

**SEMESTER – I****UCBAA20 – Principles of Management**

<b>Year: I</b>	<b>Course Code:</b>	<b>Title of the Course:</b>	<b>Course Type:</b>	<b>Course Category:</b>	<b>H/W</b>	<b>Credits</b>	<b>Marks</b>
<b>Sem: I</b>	UCBAA20	Principles of Management	Theory	Core	5	4	100

**Objectives**

1. To know the fundamental concepts of management and its principles
2. To acquire the knowledge of planning, decision making and its types
3. To have the knowledge about organising, authority and delegation
4. To acquire the knowledge about staffing and directing
5. To attain the knowledge related to coordination and controlling

**Course Outcomes (CO)**

The learners will be able to

1. Acquire the knowledge related to management concepts and its principles
2. Have the knowledge about planning, decision making and its types
3. Be able to know about planning, decision making and its types
4. Have knowledge regarding organising, authority and delegation
5. Acquire the knowledge related to coordination and controlling

CO	PO					
	1	2	3	4	5	6
CO1	L	M	M	M	L	H
CO2	M	M	L	L	M	H
CO3	L	M	L	M	M	H
CO4	L	L	H	L	H	H
CO5	M	M	H	M	H	M

**H- High (3), M- Moderate (2), L-Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	L	H	M	M	L	H
CO2	M	M	L	L	M	H
CO3	H	M	L	M	M	H
CO4	H	L	H	H	H	H
CO5	M	M	H	M	H	M

**H- High (3), M- Moderate (2), L-Low (1)**

## **Course Syllabus**

### **UNIT I: Introduction (15 hours)**

- 1.1: Introduction – Concept (K1, K2)
- 1.2: Nature – Scope (K1)
- 1.3 : Management Functions (K2)
- 1.4 : Management Roles (K2, K3)
- 1.5: Level of Management (K2, K3)
- 1.6: Contributions Given By Henri Fayol – F W Taylor – Peter Drucker (K3, K4)

### **UNIT II Planning and Decision making (15 hours)**

- 2.1: Planning – Concept – Features (K1, K2)
- 2.2: Nature – Process – Types (K1, K2)
- 2.3: SWOT Analysis to Formulate Strategy (K2, K3, K4)
- 2.4: Decision Making – Concept – Types (K2, K3)
- 2.5 : Process - Barriers (K3)
- 2.6 : Step to Overcome the Barriers (K2, K3,K4)

### **UNIT III Organizing, Authority and Delegation (15 hours)**

- 3.1 : Organizing – Concept (K1)
- 3.2 : Types of Structure – Difference between Formal and Informal Structure (K2, K3)
- 3.3: Span of Control (K2)
- 3.4 : Authority – Sources – Types (K2, K3)
- 3.5 Delegation – Concept – Principles – How to delegate effectively (K1, ,K2, K3)
- 3.6 Distinction between Centralisation and Decentralisation (K2)

### **UNIT IV Staffing and Directing (15 hours)**

- 4.1 Staffing – Meaning – Nature (K1)
- 4.2 Purpose – Importance – Functions (K2, K3)
- 4.3 Directing – Concept – Meaning – Significance (K2, K3)
- 4.4 Nature - Principles (K2, K3)
- 4.5 Techniques of Directing
- 4.6 Direction and Supervision

### **UNIT V Coordination and Control (15 hours)**

- 5.1 Coordination and Control – Concept (K1)
- 5.2 Needs - Types (K2, K3)
- 5.3 Principles of Coordination – Techniques of Coordination (K3)
- 5.4 Control – Nature – Purpose (K2, K3)
- 5.5 Control Process – Problems (K3, K4)
- 5.6 Controlling Techniques. (K3)

## **Text Books**

1. C. B. Gupta, Business Management, Sultan Chand & Sons, New Delhi, 3<sup>rd</sup> Edition, 2012
2. L. M. Prasad, Principles of Management, Sultan Chand & Sons, New Delhi, 7<sup>th</sup> Edition, 2018

## **Reference Books**

1. Stephens R. Robins and David A Decenzo, Fundamental of Management, Pearson Education, London, 7<sup>th</sup> Edition, 2016
2. V.S.P Rao, V Hari Krishna, Management Text & Cases, Excel Books Private Ltd, New Delhi, 5th Edition, 2012.

