



PSGR Krishnammal College for Women



**DEPARTMENT OF BUSINESS ADMINISTRATION**

**CHOICE BASED CREDIT SYSTEM &  
OUTCOME BASED EDUCATION SYLLABUS**

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**2020-21 batch onwards**



## **Program Outcomes:**

**PO1.** To provide students with experience in integrating the concepts and techniques from the various functional areas of business and generating solutions for contemporary business problems.

**PO2.** To manifest the students with high level of knowledge and skills including analytical and critical thinking, decision making, intellectual independence, leadership, planning and organization, and problem solving with paramount ability to communicate ideas effectively.

**PO3.** To transform the student to play a pioneering and leading role in the community, enabling her to take responsibilities and contribute to solving problems through innovative thinking, collective work, reflection, and self-development.

**PO4.** To demonstrate competence in applying the tools and techniques of Business Management to industry and to enable students to take intrapreneurial and entrepreneurial activities.

## **Program Specific Outcomes:**

Business Administration Department has specifically defined few outcomes of the programme which make students:

**PS01:** To apply functional and foundational business concepts, theories, decision-making techniques and practices to succeed in a complex, technology-driven, global society.

**PS02:** To effectively communicate their ideas both oral and written in the business context and develop technical skills and human relation skills and attitude that they need for career progression.

**PS03:** To be successful in innovation, enterprise creation, development and problem solving and sensitize them toward ethical, moral and environmental issues.



**DEPARTMENT OF BUSINESS ADMINISTRATION**

**CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION  
SYLLABUS & SCHEME OF EXAMINATION  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)  
2020-21 batch onwards**

Semester	Part	Subject Code	Title of the Paper	Instruction per Sem	Tutorial (hrs)	Practical	Instruction per week	Total (Hrs)	Duration of the exam(hrs)	Exam Marks			
										CIA	ESE	Total	
I	I	TAM2001/ HIN2001/ FRE2001/ MAL1701	Language Paper I	86	4	-	6	90	3	40	60	100	3
I	II	ENG2001/ ENG20F1	English Paper I / Functional English Paper I	86	4	-	6	90	3	40	60	100	3
I	III	BB20C01	Core:1 Contemporary Management	71	4	-	5	75	3	40	60	100	4
I	III	AFA2004	Core2: Financial Accounting	71	4	-	5	75	3	40	60	100	4
II	III	ES20A02/ TH20A02/ HI20A01/  EG20A01/ ES20A01	<b>Allied 1:</b> International Marketing Mathematics for Management I Principles of Modern government English through Classics I Indian Economic Development	86	4	-	6	90	3	40	60	100	5
I	IV	NME19B1/ NME19A1/ NME12WS/ NME12GS/ NME12AS	Basic Tamil-1 / Advanced Tamil-1 / Women studies/ Gandhian Studies/ Ambedhkar studies	28 28 26	2 2 4	-	2	30 30 30	2 2	50 50 100	50 50 -	100 100 100	2
II	I	TAM2002/ HIN2002/ FRE2002/ MAL1702	Language Paper II	86	4	-	6	90	3	40	60	100	3
II	II	ENG2002 ENG20F2	English Paper II/ Functional English Paper II	86	4	-	6	90	3	40	60	100	3
II	III	BB20C02	Core 3 : Quantitative Techniques for Management	71	4	-	5	75	3	40	60	100	4

II	III	ABC2003	Core 4: Business Communication	71	4	-	5	75	3	40	60	100	4
II	III	ES20A03/ ES20A04/ ES20A05/ TH20A24/ HI20A02/ EG20A02	<b>Allied 2:</b> Economic Analysis, Basics of Econometrics, / Money and Banking / Mathematical for Management II / Indian Constitution / English through Classics II	86	4	-	6	90	3	40	60	100	5
II	V	REG16EE	Effective English Communication	26	4	-	2	-	2	50	50	100	2
II	IV	NME19B2/ NME19A2/	*Basic Tamil/ Advanced Tamil			-	-						-
			**Open course –Online Course			-							2
II	VI	NM12GAW	General Awareness (self-study)	-	-	-	-	-	-	-	-	100	-
III	III	AOB1902	Core 5: Organisational Behaviour	86	4	-	6	90	3	40	60	100	4
III	III	BB19C05	Core 6: Production and Materials Management	101	4	-	7	105	3	40	60	100	5
III	III	AMM1906	Core 7: Marketing Management	86	4	-	6	90	3	40	60	100	4
III	III	BB19A03/ HI19A03/ ES20A06/ EG20A03	Allied 3: *Income Tax / Indian Geography/ Demography/ Cluster writing for Media	86	4	-	6	90	3	40	60	100	5
III	III	BB19FA01	Core : SBS Finance and Accounting for Business Process services- Paper I (Theory)	41	4	-	3	45	2	25	75	100	3
III	IV	NM14VHR	Value Education and Human rights	26	4	-	2	30	-	100	-	100	2
IV	III	AHR1907	Core 8: Human Resource Management	86	4	-	6	90	3	40	60	100	4
IV	III	AFM1908	Core 9: Financial Management	86	4	-	6	90	3	40	60	100	4
IV	III	BB19C11	Core 10: Business Analytics & Intelligence	101	4	-	7	105	3	40	60	100	5
IV	III	BB19A04/ ES19A07/ HI19A04/ EG20A04	Allied 4: Indirect Taxation / Research Methodology / India Culture and Heritage/ Cluster English for Competitive examinations	86	4	-	6	90	3	40	60	100	5

IV	III	BB19FA02	Core :SBS Finance and Accounting for Business Process Services -Paper II (Theory)	41	4	-	3	45	2	25	75	100	3
III		NM10EVS	Foundation Course (Environmental Studies)	26	4	-	2	30	-	100	-	100	2
IV	V		NSS/NCC/YRC/ECO/YINE T/ROT/YOGA	-	-	-	-	-	-	-	-	-	1

### QUESTION PAPER PATTERN

#### CORE & ALLIED PAPERS

##### **Continuous Internal Assessment: 20 Marks**

SECTION	MARKS	TOTAL
A – 5 X 2 Marks	10	50
B – 4 X 5 Marks	20	
C - 2/3 X 10 Marks	20	

##### **End Semester Examination:**

SECTION	WORD LIMIT	MARKS	TOTAL
<b>Section: A</b> -11x2=22 marks (11/13 Open choice)	One or two sentences	22	100
<b>Section B</b> – 6x5=30 marks ( 5/7 Open choice)	300	30	
<b>Section C</b> – 4x12=48marks (4/6 Open choice)	600-800	48	

##### **Knowledge level for UG**

<b>Section A and B</b>	<b>K1 and K2</b>	<b>52 marks</b>
<b>Section C</b>	<b>K3 and K4</b>	<b>48 marks</b>

#### **SKILL BASED SUBJECT**

##### **For II years**

##### **Continuous Internal Assessment:10 Marks**

ONLINE EXAM	MARKS	TOTAL
1X100	100	10

##### **Model Exam: 15 Marks**

ONLINE EXAM	MARKS	TOTAL
1X100	100	15

##### **End Semester Examination:75 Marks**

ONLINE EXAM	MARKS	TOTAL
1X100	100	75

**For III years**

**Model Exam: 10 Marks**

PRACTICALS	MARKS	TOTAL
2X30 MARKS	60	10

**End semester Exam: 60 Marks**

PRACTICALS	MARKS	TOTAL
2X25 MARKS	50	60
LAB RECORD	10	

**ADVANCED LEARNERS COURSE (ALC)**

**Continuous Internal Assessment: 20 Marks**

SECTION	MARKS	TOTAL
A – 4 / 6 X 4 Marks	16	25
B – 1 / 2 X 9 Marks	9	

**End Semester Examination:20 Marks**

SECTION	MARKS	TOTAL
A-5/8X5=25 Marks	25	75
B – 5/8X10=50 Marks	50	

**VALUE EDUCATION AND HUMAN RIGHTS / WOMEN STUDIES / AMBEDKAR STUDIES / GANDHIAN STUDIES / ENTREPRENEURSHIP / ENVIRONMENTAL STUDIES**

**Continuous Internal Assessment: 50 Marks**

SECTION	MARKS	TOTAL
A – 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

Value Education and Human Rights & Environmental Studies two internal tests will be conducted for 50 marks each and the total marks secured will be equated to a maximum of 75 marks and 25 marks is allotted for project / group discussion / presentation of a report.

