explain different types of data analysis.

TEXT / REFERENCE BOOKS

1. Study Materials of ICAI, Kolkatta.
2. Introduction to Data Science for Business Decision Making- Davy Cielen, Arno D B Mesman and Mohamed Ali.
3. Data Science from Scratch- Joel Grus, O'Reilley.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1612	AUDITING AND CODE OF ETHICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To develop an understanding of the concepts in auditing in an automated environment.
- To appreciate audit sampling and analytical procedures.
- To prepare audit reports for different entities.

UNIT 1 AUDIT IN AN AUTOMATED ENVIRONMENT

12 Hrs.

Key features- Impact of IT related Risks- Impact on Controls- Internal Financial Controls as per Regulatory requirements- Types of Controls- Audit approach- Understanding and documenting automated environment- Testing methods, data analytics for audit, assessing and reporting audit findings.

UNIT 2 AUDIT SAMPLING AND ANALYTICAL PROCEDURES

12 Hrs.

Meaning - Designing -Types of sampling- Sample Size- selection method - Meaning- nature- purpose and timing of analytical procedures- Substantive analytical procedures- Designing and performing analytical procedures prior to Audit- investigating the results of analytical procedures.

UNIT 3 AUDIT OF ITEMS OF FINANCIAL STATEMENTS

12 Hrs.

Audit of sale of Products and Services- Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc. - Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building etc.).

UNIT 4 THE COMPANY AUDIT AND AUDIT REPORT, AUDIT OF BANKS AND OTHER ENTITIES

12 Hrs.

Eligibility- Qualifications - Disqualifications- Appointment - Removal of auditors - Remuneration - Powers and duties of auditors - Branch audit - Joint audit-Audit and Auditors and Rules-Audit Report- basic elements - Types of Modified Opinion - Circumstances- Qualification-Disclaimer- Adverse opinion- Nature of Comparative Information - Audit of Different Types of Entities - Appointment of Auditor - Audit.

UNIT 5 CODE OF ETHICS

12 Hrs.

Introduction - Ethics and Morals - Evolution of Ethics - Application - Business Ethics - Nature of Ethics - Fundamental Principles of Ethical Behavior - Creating an Ethical Accounting - Unethical Behavior - Threats to ethical behavior - Ethics and Ethical dilemmas - Ethics of Management Accountant Professional.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Discuss the procedure of auditing in automated environment.

CO2 - Explain audit sampling and analytical procedures.

CO3 - Evaluate the techniques for auditing financial statements.

CO4 - Understands company audit.

CO5 - Prepare audit report.

CO6 - Appreciate Code of Ethics.

TEXT / REFERENCE BOOKS

1. CAPawan Kumar K.Ch -Auditing & Assurance - S. Chand Publications-2013.
2. CAG.Sekar and CA B.Saravanaprasath. - Auditing & Assurance - Wolters Kluwer, Gurgaon, Hariyana - 2018.
3. Code of Ethics-ICMAI Study Material.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SCOB1613	ADVANCED FINANCIAL MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To appreciate the risk and uncertainty involved in capital budgeting.
- To learn the techniques of risk analysis.
- To understand dividend policies and management of working capital.

UNIT 1 RISK AND UNCERTAINTY IN CAPITAL BUDGETING DECISION 12 Hrs.

Risk and Uncertainty - Sources of Risk - Reasons for adjustment - Techniques of risk analysis - Probability Analysis-Certainty Equivalent Method-Risk Adjusted Discount Rate-Monte Carlo Simulation.

UNIT 2 DECISION TREE AND SENSITIVITY ANALYSIS 12 Hrs.

Decision Tree analysis-scenario analysis-sensitivity analysis.

UNIT 3 DIVIDEND DECISIONS 12 Hrs.

Basics of Dividends-Forms of dividend-Determinants of dividend-Relevancy and Irrelevancy of Dividend Policies- Traditional Approach- Walter's model-Gordon's model-Modigliani and Miller (MM) Hypothesis.

UNIT 4 ASSESMENT OF WORKING CAPITAL 12 Hrs.

Meaning of working capital- Liquidity and Profitability-The Working capital financing decisions- Primary and Secondary Sources of Liquidity-The working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles-Assessment of working capital requirement-

UNIT 5 MANAGEMENT OF WORKING CAPITAL 12 Hrs.

Management of Accounts Receivables (Debtors)-Factoring and Forfeiting-Management of Accounts Payables (Creditors)-Management of Inventory-Management of Cash- Treasury management-Banking norms of working capital finance.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Explain the techniques of risk analysis.

CO2 - Prepare decision tree.

CO3 - Carry out scenario and sensitivity analysis.

CO4 - Understand Dividend Policies.

CO5 - Compute requirement of working capital.

CO6 - Appreciate the aspects of management of working capital.

TEXT / REFERENCE BOOKS

1. Ashish Kalra - Financial Management and Economics for Finance - IGP Publication - 2018.
2. P.C.Tulsian and Bharat Tulsian - Financial Management - S.Chand Publishing - 2017.
3. CAG.Sekar and CA B.Saravanaprasath- Financial Management and Economics for Finance - Wolters Kluwer, Gurgaon, Hariyana - 2018.
4. CA. K. Hariharan - Simplified Approach to Financial Management & Economics for Finance - Wolters Kluwer, Gurgaon, Hariyana - Dec 2019.
5. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

SCOB1614	OPERATIONS MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To Interpret and appreciate emerging National and Global concerns affecting Enterprises.
- To acquire skill sets for critical thinking ,analyses and evaluations ,comprehension, Syntheses and applications for optimization of sustainable goals.
- To understand strategic, financial, cost operating strategies to cope with the dynamic business environment.

UNIT 1 INTRODUCTION

12 Hrs.

Introduction- Sustainable operations Management - Recent trends and future directions - Scope - Characteristics of Modern Operations and Functions- Operations Planning- Designing of Operational Systems and Control.

UNIT 2 PRODUCTION PLANNING AND CONTROL

12 Hrs.

Production Planning and Control- Control Measures - Time& Motion Study, Methods study-Works study- Optimum Allocation of Resources- LPP -Transportation-Job Evaluation, Job Allocation- Assignment- Scheduling and Queuing Models- Simulation and Line Balancing- Lean operations - JIT.

UNIT 3 PRODUCTIVITY MANAGEMENT AND QUALITY MANAGEMENT

12 Hrs.

Measurement Techniques of Productivity Index- Five Key Aspects of Productivity - TQM Basic Tools and Certification- ISO Standard Basics.

UNIT 4 PROJECT MANAGEMENT, MONITORING AND CONTROL

12 Hrs.

Project Planning- Project Life Cycle- Gantt Charts- PERT and CPM- Basics of MS Project.

UNIT 5 ECONOMICS OF MAINTENANCE AND SPARES MANAGEMENT

12 Hrs.

Breakdown Maintenance-Preventive Maintenance- Routine Maintenance-Replacement of Machine- Spare Parts Management.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Students will identify the elements of Operations Management.

CO2 - Learn Various Transformation Process to enhance productivity in Competitive Environment.

CO3 - Carry out Application oriented skills thru various OR Techniques.

CO4 - Understand different application skills for project planning.

CO5 - Appreciate need of application skills for mathematical tools that are needed to solve optimization problems.

CO6 - Discuss different software to solve various problems of operations management for improved performance.

TEXT / REFERENCE BOOKS

1. Study Materials of ICMAI, Kolkatta.
2. Operations Management -A Quantitative Approach -P.B.Mahapatra ,PHI Learning Publishers.
3. Operations Management- Gerard Cachon, Name of Publisher: McGraw Hill.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 10 Questions of 2 marks each - No choice

20 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 16 marks

80 Marks

STAB1101	TAMIL	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

நோக்கம்

மாணவர்களுக்குத் தமிழ் இலக்கியப் பரப்பை எடுத்துரைத்து சிற்றிலக்கியம், உரைநடை, புதினம், சிறுகதை, புதுக்கவிதை ஆகிய இலக்கிய வகைமைகளை அறிமுகப்படுத்துதல்.

அலகு - ஒன்று: சிற்றிலக்கியம்

8 மணி நேரம்

1. சிற்றிலக்கியம் – தோற்றமும் வளர்ச்சியும்.
2. கலிங்கத்துப்பரணி – போர்பாடியது : 404 - 408 பாடல்கள்.
3. திருக்குற்றாலக்குறவஞ்சி - மலைவளம்
 - i.வானரங்கள் கனிகொடுத்து ... எனத் தொடங்கும் பாடல்.
 - ii.முழங்கு திரைப்புனலருவி கழங்கென முத்தாடும் ... எனத் தொடங்கும் பாடல்

அலகு - இரண்டு: புதுக்கவிதைகள்

8 மணி நேரம்

1. புதுக்கவிதை – தோற்றமும் வளர்ச்சியும்.
2. பாரதியார்

நெஞ்சு பொறுக்கு திலையே ... என்று தொடங்கும் கவிதை.
3. பாரதிதாசன்

உலக ஒற்றுமை – தன்பெண்டு தன்பிள்ளை ... என்று தொடங்கும் கவிதை.
4. நா.காமராசன் – கருப்புமலர்கள்

காகிதப்பூக்கள் – கால மழைத் தூறலிலே... என்று தொடங்கும் கவிதை.
5. இன்குலாப் – மரங்களின் சுற்றம்.
6. பாரதிபுத்திரன் – மாறிக்காலஇரவுகள்

சிவகாசிச்சிக்கக்ள் – மகனேஅன்றொருநாள்.... என்று தொடங்கும் கவிதை.

அலகு - மூன்று : சிறுகதை

8 மணி நேரம்

1. சிறுகதை – தோற்றமும் வளர்ச்சியும்.

2. புதுமைப்பித்தன் சிறுகதைகள்

அ. சாபவிமோசனம்,

ஆ. கடவுளும் கந்தசாமிப்பிள்ளையும்,

இ. அன்று இரவு,

ஈ. வாடாமல்லி,

உ. ஒருநாள் கழிந்தது.

அலகு - நான்கு : புதினம்

8 மணி நேரம்

1. புதினம் – தோற்றமும் வளர்ச்சியும்.

2. புதினம்

வாடிவாசல் – சி.சு. செல்லப்பா.

அலகு - ஐந்து : உரைநடைப்பகுதி

8 மணி நேரம்

1. உரைநடை – தோற்றமும் வளர்ச்சியும்.

2. தமிழ்ப் பண்பாடு – த.அருள் பத்மராசன்

பண்பாடு – அறிமுகம்.

மாணவர்கள் அடையும் பயன்

அலகு - ஒன்று

சிறநிலக்கியங்கள் தோற்றம் வளர்ச்சி குறித்தும் அவற்றுள் பரணி இலக்கியங்களில் முதன்மையான கவிங்கத்துபரணியையும் குறவஞ்சி இலக்கியங்களில் திருக்குற்றாலக் குறவஞ்சியையும் மாணவர்கள் இவ்வலகின் மூலம் அறிந்து கொள்வர்.

அலகு - இரண்டு

புதுக்கவிதை தோற்றம் வளர்ச்சி குறித்தும் புதுக்கவிதைகளின் முன்னோடிகளான பாதியார், பாரதிதாசன், நா.காமராசன், இன்குலாப், பாரதிபுத்தின் ஆகியோர் தம் கவிதைகள் குறித்து மாணவர்கள் அறிந்து கொள்வர்.