**SEMESTER – II**  
**UABEA20 – Business Environment and Ethics**

<b>Year: I</b>	<b>Course Code:</b>	<b>Title of the Course:</b>	<b>Course Type:</b>	<b>Course Category:</b>	<b>H/W</b>	<b>Credits</b>	<b>Marks</b>
<b>Sem: II</b>	UABEA20	Business Environment and Ethics	Theory	Elective	5	5	100

**Objectives**

1. To know about the environment and its impact on business
2. To understand the political environment and role of government in business
3. To understand the economic system, financial system and their implication in business
4. To know the impact of Privatization, Globalization and Liberalization on the business
5. To realize the importance of business ethics and social responsibility as an individual to the society

**Course Outcomes (CO)**

The learners will be able to

1. Understand the Business environment
2. Be able to inter-relate the political and legal environment in business
3. Relate the importance of economic and financial environment to business
4. Comprehend the vitality of Privatization, Globalization and Liberalization in the business
5. Recognize the importance of business ethics and social responsibility in today's business

CO	PO					
	1	2	3	4	5	6
CO1	L	M	L	M	H	H
CO2	H	H	M	L	L	H
CO3	H	M	L	H	H	H
CO4	H	L	M	M	M	M
CO5	M	H	H	M	L	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	L	M	L	M	H	H
CO2	H	H	M	L	H	M
CO3	M	M	L	H	H	H
CO4	H	L	H	M	M	M
CO5	M	H	H	M	L	H

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

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

- 1.1 Business Environment – Definition (K1,K2)
- 1.2 Significance (K1,K2)
- 1.3 Political, Legal environment (K1,K2)
- 1.4 Economic and Social environment (K1,K2)
- 1.5 Cultural environment (K1,K2)
- 1.6 Cultural heritage (K1)

### **UNIT II Political and legal Environment (15 Hours)**

- 2.1 Political environment (K1,K2.K3)
- 2.2 Rights according to Indian constitution (K1,K2.K3)
- 2.3 Economic roles of Government in business (K1,K2.K3)
- 2.4 Legal environment- Classification of companies (K1,K2.K3)
- 2.5 Memorandum of Association- Articles of Association- Prospectus (K1,K2.K3)
- 2.6 Types of shares- Debentures -Winding up of companies. (K1,K2.K3)

### **UNIT III: Economic System and Financial Environment (15 Hours)**

- 3.1 Economic System and their impact of business (K1,K2)
- 3.2 Business Cycle (K1,K2)
- 3.3 Inflation and Deflation - Meaning – Causes - Effects - Control (K1,K2)
- 3.4 Measures to be adopted by business firms to reduce the evil effects of business cycle (K1,K2)
- 3.5 Financial Environment (K1,K2)
- 3.6 Financial system – Commercial Banks. (K1,K2)

### **UNIT IV: Privatization, Liberalization and Globalization (15 Hours)**

- 4.1 Privatization – Meaning (K1,K2)
- 4.2 Ways of privatization – Privatization in India (K1,K2)
- 4.3 Liberalization – Meaning (K1,K2)
- 4.4 Globalization – Meaning (K1,K2)
- 4.5 Merits and demerits of globalization (K1,K2)
- 4.6 Consumer Protection Act

### **UNIT V: Business ethics (15 Hours)**

- 5.1 Business ethics (K1,K2, K3)
- 5.2 Ethics in business and community (K1,K2)
- 5.3 Social responsibility towards customers and community (K1,K2)
- 5.4 Social responsibility towards and community (K1,K2)
- 5.5 Business Giving (K1,K2)
- 5.6 Social Audit (K1,K2)

## **Text Books**

1. Sankaran S, Business Environment, Margham Publications, Chennai, 5<sup>th</sup> Edition, 2013.
2. Francis Cherunilam, Business Environment: Text and Cases, Himalaya Publishing House Pvt. Ltd., Mumbai, 12<sup>th</sup> Edition, 2013

## **Reference Books**

1. R. Jayaprakash Reddy, Business Environment, APH Publishing Corporation, New Delhi, 4<sup>th</sup> Edition, 2004.
2. S.K. Bhatia, Business Ethics and Managerial Value, Deep and Deep Publication, New Delhi, 3<sup>rd</sup> Edition, 2010

**SEMESTER – III**  
**UCBAE20 – Marketing Management**

<b>Year: II</b> <b>Sem: III</b>	<b>Course Code:</b> UCBAE20	<b>Title of the Course:</b> Marketing Management	<b>Course Type:</b> Theory	<b>Course Category:</b> Core	<b>H/W</b> 6	<b>Credits</b> 4	<b>Marks</b> 100
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**Objectives**