## **INFORMATION SECURITY**

### **Continuous Internal Assessment: 50 Marks**

<b>SECTION</b>	<b>MARKS</b>	<b>TOTAL</b>
A – 5 / 8 X 2 Marks	10	40
B – 6 / 8 X 5 Marks	30	

## **FIELD TRAINING**

An internship for a period of 15 days to be completed at the end of IV semester in an industrial establishment/organization approved by the concerned staff. The student is also required to maintain a work diary and submit a report in the V semester, which will be followed, by a viva voce.

<b>MODE OF EVALUATION</b>	<b>MARKS</b>	<b>TOTAL</b>
Attendance	10	100
Work Diary	15	
Report	50	
Viva-voce	25	

## **PROJECT**

### **Individual Project and Viva Voce**

During the end of Semester V, the students will be allotted to a staff coordinator who will be the guide and internal examiner for the project work. Each student should select a topic and the same to be approved by the guide. The fieldwork has to be done during the beginning of semester VI. The student should submit the project report on or before the last date specified for submission. The student submitting the report after the last date of submission will be rejected and the same will be treated as “Not completed”.

### **Area of Work**

Human Resource, Marketing, Finance, OB, Entrepreneurship, General Management topics will be taken up for research work.

### **Methodology**

Each project should contain the following details:

- Brief introduction to the study
- Objectives of the study
- Review of Literature
- Research Methodology
- Analysis and Interpretation
- Conclusion
- Bibliography

The components of Marks for project work will be as follows:

## INTERNAL EVALUATION

S.No	Components	Evaluation	Max. Marks
1	I Review	Selection of the field of study, topic & research design	5 Marks
2	II Review	Literature & Data Collection	10 Marks
3	III Review	Analysis & Conclusion: Preparation of rough draft	5 Marks
		<b>Total</b>	<b>20 Marks</b>

## END SEMESTER EXAMINATION

S.No	Evaluation	Max. Marks
1	Evaluation of the project (Internal)	60 Marks
2	Viva voce (External)	20 Marks
	<b>Total</b>	<b>80 Marks</b>

CIA: Continuous internal assessment

ESE: End semester examination

### WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT

#### Theory

	CIA I	CIA II	Model Exam	Assignment/Class Notes	Seminar	Quiz	Class Participation	Library Usage	Attendance	Max. Marks
Core / Allied	5	5	6	4	5	4	5	3	3	40
SBS II Yrs's	-	10	15							25
SBS III Yrs's	-	-	10							10
ALC		10	15	-	-	-	-	-	-	25
Information Security	40	40		10		10				100

#### SBS III Year Practical

	Model Exam	Lab Performance	Regularity	Maximum Marks
SBS	10	25	5	40



## RUBRICS

### Assignment/ Seminar

**Maximum - 20 Marks (converted to 4 marks)**

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
<b>Focus Purpose</b>	Clear	Shows awareness	Shows little awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organisation: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style: Details and Examples</b>	Large specific examples and detailed descriptions	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

### CLASS PARTICIPATION

**Maximum - 20 Marks (converted to 5 marks)**

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark	Points scored
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas	
<b>Listening Skills</b>	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when	

					others speak.	
<b>Behavior</b>	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class	
<b>Preparation</b>	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.	
					<b>Total</b>	

### MAPPING OF POs WITH COs

COURSE	PROGRAMME OUTCOMES			
	PO1	PO2	PO3	PO4
<b>COURSE 1 –BB20C01</b>				
<b>CO1</b>	S	S	S	S
<b>CO2</b>	S	S	S	S
<b>CO3</b>	S	S	S	S
<b>CO4</b>	S	S	M	M
<b>CO5</b>	S	S	S	S
<b>COURSE –AFA2004</b>				
<b>CO1</b>	S	S	M	S
<b>CO2</b>	S	S	M	S
<b>CO3</b>	S	S	S	M
<b>CO4</b>	S	S	S	S
<b>CO5</b>	S	S	S	S
<b>COURSE – BB20C02</b>				

<b>CO1</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>L</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>COURSE – ABC2003</b>				
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>C05</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>COURSE - AOB1902</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>COURSE -BB19C05</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO3.</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO4.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>COURSE - AMM1906</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>

<b>COURSE - BB19A03</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO3.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>COURSE - BB19FA01</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO4.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO5.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>COURSE - AHR1907</b>				
<b>CO1.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>COURSE - AFM1908</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>COURSE -BA19C11</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

<b>CO5.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>COURSE - BB19A04</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3.</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO4.</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO5.</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>COURSE - BB19FA02</b>				
<b>CO1.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2.</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO4.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO5.</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>

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

COURSE NUMBER- <b>BB20C01</b>	COURSE NAME – <b>CONTEMPORARYMANAGEMENT</b>	<b>Category</b>	L	T	P	Credit
		<b>Theory</b>	71	4	-	4

### Preamble

1. To provide comprehensive knowledge about the fundamentals of management and various management functions to the students;
2. To enable the students to understand various managerial skills that are necessary for becoming successful managers;
3. To manifest the students with knowledge on planning, decision making, organizing and controlling for changing organizational structures, globalization, technological advancements, and various workforce characteristics.
4. To incorporate the concept social responsibility into business decisions.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	State various management concepts, their functions and describe current developments in management practices.	K1
CO2.	Classify the various types of plans & decisions and their process	K2
CO3.	Identify the advantages and challenges of employee diversity within organizations and sketch a good organizational structure	K2 & K3
CO4.	Apply budgetary controls & non budgetary controls that promote efficient and optimal utilization of resources in an organization	K3
CO5.	Analyze the need for ethics and corporate social responsibility in workplace and apply ethical choices in any given business context.	K3 & K4

### Mapping with Programme Outcomes

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

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

**CONTEMPORARY MANAGEMENT-BB20C01****(71 Hours)****UNIT – I (14 Hours)**

Management: Meaning & Definition – Scope - Features – Level of Management- Managerial Roles and Skills- — Management as an art or a science or a profession —Management Thoughts: Scientific & Modern Management thoughts only – Functions of Management-- Emerging Trends in Management.

**UNIT – II (14 Hours)**

Planning: Meaning and Definition – Nature and Characteristics of Planning – Importance – Types of Plans - Planning process – Limitations of Planning- Management by Objectives-Decision Making: Definition, meaning and features of decision making- Types of decision making – Decision making process- Design Thinking - Creativity - Innovation

**UNIT – III (14 Hours)**

Organising: Meaning and Definition – Principles of Organizing – Formal and Informal Organisation - Delegation and Authority – Forms of Organisation (organisation structure) – Learning organization- Centralization and Decentralization-Staffing-meaning-importance- process of staffing .

**UNIT – IV (15 Hours)**

Controlling: Definition – Characteristics of control – Importance of controlling- Control process – Effective control system – Limitations of controlling - Types of Control - Control Techniques: Budgetary control and Non budgetary control-Management by Walking Around (MBWA)- Co-ordination: Meaning and Definition – Features and Benefits of co-ordination –Essential for effective co-ordination.

**UNIT – V (14 Hours)**

Management and Society – Concept- -Social Responsibility- Corporate Governance-Sustainable Management -Definition- need & Importance- -Management Ethics (Meaning-Need & Importance & issues)- Change Management-Cross Culture Management.

**Case study Analysis- Simple cases from all units**

**Text Book:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	PagareDinkar	Business Management	Sultan Chand & Sons	Reprints 2018
2	Gareth R. Jones &Jennifer M George	Contemporary Management	McGraw-Hill Education; 10 edition	Reprints 2017
3	A.Kumudha	Principles of Management	Kalyani Publishers	2012

**Reference Books:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Harold Kootz and Heinz Wehrich	Essentials of Management	Tata McGraw Hill	2014
2	Stepten P. Robbins, Mary Coulter and Neharika Vohra	Management	Pearson Prentice Hall, New Delhi	2013
3.	Rao V.S.P.	Management: Text & Cases	Excel Books, New Delhi	2012

S.no	Topic	Hours & Modules	Web Link
1	Management, Planning, Decision Making, Organizing, Span of management, Staffing: , Organizational Change, Controlling,	12 Weeks Unit: I, II, III,VI, V	<a href="https://swayam.gov.in/nd1_noc20_mg58/preview">https://swayam.gov.in/nd1_noc20_mg58/preview</a>
2	Concept of Management, Organizing, Controlling, Management & Society, Creativity & Innovation	10 Hrs Unit: I, II, V	<a href="https://nptel.ac.in/courses/122/108/122108038/#">https://nptel.ac.in/courses/122/108/122108038/#</a>

**Reference Links:**

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.