அலகு - மூன்று

தமிழ் இலக்கிய வரலாற்றில் சிறுகதைகளின் தோற்றம் வளர்ச்சி குறித்தும் சிறுகதை உலகின் மன்னன் என்று புகழப்படும் புதுமைப்பித்தன் அவர்களின் தேர்ந்தெடுக்கப்பட்ட சில சிறுகதைகளையும் அவற்றின் உள்ளடக்கங்களையும் மாணவர்கள் அறிந்து கொள்வர்.

அலகு - நான்கு

மறுமலர்ச்சி இலக்கிய வரலாற்றில் புதின இலக்கியம் பற்றியும் அதன் தோற்றம் வளர்ச்சி குறித்தும் அவற்றுள் சி.க.செல்லப்பாவின் வாடிவாசல் புதினம் குறித்தும் மாணவர்கள் அறிந்து கொள்வர்.

அலகு - ஐந்து

தமிழ் இலக்கிய வரலாற்றில் மறுமலர்ச்சி இலக்கிய வகைகளில் முதன்மையானதான உரைநடைகளின் தோற்றம் வளர்ச்சி குறித்து மாணவர்கள் அறிந்து கொள்வர்

அலகு - ஆறு

- நெடிய தமிழ் இலக்கிய வரலாற்றில் சிற்றிலக்கியம், உரைநடை, புதினம், சிறுகதை, புதுக்கவிதை ஆகிய இலக்கிய வகைகளை அறிதல்.
- பல்வேறு இலக்கிய ஆளுமைகளையும் அவர்தம் படைப்பு, மொழிநடை, மொழிப்பற்று ஆகியவற்றை உணர்ந்துகொள்ளுதல்.
- நவீன சிந்தனைகளோடு மாணவர்தம் கருத்தாக்கங்கள் உருப்பெறல்.
- படைப்பாக்க உத்திகளையும் திறன்களையும் அறிதல்.
- மாணவர்கள் இலக்கிய படைப்புகளை உருவாக்க அறிந்து கொள்ளுதல்.

பார்வை நூல்கள்

1. புதுக்கவிதை தோற்றமும் வளர்ச்சியும் - வல்லிக்கண்ணன்
2. தமிழில் சிறுகதை வரலாறும் வளர்ச்சியும் - சிட்டி, சிவபாதசுந்தரம்
3. தமிழ் நாவல் (புதினம்) தோற்றமும் வளர்ச்சியும் - சிட்டி, சிவபாதசுந்தரம்,
4. தமிழ் உரைநடை வரலாறு - வி.செல்வநாயகம்
5. நூற்றாண்டு தமிழ் உரைநடை - சு.சக்திவேல்
6. கலிங்கத்துப்பரணி - புலியூர்க் கேசிகன் உரை
7. குற்றாலக்குறவஞ்சி - புலியூர்க் கேசிகன் உரை
8. பாரதியார் கவிதைகள்
9. பாரதிதாசன் கவிதைகள்
10. மரங்களின் சுற்றம் - இன்குலாப்
11. கருப்புமலர்கள் - நா.காமராசன்
12. மாறிக்கால இரவுகள் - பாரதிபுத்திரன்
13. புதுமைப்பித்தன் சிறுகதைகள்
14. வாடிவாசல் - சி.க. செல்லப்பா
15. தமிழ்ப் பண்பாடு - த.அருள் பத்மராசன்

பருவத்தேர்வு வினாத்தாள் அமைப்பு

மொத்த மதிப்பெண்கள்: 100

காலம்: 3 மணிநேரம்.

பகுதி அ:	10 வினாக்களுக்குத் தலா 2 மதிப்பெண்கள்	- 20 மதிப்பெண்கள்
பகுதி ஆ:	7 வினாக்களில் 5 வினாக்களுக்குத் தலா 7 மதிப்பெண்கள்	- 35 மதிப்பெண்கள்
பகுதி இ:	3 வினாக்களுக்குத் தலா 15 மதிப்பெண்கள்	- 45 மதிப்பெண்கள்

SFRB1101	FRENCH	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To get a good exposure to the basics of French.
- The learner will be able to make simple sentences in French as well as articulate using the various parts of speech.
- Be able to effectively understand and use French grammar and the pronunciation.

UNIT 1

8 Hrs.

Decouvrir le langue francaise - Discover the French Language.

UNIT 2

8 Hrs.

Faire Connaissance - Getting to know people and learning to converse.

UNIT 3

8 Hrs.

Organiser son temps - Articulation of how we are organising our time.

UNIT 4

8 Hrs.

Découvrir son environnement - Communication with respect to discovering and explaining one's environment.

UNIT 5

8 Hrs.

S'informer, se faire plaisir. - Learning and understanding the language with practical usage.

COURSE OUTCOME

On completion of the course, student will be able to

CO1 - To get a good exposure to the basics of French.

CO2 - The learner will be able to make simple sentences in French as well as articulate using the various parts of speech.

CO3 - Understand and use simple words in expressing ideas.

CO4 - Be able to effectively understand and use French grammar and the pronunciation.

CO5 - Getting to know people and learning to converse.

CO6 - Découvrir son environnement - Communication with respect to discovering and explaining one's environment.

TEXT / REFERENCE BOOKS

1. Campus 1. Methode de Francais. Author Jacky Girardet & Jacques Pecheur.

END SEMESTER EXAM QUESTION PAPER PATTERN

Max. Marks 100

Exam Duration: 3 Hrs.

Part A : 10 question of 2 marks each – No choice

20 Marks

Part B : 5 Questions out of 7 questions with 7 marks each

35 Marks

Part C : 3 Questions of 15 marks each

45 Marks

SHNB1101	HINDI	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

उद्देश्य :- विद्यार्थियों को हिन्दी साहित्य, कहानी, गद्य, अपठित और कविता का परिचय कराना ।

इकाई:- 1. साहित्य 8 घंटे

लव – कु – 1 – परिचय एवं इतिहास
कबीर की साखी – 1 – 5 दोहे
कर चले हम फिदा – कविता – कैफ़ी आज़मी

इकाई – 2 गद्य 8 घंटे

तीसरी कसम के िल्पकार भौलेंद्र
सर.सि.वि.रमन
डा. ए.पि.जे. अब्दुल कलाम

इकाई – 3 कहानी 8 घंटे

बड़े भाई साहब
गिल्लू
कल्लू कुम्हार की उनाकोटी

इकाई – 4 अपठित भाग 8 घंटे

हरिहर काका
दुःख का अधिकार
सपनों के से दिन

इकाई :- 5 नई कविताएँ 8 घंटे

अग्नि पथ
मनुश्यता
नए इलाके में

फायदा :-

इकाई - 1 साहित्य का परिचय - उद्देश्य - शिक्षा आदि जान लेंगे । जीवन - मूल्य का परिचय दिया जाएगा ।

इकाई - 2 भारत के प्रसिद्ध वैज्ञानिकों के बारे में, उनके जीवन एवं आविष्कारों के बारे में जान लेंगे ।

इकाई - 3 कहानी पढ़ने तथा लिखने का अभ्यास लेंगे । कहानियों के मूलसार जानकर उनकी रुचि का अनुभव करेंगे । अच्छे विषयों को अपने जीवन में पालन करेंगे ।

इकाई - 4 श्रेष्ठ कहानियों का अध्ययन करके उनकी रुचि का अनुभव करेंगे । नैतिक मूल्य पर भी ध्यान देंगे ।

इकाई - 5 नई कविताएँ लिखने तथा पढ़ने का प्रोत्साहन किया जाएगा । नई कविताओं का लक्षण जान लेंगे । नई कविताएँ लिखने का प्रयास करेंगे ।

इस पाठ -

साहित्य किताब - लव - कु ।
हरिवंशराय बच्चन की कविताएँ
संचयन भाग एक और दो
नई कविताएँ
स्पर्धा - भाग एक और दो
भारतीय वैज्ञानिकों की आत्मकथा

प्रश्न पत्र प्रणाली

- | | |
|---------------------------|------|
| 1. 10 प्रश्नों को - 2 अंक | - 20 |
| 2. 7 में से पॉच - 7 अंक | - 35 |
| 3. 3 प्रश्नों के - 15 अंक | - 45 |

SCOB1111	BUSINESS COMMUNICATION	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To prepare students to use English for their professional studies.
- To communicate in Business environment and to understand texts on business and finance.
- To develop the students' listening skills to enable them to understand specific information from the input.

UNIT 1 INTRODUCTION

9 Hrs.

Communication- Introduction, principles - Network - Process - Problems - Barriers - Types of Communication skills, Interpersonal Skills, Listening Skills, Emotional Intelligence.

UNIT 2 SENTENCE TYPES AND WORD POWER

9 Hrs.

Sentence: Definition, Classification of sentence based on connotation - Sentence Structure - Types of Clauses - Types of sentences. Speech - Rules for converting Direct speech into Indirect speech - Change in pronouns - Punctuation in Direct speech - Active Passive Voice: Introduction, Changing Active voice to Passive voice Verbs Voice: Active or passive - Vocabulary Root Words, Synonyms, Antonyms, Prefixes, Suffixes.

UNIT 3 COMPREHENSION PASSAGES AND NOTE MAKING

9 Hrs.

Comprehension Passages - Introduction to Comprehension Passages - Points to ponder, Sample Passages with answers - Introduction to Note Making - Significance of Note Making - Detailed Format ♣ Heading (Title) - Steps to Comprehend and summarize text - Helpful Hints - Sample Passages with Notes.

UNIT 4 DEVELOPING WRITING SKILLS

9 Hrs.

Introduction to Basic Writing, Process of writing, Styles of Writing, Significance of writing skills for students, Writing Conventions, Characteristics of good writing, Do's and Don'ts of good writing - Précis Writing, Features of good Précis writing, Do's and Don'ts of Précis writing - Article Writing, Essential elements of Article Writing - Detailed Format.

UNIT 5 TYPES OF COMMUNICATION

9 Hrs.

Internal and External Communications - Answering Telephone Calls - Enquiries Preparation of speeches Communication through letters- Layout of a letter - Letter Formats - Application for appointment - Reference letters - Appointment letters - Orders.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Demonstrate comprehension of business and economic texts.

CO2 - Develop listening skills in the field of business and economics.

CO3 - Express business concepts by reformulating them in their own words while summarizing.

CO4 - Illustrate Skills in writing notes in all business situations.

CO5 - Apply knowledge in Grammar in Business letters.

CO6 - Distinguish different types of Communication.

TEXT / REFERENCE BOOKS

1. Rajendra Pal & J.S.Koralahalli - Essentials of Business Communication- Sultan Chand & sons Shirley Taylor - Communication for Business - Pearson Longman - 2018.
2. CAG.Sekar and CA B.Saravanaprasath. - Business Law ,Business Correspondence and Reporting, Wolters Kluwer, Gurgaon, Hariyana - 2018.
3. AshaKaul - Effective Business Communication -PHI Publications -2015
4. Study Materials of ICAI, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.**

PART A: 10 Questions of 2 marks each - No choice
Questions from each unit of internal choice, each carrying 16 marks

20 Marks PART B: 2
80 Marks

SBAB5101	ORGANIZATIONAL DYNAMICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the structure of a business and its functions
- To comprehend the behaviour of human beings as individuals and groups
- To interpret individual and group dimensions in organizational behaviour

UNIT 1 : INTRODUCTION

9 Hrs.

Evolution of Management-Nature- Importance- Levels- Role -Functions - Management vs. Administration-Contributions of F.W.Taylor and Henry Fayol- Qualities of good manager, Planning: Process - Management by Objectives (MBO), Types of organization structures- Bases of Departmentation - Span of Management-Centralization and Decentralization of Authority. Staffing. Coordination.