1. To comprehend the principles, concepts and functions of marketing and to design a marketing strategies for a dynamic marketing and attain the knowledge of Marketing Mix
2. To learn the behavior of the consumers and to segment the consumers.
3. To acquire knowledge of market plan and product development cycle
4. To imbibe the awareness of advertising and its ethics to be followed
5. To learn the recent trends in marketing

**Course Outcomes (CO)**

The learners will be able to

1. Confident enough to demonstrate the bases of fundamentals of marketing and marketing mix
2. Potentially strong in segmenting the markets based on the behavior of consumers
3. Able to identify the various types of goods and gain knowledge about the product and its features
4. Attain the knowledge of the promotion and distribution strategies
5. Adopt the optimum marketing distribution channel and salesmanship criteria

CO	PO					
	1	2	3	4	5	6
CO1	H	H	M	H	H	M
CO2	H	H	M	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	M	L	H	M
CO5	M	M	M	H	H	M

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	H	M	M	H	H	M
CO2	L	H	M	H	H	H
CO3	H	H	L	H	H	H
CO4	H	H	M	L	M	M
CO5	M	H	M	H	H	M

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

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

- 1.1 Introduction – Meaning of Market, Marketing – Functions (K1, K2)
- 1.2 Relationship with other functional areas (K1, K2, K4)
- 1.3 Factors affecting marketing (K1, K2)
- 1.4 Marketing Environment (K2)
- 1.5 Need and Importance of environmental analysis (K1)
- 1.6 Marketing Mix (K1, K2)

### **Unit II Consumer Behaviour and Segmentation (18 Hours)**

- 2.1 Consumer Behaviour - Factors influencing consumer behaviour (K1, K2, K3)
- 2.2 Consumer decision making process (K1, K2, K3)
- 2.3 Segmentation – Levels of segmentation (K1, K2)
- 2.4 Bases for segmenting consumer markets - Criteria for segmentation (K1, K2)
- 2.5 Market Targeting (K2)
- 2.6 Market Positioning (K1, K2)

### **Unit III Product (18 Hours)**

- 3.1 Types of goods (K1, K2)
- 3.2 Product – Features (K1, K2)
- 3.3 Product Mix – New Product Development (K1, K2, K3)
- 3.4 Product Life Cycle (K1, K2, K3)
- 3.4 Pricing Strategies - Branding (K1, K2)
- 3.5 Trademark - Labeling (K1, K2, K3, K4)
- 3.6 Packaging (K1, K2, K3, K4)

### **Unit IV Promotion and Distribution (18 Hours)**

- 4.1 Promotion (K1, K2)
- 4.2 Advertising – Types of Media (K1, K2, K3)
- 4.3 Advertisement copy - Pros and Cons of advertising (K1, K2)
- 4.4 **Ethics in advertising** – Sales Promotion – Types (K1, K2, K3, K4)
- 4.5 Personal Selling- Salesmanship (K1, K2, K3)
- 4.6 Direct Selling – Marketing Channels (K1, K2, K3, K4)

### **Unit V Recent Trends in Marketing (18 Hours)**

- 5.1 Online Marketing (K1, K2, K3)
- 5.2 Virtual Marketing (K1, K2, K3)
- 5.3 E-commerce - E-marketing - E-Retailing (K1, K2)
- 5.4 Relationship marketing (K1, K2, K3)
- 5.5 Mobile marketing (K1, K2, K3)
- 5.6 Green marketing (K1, K2)



## **Text Books**

1. Philip Kotler and Gray Armstrong, Principles of Marketing, Prentice Hall, London, 16<sup>th</sup> Edition, 2015.
2. R. S. N. Pillai and Bagavathi, Modern Management, Sultan Chand and Sons, New Delhi, 14<sup>th</sup> Edition, 2010

## **Reference Books**

1. Douglas J. Darympia, Marketing Management, John Wiley and Sons, 15<sup>th</sup> Edition, 2017.
2. Paul Baines, Chris fill, Kelly Page, Marketing, Oxford University Press, 2<sup>nd</sup> Edition, 2011

## SEMESTER III

### UCBAF20 - Financial Accounting

<b>Year: II</b> <b>Sem: III</b>	<b>Course Code:</b> UCBAF20	<b>Title of the Course:</b> Financial Accounting	<b>Course Type:</b> Problem	<b>Course Category:</b> Core	<b>H/W</b> 6	<b>Credits</b> 4	<b>Marks</b> 100
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#### Objectives

1. To enable the learners understand the fundamentals of Accounting.
2. To give them a basic knowledge of Accounting principles and practices.
3. To facilitate them to prepare Final Accounts of Business.
4. To give them the basic knowledge of applying Accounting principles in the form of valuing assets.
5. To facilitate them to prepare Final accounts of Non Trading concerns.