**Course Designer :**Dr. K.Nithyakala& Dr.J.Deepa



COURSE NUMBER <b>AFA2004</b>	COURSE NAME – FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

**Preamble**

1. To understand the basic concepts and principles of financial accounting.
2. To deepen knowledge on all the components of the balance sheet, using a double entry bookkeeping perspective.
3. To convey sufficient knowledge for an adequate interpretation, analysis and use the information provided by financial accounting.
4. To effectively communicate financial results and position to stakeholders.

**Course Outcomes**

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

CO Number	CO Statement	Knowledge Level
CO1.	Identify the importance of accounting and to gain a broad understanding of concepts, principles and terminology of financial accounting.	K1
CO2.	Recognize and familiarize kinds of accounts and use of various accounting tools.	K1
CO3.	Associate the components of balance sheet using double entry booking keeping.	K2
CO4.	Analyze and perform fundamental accounting operations.	K2
CO5.	Demonstrate the critical thinking skills to analyze and prepare financial reports in any given context or situation.	K3

**Mapping with Programme Outcomes**

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

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

**Financial Accounting - AFA2004 (71 Hours)**  
**UNIT – I (15 Hours)**

Accounting Concepts – Principles – Kinds of Accounts – Journal, Ledger, Subsidiary Books: Purchase Book, Sales Book, Returns Book, Cash Book.

**UNIT – II (14 Hours)**

Trial Balance-objectives and methods of preparing Trial Balance-Rectification of Errors -types of errors- preparation of suspense account - effect of errors on profit– preparation of Bank Reconciliation Statement

**UNIT – III (14 Hours)**

Capital and Revenue expenditure- Preparation of Manufacturing – Trading and Profit and Loss Account – Balance Sheet- Treatment of adjustments

**UNIT – IV (14 Hours)**

Depreciation – Meaning, Need for depreciation - Methods: Straight line and Diminishing balance methods – Bills of Exchange – entries in the books of drawer and acceptor

**UNIT - V (14 Hours)**

Final accounts of a company- Horizontal and vertical forms of income statement and Balance sheet and its contents-Financial statement analysis- comparative, common size statements and trend analysis- Ethics in financial reporting.

(Theory and Problems in the ratio of 20% and 80% respectively)

**TEXT BOOKS:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S P Jain and Narang	Financial Accounting	Kalyani Publishers	Reprint 2018
2	Reddy T.S & Murthy A	Financial Accounting	Margham Publications	Reprint 2018

**REFERENCE BOOKS:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S.N. Maheswari, Suneel K. Maheshwari, Sharad K. Maheshwari	Financial Accounting for BBA	Vikas Publishing House Private Limited	2018
2	Grewal T.S	Double entry book keeping	Sultan Chand & Company	Reprint 2017

**Reference links**

Sl. No.	Units	Topics	Links	No of Hrs
1	Unit – 1,2,3	<b>Fundamentals of Financial Accounting</b>	Swayam: <a href="https://swayam.gov.in/nd2_cec20_mg23/prview">https://swayam.gov.in/nd2_cec20_mg23/prview</a>	8 Weeks
2.	Unit -3,4	<b>Financial Accounting and Analysis</b>	Swayam: <a href="https://swayam.gov.in/nd2_imb20_mg32/prview">https://swayam.gov.in/nd2_imb20_mg32/prview</a>	6 Weeks
3.	Unit -1,2	<b>Introduction to Financial Accounting</b>	Coursera: <a href="https://www.coursera.org/learn/wharton-accounting">https://www.coursera.org/learn/wharton-accounting</a>	12 hours

**Course Designer:** Dr.K.Nithyakala & Mrs.M.Vaishnavi

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.

COURSE NUMBER- BB20C02	COURSE NAME – QUANTITATIVE TECHNIQUES FOR MANAGEMENT	Category	L	T	P	Credit
		Theory	71	4	-	4

### Preamble

1. To enable the students to understand Business and Industrial enterprises, how to make long range planning and also to decide on issues such as location, choice of technology, choice of the optimum solution, formulation of alternatives, etc. ;
2. To enable the students to demonstrate the way in which the problems are perceived and formulated;
3. To manifest the students with knowledge on quantitative techniques which reduce the complex and unwieldy problems and play a significant role in framing management policy; and
4. To bring objectivity into decision making process under various quantitative techniques like LPP, Game Theory, PERT & CPM and Queuing models.

### Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1.	Identify the various models for management decision	K1
CO2.	Describe and construct the statement with suitable O.R. model	K1
CO3.	Estimate competitors strategy in marketing function	K2
CO4.	To show and solve the problems through analysis and graph	K2
CO5.	Apply and predict project evaluation	K3

### Mapping with Programme Outcomes

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

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

## QUANTITATIVE TECHNIQUES FOR MANAGEMENT – BB20C02 (71 HOURS)

### UNIT – I (15 Hours)

Introduction to Operation Research – Meaning and Definition – Scope and Methodology of OR – Models in OR – Advantages & Limitations of OR – Linear Programming: Formulation – Dual - Graphical Method & Simplex Method. (Simple problems from graphical and simplex methods only)

### UNIT – II (15 Hours)

Transportation: Meaning & Definition –Application of Transportation problem - Basic Feasible Solution: North West Corner rule – Least Cost Method – Vogel’s Approximation Method – Optimum Solution: MODI method. Assignment Problems –Meaning & Definition - Application of assignment problem (Simple problems from transportation problem and assignment problem - only minimization)

### UNIT – III (15 Hours)

Game Theory – Meaning & Definition – Basic terminology – Maximin-Minimax Principle - Two Person Zero Sum Game – Mixed Strategy Problem – Dominance Property (simple problems)  
Queuing Theory – Meaning & Definition – Terms used in queuing theory – Main elements of queuing system – Single channel Formulas (Simple problems from single channel only)

### UNIT – IV (14 Hours)

Critical Path Method – Meaning & Definition – Basic concepts of Network analysis – Construction of network diagram – Critical Path – Advantages & Limitations.  
Programme Evaluation and Review Technique (PERT) – Time scale analysis – Critical Path – Probability of completion of project – Advantages and Limitations – Comparison between PERT and CPM.

### UNIT – V (12 Hours)

Decision Theory - Decision making under condition of Uncertainty: Maximax criterion, Maximin criterion, Minimax regret criterion, Hurwicz criterion and Laplace criterion.

Decision making under Risk: Expected value criterion, Expected Opportunity Loss (EOL) criterion, Expected Value of Perfect Information (EVPI). Decision Tree – Introduction & Concepts (Theory only)

- Theory and problems in the ratio of 20% and 80% respectively

### **Text Books:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Agarwal N.P. and Sonia Agarwal	Quantitative Techniques for Management	Ramesh Book Depot, Jaipur – New Delhi	2005
2	Khandelwal S.K.	Quantitative Techniques	International Book House	2012

**Reference Books:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Thulsian P.C. and Vishal Pandey	Quantitative Techniques: Theory and Problems	Pearson	2011
2	Sanderson, Sweeney and William	Quantitative Techniques for management	Cengage Learning India Pvt. Ltd.	2011
3	Agarwal N.P.	Quantitative Techniques for Decision making	Indus Valley Publication, Jaipur	2005

**Reference Links**

S.no	Topic	Hours & Modules	Web Link
1	Linear Programming, Transportation problems Assignment problems	Unit 1, II, 8 weeks	<a href="https://www.classcentral.com/course/swayam-introduction-to-operations-research-7902">https://www.classcentral.com/course/swayam-introduction-to-operations-research-7902</a>
2	Quantitative Techniques for Management	Unit I, II, III & IV 8 weeks	<a href="https://www.classcentral.com/course/swayam-quantitative-techniques-for-management-20268">https://www.classcentral.com/course/swayam-quantitative-techniques-for-management-20268</a>

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion

**Course Designer:** Dr.J.Deepa & Dr. K.Nithyakala

COURSE NUMBER <b>ABC2003</b>	COURSE NAME – <b>BUSINESS COMMUNICATION</b>	Category	L	T	P	Credit
		Theory	71	4	-	4

**Preamble:**

1. To enable the students to understand the essential principles of effective business communication;
2. To prepare students to demonstrate clarity, precision, brevity and coherence in use of language in both written and oral;
3. To train the students to organize and express ideas in writing and speaking to produce messages suitably tailored for the topic, objective, audience, communication medium and context; and
4. To help the students to apply the critical and creative thinking abilities necessary for effective communication in today's competitive business world.