UNIT 2 : FUNCTIONS OF MANAGEMENT

9 Hrs.

Organizing: Process. Types of organization structures-Bases of Departmentation - Span of Management-Centralization and Decentralization of Authority- Staffing. Coordination. Directing: Characteristics - Importance and Techniques. Controlling: - Essentials of control system - Process of control. Management By exception (MBE).

UNIT 3: ORGANIZATIONAL BEHAVIOUR

9 Hrs.

Characteristics-importance - Scope- Key Elements of OB- Foundations of OB, Personality- Types and Theories of Personality, Attitude- Concept- Process and Importance- Attitude Measurement - Learning- Theories of Learning - Job Satisfaction- Components - Significance - Influencing Factors.

UNIT 4: GROUP DYNAMICS

9 Hrs.

Perception- Nature- Process- perceptual distortions- Behavioural Applications of Perception, Motivation -Theories of Motivation- Monetary and Non-monetary incentives, Leadership- Need- Importance- Qualities of a leader- Styles - Theories of Leadership, Group - Stages of Group Development-Types of Groups -Group Dynamics, Group Decision Making, Dysfunctional Groups. , Stress-Consequences- Causes of Stress- Managing Stress

UNIT 5 : ORGANISATIONAL CULTURE, CLIMATE AND CHANGE

9 Hrs.

Conflict-Sources-Types-Functionality and Dys functionality of Conflict- Resolution of Conflict, Organizational Culture-Characteristics-Elements-Implications of Organization culture- Organizational Climate-Characteristics -factors influencing- Impact of organizational climate. Organizational Change- Concept-Nature- Theories- Resistance to change- Managing resistance to change- Implementing Change.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the basic structures of an organization.CO2 -

Discuss key functions of an organization.

CO3 - Examine the impact of individual and group behavior on organizational performance. CO4

- Demonstrate ability to manage, lead and work with other people in the organization. CO5 -

Analyze the significance of conflict, politics and change in organizations

CO6 - Design effective organizational dynamics.

TEXT / REFERENCE BOOKS

1. Aswathappa K., Organizational behavior, HPH, Bombay, 2006.
2. Gupta C.B, Management Theory and Practice, 14th Edition, Sultan Chand & Sons, 2009.
3. Luthans Fred, Organizational Behaviour, Tata McGraw Hill, 12th Edition, 2017.
4. Newstrom John W. Organizational Behaviour: Human Behaviour at Work, Tata McGraw Hill, 12th Edition, 2017.
5. S.S. Khanka, Organizational Behavior, S. Chand & Co., 2008.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 10 marks 50 Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks 20 Marks

SBAB5103	FINANCIAL REPORTING AND ANALYSIS	L	T	P	E	Cred	Total
		4	0	0	0	its	Marks
						4	100

COURSE OBJECTIVES

- To understand financial accounting, prepare and analyse the Financial Statements
- To recognize the roles of budgets variance as tools of planning and control
- To develop an understanding of Corporate Social Responsibility (CSR) accounting and reporting

UNIT 1 INTRODUCTION TO ACCOUNTING

9 Hrs.

Accounting Principles, Concepts and Conventions, Accounting Process, Preparation of Financial Statements, Financial Reporting, Reporting Practices, Analysis of Financial Statements with Managerial Perspective- Indian Accounting Standards, IFRS. Preparation of Financial Statements as per Schedule VI of Companies Act, 2013.

UNIT 2 ANALYSIS OF FINANCIAL STATEMENTS

9 Hrs.

Financial Statement Analysis: Comparative Financial Statement Analysis - Common size Financial Statement Analysis - Trend Analysis - Ratio Analysis.

UNIT 3 FUNDS FLOW ANALYSIS AND CASH FLOW ANALYSIS

9 Hrs.

Funds Flow Statement: Preparation of Schedule of changes in Working Capital - Preparation of ledger accounts for non-current items - Funds from Operation - Funds Flow Statement. Cash Flow Statement: Preparation of ledger accounts for non-current items - Cash from Operation - Cash Flow Statement.

UNIT 4 MARGINAL COSTING AND BUDGETING

9 Hrs.

Marginal Costing: Cost Volume Profit Analysis and Break Even Analysis, Break Even Chart, Make or Buy Decision, Dropping a Product Line and Accepting a Special Order. Budgeting: Conceptual Framework; Types of Budget: Cash Budget-Fixed and Flexible Budget-Master Budget-Zero-Base Budgeting.

UNIT 5 CORPORATE SOCIAL RESPONSIBILITY (CSR) AND REPORTING

9 Hrs.

Fundamental Concepts-Nature and Significance -Principles of CSR: Accountability-Transparency-Sustainability. Concept of Charity - Corporate Philanthropy - Difference - CSR as a Marketing and Branding tool for the Businesses-Strategic Advantage of CSR - Environmental Aspects of CSR. Evolution and Implementation of CSR in India - company covered under CSR - CSR Activities- CSR Reporting - CSR Projects.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand accounting concepts for managerial decision making.

CO2 - Judge the performance of a company through financial ratios and prepare fund flow and cash flow statement

CO3 - Improve means of managerial decision on product with help of marginal costing
CO4 - Prepare Budget estimates.

CO5 - Comprehend Corporate Social Reporting (CSR) and Deal with Accounting and Reporting of CSR

CO6 - Analyse the financial statement and interpret it.

TEXT / REFERENCE BOOKS

1. M.Y.Khan & P.K.Jain, Management Accounting, Tata McGraw Hill, 2004.
2. R.Narayanaswamy, Financial Accounting - A managerial perspective, PHI Learning, New Delhi, 2008.
3. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg and Dave Burgstahler, Introduction to Management Accounting, Pearson, 16th Edition.
4. Stice & Stice, Financial Accounting Reporting and Analysis, 7th Edition, Cengage Learning, 2008.
5. R. Ramachandran and R. Srinivasan (2022), Management Accounting, Sriram Publications, 12th Edition.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30 Marks PART B:

2 Questions from each unit of internal choice, each carrying 10 marks

50 Marks

PART C: 1 Compulsory - Question / Case Study, carrying

20 marks

SBAB5105	CORPORATE ACCOUNTABILITY	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the framework of corporate responsibility and accountability.
- To examine social, environment and economic impact of business on society
- To interpret sustainability as a central phenomenon.

Unit 1 INTRODUCTION

9 Hrs.

Corporate Social Responsibility - Evolution - Need-Theoretical Perspectives- Legal Framework-Scope - Mandate of CSR-CSR practises in India - Corporate Citizenship-Strategies for CSR-Challenges and Implementation

Unit 2 CORPORATE GOVERNANCE

9Hrs.

Evolution-Governance practices and regulation-structure and development of boards-Board diversity and audit responsibility-Governance ratings-Corporate governance and business failures.

Unit-3 SUSTAINABILITY

9Hrs.

Scope - Corporate Social Responsibility and Corporate Sustainability, Sustainability Terminologies, Sustainability Imperative of businesses -Triple Bottom Line

Unit-4 SUSTAINABILITY REPORTING

9Hrs.

Corporate Sustainability Reporting Frameworks- Global Reporting Initiative Guidelines - National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business-International Sustainability Standards-Sustainability Indices-Principles of Responsible Investment-Challenges in Mainstreaming Sustainability Reporting

Unit 5 SUSTAINABILITY DEVELOPMENT

9Hrs.

Goals - Index- Dashboard - Indicators - Measuring Progress - Global goals-Targets

Max. 45 Hrs.

COURSE OUTCOME

On completion of the course, student will be able to

CO1 -Interpret Corporate Social Responsibility.CO2 -

Describe Governance practices.

CO3 -Identify sustainability imperatives in businesses.

CO4 -Categorize the social, environmental, and economic responsibilities of business . CO5 -

Measure sustainability progress.

CO6 - Report sustainability practices.

TEXT/REFERENCE BOOKS

- 1.Schwartz, M. S. (2011). Corporate social responsibility: An ethical approach. Broadview Press.
- 2.Visser, W., & Tolhurst, N. (Eds.). (2017). The world guide to CSR: A country-by-country analysis of corporate sustainability and responsibility. Routledge.
- 3.Zadek, S., Evans, R., & Pruzan, P. (2013). Building corporate accountability: Emerging practice in social and ethical accounting and auditing. Routledge.
4. Solomon, J. (2020). *Corporate governance and accountability*. John Wiley & Sons.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks

30 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 10 marks

50 Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAB5106	MANAGERIAL COMPUTING	L	T	P	EL	Credits	Total ks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To acquaint skills in basic concepts of computer
- To familiarize about operating systems, Internet basic concepts and its applications.
- To explore the fundamentals of data base management systems.

UNIT – I BASIC CONCEPTS

9Hrs

Introduction to Computers, Applications of Computer in Business, Basic Computer Architecture: Systems Concept, CPU, Memory & Storage Devices, Input & Output Technologies;

UNIT – II OPERATING SYSTEM

9Hrs

Functions, Types: Multi-programming, Multiprocessing, Multitasking, Real-time OS; Problem Solving Techniques: Problem Solving, Steps of Problem solving, Tools and Techniques of problem solving, Algorithms & Flow Charts: Definition & Properties, Symbols, Importance, Flowcharting Rules & Conventions, Problem solving through Flow Charts.

UNIT – III PROGRAMMING LANGUAGE

9Hrs

Classification, Generation, and Features & Selection of Programming Language. Basic Network and Internet Concepts: Introduction to Networks: Data Communication Basics, Transmission Media & Infrastructure, Network Devices: Hub, Router, Switch, Repeater.

UNIT – IV COMMUNICATION PROTOCOLS

9Hrs

Introduction to Communication Protocols: Transmission Control Protocol/Internet Protocol, OSI Model, Communication Connectivity, Internet & its applications: Evolution of Internet, Basics of Working of Internet, Services provided by Internet, Internet Challenges; Overview of e-Commerce, Infrastructure & e-Commerce Support Services, Business Models, Legal & Ethical Issues

UNIT – V DATABASE MANAGEMENT SYSTEMS

9Hrs

Database and Emerging Techniques: Fundamentals of DBMS: Basics of Data Arrangement & Access, Traditional File Environment, Databases: The Modern Approach; Fundamentals: Data Warehousing, Data Mining, ERP, Issues and Challenges in Implementation of the Emerging Technology.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand developments in emerging business using Technologies

CO2 - Demonstrate the impact made by IT on business enterprises.

CO3 - Apply various IT models and software in a business

CO4 - Develop or provide support with specific reference to database and Communication.

CO5 - Articulate the emerging technologies for use in professional business

CO6 - Construct ethical decisions related to database management

REFERENCE BOOKS

1. Peter Norton, Introduction to Computers, TMH Publication.
2. G. B. Davis and M. H. Olson., 2011. Management Information System, Tata McGraw Hill.
3. D. Morley, Understanding Computing, Cengage I Thomson

4. Basundhara B. S., Computers Today, Galgotia Publication.
5. V. Rajaraman, Fundamentals of Computers, PHI Publication.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks

PART B: 2 Questions from each unit of internal choice, each carrying 10 marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

Exam Duration: 3 Hrs.

30 Marks

50 Marks

20 Marks

SBAB6101	MANAGERIAL COMMUNICATION	L	T	P	EL	Credits	Total Marks
		0	0	2	0	1	100

COURSE OBJECTIVES

- To enhance the students' skills in written as well as oral Communication through practice.
- To apply the principles & techniques of business communication.
- To communicate in the business environment.

Unit - 1 COMMUNICATION: 9hrs.

- (i) Types of Communication
- (ii) Medium of Communication
- (iii) Barriers to Communication
- (iv) Principles of Effective Communication.

Unit - 2 CORRESPONDENCE 9hrs.