#### Course Outcomes (CO)

The Learners will be able to

1. Acquire in-depth knowledge in Accounting
2. Absorb good conceptual knowledge in Accountancy
3. Be able to prepare accounts and trying out the final result of the business
4. Be capable of becoming accountant in any business organization.
5. Be capable of becoming accountant in any non trading concern

CO	PO					
	1	2	3	4	5	6
CO1	M	M	H	H	H	H
CO2	M	M	H	H	H	H
CO3	H	M	M	H	H	H
CO4	M	M	M	H	H	H
CO5	M	M	M	H	H	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	M	M	H	H	H	H
CO2	M	M	H	H	H	H
CO3	H	L	M	H	H	H
CO4	M	M	M	M	H	H
CO5	M	M	M	H	H	M

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

### **UNIT I - Introduction to Accounting (15 Hours)**

- 1.1: Meaning of Accounting - Definition of Accounting – Nature of Accounting (K1, K2, K3)
- 1.2: Financial Accounting- Objectives - Functions (K1, K2, K3)
- 1.3 : Principles of accounting - Concepts and Conventions (K1, K2, K3)
- 1.4 : System of book keeping - Double entry system -single entry system (K1, K2, K3)
- 1.5: advantages of double entry system of book keeping (K1, K2, K3)
- 1.6: Accounting Equations – rules of accounting equations (K1, K2, K3)

### **UNIT II Primary Accounting Records (15 Hours)**

- 2.1 : Journal (K1, K2, K3)
- 2.2 : Ledger (K1, K2, K3)
- 2.3 : Subsidiary Books – different types of subsidiary books (K1, K2, K3)
- 2.4 : Preparation of purchase book – sales book – purchases return book – sales return book (K1, K2, K3)
- 2.5 : Preparation of Cash books (K1, K2, K3)
- 2.6: Trial Balance (K1, K2, K3)

### **UNIT III Financial Statements (15 Hours)**

- 3.1: Introduction of Final Accounts (K1, K2, K3)
- 3.2: Manufacturing account (K2, K3, K4)
- 3.3 : Trading account (K2, K3, K4)
- 3.4 : Profit and Loss account (K2, K3, K4)
- 3.5 Balance Sheet (K2, K3, K4)
- 3.6 Balance sheet with simple adjustments (K2, K3, K4)

### **UNIT IV Depreciation Accounting (15 Hours)**

- 4.1: Introduction of Depreciation (K1, K2, K3)
- 4.2: Methods of Depreciation (K2, K3)
- 4.3 : Straight Line Method (K1, K3)
- 4.4 : Written Down Value Method (K1, K3)
- 4.5: Annuity Method (K1, K3)
- 4.6: Insurance policy Method (K1, K3)

### **UNIT V Non – Trading Accounting (15 Hours)**

- 5.1: Introduction of Non –trading organization (K1, K2, K3, K5)
- 5.2: Capital and Revenue (K3, K5)
- 5.3: Accounts of Non-trading organizations (K3, K5)
- 5.4: Income and Expenditure Account (K3, K5)
- 5.5 : Receipts and Payments Account (K3, K5)
- 5.6: Balance sheet (K3, K5)

**Note – Theory 20% and Problems 80%**

### **Text Books**

1. S. P. Jain & K. L. Narang, Advanced Accountancy, Kalyani Publisher, Delhi, 7<sup>th</sup> Revised Edition, 2008.
2. T.S. Reddy and Y. Hari Prasad Reddy, Cost and Management Accounting, Margham Publications, Chennai, 2017.