**Course Outcome:**

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

CO Number	CO Statement	Knowledge Level
CO1.	Identify the importance of communication to gain a general understanding of communication process, and to overcome barriers in communication.	K1
CO2.	Recognize the importance of non-verbal communication and use of various communications devices.	K1
CO3.	Describe the concepts of Interpersonal communication, corporate and interpersonal communication.	K2
CO4.	Associate the fundamentals of the report writing process and to produce effective reports characterized by using creative charts, tables and diagrams.	K2
CO5.	Demonstrate the critical thinking skills to produce successful letters or emails; agenda and minutes in any given context or situation.	K3 & K4

**Mapping with Programme Outcomes**

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

S-Strong M-Medium; L-Low,

**BUSINESS COMMUNICATION –ABC2003 (71 HOURS)****UNIT – I (15 Hours)**

Communication: Meaning – Objectives – Importance – Channels – Media – Barriers to communication – Essentials of Effective Communication-Communication through letters – Layout of letter – Business letter format.

**UNIT – II (16 Hours)**

Business Letters-Enquiries and Reply – Offers and Quotations – Orders and Execution – Claims and Adjustments – Collection – Status Enquiries – Application for jobs.

**UNIT – III (15 Hours)**

Non-verbal communication – Body Language — Designing and Delivering Business Presentations-Managing Data and Using Graphics– Preparing Agenda & Minutes

**UNIT – IV (13 Hours)**

Reports: Types, Preparation, structure and organization of reports – Reports by individuals and committees- Press Releases

**UNIT – V (12 Hours)**

Interpersonal Communication-Group Communication-Managerial Communication- Corporate Culture- Inter cultural communication– Communication devices –Communicating Electronically- Use of internet and email- Business etiquette and email etiquette.

Case study Analysis- (for internal Valuation only)

**Text Books:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Rajendra Pal &Korlahalli	Essentials of Business Communication	Sultan Chand & Sons.	Reprint 2017
2	Gupta C.B	Basic Business Communication	Cengage Learning India Pvt. Ltd.	2019

**Reference Books:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Kitty O. Locker & Stephen KyoKaczmarek	Business Communication-Building Critical Skills	McGraw-Hill Irwin	2014
2	Raj Kumar	Basic Business Communication	Excel Books Publishing house	2010
3	M.V. Rodriques	Effective Business Communication	Concept Publishing Company	2003
4	Ramesh, MS,& C. C Pattanshetti	Business Communication	R.Chand& Co,	2003

## Reference Links

S.no	Topics	Hours & Modules	Web Link
1	The Process of Communication, Written Communication , Business Correspondence, Reports, Oral Communication, Presentations,	6 Weeks Unit-I, II, IV	<a href="https://swayam.gov.in/nd2_imb19_mg14/preview">https://swayam.gov.in/nd2_imb19_mg14/preview</a>
2	Communication Network, Communication Cycle, Types of Business Communication, Report Writing, Internal Communication	15 weeks Unit –I, IV, V	<a href="https://www.online-degree.swayam.gov.in/nd1_dyp20_d02_s1_hs01/preview">https://www.online-degree.swayam.gov.in/nd1_dyp20_d02_s1_hs01/preview</a>

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.

### Course Designer

Dr.K.Nithyakala & Dr.J.Deepa



COURSE NUMBER- AOB1902	COURSE NAME – ORGANISATIONAL BEHAVIOUR	Category	L	T	P	Credit
		Theory	86	4	-	4

### Preamble

1. To provide the students with knowledge on organisational behaviour concepts, theories, and business practices at national and global level.
2. To develop human relation skills (group dynamics, team building and leadership).
3. To analyze the impact of personality, values, perception, motivation and attitudes on behaviour in organizations.
4. To apply organisational behaviour approaches in the workplace towards improving organization's effectiveness

### Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand Organisational behaviour concept and theories and relate it to organizational context.	K1
CO2.	Recognize the impact of perceptions, attitudes, behaviors and rewards on organizational performance	K1
CO3.	Identify the needs of group dynamics , cohesiveness for development of team building	K2
CO4.	Associate the behaviour of individuals and groups in organisations and identify the problems associated with organization climate and changes	K2
CO5.	Demonstrate the ability to use theories in leadership practice	K3

### Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

## ORGANISATIONAL BEHAVIOUR – AOB1902 (86 HOURS)

### UNIT – 1 (17 Hours)

**Nature and importance of Organisational Behaviour (OB)** — Concept and Relevance of OB in Modern Management- Models of OB- Challenges and Opportunities faced by Managers applying OB- Self-concept, Self-Esteem, **Personality**, Meaning, Major determinants of Personality- Personality traits – Personality tests .

### UNIT – II (18 Hours)

**Perception-** Process, importance, factors influencing perception, Managerial and Behavioural applications of Perception, Attribution Theory –Organisational Applications **Motivation-** Concept, Theories (Maslow, Herzberg and McGregor) **Rewards** – types of rewards and their implications - **Attitudes:** characteristics, components, Types of Attitudes.

### UNIT – III (17 Hours)

**Group Dynamics-** Definition, types of Groups, Stages of Group development, Team Building, **Group Cohesiveness** – Group norms -Group processes and Group Decision Making, Evolution of Group into teams.

### UNIT – IV (18 Hours)

**Leadership-** Leader Vs Manager, Leadership styles, Theories of leadership (Trait theory, Managerial Grid, Fiedler's theory, and Path-Goal theory). Transformational vs. Transactional Leadership . Ethical leadership

### UNIT – V (16 Hours)

**Organisational Development and climate** –Factors affecting organisational Climate – importance -Organizational development Characteristics –Objectives –Organisational Effectiveness-**Organisational Change**–importance and overcoming resistance to change-**Organizational Conflict-** Meaning-Definition-Sources & Types.

Case study Analysis- (for internal Valuation only)

**Text Book:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Fred Luthans	Organizational Behavior: An Evidence - Based Approach	McGraw Hill Education; Twelfth edition	2017
2	L.M. Prasad	Organizational Behavior	Sultan Chand & Sons	2017

**Reference Books:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	K. Aswathappa	Organizational Behavior	Himalaya Publishing House Pvt. Ltd.	12 <sup>th</sup> Revised Edition 2016
2.	Shashi K. Gupta & Rosy Joshi	Organizational Behavior	Kalyani publishers	2016
3.	N. Kumar & R.Mittal	Organisational Behaviour	Anmol	2015
4.	Stephen P. Robbins , Timothy A. Judge, Neharika Vohra	Organisational Behaviour	Kindle edition , 18 <sup>th</sup> Edition Pearson Education	2018

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.