- (i) Enquiry & Reply
- (ii) Sales & Order letter
- (iii) Compliant Letter
- (iv) Application Letter with Resume.

Unit - 3 NON-VERBAL COMMUNICATION 9hrs.

- (i) Personal Appearance Posture
- (ii) Body Language
- (iii) Face to Face Communication
- (iv) Telephonic Conversation.

Unit - 4 REPORT WRITING 9hrs.

- (i) Formal & Informal Reports
- (ii) Writing Research Reports
- (iii) Technical Reports
- (iv) Exhibits & Appendices.

Unit - 5 CONDUCTING MEETINGS 9hrs.

- (i) Agenda & Minutes
- (ii) Regulating & Drafting Speech
- (iii) Oral Presentation
- (iv) Group Discussion.

COURSE OUTCOME

Max. 45 Hrs.

On completion of the course, student will be able to

CO1 - Recognize the relationship of effective communications skills.CO2 -

Plan and develop messages effectively.

CO3 - Format appropriate correspondence for professional communication situations.

CO4 - Present reports and exhibits on different contexts. CO5 -

Conduct business seminars and conferences.

CO6 - Prepare different types of reports with appropriate format, organization and language.

TEXT / REFERENCE BOOKS

1. Bovee, C. and Thill, J.V., "Business Communication Today", 11th edition, 2011, Prentice Hall.
2. Rajendra Pal, J. S. Koralahilli., "Essentials of Business Communication", 2011, Sultan Chand. & Sons, New Delhi.
3. Francis Soundararaj, "Speaking and Writing for Effective Business Communication", 2008, Macmillan.
4. RK Madhukar, "Business Communication", 2010, Vikas Publishing House Pvt. Ltd.
5. Mallika Nawal, "Business Communication", 2012, Cengage Learning India.

SBAB5201	MARKETING MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To impart the concept of marketing in theory and practice
- To understand the process of marketing and its relevance to business organizations
- To learn the real time implementation of the marketing concept in industry.

UNIT 1 INTRODUCTION

9 Hrs.

Introduction to Marketing , Nature, Scope of Marketing , Evolutions of Marketing, Marketing Functions, Concepts of Marketing, Marketing Environment, Elements of Marketing Mix , Market planning.

UNIT 2 MARKETING STRATEGIES

9 Hrs.

Market Segmentation, Targeting, Positioning, Marketing Research Process , Consumer Buying Behavior
- Factors influencing consumer buying behavior , Buyer Decision making process-, Marketing strategies- market leaders strategies- market challenger strategies, market followers strategies, Market Niche's strategies .

UNIT 3 PRODUCT DECISIONS

9 Hrs.

Introduction to Product - Levels of Products, classification of products- Product Mix- Product Life Cycle, New Product Development , Pricing- Importance - types of pricing -pricing decisions , Branding- types- process- branding strategies, Packaging- types- advantages

UNIT 4 PROMOTION AND DISTRIBUTION

9 Hrs.

Promotional mix- Personal Selling - Direct selling - Advertising- approach- advertising process- advertising budgets - types of advertising -Sales Promotion-Publicity , Marketing Channels, Factors determining marketing channels - Functions of marketing channels - Types of Channels- Level of channels -Designing Distribution Channels, Channel Conflicts and Controls in Channels

UNIT 5 MARKETING TRENDS AND RETAILING

9 Hrs.

Direct Mailing, Conversational marketing, highly personalized content experience-Experiential Marketing-Influencer Marketing-Continued Digital Transformation- New Social Media Trends-E- commerce-Programmatic Advertising-Adoption of Automation -Retailing - types of retailers, retail formats, store layout and design - E-Marketing Channels.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the fundamental of marketing

CO2 - Enhance knowledge on marketing mix explore the current market opportunities

CO3 - Decide on the ideal product strategies

CO4 - Develop marketing strategies to achieve company's objectives

CO5 - Analyze and draw conclusions from market and environmental data

CO6 - Develop an effective marketing plan to promote a product or service

TEXT / REFERENCE BOOKS

1. Etzel M.J., Bruce J.W., Stanton W. J., & Pandit A., Marketing, Tata McGraw Hill, 14th Edition, 2010.
2. Kotler P., Keller K., Koshy L., & Jha M., Marketing management: A South Asian perspective, Pearson, 13th Edn., 2009.
3. Perrault W.D., Cannon J.P. & McCarthy E.J., Basic Marketing, Tata McGraw Hill, 2010
4. Saxena R., Marketing management, Tata McGraw Hill, 4th Edition, 2009.

**END SEMESTER EXAMINATION QUESTION PAPER
PATTERN****Max. Marks: 100****Exam Duration: 3 Hrs.**

PART A : 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30 Marks
PART B: 2 Questions from each unit of internal choice, each carrying 10 marks 50 Marks
PART C: 1 Compulsory - Question / Case Study, carrying 20 marks 20 Marks

SBAB5205	STRATEGIC MANAGEMENT	L	T		EL	Credit	Total
		4	0		0	4	100

COURSE OBJECTIVES

- To acquire knowledge on strategy and effective implementation in an organization.
- To gain the ability to create sustainable competitive advantage.
- To enable the learners to implement a strategy and control deviations.

UNIT 1 OVERVIEW OF STRATEGIC MANAGEMENT

9hrs

Introduction -phases of strategic management-impact of globalization and its challenges to strategic management-environmental scanning - process of strategic formulation-Mintzberg's modes of strategic decision making-Responsibilities of the Board-Carroll's four Social responsibilities of business.

UNIT 2 ENVIRONMENTAL SCANNING AND INDUSTRY ANALYSIS

9hrs

External Environmental analysis-Environmental scanning-Identifying external strategic factors-Industry Analysis: Porter's approach to industry analysis-stakeholder analysis & Non-market strategy-categorizing international industries-strategic types-competitive intelligence-strategic audit-EFAS.

UNIT 3 ORGANIZATIONAL ANALYSIS AND STRATEGY FORMULATION

9hrs

Core and distinctive competencies- competitive advantage and firm resources- generic strategies and competitive advantage- determining the sustainability of an advantage-dynamics of competitive advantage and value chain- competing through business models-value chain analysis-industry value chain analysis- scanning functional resources and capabilities- corporate culture-strategic audit-SWOT-TOWS matrix-business level strategies- corporate strategies

UNIT 4 STRATEGY IMPLEMENTATION, EVALUATION AND CONTROL

9hrs

Strategy implementation-Process of implementation-types of organizational structures-process of evaluation and control-types of controls-techniques of control-strategic information systems- competitive advantage to corporate advantage-corporate governance and corporate ethics

UNIT 5 STRATEGIC CHANGE AND INNOVATION

9hrs

Strategic change-disruptive innovation-corporate social responsibility- competitive advantage to corporate advantage-integrative analysis-strategic issues of public sectors, small business organizations and non-profit organizations

Max 45Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the concepts and principles of strategic management

CO2 - Develop effective organizational strategies based on current business environment CO3 -

Reframe strategic approaches to manage business successfully in global context CO4 - Identify the competitive and international strategies for the current scenario.

CO5 - Evaluate the controlling of strategies in the companies CO6 -

Categorize strategic decisions for implementing strategies.

REFERENCE BOOKS

1. Thomas L.Wheelen and J.David Hunger Concepts in strategic management and business policy, Pearson Education Limited, 2015.
2. Charles W.L.Hill, Gareth R. Jones, Strategic Management-An integrated approach, Cengage Learning, 9th edition, 2016.
3. David, Fred and Forest R.David, Strategic Management: A competitive advantage approach, concepts and cases, 2016.
4. Angelo Dringoli, New perspectives on the Modern Corporation: Corporate strategy and Firm growth, Edward Elgar Publishing Limited, 2011
5. Hitt, M. A., Freeman, R. E., & Harrison, J. S., Handbook of strategic management. Malden, MA: Blackwell.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam

Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks

30 Marks

PART B: 2 Questions from each unit of internal choice, each carrying 10 marks

50 Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAB5207	ENTREPRENEURSHIP AND VENTURE CREATION	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To equip students with the knowledge, mind-set and skills necessary to explore entrepreneurship
- To develop a deep understanding of the process of opportunity identification through design thinking.
- To learn how to analyze market trends and identify customer needs effectively, develop the skills to create a compelling value proposition for a Minimum Viable Product (MVP).

UNIT 1 INTRODUCTION TO ENTREPRENEURSHIP 9 Hrs

Entrepreneurship in Indian Scenario - Its role in economic development, evolution the concept - Emerging Trends in Entrepreneurship - Understanding the unique opportunities - Entrepreneur and Entrepreneurship - Evolution - Concept & Emerging Trends in Entrepreneurship - Myths about Entrepreneurship - Role of Entrepreneurial Teams, Entrepreneur vs Intrapreneur

UNIT 2 EVALUATING ENTREPRENEURIAL OPPORTUNITIES 9 Hrs

Understanding the Problem and opportunity, define problem using Design thinking principles and validate Problem, recognizing the market opportunity, environment scanning, market types, identifying customer and estimating the market size

UNIT 3 PROBLEM-SOLUTION FIT 9 Hrs

Value Proposition, Knowing Customer Job, Pains, and Gains using Value Proposition Canvas, competition analysis, creating a sustainable differentiation, Building a Minimum viable product, Importance of Build - Measure - Learn approach

UNIT 4 UNDERSTANDING BUSINESS MODEL, BUSINESS PLANNING 9 Hrs

Introduction to Business model and types, Lean approach 9 block lean canvas model. Business planning: components of Business plan, preparing a business plan, Key Financial Metrics using financial template, Unit economics

UNIT 5 OVERVIEW ON GO TO MARKET STRATEGIES AND FUNDING 9 Hrs

Introduction to GTM, startup Branding and its elements, Selecting the Right Channel, Digital presence. Sources of funds: Debt & Equity, Map the Start-up Lifecycle to Funding Options, Build an Investor ready pitch deck.

45 Hrs

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the concepts of entrepreneurship and the characteristics of successful entrepreneurs.

CO2 - Comprehend the process of opportunity identification through design thinking, analyze market trends and customer needs to develop a compelling value proposition for an MVP.

CO3 - Analyze and refine business models to ensure sustainability and profitability.

CO4 - Create business plan, conduct financial analysis and feasibility analysis to assess the financial viability of a venture.

CO5 - Build an idea pitch and deliver it with confidence to potential stakeholders

CO6 - Explore business models, create business plan, conduct financial analysis and feasibility analysis to assess the financial viability of a venture.

TEXT / REFERENCE BOOKS

1. Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha (2020). Entrepreneurship, McGrawHill, 11th Edition.
2. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Business.
3. Blank, S. G., & Dorf, B. (2012). The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company. K&S Ranch.
4. Roy, R. (2017). Indian Entrepreneurship: Theory and Practice. New Delhi: Oxford University Press.
5. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. John Wiley & Sons.

SBAA5101	MANAGEMENT CONCEPTS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the functions of management.
- To analyze the significance of management concepts.
- To incorporate management principles in decision making.

UNIT 1 INTRODUCTION TO MANAGEMENT

9Hrs.

Management - Nature - Importance - Functions - Management Vs Administration - Management Skills - Levels of Management, Characteristics of Quality Managers - Evolution of Management - Early contributions - Taylor and Scientific Management - Fayol's Administrative Management - Hawthorne Experiments and Human Relations, Social System Approach - Decision Theory Approach - Social Responsibility of Managers - Managerial Ethics.

UNIT 2 PLANNING AND ORGANIZING

9Hrs.