### **Reference Books**

1. M. C. Shukla, T. S. Grewal & S. C. Gupta, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 19<sup>th</sup> Edition 2018
2. R. L. Gupta & Radhasamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 6<sup>th</sup> Edition, 2009

## SEMESTER – III

### UEBAA20 – International Business

<b>Year: II</b> <b>Sem: III</b>	<b>Course Code:</b> UEBAA20	<b>Title of the Course:</b> International Business	<b>Course Type:</b> Theory	<b>Course Category:</b> Elective	<b>H/W</b> 5	<b>Credits</b> 5	<b>Marks</b> 100
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#### Objectives

1. To familiarize the students to the basic concepts of Globalization, Domestic and International Trade
2. To implement a broad understanding of International Business Environment
3. To develop an understanding of Multi-national corporation and the nuances in it
4. To enable the students to understand the concept of FDI and international support to International Business
5. To understand the activities of international economic institutions and social responsibility and ethical issues in International Business

#### Course Outcomes (CO)

The learners will be able to

1. Aware of concepts of globalization, domestic & international trade
2. Attain knowledge in the various types of International Business Environment
3. Gain in-depth knowledge about Multi-national Corporation
4. Acquire knowledge about FDI and also about Institutional support to International Business
5. Familiarize in various International Economic Institutions and social responsibility and ethical issues in international business

CO	PO					
	1	2	3	4	5	6
CO1	M	M	M	M	M	M
CO2	H	M	M	H	H	M
CO3	H	H	H	H	H	M
CO4	H	M	H	H	M	H
CO5	M	H	H	H	M	M

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	M	M	M	M	M	M
CO2	H	M	H	H	H	M
CO3	L	H	M	M	H	M
CO4	H	M	H	H	M	H
CO5	H	H	M	H	M	L

**H- High (3), M- Moderate (2), L- Low (1)**

## Course Syllabus

### **Unit I: Introduction to International Business (18 hours)**

- 1.1 International Business - Meaning- Definition (K1,K2)
- 1.2 Globalization - Meaning (K1,K2)
- 1.3 Stages in Globalization (K1,K2,K3)
- 1.4 Drivers of Globalization (K1,K2)
- 1.5 Difference between Domestic and International trade (K1,K2,K3)
- 1.6 Entry Strategies (K1,K2,K3,K4)

### **Unit II: International Business Environment (18 hours)**

- 2.1 International business environment (K1,K2,K3)
- 2.2 Cultural aspects (K1,K2,K3)
- 2.3 Social structure (K1,K2,K3)
- 2.4 Political, Legal and Economic factors (K1,K2,K3)
- 2.5 General agreement on trade and tariffs (K1,K2,K3)
- 2.6 World Trade Organization – Functions (K1,K2,K3)

### **Unit III: Multinational Corporation (18 hours)**

- 3.1 Multinational corporation – Definition – Meaning (K1,K2,)
- 3.2 Trans nationality index – Network spread index (K1,K2,K3)
- 3.3 Organizational models (K1,K2,K3)
- 3.4 Dominance of MNCs – MNC's and International Trade (K1,K2,K3)
- 3.5 Merits – Demerits of MNC's (K1,K2,K3)
- 3.6 Perspective – code of conduct – Multinationals in India (K1,K2,K3)

### **Unit IV: Foreign Direct Investment (18 hours)**

- 4.1 Foreign direct investment (K1,K2,K3)
- 4.2 Need for FDI (K1,K2,K3)
- 4.3 Factors influencing FDI (K1,K2,K3)
- 4.4 Problems in patent laws in international scenario (K1,K2,K3)
- 4.5 IMF (K1,K2,K3)
- 4.6 World Bank and ADB (K1,K2,K3)

### **Unit V: Foreign Exchange Market (18 hours)**

- 5.1 Foreign exchange market – Functions – Nature (K1,K2,K3)
- 5.2 Exchange rate determination (K1,K2,K3)
- 5.3 Financial factors and balance of payments: disequilibrium and correction (K1,K2,K3)
- 5.4 Currency convertibility (K1,K2,K3)
- 5.5 General principles of CSR (K1,K2,K3)
- 5.6 Social responsibility & Ethics in International Business (K1,K2,K3)

### **Text Books**

1. P Subba Rao, International Business: Texts and Cases, Himalaya Publishing House, 5<sup>th</sup> Edition, 2019
2. Justin Paul, International Business, Prentice Hall of India, 2<sup>nd</sup> Edition, 2007

### **Reference Books**

1. Francis Cherunilam, International Business: Texts and Cases, Prentice Hall, India, 11<sup>th</sup> Edition, 2017
2. Aswathappa K, International Business, Tata McGraw Hill Education Private Limited, New Delhi, 5<sup>th</sup> Edition, 2014