**Reference links**

Sl. No.	Units	Topics	Links	No of Hrs
1	Unit –IV	<b>Leading the Organization</b> The University of Queensland - Australia	<a href="https://www.edx.org/course/leading-the-organization">https://www.edx.org/course/leading-the-organization</a>	20 Hrs
2.	Unit –I & IV	<b>Organisational behaviour</b> University of British Columbia	<a href="https://www.coursetalk.com/providers/edx/courses/organizational-behaviour">https://www.coursetalk.com/providers/edx/courses/organizational-behaviour</a>	20 Hrs
3.	Unit –I& II	<b>Organisational behaviour</b> University of British Columbia via edX	<a href="https://www.mooclab.club/resources/organizational-behaviour.1042/">https://www.mooclab.club/resources/organizational-behaviour.1042/</a>	30 Hrs

**Course Designer: Dr.J.Deepa & Dr.K.Vidyakala**

COURSE NUMBER- BB19C05	COURSE NAME – PRODUCTION AND MATERIAL MANAGEMENT	Category	L	T	P	Credit
		Theory	101	4	-	5

### Preamble

1. To make the students understand the roles/functions of production management in the context of business enterprise;
2. To introduce the basic concept of Materials Management and familiarize its applications in planning and quality concepts
3. To develop an understanding of quality principles, frameworks, tools and techniques for effective real life applications in manufacturing.
4. To acquaint with TQM, JIT Six Sigma, Lean Management and World Class Manufacturing and their contribution towards production management

### Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1.	Identify the functions of production and understand the importance of productivity and efficiency.	K1
CO2.	Recognize how master production schedules (MPSs) and material requirements plans are used in production planning	K2
CO3.	Discuss the concepts, objectives and importance of quality control, ERP and Six Sigma	K2
CO4.	Describe the contribution of various constituents of production, Inventory and Materials Management towards value creation of product	K2
CO5.	Apply advanced production models like Lean and World Class Manufacturing	K3

Mapping with program outcome

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

S-Strong; M-Medium; L-Low

## **PRODUCTION AND MATERIAL MANAGEMENT - BB19C05101 HOURS**

### **UNIT – 1 (21 Hours)**

**Production Management:** Meaning - Nature, Importance and Scope – Basic Functions of Production Management– Productivity, Efficiency and Effectiveness – Plant Location-Importance – Problems - Advantages and Disadvantages of Urban, Suburban, Rural locations – Factors. Plant Layout - Principles - Types and Hybrid layouts – Pros and Cons.

### **UNIT – 2 (20 Hours)**

**Production Planning and Control** – Functions – Master Production Schedule (MPS) – Material Requirement Planning (MRP) – Bill of Materials – Maintenance: Meaning, Objectives and Types of maintenance – Work study: Method study, Time study – Importance – Procedure – Types.

### **UNIT – 3 (19 Hours)**

**Quality Control:** Definition, Concepts, Objectives - Importance and Advantages of Quality Control System, Inspection: Meaning and Kinds of Inspection, Control Charts - Types. Total Quality Management: Core Concepts & Elements of TQM, - Steps in implementing TQM.

### **UNIT – 4 (22 Hours)**

**Materials Management:** Meaning, Objectives and Importance – Purchasing principles – Purchase procedure – Vendor Rating and Vendor Evaluation, Inventory Control – Types of inventory – EOQ- Safety Stock - Re-order Point – KANBAN – JIT– Outsourcing. Material Handling: Meaning – Principles - Categories of Material Handling equipments.

### **UNIT – 5 (19 Hours)**

**Recent Trends:** An Introduction to ERP–Total Productive Maintenance (TPM)- Six Sigma – concept, benefits, usage – Types and Roles of Six Sigma Belts, ISO 9000 Systems – Lean Manufacturing and World Class Manufacturing.

### **TEXT BOOKS:**

<b>Sl. No.</b>	<b>Author(s)</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year of Publication</b>
1.	Panneerselvam R	Production and Operations Management	Prentice Hall Second Edition	2014
2	K. Aswathappa,	Essentials of Production Management	Himalaya Publishing House	2011
3.	Dr. M.M. Varma	Materials Management	Sultan Chand & Sons	2010

**REFERENCE BOOKS:**

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Joseph G Monks	Operations Management, (Theory and Problems)	McGraw I-Hill International Second Edition	2010
2.	Chunawalla& Patel	Production and Operations Management	Himalaya Publishing House.	2005
3.	Elwood S Buffa and Rakesh K Sarin	Modern Production and Operations Management	Johan Willey and Sons, Singapore Eighth Edition	2009
4.	Chase, Jacob and Aquilano	Operations Management for Competitive Advantage	Tata McGraw I-Hill, New Delhi, 11th Edition	2006

**Reference links**

Sl. No.	Units	Topics	Links	No of Hrs
1	Unit –1	<b>Production Management</b>	Swayam: <a href="https://swayam.gov.in/nd2_nou20_cs07/prview">https://swayam.gov.in/nd2_nou20_cs07/prview</a>	16 Weeks
2.	Unit -4	<b>Inventory Analytics</b>	Coursera: <a href="https://www.coursera.org/learn/inventoryanalytics">https://www.coursera.org/learn/inventoryanalytics</a>	10 hours
3.	Unit -5	<b>Six Sigma Principles</b>	Coursera: <a href="https://www.coursera.org/learn/six-sigma-principles">https://www.coursera.org/learn/six-sigma-principles</a>	13 hours

**Course Designer: Dr.K.Vidyakala**

COURSE NUMBER- AMM1906	COURSE NAME – MARKETING MANGEMENT	Category	L	T	P	Credit
		Theory	86	4	-	4

**Preamble:**

1. To provide fundamentals of marketing in business world.
2. To assess the importance of marketing mix
3. To analyze and select marketing channels for different sectors
4. To apply marketing research for the development of products and services
5. To adopt digital marketing practices in modern business

**Course Outcome**

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand the importance of marketing, market segmentation and new product development.	K1
CO2.	Describe the implications of product policy , positioning and product life cycle	K2
CO3.	Recognize the importance of pricing, branding, packaging and labeling.	K2
CO4.	Choose the appropriate channel of distribution for different products	K3
CO5.	Apply the digital marketing techniques	K3

**Mapping with programme Outcome**

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

S-Strong ; M-Medium; L-Low

**MARKETING MANGEMENT – AMM1906 (86 HOURS)**

**UNIT – 1 (18 Hours)**

Introduction to Marketing: Meaning and Nature of Marketing - Market – Objectives and Characteristics- Marketing Functions- Factors influencing on Marketing functions- Marketing Management- Introduction to Marketing Analytics - Analyzing Consumer Markets- **Customer Relationship Management- Definition-Need , Importance & Types.**

**UNIT – II (18 Hours)**

**Market segmentation:** Bases- Effective Segmentation criteria- Marketing Segmentation Strategy. **Product:** Definition, Characteristics and Product Policy- Product Classification- Product Positioning-Product Life Cycle and its implications- New Product Development.

**UNIT – III (18 Hours)**

**Pricing:** Pricing Objectives- Factors affecting Pricing Decisions- Pricing Methods.

**Branding and Packaging:** Brand Identity- Brand Image-Brand Equity- Types of Brand- Objectives and Functions of Packaging- Purpose of Labeling.

**UNIT – IV (18 Hours)**

**Channel of Distribution:** Channel Objectives-Channel Functions- Types of Channel-Channel Selection- Factors affecting Selections of Marketing Channel.

**Marketing Research-** Objectives and Elements of Marketing Research- Importance and Limitations of Marketing Research.

**UNIT – V (14 Hours)**

Digital Marketing – Definition and Characteristics of digital marketing, Social media networking sites, Social media marketing channels, Digital Marketing Analytics – Meaning , Definition & Significance - SEO& SEM , Email Marketing, and Mobile Marketing. Ethics in marketing

\* Case study (internal valuation only)

**TEXT BOOK:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	C.N.Sontaki	Marketing Management	Kalyani Publishers	2016
2	Dr.A.Kumudha and J.Deepa	Marketing Management	Kalyani Publishers	2016

**Reference Books:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Ramasamy and S. Namakumari	Marketing Management: Indian Context Global Perspective	Sage Publications India Pvt Ltd; Sixth edition	2018
2.	RajanSaxena	Marketing Management Text and cases	McGraw-Hill; Sixth edition.	2019
3	Philip Kotler& Kevin Lane Keller	Marketing Management	Pearson Education; Fifteenth edition.	2017



**Reference links:**

Sl. No.	Units	Topics	Links	No of Hrs
1	Unit –I & II	<b>Marketing segmentation and consumer Behaviour</b> Marketing Fundamentals –Who is your customer -BabsonX	<a href="https://www.edx.org/course/marketing-fundamentals-who-customer-babsonx-bpet-mktx-0">https://www.edx.org/course/marketing-fundamentals-who-customer-babsonx-bpet-mktx-0</a>	20 Hrs
2.	Unit –III & IV	<b>Pricing and Channel of Distribution</b> Introduction to Marketing	<a href="https://www.edx.org/course/introduction-marketing-ubcx-busmktg1x">https://www.edx.org/course/introduction-marketing-ubcx-busmktg1x</a>	20 Hrs
3.	Unit –I, II, III	<b>Concept of Marketing&amp;Marketing Mix.</b> Marketing Management Provided by Indian Institute of Management Bangalore (IIMBx)	<a href="https://www.edx.org/course/marketing-management-2">https://www.edx.org/course/marketing-management-2</a>	20 Hrs