Planning - Nature - Scope - Objectives and Significance of Planning - Types - Process of Planning - Barriers to Effective Planning, Planning Premises - MBO - Decision Making - Modern approaches to decision making under uncertainty - Organizing - Concept - Organization Theories - Forms of Organizational Structure - Departmentation - Span of Control - Delegation of Authority - Authority and Responsibility - Organizational Structure and Design - Vertical and Horizontal Dimensions.

UNIT 3 STAFFING AND DIRECTING

9Hrs.

Staffing - Concept - System Approach - Manpower Planning - Job Analysis - Recruitment and Selection - Training and Development - Performance Appraisal - Directing - Concept - Direction and Supervision.

UNIT 4 COORDINATION AND CONTROLLING

9Hrs.

Coordination - Concept - Need and techniques - importance - Controlling - Objectives - Process of control - Devices of control
- controlling techniques - Budgeting - non budgetary control - Management by Exception.

UNIT 5 COMMUNICATION

9Hrs.

Meaning, process, types, Channels, barriers in communication-Effective communication- Business Communication in the Global Context - inter-cultural communication - Forms of Communication-Technology & Communication - Communication for Organizational Effectiveness.

Max. 45Hrs.

COURSE OUTCOMES

CO1 - Identify the primary functions of management. CO2 - Understand the planning process.
CO3 - Discuss principles and techniques for staffing and directing CO4 - Describe staffing
CO5 - Evaluate control techniques.
CO6 - Design effective communication methods.

TEXT/ REFERENCE BOOKS

1. Andrew J. Dubrin, Essentials of Management, Thomson Southwestern, 9th Edition, 2012.
2. Samuel. Certo and Tervis Certo, Modern Management: Concepts and Skills, Pearson, 15th Edition, 2018.
3. Harold Koontz & Heinz Weihrich, Essentials of Management: An International & Leadership Perspective, Tata McGraw Hill, 10th Edition, 2015.
4. Charles W.L Hill and Steven L McShane, Principles of Management, Tata McGraw Hill, Special Indian Edition, 2017.
5. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, 8th Edition, 2013.
6. JP Mahajan, Principles and Practice of Management, Vikas Publisher, 2017.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30
Marks
PART B: 2 Questions from each unit of internal choice, each carrying 10 marks 50
Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAA5301	GLOBAL BUSINESS MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the global business environment.
- To interpret global markets and global climates.
- To formulate strategies to manage international businesses.

UNIT 1 INTRODUCTION TO INTERNATIONAL BUSINESS

9Hrs.

Evolution - Theories of global trade and investment - Mercantilism - Theory of Absolute Advantage - Theory of Comparative Advantage - Factor Endowment Theory - Product Life Cycle Theory - Porter's National Competitive Advantage.

UNIT 2 ENVIRONMENT OF IB

9Hrs.

Political - Legal - Technological - Cultural - Demographic and Economic environment, Cross - cultural management - models to aid international managers - Modes of International Business - Organizing international business - international designs - factors influencing choice of a design - issues in organization design - Conflict management, reconciliation - adjudication and arbitration issues, supporting Institutions - Negotiations.

UNIT 3 TRADE POLICIES

9Hrs.

WTO and LPG policies - Its Implications on India - Regional Trade Blocks - Integration between countries - levels of integration and impact of integration - International strategic alliances - nature - benefits - pitfalls - scope - how to make alliances work.

UNIT 4 GLOBAL INVESTMENTS

9Hrs.

Introduction - understanding payment mechanism - Documentation in International Trade - Financing Techniques - Export Promotion Schemes - Export and Import Finance - Global Sourcing and Indian Industries structure - Reasons for global sourcing - advantages and disadvantages - Challenges for Indian Businesses.

UNIT 5 GLOBAL BUSINESS OPERATIONS

9Hrs.

Strategic issues in operations management - Manufacturing Management, Logistics Management and Procuring - Technology transfers - issues Marketing Management - benefits of international markets - major activities in international marketing - Human Resource Management - Approaches - Expatriation and Repatriation Process, Training - Compensation - Industrial Relations.

Max.45Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Describe the theories of global trade and investment. CO2- Explain International Business Environment.

CO3 - Discuss the Trade Policies.

CO4 - Evaluate Global Investment

Mechanisms. CO5 - Assess global business operations.

CO6 - Elaborate Strategic issues in management.

TEXT / REFERENCE BOOKS

1. Silvio M. Brondoni, Competitive Business Management: A Global Perspective, Routledge, 1st Edition, 2018.
2. Abel Adekola, Bruno, S Sergi, Global Business Management: A Cross-Cultural Perspective, 1st Edition, 2016.
3. Leslie Willcocks, Global Business Management, Steve Brookes Publishing, 3rd Edition, 2016
4. Sonia Gupta, International Business, Tata McGraw Hill, 1st Edition, 2015.

5. Charles WL Hill, International Business: Competing in the Global Marketplace, Tata McGraw Hill, 10th Edition, 2014.
6. Vyuptakesh Sharan, International Business Management, Pearson, 6th Edition, 2012.
7. N. Venkateswaran, International Business Management, New Age International Publication, 2nd Edition, 2012..

**END SEMESTER EXAMINATION QUESTION PAPER
PATTERN**

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30
Marks
PART B: 2 Questions from each unit of internal choice, each carrying 10 marks 50
Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAA6301	MS-OFFICE LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

COURSE OBJECTIVES

- Provide hands-on use of Microsoft Office 2013 applications Word, Excel, Access and PowerPoint
- Create a document in Microsoft Word with formatting that complies with the APA guidelines.
- Write functions in Microsoft Excel to perform basic calculations.
- Create a presentation in Microsoft PowerPoint that is interactive and legible content.

I. MS WORD

Creating Business Documents using the following facilities:

1. Text Manipulations
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Mail Merge Concepts
8. Copying Text & Pictures from Excel

II. MS-EXCEL

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression using the following facilities:

9. Cell Editing
10. Usage of Formulae and Built-in Functions
11. Data Sorting (both number and alphabets) Worksheet Preparation
12. Worksheet Preparation
13. Drawing Graphs
14. Usage of Auto Formatting

III. MS-POWER POINT

Creating Business Presentations using following facilities:

15. Inserting Tables, Images, texts, Symbols, Clip arts, Pictures, and New Slides
16. Frame movements of the above
17. Preparation of Organization Charts
18. Presentation using Wizards
19. Usage of design templates Slides,
20. Design; Transition; Animation; and Slideshow

SBAA7001	BANKING AND INSURANCE MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- > To familiarize with the Indian banking system.
- > To understand the concept of Insurance and its significance.
- > To gain insight about regulatory framework of Banking and Insurance Sectors.

UNIT 1 INDIAN BANKING SYSTEM

9Hrs.

Banking basics - Structure of Indian banking system - Types of Banks - Role and functions of Bank - Role of commercial banks as a Financial Intermediary - RBI and its role as the central bank - Recent developments in Banking Sector: Core Banking, E - Banking - Impact of Technology in Banking Sector - Payment Banks.

UNIT 2 BANKING PRODUCTS AND SERVICES

9Hrs.

Products/ Services offered by banks - Deposit products - Credit products - Payment and custodial services; Credit Appraisal Techniques - Approach to lending; Credit management - credit monitoring - NPA Management - Priority Sector Lending - Factoring - Ancillary Services: Remittances, Safe Deposit lockers etc; Payment and Collection of Cheque - duties and responsibilities of paying and collecting banker.

UNIT 3 BANKING REGULATIONS

9Hrs.

Banking Regulation Act, 1949 - KYC and AML guidelines, Banking Fraud, Cash Reserve Ratio (CRR) and Statutory Liquidity Ratio (SLR), Asset Liability Management - Capital Adequacy in Banks - Basel norms - CAMELS rating of Banks - Banking Ombudsman - SARFAESI Act.

UNIT 4 INSURANCE

9Hrs.

Need for Insurance - Nature and Working of Insurance - Types of Insurance - Importance - Role of Insurance - Fundamental Principles of Insurance - Policy - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure - Moral Hazards.

UNIT 5 INSURANCE INTERMEDIARIES AND REGULATIONS

9Hrs.

Insurance Intermediaries - Market Players and their Roles: Agents, Brokers, Surveyors & Loss Assessors; Insurance Act - Insurance Regulatory and Development Act, Powers and Functions of IRDA, Regulations and Guidelines issued by IRDA.

Max. 45Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Define the concepts of banking.

CO2 - Explain the banking products and services.

CO3 - Describe banking regulations in India.

CO4 - Examine the recent developments in banking sector.

CO5 - Analyse the role of insurance intermediaries.

CO6 - Discuss the functioning and governance of Insurance Industry.

TEXT / REFERENCE BOOKS

1. MacDonald Scott S., Koch Timothy W, Bank Management, Cengage learning, 8th Edition, 2015.
2. Trivedi I. V. and Jatana. R, Indian Banking System, RBSA Publishers, 2010.
3. Parameswaran. Rand Natarajan. S, Indian Banking, Sultan Chand & Sons, 2nd Edition, 2013.
4. Gupta, P.K, Insurance and Risk Management, HPH, 2nd Edition, 2018.
5. National Insurance Academy, Legal & Regulatory Aspects of Insurance, Cengage Learning, 2009.
6. MY Khan, Indian Financial System, Tata McGraw Hill, 10th Edition, 2017.

**END SEMESTER EXAMINATION QUESTION PAPER
PATTERN**

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30

Marks **PART B:** 2 Questions from each unit of internal choice, each carrying 10 marks 50

Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAA7005	RURAL AND MICRO FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the Rural and Microfinance sector.
- To familiarize with financial and operational aspects of Micro finance institutions.
- To provide exposure on the SHGs and Government support.

UNIT 1 INTRODUCTION

9Hrs.

Micro finance- concept, Evolution, Need, significance, Scope, Achievements and Challenges, Problems & Prospect- Micro finance institutions - Structure, Functions, Impact, Merits & Demerits -Micro finance Delivery Models.

UNIT 2 MICRO FINANCE AND ECONOMIC DEVELOPMENT

9Hrs.

Micro finance to economic development, education, employment generation, infrastructural development- micro finance & weaker section- micro finance & poverty alleviation. Non-Governmental Organization- SHG's- Origin, Objectives, functions, lending practices, Role of SHG's, SHG's & women empowerment.

UNIT 3 FINANCIAL AND OPERATIONAL EVALUATION

9Hrs.

Financial and market Evaluation - Analyzing financial statements of MFIs - Ratios, CVP Analysis - Revenue Models - Business planning for MFI - Marketing in MFI- Assessment of Socio-economic Impact of Microfinance-Transparency and Ethics in MFI.

UNIT 4 MICRO FINANCE FOR RURAL ENTREPRENEURS AND FARMERS

9Hrs.

Micro finance for farmers and rural entrepreneurs - Classification of rural credit - Sources of rural finance - Role of NABARD, Commercial bank and Regional Rural Banks (RRB) in rural and agri financing - Micro finance products available to rural entrepreneurs-Problems and Prospects- Demand and Supply of Agriculture Finance- Rural Credit to Non-Farm Sectors, Challenges faced while providing rural and Agriculture Finance.

UNIT 5 TRENDS AND PROSPECTS OF MICROFINANCE

9Hrs.

Micro Finance and Social Security - Micro-Finance and Livelihood: Skill development and Entrepreneurship - Different models of Micro-Finance (NABARD, Grameen Bank, BRAC, BASIX, and BANDHAN etc.). Success Stories - Recent development in the rural finance, Business facilitator and correspondents Models by Banks -micro finance practices in developed and developing countries- Creative Micro finance Models -Innovative micro finance products.