Course Designer: Dr.J.Deepa &Dr.K.Nithyakala

COURSE NUMBER- BB19A03	COURSE NAME – ALLIED 3- INCOME TAX	Category	L	T	P	Credit
		Theory	86	4	-	5

### Preamble

1. To familiarize students with provisions of the direct taxes;
2. To enable the students to know the different heads of income and practical information needed for a clear understanding of individual income tax;
3. To apply the various deductions in respect of incomes.
4. To manifest the students with knowledge for filing tax returns.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand various provisions of Taxation.	K1
CO2.	Identify the residential status and heads of income.	K1
CO3.	Estimate deductions and exemptions on individual income and business income	K2
CO4.	Preparation of taxable income under various heads of income	K3
CO5.	Analyze and compute gross total income with deductions.	K3

### Mapping with Programme Outcomes

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

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

**INCOME TAX - BB19A03**

**86 HOURS**

### UNIT – I (15 Hours)

Scope of Income tax Act – Important concepts of Income- Basis of Charge – Residential Status and Scope of Total Income (simple problems only) – Income exempted from Income tax – Agricultural Income.

### UNIT – II (21 Hours)

Heads of Income -Income from Salary – Computation – Taxable sections connected with income from Salary- Deduction u/s 80C out of GTI. (simple problems only).

Income from House Property – Computation of Annual Value – Deductions from Net Annual Value u/s 24. (simple problems only).

### **UNIT – III (20 Hours)**

Income from Business or Profession – Computation of Profits and Gains of Business or Profession - Allowable Deductions.(Including computation of Depreciation).(simple problems only).

Capital Gains – Computation of Long Term Capital Gain – Computation of Short Term Capital Gain - Exempted Capital Gains.(simple problems only).

### **UNIT – IV (17 Hours)**

Income from Other Sources – Computation of other income -General Deductions.

Carry forward and Set-off of losses – computation of Set-off and Carry forward losses.

Computation of Total Income (simple problems only).

### **UNIT – V (13 Hours)**

Assessment Procedure: Self Assessment – Compulsory Best Judgment Assessment – Reassessment – Authorities in Income Tax – Procedure for Filing of Returns.

- **Theory: 30% and Problems: 70%**

#### **Text Book**

<b>Sl. No.</b>	<b>Author(s)</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year of Publication</b>
1.	<b>V.P.Gaur , D.B.Narang , Puja Guar and Rajeev Puri</b>	<b>Income Tax Law and Practice</b>	<b>Kalyani publishers</b>	<b>48<sup>th</sup> Revised Edition 2020</b>

#### **Reference Books:**

<b>Sl. No.</b>	<b>Author(s)</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year of Publication</b>
1	<b>H.C. Mehrothra and S.P. Goyal</b>	<b>Income Tax and Practice</b>	<b>Sultan chand &amp; Sons</b>	<b>61<sup>st</sup> revised Edition 2020</b>
2	<b>Dr. VinodK.Singhania, Dr. KapilSinghania</b>	<b>Direct Tax Law and Practice</b>	<b>Tax Mann Publication Pvt Ltd.,</b>	<b>58<sup>th</sup> revised Edition 2020</b>
3.	<b>Dr. S.P. Goyal Dr. H.C. Mehrotra</b>	<b>Income Tax Law &amp; Practice</b>	<b>SahityaBhawan Publications</b>	<b>61<sup>st</sup> Revised Edition 2020</b>

**Pedagogy:** Chalk & Talk, lecture, Seminar,PPT,Group Discussion and Case Study.

#### **Reference links**

<b>Sl. No.</b>	<b>Units</b>	<b>Topics</b>	<b>Links</b>	<b>No of Hrs</b>
1	All 5 Units	Income under the head Salary, House Property, Business and Profession, Capital Gain and Income from Other Sources. Deduction from Gross Total Income , Set off & Carry forward losses, Income Tax Authorities, Filing of Return	<a href="https://swayam.gov.in/nd2_cec20_cm03/preview">https://swayam.gov.in/nd2_cec20_cm03/preview</a>	15 weeks

**Course Designer:** Mrs.M.Mageswari & Dr.K.Nithyakala.

COURSE NUMBER- BB19FA01	COURSE NAME – SBS FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES – PAPER –I (THEORY)	Category	L	T	P	Credit
		Theory	41	4	-	3

**Preamble**

1. To familiarize the fundamentals of ‘Business Process Outsourcing’ to the students.
2. To enable the students to understand Accounts Payable, Accounts Receivable & General Ledger process.
3. To impart knowledge on various Accounting Standards & IFRS.
4. To impart knowledge on Finance & Accounting in BPO scenario.

**Course Outcome**

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

CO Number	CO Statement	Knowledge Level
CO1	Recognize the outsourcing need and current trends in BPO	K1
CO2	Understand the Accounts Payable & Accounts Receivable process	K2
CO3	Compare between Indian/US GAAP and IFRS	K2
CO4	Apply chart of accounts in general ledger process	K3
CO5	Apply accounting standards	K4

**Mapping with programme Outcome**

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

S-Strong; M-Medium; L-Low

**SBS - Finance And Accounting For Business Process Services -Paper –I (Theory)– BB19FA0 (41 HOURS)**

**Unit –I (6hrs)**

Outsourcing need and current trends- BPO areas- horizontal and business verticals-BPO industry- Future of BPO

**Unit II (10hrs)**

Accounts payable- vendor master-invoice and payment processing-vendor reconciliation- Role of technology in accounts payable

**Unit III (11hrs)**

Accounts receivable-Sub categories-credit management-sales order management-Billing and revenue recognition-collection procedures-cash application-reconciliation and reporting- Netting off

**Unit-IV (8hrs)**

General Ledger Process-Chart of accounts-Tax accounting-Tax accounting in India and US-Reporting

**Unit-V (6hrs)**

Accounting standards Board-Key Indian Accounting Standards-India and IFRS-International financial accounting standards-comparison between Indian/US GAAP and IFRS

**TEXT BOOKS: TCS MATERIALS**

COURSE NUMBER- AHR1907	COURSE NAME – HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	86	4	-	4

### Preamble

1. To provide the students with knowledge in Human Resource Management concepts, theories, scope at national and global level.
2. To develop skills for writing a Job Description, Job Specification, and Job Design.
3. Synthesize information regarding the effectiveness of recruiting methods and the validity of selection procedures, and make appropriate staffing decisions.
4. Design a training program using a useful framework for evaluating training needs, designing a training program, and evaluating training results and evaluate a company's implementation of a performance-based pay system.
5. To understand the importance of HR analytics and metrics

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand the fundamentals of human resource management practice.	K1
CO2.	Recognize the importance of career planning and succession planning.	K1
CO3.	Describe the concept on coaching, mentoring, job shadowing, online learning and Blended learning	K2
CO4.	Apply performance appraisal techniques and components of Compensation in organization	K3
CO5.	Analyze and apply latest digital technologies in hiring	K3

### Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

### Human Resource Management – AHR1907 (86 Hours)

### UNIT – 1 (17 Hours)

(A) Meaning and Definition of HRM – Objectives and Nature of HRM – Functions and Importance of HRM – Qualities, and Role of HR Manager, HR Analytics – Definition , importance , role , and key metrics

(B) Human Resource Planning – Concept – objective – Need and Importance – process – levels – Problems.

### UNIT – II (18 Hours)

(A) Job Design – Concept – Approaches- Methods. Job Analysis: Introduction, Objectives, Significance Process of Job Analysis – techniques – Job Description – Job Specification.

(B) **Recruitment:** Definition and Objectives of Recruitment – Recruitment Policy – Sources of Recruitment and Methods of Recruitment. **Selection:** Definition and Purpose of Selection – steps – testing and Competency mapping

### UNIT – III (17 Hours)

(A) Training and development of Employees – Training Objectives – Need for Training – Training Methods – Advantages of Training – Types of development, coaching, mentoring, job shadowing, online learning and Blended learning

### UNIT – IV (17 Hours)

(A) Performance Appraisal- Concept – Objective – importance – process – problems – essential Methods of Performance Appraisal -360 degree appraisal techniques-

(B) Compensation – meaning, Essential, types, Components of compensation (direct and indirect)

### UNIT – V (17 Hours)

**Career Planning** and Succession Planning- Objectives, Process and Career Counseling – Advantages and Limitations – Career Development Stages Promotion, Transfer and Demotion Use of technology in hiring, Recent techniques in HRM and Ethics in HRM

**Case let (Internal evaluation only)**

#### Text Books

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	SubbaRao. P,	Personnel and Human Resource Management (Text and cases)	Himalaya Publishing House	2018
2	C.B. Gupta	Human resource Management	Sultan Chand & sons.	2011

#### Reference Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S.S .Khanka	Human Resource Management Text and cases	S Chand Company private limited	2013
2.	L.M. Prasad	Human Resource Management	Sultan Chand & sons.	2010
3.	K. Aswathappa	Human Resource Management,	Mcgraw Hill, 8th	2017

		Text & Cases	Edition	
4.	V.S.P. Rao.	Human Resource Management	Cengage Learning India Pvt. Ltd.	2019

### Reference links

Sl. No.	Units	Topics	Links	No of Hrs
1	Unit –I	<b>Importance and Function of HRM</b> Principles of Human Resource Management-Indian Institute of Technology, Kharagpur	<a href="https://www.class-central.com/course/nptel-principles-of-human-resource-management-5339">https://www.class-central.com/course/nptel-principles-of-human-resource-management-5339</a>	20 Hrs
2.	Unit –I & IV	<b>Role of HRM</b> Fundamentals of Human Resources - Revised 2017 Publisher - XSIQ	<a href="https://alison.com/course/fundamentals-of-human-resources-revised-2017">https://alison.com/course/fundamentals-of-human-resources-revised-2017</a>	20 Hrs
3.	Unit –I& II	<b>Recruitment and Selection</b> Human Resource Management (saylor.org)	<a href="https://www.mooc-list.com/course/human-resource-management-saylororg">https://www.mooc-list.com/course/human-resource-management-saylororg</a>	20 Hrs

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.

Course Designer: Dr.J.Deepa &V.Devipriya



COURSE NUMBER- <b>AFM1908</b>	COURSE NAME – <b>FINANCIAL MANAGEMENT</b>	Category	L	T	P	Credit
		Theory	86	4	-	4

### Preamble

1. To understand the basic concepts, principles and objectives of financial management.
2. To deepen knowledge on all the components of the financial environment of business.
3. To equip necessary skills to take decisions on various financial matters.
4. To convey sufficient knowledge for organizing financial transaction effectively.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the importance of financial management and to gain a broader understanding of concepts, principles and terminology in financial management.	K1
C02	Recognize and familiarize the various tools used in financial management.	K1
CO3	Associate the components of capital budgeting using time value of money.	K2
CO4	Analyze and perform fundamental financial decisions by associating the tools and techniques with the situation.	K4
CO5	Demonstrate the critical thinking skills for interpretation of business information using financial analytics and apply the financial theory in corporate investment decisions, with special emphasis on working capital management.	K3

### Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

### FINANCIAL MANAGEMENT - AFM1908 – (86 HOURS)

#### UNIT – I-Theory and Problems (17 Hours)

Meaning of finance – Definition and scope of finance function – Objectives of financial management  
Time Value of money(Simple problems) – Present value, Future Value, Lump sum & Annuity –

Functions – Source of finance - Long term-Equity – Preference – Debt – Short term bank and non-bank sources

**UNIT – II-Theory and Problems (17 Hours)**

Financing decision: Cost of capital – Cost of specific sources of capital – Equity – Preferred stock – Debt – Reserves – Weighted average cost of capital (Simple problems).

**UNIT – III-Theory and Problems (17 Hours)**

Capital structure – Factors influencing capital structure – Approaches – MM – Optimal capital structure – Operating leverages and financial leverage(Simple problems).

Dividend decisions-Determinants-Dividend policies-Forms

**UNIT – IV-Theory and Problems (17 Hours)**

Capital Budgeting-Meaning-Factors affecting capital expenditure-Methods of appraisal-Pay Back – ARR – NPV – IRR-Profitability index.(Simple problems).

**UNIT – V-Theory (18 Hours)**

Working capital management: Meaning – Classification – Importance – Determinants of working capital – Cash management: Motives for holding cash – Objectives of cash management. Receivables management: Meaning and Objectives– Credit policy – Financial Analytics – Meaning–Significance–Types of Financial Analytics – Role of a financial analyst.

**Note: Simple problems from Unit I, II, III and Unit IV**

**Theory 50 % and Problems 50 %**

**TEXT BOOK:**

Sl.No.	Author	Book name	Publisher	Year of Publication
1.	Sharma RK and Gupta SP	Financial Management	Kalyani Publications	2017

**REFERENCE BOOKS:**

Sl.No.	Author	Book name	Publisher	Year of Publication
1.	MY Khan &PK Jain	Financial Management	Tata McGraw Hill Publishing	2018
2.	I.M.Pandey	Financial Management	Vikas Publishing	2015

**REFERENCE LINKS:**

<b><u>Unit</u></b>	<b><u>Topic</u></b>	<b><u>Hours</u></b>	<b><u>Web Links</u></b>
1	Time Value of Money	4 hours	<a href="https://www.edx.org/course/introduction-to-time-value-of-money">https://www.edx.org/course/introduction-to-time-value-of-money</a>
2	Cost of Capital	8 hours	<a href="https://www.edx.org/course/cost-of-capital">https://www.edx.org/course/cost-of-capital</a>
3	Weighted Average Cost of Capital	16 hours	<a href="https://www.mooc-list.com/course/risk-and-return-and-weighted-average-cost-capital-edx">https://www.mooc-list.com/course/risk-and-return-and-weighted-average-cost-capital-edx</a>
4	Working Capital Management	20 hours	<a href="https://swayam.gov.in/nd1_noc19_mg40/preview">https://swayam.gov.in/nd1_noc19_mg40/preview</a>
5	Financial Analytics	Module 1 4 hours	<a href="https://www.coursera.org/learn/applying-data-analytics-business-in-finance">https://www.coursera.org/learn/applying-data-analytics-business-in-finance</a>

Course Designer:

Mrs. M. Vaishnavi  
Mrs. M. Mageswari

COURSE NUMBER- BB19C11	COURSE NAME – <b>BUSINESS ANALYTICS AND INTELLIGENCE</b>	Category	L	T	P	Credit
		Theory	101	4	-	5

### Preamble

1. To understand how managers use business analytics to formulate and solve business problems to support managerial decision making.
2. To use Business Intelligence (BI) for classifying applications and technologies for gathering, storing, analysing, sharing and provide access to large data for agile organization.
3. To become familiar with the processes needed to develop, report, and analyze business data and focus on the application from Big Data perspective.

### Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the concept of Business Analytics and Data Science.	K1
CO2	To describe about Data Warehousing and Integration.	K2
CO3	To explain about Multidimensional Data Modeling and Business Intelligence methods that supports the decision process in business operations.	K2
CO4	To apply business reporting tools and techniques.	K3
CO5	To demonstrate recent techniques in Business Analytics using Big Data	K2

### Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

## **BUSINESS ANALYTICS AND INTELLIGENCE– BA19C11 (101 HOURS)**

**Unit I: (20 hours)Business Analytics:** Introduction to Business Analytics - Definition, The Paradigm Shift from Data to Insight – Types of Analytics – Descriptive, Predictive, Prescriptive Analytics – Overview of Business analytics in practice– Types of digital data – Data Science – Need for Data Science – Data Science jobs – Components of Data Science – Tools for Data Science - Data Science Lifecycle – Applications of Data Science.

**UNIT II: (21 hours)Data Warehousing and Integration:** Data Warehouse – Definition – Concept – Process - Data Warehouse Architectures - Types of Systems - Data Mart – OLAP – OLTP - Data Movement (ETL-Extract, Transform and Load) - Data Querying and Reporting - Data Integration Technologies – Data Quality and Profiling - Data Warehouse Development - Data Warehousing Implementation Issues - Real-Time Data Warehousing - Data Warehouse Administration, Security Issues, and Future Trends.