Max.45Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Familiarize with the concept, trends and developments of micro finance.
CO2 - Describe how microfinance institutions work, including the operational aspects of an SHG / MFI. CO3 - Discuss the initiatives of the government for development of rural and micro finance in India.
CO4 - Analyze the key issues linked to micro finance and rural banking.
CO5 - Evaluate the impact of microfinance on the socio economic development. CO6 - Compare the successful practices of MFIs in various developing countries.

TEXT / REFERENCE BOOKS

1. Indian Institute of Banking & Finance, Micro finance: Perspectives and operations, Macmillan, 2nd Edition, 2018.
2. Beatriz and Jonathan, The Economics of Microfinance, Prentice Hall of India, 2nd Edition, 2010.
3. Bisoyi, T, Rural Credit, Regional Rural Banks and Micro-Finance, Abhijeet Publications, 1st Edition, 2010.
4. O.C. Rana and Hem Raj, Microfinance, Himalaya Publisher, 1st Edition, 2016.

END SEMESTER EXAMINATION QUESTION PAPER

PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30
Marks
PART B: 2 Questions from each unit of internal choice, each carrying 10 marks 50
Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAA7006	INTERNATIONAL FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand international finance and its implications on international business.
- To determine the exchange rates and interest rates and their forecasting.
- To explore the sources of long term finance and design financial strategies.

UNIT 1 INTRODUCTION

9Hrs.

Foreign Exchange Markets - Spot and Forwards Exchange Rates - Eurocurrency and Domestic Interest Rates - Quotations and Market Rules. Parity conditions in International Finance Purchasing Power Parity - Covered Interest Parity - Real Interest Parity - Parity Conditions and Managerial Implications.

UNIT 2 FORECASTING EXCHANGE RATES

9Hrs.

Forecasting Exchange Rates - Fundamental Factors Affecting Exchange Rates - Time Series Forecasting International Sources of Finance for the Firm - Bond Financing (Fixed and Floating Rate Notes) - Loan Financing (Syndicates Loans) - Securitized Financing (Euronote) - Equity Financing (GDR and ADR) Features of Loan Agreements: Loan Negotiations.

UNIT 3 INTERNATIONAL FINANCING DECISION

9Hrs.

International Financing Decision - Issues in Overseas Funding Choices - Economic Circumstances and overall Funding Choices - Funding and Risk Management Aspects.

UNIT 4 ANALYSIS OF INTERNATIONAL CAPITAL BUDGETING

9Hrs.

International Capital Budgeting, Cost of Capital of a Foreign Investment. Foreign Exchange Risk Management - Conceptual Overview - Nature of Exposure (Economic, Transaction, Translation) Hedging and Speculation,

UNIT 5 DERIVATIVES

9Hrs.

Derivatives and Exposure Management - Currency Forwards - Currency Options - Currency Futures - Currency Swaps - Interest Rate Risk Management. Framework of Managing Exposures, Accounting Implications of Forex Transactions - Derivatives Accounting.

Max.45Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Identify various international Exchange markets. CO2 - Analyze forecasting techniques CO3 - Explain risk management. CO4 - Discuss Capital Budgeting. CO5 - Evaluate the cost of capital for international funds. CO6 - Design options strategies.

TEXT / REFERENCE BOOKS

1. Shailaja Gajjala, International Finance, Universities Press, 2nd Edition, 2011.
2. Hartley Withers, International Finance, Forgotten Books, 3rd Edition, 2018.
3. Madhu Vij, International Financial Management, Excel Books; 3rd Edition, 2014.
4. Agarwal O. P., International Finance, Himalaya Publisher, 1st Edition, 2017.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30
Marks PART B: 2 Questions from each unit of internal choice, each carrying 10 marks 50

Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAA7007	RISK MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To provide knowledge on the various types of risk.
- To enable students to understand risk measurement and evaluation techniques.
- To familiarize students with risk management techniques.

UNIT 1 INTRODUCTION

9Hrs.

Risk- Meaning - Definition - Perils and Hazards, Classification of Hazards - Risk and Uncertainty, Certainty and Safety, Risk vs. Safety, The degree of Risk Causes - Types of Risk - Risk in Human forces, Economic forces and Government policies, Political, Development of Science and Technology - Nature and scope of Risk Management - Definition, Features, Importance, Objectives, Pros and cons, Process and Principles.

UNIT 2 RISK TYPES

9Hrs.

Classification of Risk- Operational Risk Management - Definition, causes, Principles. Credit Risk Management- Definition, Causes, Objectives and Dimensions, Principles, Requisites of Efficient Risk Management on Capital, Agency Ratings, Modeling Credit Risk, Elements of Credit Risk, Default Risk.

UNIT 3 REGULATORY FRAMEWORK

9Hrs.

Regulatory, Compliance & Contemporary Issues: Basel I - Evolution, Important features, Criticism. Basel II - Evolution, Three Pillars. Revisions to the Basel II market risk framework (July 2009) and Thinking beyond Basel III, RBI Prudential Guidelines on Capital Adequacy and Market Discipline.

UNIT 4 RISK ANALYSIS

9Hrs.

Risk Analysis in Capital Budgeting - Measuring and Managing Capital Budgeting Risks - Sensitivity Analysis, Scenario Analysis, Simulation, Standard Deviation and Co-efficient of Variation, Risk Adjusted Discount Rate Method, Certainty Equivalent Co-efficient Method, Decision Tree Analysis and Probability Distribution Method. Supply Chain Risk Management
- Risk Assessment and Supply Chain Risk management strategies.

UNIT 5 INVESTMENT RISK

9Hrs.

Risk associated with Investment. Hedging - Risk Management: Badla Transaction/Carry Forward of Transaction, Diversification of Portfolio, Negative Co-relation, Active Portfolio Management, Realignment of Portfolio. Hedging/Risk Management through Derivatives: Short Hedge, Long Hedge, Protective Put Strategy, Covered Call Strategy. Hedging Strategy for Portfolio, Delta Hedging.

Max.45Hrs.

COURSE OUTCOMES

On completion of the course, student will be

able to CO1 - Develops the basic

knowledge on risk.

CO2 - Summarize the various types of risk.

CO3 - Illustrate on the regulatory framework through Basel I and II.

CO4 - Predict the risks involved in capital budgeting decisions and Supply Chain Management. CO5 - Comprehend the nuances involved in derivatives and

hedging mechanisms in derivatives. CO6 - Develops students to understand on risk and risk management techniques.

TEXT / REFERENCE BOOKS

1. George E. Rejda , Principles of Risk Management and Insurance, Prentice Hall, 7th Edition, 2018
2. Periasamy & M.Veeraselvam , Risk and Insurance Management, Tata McGraw Hill, 1st Edition, 2013
3. Dhanesh Kumar Khatri, Derivatives and Risk Management, Macmillan India, 2nd Edition, 2016.
4. Indian Institute of Banking and Finance (IIBF), Risk Management, Macmillan Education, 2018

**END SEMESTER EXAMINATION QUESTION PAPER
PATTERN**

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30

Marks **PART B:** 2 Questions from each unit of internal choice, each carrying 10 marks 50

Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAA7008	PROJECT FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To know the concept of project and how it is financed.
- To observe the factors that influence project feasibility.
- To understand the methods of appraising a project.

UNIT 1 INTRODUCTION TO PROJECT FINANCE

9Hrs.

Project meaning - Stages in a project cycle: Project identification, formulation, evaluation and implementation - Role of consultants in project management. Sources of finance- Public issue of shares, debentures, public deposits, leasing, internal generation of funds, commercial papers, global depository receipts, borrowings from banks and FIs - Venture capital - Innovative instruments in the capital market.

UNIT 2 CAPITAL STRUCTURE

9Hrs.

Project financing - Estimating the total capital requirements - Factors determining the fixed capital and working capital - Judicious financing plan - Capital gearing - Matching of requirements with available financial assistance from various sources

UNIT 3 PROJECT APPRAISAL MANAGERIAL ASPECT

9Hrs.

Process of lending for a project - Pre-sanction appraisal - Appraisal of managerial and technical aspects: Evaluation of managerial skills, past records, management and working of other group companies evaluation of appropriative technology, availability of raw materials and utilities and safeguards against pollution, effluent disposal/treatment.

UNIT 4 PROJECT APPRAISAL FINANCIAL ASPECT

9Hrs.

Project appraisal - Evaluation of commercial aspects: Estimation of demand supply gap, distribution channels and selling arrangements - Evaluation of financial aspects: Debt equity ratio, current ratio, debt service coverage ratio, return on investment, security margin, internal rate of return & breakeven analysis.

UNIT 5 PROJECT APPRAISAL - SOCIETAL ASPECT AND IMPLEMENTATION

9Hrs.

Project appraisal - Economic analysis: Economies of scale, employment generation, social cost benefit analysis, contribution to government revenue, political stability, priority and evaluation of international competitiveness. Project monitoring - Post sanction supervision and follow up - How to improve recovery? Industrial sickness: Warning signals and causes - Rehabilitation of a sick industrial unit - Role of the board for industrial and financial reconstruction (BIFR)

Max.45Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Understand the concept of project finance.

CO2 - Analyze the various sources of finance for the project.

CO3 - Identify the factors to be considered for a feasibility of a project.

CO4 - Evaluate the level of impact of various factors on feasibility of a project. CO5 - Project implementation and monitoring.

CO6 - Identification of sick units and the rehabilitation process.

TEXT / REFERENCE BOOKS

1. B.B. Goel, Project Management: A Development Perspective, Deep and Deep Publications, New Delhi, 2013.
2. A.K. Sengupta, Bank Credit to Industry, Skylark Publications, New Delhi, 2011
3. Prasanna Chandra, Projects Preparations, Appraisal, Budgeting and Implementation, TMH, 3rd Edition, 2015.
4. H.R. Machiraje, Introduction to Project Finance, Vikas Publisher, 2001.

5. V Rajaraman, Project and Infrastructure Finance: Corporate Finance Perspective, Oxford University Press, 2017.

**END SEMESTER EXAMINATION QUESTION PAPER
PATTERN**

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30
MarksPART B: 2 Questions from each unit of internal choice, each carrying 10 marks 50
Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAA7009	CONSUMER BEHAVIOUR	L	T	P	Credit	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the role of consumer behaviour in marketing.
- To identify qualitative and quantitative methods of measuring consumer behaviour.
- To understand the role of global consumer.

UNIT 1 INTRODUCTION

9Hrs.

Consumer Behaviour - Meaning, Definition - scope and Application of consumer behaviour - Consumer involvement - Nature and Characteristics of Indian consumers - consumer behavior interdisciplinary approach; Introduction to Industrial Buying Behaviour, Consumer Behaviour Models

UNIT 2 ENVIRONMENTALFACTORS

9Hrs.

Environmental influences on Consumer Behaviour: Consumer socialization process; consumer roles within a family; purchase influences and role played by children; family life cycle. Social Class and Consumer behaviour: Determinants, characteristics. Culture and Consumer Behaviour: Characteristics of culture; core values held by society and their influence on consumer behaviour; introduction to sub - cultural and cross - cultural influences. Opinion Leadership Process: Characteristics and needs of opinion leaders and opinion receivers; interpersonal flow of communication - - Marketing implications of the above influences.

UNIT 3 CONSUMER PERCEPTIONS

9Hrs.

Consumer perceptions - Learning theories and their applications, Brand loyalty, Brand extensions. Conditioning theories, Cognitive learning theories. Attitudes and Attitude Change; Concept and measurement of attitudes. Strategies of attitude change. Attribution theory and Cognitive dissonance. Persuasion and persuasibility.

UNIT 4 MARKETING COMMUNICATION

9Hrs.

Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re - positioning, Perceptual Mapping - Marketing communication - Communications strategy, Target Audience, Media Strategy, Message strategies, Message structure and presentation.

UNIT 5 GLOBAL CONSUMER BEHAVIOUR

9Hrs.

The Global Consumer Behavior and Online buying behavior - Consumer buying habits and perceptions of emerging non - store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics.

Max.45Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the conceptual foundations of consumer buying behavior.
- CO2 - Identify the major influences in consumer behavior.
- CO3 - Implement appropriate combinations of theories and concepts.
- CO4 - Acquaint with the communication and consumer decision making.
- CO5 - Create awareness about global consumer behavior.
- CO6 - Use most appropriate techniques to apply market solutions.

TEXT/REFERENCE BOOKS

1. Bennet and Kassarian, Consumer Behaviour, Prentice Hall of India, 1972.
2. Michael R. Solomon, Consumer Behaviour, Prentice Hall of India, 11th Edition, 2014.
3. Ramanuj Majumdar, Consumer Behaviour, Prentice Hall of India, 2011.
4. Berkman & Gilson, Consumer Behaviour: Concepts and Strategies, Kent Publishing Company, 1986.
5. Leon G Schiffman, Joseph Wisenblit, S Ramesh Kumar, Consumer Behaviour, Pearson, 11th Edition, 2015

**END SEMESTER EXAMINATION QUESTION PAPER
PATTERN**

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks 30

Marks **PART B:** 2 Questions from each unit of internal choice, each carrying 10 marks 50

Marks

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks

20 Marks

SBAA7011	STRATEGIC MARKETING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To introduce a systematic understanding of marketing strategy and decision making.
- To understand and apply the STP strategies of marketing.
- To understand and appreciate the concept of marketing strategy formulation and implementation.

UNIT 1 INTRODUCTION TO STRATEGIC MARKETING

9Hrs.

Marketing role in formulating and implementing strategies - market oriented management, process of formulation and implementation of marketing strategy - integrating marketing strategy with the firm's other strategies and resources, market opportunity analysis, formulating strategies for specific situations, implementation and control.

UNIT 2 UNDERSTANDING MARKET OPPORTUNITIES

9Hrs.

Market and Industry - meaning, assessing market and industry using Mullins' framework -Forecasting Based on Current Demand, Past Demand, Experimentation, Intentions and Expert Opinion

UNIT 3 MARKETING TECHNIQUES

9Hrs.

Targeting Attractive Market Segments and Positioning - Choosing Attractive Market Segments -process - Different Targeting Strategies- Differentiation Based on Product, Image, Channel, Personnel & Services - Positioning Process.

UNIT 4 STRATEGIC MARKET FOR NEW ENTRIES AND GROWTH MARKET

9Hrs.

Market Entry Strategies for Pioneers and Followers: Sources of competitive advantage for pioneers and followers - Components of strategic marketing programmes for Mass market penetration and niche market penetration - Growth Market Strategies for Market Leaders and followers: Different types of marketing objectives for leaders and followers, market share maintenance and growth strategies

UNIT 5 STRATEGIC MARKETING FOR MATURE AND DECLINING MARKETS

9Hrs.

Challenges in mature and declining markets, transition from growth to maturity - Marketing Strategies for Mature Markets: Maintaining current market share, extending volume growth - Marketing Strategies for Declining Markets: Marketing objectives and programmes for Harvesting, Maintenance, Survivor & Niche Strategy.

Max. 45Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the fundamentals of Strategic

Marketing. CO2 - Evaluate the various strategic market opportunities.

CO3 - Apply knowledge to evaluate various Marketing

Techniques. CO4 - Determining the strategic market for new entrants.

CO5 - Develop strategic thinking in the context of complex problems and challenges faced

by executives. CO6 - Analyze and improve the Marketing for declining markets.

TEXT / REFERENCE BOOKS

1. Piercy Nigel, Strategic Marketing, Tata McGraw Hill, 10th International Edition, 2012.
2. Andrew Whalley, Strategic Marketing, Venus Publishing, 2010.
3. S.L. Gupta, Strategic Marketing Management, Atlantic Publishers and Distributors, 1st Edition, 2018.

4. S Shajahan, Strategic Marketing: Text and Cases, Viva Books Publications, 1st Edition, 2010.
5. Colin Gilligan (Author), Richard M.S. Wilson, Strategic Marketing Planning, A Butterworth-Heinemann Publications, 2nd Edition, 2009.
6. Alexander, Chernev and Philip Kotler, Strategic Marketing Management, Cerebellum Press, 9th Edition, 2018.

**END SEMESTER EXAMINATION QUESTION PAPER
PATTERN**

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks	30 Marks
PART B: 2 Questions from each unit of internal choice, each carrying 10 marks	50 Marks
PART C: 1 Compulsory - Question / Case Study, carrying 20 marks	20 Marks

SBAA5301	GLOBAL BUSINESS MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the global business environment.
- To Interpret global markets and global climates.
- To formulate strategies to manage international businesses.

UNIT 1

TO INTERNATIONAL BUSINESS

INTRODUCTION

9 Hrs.

Evolution-Theories of global trade and investment - Mercantilism - Theory of Absolute Advantage - Theory of Comparative Advantage - Factor Endowment Theory - Product Life Cycle Theory -Porter's National Competitive Advantage.

UNIT 2

IB 9Hrs.

ENVIRONMENT OF

Political - Legal -Technological - Cultural - Demographic and Economic environment, Cross-cultural management-models to aid international managers - Modes of International Business-Organizing international business - international designs- factors influencing choice of a design- issues in organization design-Conflict management, reconciliation - adjudication and arbitration issues, supporting Institutions -Negotiations.

UNIT 3

TRADE POLICIES

9Hrs.

WTO and LPG policies-Implications on India- Regional Trade Blocks- Integration between countries-levels of integration and impact of integration-International strategic alliances-nature- benefits- pitfalls- scope- how to make alliances work.

**UNIT 4
INVESTMENTS**

**GLOBAL
9Hrs.**

Introduction-understanding payment mechanism - Documentation in International Trade - Financing Techniques-Export Promotion Schemes-Export and Import Finance-Global Sourcing and Indian Industries structure-Reasons for global sourcing- advantages and disadvantages-Challenges for Indian Businesses.

**UNIT 5
BUSINESS OPERATIONS**

**GLOBAL
9Hrs.**

Strategic issues in operations management-Manufacturing Management, Logistics Management and Procuring- Technology transfers - issues Marketing Management- benefits of international markets- major activities in international marketing- Human Resource Management-Approaches-Expatriation and Repatriation Process, Training-Compensation-Industrial Relations.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Learn the theories of global trade and investment. CO2 - Explain International Business Environment.

CO3 - Discuss the Trade Policies.

CO4 - Evaluate Global Investment Mechanisms.

CO5 - Assess global business operations.

CO6 - Elaborate Strategic issues in management.

TEXT / REFERENCE BOOKS

1. Silvio M. Brondoni, Competitive Business Management: A Global Perspective Routledge, 2018.
2. Abel Adekola, Bruno S. Sergi, Global Business Management: A Cross-Cultural Perspective Routledge, 2016.
3. Leslie Willcocks, Global Business Management Steve Brookes Publishing, 2016.
4. Betty Jane Punnett, International Business and Management: Exercises, Projects, and Cases, Routledge, 2015.
5. Sonia Gupta, International Business, McGraw Hill Education 2015.
6. Charles W.L. Hill, International Business: Competing in the Global Marketplace, McGraw Hill Education, 2014.
7. Vyuptakesh Sharan, International Business Management, Pearson, 2012.
8. Venkateswaran N. International Business Management, New Age International, 2011.

**END SEMESTER EXAMINATION QUESTION PAPER
PATTERN**

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions to be answered out of 8 Questions, each Question carrying 6 marks **30 Marks**

PART B: 2 Questions from each unit of internal choice, each carrying 10 marks **50 Marks**

PART C: 1 Compulsory - Question / Case Study, carrying 20 marks **20 Marks**

		L	T	P	Credits	Total Marks
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SBAA6301	MS-OFFICE LAB	0	0	2	1	100
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I. MS WORD

Creating Business Documents using the following facilities:

1. Text Manipulations
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Mail Merge Concepts
8. Copying Text & Pictures from Excel

II. MS-EXCEL

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression using the following facilities:

9. Cell Editing
10. Usage of Formulae and Built-in Functions
11. Data Sorting (both number and alphabets)
12. Worksheet Preparation
13. Drawing Graphs
14. Usage of Auto Formatting

III. MS-POWER POINT

Creating Business Presentations using following facilities:

15. Inserting Tables, Images, texts, Symbols, Clip arts, Pictures, and New Slides
16. Frame movements of the above
17. Preparation of Organization Charts
18. Presentation using Wizards
19. Usage of design templates Slides,
20. Design; Transition; Animation; and Slideshow

SMTB5108	STATISTICS FOR MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVE

- To understand the basic statistical tools for analysis & interpretation of qualitative & quantitative data.
- To introduce basic concepts of Statistics and
- To provide statistical techniques for business data analysis.

UNIT 1 CORRELATION, REGRESSION & CURVE FITTING 9Hrs.

Correlation coefficient - Rank Correlation coefficient - regression coefficients - Regression lines - Fitting curves of the form $y=a+bx$, $y=a+bx+cx^2$, by the method of least squares.

UNIT 2 PROBABILITY AND DISTRIBUTIONS 9Hrs.

Probability - Addition and Multiplication theorems - Conditional Probability - Bayes theorem (without proof) Theoretical distributions (Mean, Variance and applications only); Binomial, Poisson and Normal (No derivations).

UNIT 3 PARAMETRIC TEST 9Hrs.

Basic sampling concepts-Z test for single mean, two sample means single proportions, two sample proportions - Student's t test for single mean, two sample mean - Paired t test - F test ANOVA (One way and Two way - applications problems only).

UNIT 4 NON PARAMETRIC TEST 9Hrs.

Chi-Square test - Goodness of fit - Independence of Attributes - Non-parametric test - sign test - one sample run test, Kruskal Wallis H test - Mann Whitney U test - Kolmogorov Smirnov (K-S) test.

UNIT 5 MULTIVARIATE ANALYSIS 9Hrs.

Multivariate analysis (Theory only) - Partial and Multiple Correlations - Elementary concepts of Factor analysis - Multiple Regression analysis - Discriminant analysis - Cluster analysis.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Evaluate correlation coefficient, Regression Equations and fitting of straight line by least squares.

CO2 - Understand the basic concepts of probability and apply Baye's theorem for solving conditional probability.

CO3 - Choose the appropriate tests of significance for sample test.

CO4 - Evaluate the various methods of Non-Parametric tests.

CO5 - Explain the basic concepts of partial and multiple correlations.

CO6 - Explore the various multivariate analysis.

TEXT / REFERENCE BOOKS

1. Levin and Rubin, Statistics for Management, Pearson, 7th Edition, Prenticehall of India, 2012.
2. Veerarajan.T, Probability, Statistics and Random Process, Tata McGraw Hill ,3rd edition, TataMcGrawHill, 2017.
3. Vittal P.R, Business Statistics, Margham Publications,3rd edition, 2009.
4. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.
5. S.C.Gupta and Indra Gupta, business Statistics, Himalaya Publisher, 2nd Edition 2019

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

S103BINT	INTERNSHIP	L	T	P	EL	Credits	Total Marks
		0	0	0	0	2	100

The objective of the final project work is to make use of the knowledge gained by the student at various stages of the degree course. Students will also be permitted to undertake industrial/consultancy project work, outside the department, in Industries/Research labs.