**UNIT III: (21 hours)Multidimensional Data Modeling:** Multidimensional Data Modeling-Types of Data model, Data Modeling Techniques – Dimensional Table, Models and Life Cycle - Measures – Metrics

**Business Intelligence** - Definition – Evolution of BI – Need for BI – BI value chain –BI Component Framework – BI Users – Business Intelligence applications – BI roles and responsibilities – Comparison of BI vs Data Science.

**UNIT IV: (20 hours)Business Reporting:** Business Reporting– Definition – Concept – Components – Data Visualization – Visual analytics – Data Visualization Tools – Tableau Overview - Performance Dashboards – Business Performance Management – Performance Measurement – KPI – Comparison of Balance Scorecards vs Sig Sigma.

**UNIT V: (19 Hours)Big Data and Future Directions for Business Analytics:** Big Data – Definition – Fundamentals of Big Data Analytics – Big Data Technologies – Map Reduce – Hadoop Ecosystem – Big Data Vendors –Applications of Big Data Analytics.

### **Text Book:**

<b>Sl.No.</b>	<b>Author</b>	<b>Book name</b>	<b>Publisher</b>	<b>Year of Publication</b>
1	Prasad, R. N., and Acharya, Seema	Fundamentals of Business Analytics	Wiley India	Reprint 2016
2	Ramesh Sharda, DursunDelen and Efraim Turban	Business Intelligence and Analytics	Pearson	2018 10 <sup>th</sup> Edition

**Reference Books:**

<b>I.No.</b>	<b>Author</b>	<b>Book name</b>	<b>Publisher</b>	<b>Year of Publication</b>
1	Jeffrey D. Camm, James J. Cochran, Michael J. Fry, Jeffrey W. Ohlmann, David R. Anderson	Essentials of Business Analytics	Cengage Learning	Reprint 2015
2	Haydn Thomas – Demonoid	Business Analysis Fundamentals	Pearson	2015
3	Kimball, Ralph and Ross, Margy	Practical Tools for Data Warehousing and Business Intelligence	Wiley-India	2011 2nd Edition

**Reference Links:**

<b>Sl No.</b>	<b>Topic</b>	<b>Hours</b>	<b>Web Links</b>
1	Business Analytics	Module 2 10 Hours	<a href="https://www.edx.org/micromasters/columbiacx-business-analytics">https://www.edx.org/micromasters/columbiacx-business-analytics</a>
2	Data Science	Module 1 & 2 30 hours	<a href="https://www.edx.org/professional-certificate/microsoft-data-science-fundamentals">https://www.edx.org/professional-certificate/microsoft-data-science-fundamentals</a>
3	Business Intelligence	2 Hours	<a href="https://alison.com/course/business-intelligence-and-knowledge-management-systems">https://alison.com/course/business-intelligence-and-knowledge-management-systems</a>
4	Tableau	Module 1 - 4 2 Hours	<a href="https://www.udemy.com/course/tableau-tutorial-for-beginners/">https://www.udemy.com/course/tableau-tutorial-for-beginners/</a>
5	Big Data	10 Hours	<a href="https://www.edx.org/course/big-data-fundamentals">https://www.edx.org/course/big-data-fundamentals</a>

Course Designer:

Mrs. M. Vaishnavi

COURSE NUMBER- BB19A04	COURSE NAME – ALLIED4- INDIRECT TAXATION	Category	L	T	P	Credit
		Theory	86	4	-	5

**Preamble**

1. To make the students recognize the need for taxation
2. To introduce the basic concepts of federal finance, GST and Customs duty
3. To develop an understanding of principles, objectives, benefits and challenges in indirect taxation
4. To acquaint with GST registration, Return and Customs Duty.

**Course Outcomes**

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

CO Number	CO Statement	Knowledge Level
CO1.	Identify the principles of federal finance and canons of taxation	K1
CO2.	Describe the concepts and objectives of GST and Customs Duty	K2
CO3.	Discuss the importance, benefits and challenges of GST	K2
CO4.	Explain the procedure of levy of Customs Duty and Clearance of Goods and GST.	K2
CO5.	Illustrate GST registration and returns	K3

**Mapping with Programme Outcomes**

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

S-Strong; M-Medium; L-Low

**INDIRECT TAXATION - BB19A04**

**86 HOURS**

**UNIT - 1 (18 Hours)**

Federal Finance - Outline – Evolution and provisions under Indian Constitution- Principles – Problems -Recent Trends in Federal Finance. Taxation – Definition – Features- Objectives - Indian Tax structure - Canons of Taxation - Distinction between Direct & Indirect Taxation.

**UNIT - 2: (17 Hours)**

Customs duty: Meaning and important definitions – Levy of customs duty – Exemption from customs duty – Clearance of goods.

**UNIT - 3: (17 Hours)**

Introduction: GST – Concept- Overview-Features- Benefits – Challenges –Opportunities.

**UNIT - 4: (17 Hours)**

GST Act: CGST Act –UTGST Act– IGST Act – Administration - Levy and collection of Tax.

**UNIT - 5: (17 Hours)**

GST Registration: Documents, Fees and Benefits of GST registration - Liable for registration - procedure for GST online registration –Penalties for not completing GST online registration- GST Return–Steps for filing GST returns- Kinds of GST return forms.

**Text Book**

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Dr.K.Vidyakala	Indirect Taxation	Aram Book House	2019
2.	AdityaSinghania	GST Practice Manual	Taxman's Publication Pvt. Ltd.	3 <sup>rd</sup> Edition 2020
3	S. S. Gupta	GST Law & Practice	Taxman's Publication Pvt. Ltd.	2017

**REFERENCE BOOKS:**

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	T.S.Reddy&Y.Hariprasad Reddy	Business Taxation	Margham Publications	2019
2.	CA VineetSodhani, CA DeepshikhaSodhani	Indirect Tax Laws GST, Customs and FTP [For CA Final - New and Old Scheme]	VDi Publications	2020
3.	GhanshyamUpadhyay	GST Goods & Services Tax	Asia Law House	2019

**Pedagogy:** Chalk & Talk, lecture, Seminar,PPT,Group Discussion and Case Study.

**Reference links**

Sl. No.	Units	Topics	Links	No of Hrs
1	Unit:3	Introduction and Overview of GST	<a href="https://swayam.gov.in/nd2_no_u20_cm02/preview">https://swayam.gov.in/nd2_no_u20_cm02/preview</a>	12 weeks

**Course Designer:**

Dr.K.Vidyakala & Mrs.M.Mageswari.



COURSE NUMBER- <b>BB19FA02</b>	COURSE NAME – SBS <b>FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES – PAPER (THEORY)-II</b>	Category	L	T	P	Credit
		Theory	41	4	-	3

**Preamble**

1. To provide the fundamentals of F&A technology and ERP.
2. To enable the students to understand Supply Chain process.
3. To familiarize students with F&A control and compliance.
4. To impart knowledge in various operating model of BPS and quality aspects of F&A.

**Course Outcomes**

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

CO Number	CO Statement	Knowledge Level
CO1	Recognize the emerging trends in F&A technology	K1
C02	Identify the F & A control & compliance	K2
CO2	Understand the supply chain process	K2
CO3	Demonstrate the ability to execute different operating models of BPS	K3
CO4	Analyze the of quality in BPO	K4

**Mapping with programme Outcome**

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

S-Strong ; M-Medium; L-Low

**SBS - FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES- Paper II– (Theory) BB19FA02 (41 Hours)**

**Unit I (7hrs)**

Emerging trends in F&A technology-ERP-ERP software system-XBRL reporting

**Unit II (8hrs)**

Supply chain- Decision process- Activities – e-procurement-SIPOC-SCOR model

**Unit III (11hrs)**

F&A control and compliance-Internal controls-SOX act-2002-corporate governance in India-SAX compliance/ISAE 3402 provision-types of SSAE 16-audit engagements-information security- PCI ( Payment Card Industry) Data Security.

**Unit IV (7Hrs)**

Operating model of BPS -Cost effectiveness and process efficiency-Phases before process outsourcing-transaction flows in BPS-SIPOC-ISO standards-CMMI

**Unit V (8Hrs)**

Role of quality in BPO- Introduction to Lean Management – Introduction to Six Sigma

**TEXT BOOKS: TCS MATERIALS**