There shall be three reviews during the semester by a review committee. The students shall make three presentations on the progress made before the committee at various stages of the project work. The Head of the Department shall constitute the review committee for each branch of study. The total marks obtained in the three reviews, shall be taken in to account. There will be a viva-voce examination at the end of the mini project work, conducted by one internal examiner and one external examiner. The total marks secured will be the sum of marks secured in the project reviews and Viva-Voce Examination.

Each student is required to submit a Project report on the project assigned to him by the department. The report should be based on the information available in the literature or data obtained by the student by way of experiments conducted in the laboratory / industry.

The time period for the project work is one month.

SCOB5401	DIGITAL BANKING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To make the students understand the concept of application of Technology in Banking Sector
- To expose the students to learn the role of Technology in the Banking Sector.
- To understand the issues and challenges of Digital Banking.

UNIT 1 INTRODUCTION

9 Hrs.

Digital Banking: Introduction to Banking, Introduction to Digital Banking, need and importance of Digital Banking, Channels of Digital Banking, Digital Banking Products: Introduction and need for Digital Banking Products

Mobile Banking: Overview and brief history of Mobile Banking, Product features & diversity of Mobile Banking, Immediate Payment Service (IMPS), Risk Management & Frauds related to Mobile Banking, Benefits of providing Mobile Banking Services

UNIT 2 PLASTIC CARD AND ATM

9 Hrs.

Cards: Overview of Cards and brief history of Cards, various types of Cards a bank provides to its customers
EMV Technology: New Technologies such as Tap and Go, NFC etc., Approval Processes for the issue of Cards, Benefits of Cards, Recovery & Follow-Ups for Cards. ATMs: Overview and brief history of Automated Teller Machines (ATM), Product features, Instant Money Transfer Systems, Proprietary, Brown Label, and White Label ATMs, various Value-Added Services (e.g., bill payments, donations, etc.), ATM Network Planning such as Onsite & Offsite, Security & Surveillance of ATM sites, Benefits of installing ATMs, Risk Management and Frauds related to ATMs

UNIT 3 PAYMENT SYSTEM

9 Hrs.

Overview of Global Payment Systems, Overview of Domestic Payment Systems, RuPay & RuPay Secure, Immediate Payment Service - IMPS, National Unified USSD Platform i.e., NUUP, RTGS, NEFT, National Automated Clearing House (NACH), Aadhaar Enabled Payment System (AEPS) e-KYC, Cheque Truncation System or CTS, National Financial Switch (NFS).

e-cash : features - benefits of e-cash - limitations of electronic data interchange - electronic fund transfer credit card -debit card -payment through bank network -payment by smart card -electronic pass book -home banking.

UNIT 4 ELECTRONIC CLEARING SERVICES

9 Hrs.

Internet Banking: Overview and brief history of Internet Banking, its Products and their features, Corporate and Individual Internet Banking integration with e-Commerce Merchants, etc., Types of Risks associated with Internet Banking, Technology and Security Standards for Internet Banking, Legal issues involved in Internet Banking
Branchless Banking: Objectives of running Branchless Banking, its Introduction, Financial Inclusion, Digital Banking products for Financial Inclusion etc.

UNIT 5 ISSUES AND CHALLENGES

9 Hrs.

E-Banking challenges and opportunities - services offered through e-banking - strengths of e-banking - weakness of e-banking - opportunities - theories of e-banking.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Critically compare, contrast evaluate the different machine learning techniques in terms of their applicability to solving problems in banking sector.
- CO2 - Understand the usage of Digital banking and Mobile banking. CO3
- Acquire knowledge on various payment systems in banking. CO4 - Identify various clearing services used in banking sector.
- CO5 - Understand the EMV technology uses in banking sector.
- CO6 - Explain present major economic and technical changes are undergoing in industrial and financial revolution through the new information-processing Technology.

TEXT / REFERENCE BOOKS

1. Indian Institute of Banking and Finance, Digital Banking, Taxmann
2. Weweg Luigi., The Digital Banking Revolution: How financial technology companies are rapidly transforming the traditional retail banking industry through disruptive innovation.
3. Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications
4. Singh Jaspal., Digital Payments in India: Background, Trends and Opportunities, New Century Publications
5. Rao K. Srinivasa., Changing Dimensions of Banking in India, Notion Press
6. Knowledge based system in banking sector - R.V. Kulkarni
7. Computer Application in Business and, Commerce and Banking - R.S.Viramani.
8. Computer Application in Business - R.Parameswaran.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions carrying 6 marks each - No Choice
each unit of internal choice, carrying 14 marks **70 Marks**

30 Marks **PART B:** 2 Questions from

SCOB5402	INTELLECTUAL PROPERTY RIGHTS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To know the need and importance of Intellectual Property rights and the policies adapted.
- To understand the registration process of Intellectual properties.
- To know steps to protect trade secrets.

UNIT 1 INTRODUCTION

9 Hrs.

Intellectual property rights - meaning and definition - need for protecting intellectual property - Policy consideration - National and International perspectives - IPR and WTO agreement - Patents, Copyright and Design - Registration - Theories of Intellectual Property Rights.

UNIT 2 PATENTS

9 Hrs.

Patents - Patents Act 1970 - Preparation of Patent documents - Patent application and the process of examining the application - patent infringement- types of patent infringement

UNIT 3 TRADEMARKS

9 Hrs.

Trademarks - Registration of trademarks - Registration procedure - Who may apply for trademark - Requisites for registration - Renewal of trademark registration - opposition to registration - Infringement of registered trademarks.

UNIT 4 COPYRIGHTS

9 Hrs.

Copyrights - Meaning and rights conferred - Authorship and Ownership - terms of copyrights - Copyright Office and Board - functions of Board - registration of Copyright - infringement of Copyright - Statutory exceptions - remedies against infringement of Copyrights- moral rights - Author's special right - Anton Pillar injunctive relief in India - appeals.

UNIT 5 TRADE SECRETS

9 Hrs.

Trade secrets - position and protection of trade secrets in India - future of trade secrets in India - Determination of trade secret status - liability for misappropriation of trade secrets Geographical indication - registration of geographical indications - benefits of registration- WIPO - TRIPS Agreement.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Identify the need and importance of intellectual property rights.CO2

- Know the application and registration process of IPR.

CO3 - Learn the statutory exceptions while registering Intellectual properties.CO4 -

Understand the remedies against infringement of Intellectual properties.

CO5 - Take the necessary steps to protect the trade secrets and future of trade secrets in India.CO6 -

Understand the liability for misappropriation of trade secrets.

TEXT / REFERENCE BOOKS

1. The ICSI Study Material - Intellectual Property Rights Law & Practice
2. Intellectual Property, 2nd edition, Elizabeth Verkey & Jithin Saji Isaac, EBC Webstore
3. An Introduction to Intellectual Property Rights, 3rd edition, 2012 J.P. Mishra, Central Law Publications
4. Law relating to Intellectual Property Rights, Dr. M.K. Bhandari, Central Law Publications
5. Principles of Indian Intellectual Property Rights - Law & Practice, Sachin . G. Lokare, Notion Press
6. Intellectual Property Rights Law & Practice, Dr. S.V. Damodar Reddy, Asia Law House

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SBAA6301	MS-OFFICE LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

I. MS WORD

Creating Business Documents using the following facilities:

1. Text Manipulations
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Mail Merge Concepts
8. Copying Text & Pictures from Excel

II. MS-EXCEL

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression using the following facilities:

9. Cell Editing
10. Usage of Formulae and Built-in Functions
11. Data Sorting (both number and alphabets)
12. Worksheet Preparation
13. Drawing Graphs
14. Usage of Auto Formatting

III. MS-POWER POINT

Creating Business Presentations using following facilities

15. Inserting Tables, Images, texts, Symbols, Clip arts, Pictures, and New Slides
16. Frame movements of the above
17. Preparation of Organization Charts
18. Presentation using Wizards
19. Usage of design templates Slides,
20. Design; Transition; Animation; and Slideshow



SATHYABAMA

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SCHOOL OF MANAGEMENT STUDIES

Date: 12.04.2024

Venue: MBA LAB 2

Time: 9.30 AM

MINUTES OF BOARD OF STUDIES MEETING

The Board of Studies Meeting for School of Management Studies was convened on 12.04.2024 at 9.30 AM.

The Dean Dr. Bhuvaneshwari G., gave the welcome speech before introducing the Board members. The members received a detailed report on the school's academic programs and all of the department's academic activities that were carried out in accordance with the University's academic calendar.

The BOS meeting's resolutions from November 2022 were examined. There was discussion on the need of bringing changes in certain courses as per the current scenario. Following a brief evaluation, the agenda items were brought up for discussion, and the following resolutions were approved to the BOS meeting minutes.

Agenda:

- Updating Course contents for the following courses in BBA and MBA Programs
 - SCOB1101 Financial Accounting
 - SBAB1102 Business Economics
 - SBAB1103 Principles of Management
 - SBAB5101 Organizational Dynamics
 - SBAB5103 Financial reporting and Analysis
 - SBAB5201 Marketing Management
 - SBAB5205 Strategic Management
- The following New Courses were recommended for MBA and M.COM Programs
 - SBAB5105 Corporate Accountability
 - SBAB5106 Managerial Computing

SBAB5207 Entrepreneurship and venture creation
S103BINT Internship

- The following courses were removed from MBA and M.COM Programs
 - SBAB5105 Entrepreneurship and Business Venturing
 - SBAA5206 Research methods in Management

Minutes :

- The senior faculty members of the School of Management Studies attended the meeting and interacted with the expert members.
- The members had discussion on the current industrial requirements. The suggestions were incorporated by updating, incorporating and removing certain contents various courses.
- The inclusion of the topic Trading and Profit and loss account and balance sheet adjustments were done in Unit 2 of the course SCOB1101 Financial Accounting.
- The topic Nature and types of business decisions – Micro and Macro Economics was discussed to be added in Unit – 1 of the course SBAB1101 Business Economics.
- As per the present management requirements major part of the content in the course SBAB1103 Principles of Management was revised.
- The first two units of the course SBAB5101 Organizational Dynamics was revised as per the suggestions given by the members.
- As per the suggestions given by senior faculty members changes were incorporated in the unit 5 of the course Financial Reporting and Analysis by adding the content Corporate social responsibility and Reporting.
- The entire content of unit 4 and unit 5 was revised in the course SBAB5201 Marketing Management as per the suggestions given by the senior faculty members.
- The course SBAB5205 Strategic Management had major revision by changing the contents of the unit 3,4and 5.
- As per the requirements of the current needs the courses SBAB5105 Corporate Accountability, SBAB5106 Managerial Computing, SBAB5207 Entrepreneurship and venture creation, S103BINT Internship were added in the Curriculum.
- The members suggested that the courses SBAB5105 Entrepreneurship and Business venturing and SBAA5206 Research methods in Management can be removed as it is not updated.

Members Present

Convenor: Dr. Bhuvaneswari G., Dean, School of Management Studies.

External Members:

1. Mr. Praveen Kumar Subramanian – Partner and Practice Leader, Cyber and Analytics, Finstein.
2. Mr. Vinayak Saravanan Ram – General Manager , South East Asia , GMAC Shipping Pvt. Ltd.
3. Mr. Madhan Shanmugasundaram – Practice Head , Digital Experience , Infosys Limited, Chennai.
4. Mr. Srinivasan – Director – Program Management, Hinduja Tech Limited , Chennai.

Internal Members

1. Dr. A. Palani, Professor , School of Management Studies.
2. Dr. R. Tamilselvan, Professor, School of Management Studies.
3. Dr. Kalailakshmi T R , Associate Professor, School of Management Studies.