## SEMESTER – IV

### UCBAK20 – Human Resource Management and Development

<b>Year: II</b> <b>Sem: IV</b>	<b>Course Code:</b> UCBAK20	<b>Title of the Course:</b> Human Resource Management and Development	<b>Course Type:</b> Theory	<b>Course Category:</b> Core	<b>H/W</b> 6	<b>Credits</b> 4	<b>Marks</b> 100
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#### Objectives

1. To understand the various HR Concepts and about Human Resource Planning
2. To have a good understanding of the various HR functions like Recruitment, selection and training process and also about the performance appraisal
3. To acquire knowledge in the management of talents in the organisation
4. To enable the students to understand the types of welfare and safety measures
5. To provide an overview of HR audit, ethics and about the challenges in HR

#### Course Outcomes (CO)

The learners will be able to

1. Integrate the knowledge of HR concepts and role of HR in the organisation
2. Attain the knowledge of the various HR functions and its importance
3. Develop deep insight into the concepts of managing talents in the organisation
4. Understand welfare and safety measures and its importance for the employees
5. Understand the importance of HR audit, HR ethics and challenges ahead of HRM

CO	PO					
	1	2	3	4	5	6
CO1	H	M	M	H	H	M
CO2	H	H	M	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	M	H	H	M
CO5	M	M	M	H	H	L

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	H	M	M	H	H	M
CO2	H	H	M	H	H	H
CO3	M	H	H	L	H	H
CO4	H	H	M	H	M	M
CO5	M	H	M	M	H	L

**H- High (3), M- Moderate (2), L- Low (1)**



## Course Syllabus

### UNIT I Introduction to HRM

(18 hours)

- 1.1: Introduction to HRM – Meaning – Nature (K1, K2, K3, K4)
- 1.2: Functions of HRM (K1, K2, K4)
- 1.3: Objectives of HRM (K1, K2, K4)
- 1.4: Difference between HRM and Personnel Management (K1, K2, K4)
- 1.5: HRP – Meaning – Importance (K1, K2, K3, K4)
- 1.6: HRIS (Human Resource Information System) (K1, K2, K4)

### UNIT II Functions of HRM

(18 hours)

- 2.1: Recruitment – Meaning – Factors – Process (K1, K2, K3)
- 2.2: Selection – Meaning – Process (K1, K2, K3, K4)
- 2.3: Induction and orientation – Meaning - Strategic choices – Problems (K1, K2, K3)
- 2.4: Performance appraisal – Meaning – Objectives – Problems (K1, K2, K4)
- 2.5: Methods of Performance appraisal (K1, K2)
- 2.6: Training – Process – Methods (K1, K2, K3, K4)

### UNIT III Talent Management

(18 hours)

- 3.1 : Career Development – Roles – Initiatives (K1, K2)
- 3.2 : Talent Management – Lifecycle – Initiatives - QWL (Quality of work life) – Factors (K1, K2, K3, K4)
- 3.3 : Job Analysis – Meaning – Process – Methods (K1, K2, K3, K4)
- 3.4: Job Design – Meaning – Approaches (K1, K2, K3, K4)
- 3.5: Participative Management- Meaning – Methods (K1, K2, K4)
- 3.6: Separation – Meaning – Types – Causes (K1, K2, K3, K4)

### UNIT IV Employee Welfare and Safety

(18 hours)

- 4.1 : Employee Welfare – Meaning - Merits and demerits – Types (K1, K2)
- 4.2 : Approaches to Employee Welfare – Safety – Meaning – Need (K1, K2, K3)
- 4.3: Health - Physical health - Health services – Mental health (K1, K2, K3, K4)
- 4.4: Work stress - Coping strategies (K1, K2, K3, K4)
- 4.5: Trade unions – Meaning – Reasons - Strategic choices (K1, K2, K3, K4)
- 4.6: Disputes - Causes and settlement. (K1, K2, K3, K4)

### UNIT V HR Audit and Challenges

(18 hours)

- 5.1 : HR Audit - Meaning- Need – Approaches (K1, K2)
- 5.2 : HR Ethics - Meaning - Sources- Importance (K1, K2, K3, K4) 5.3: HR Ethical Issues (K1, K2, K3)
- 5.4 : Managing ethics (K1, K2, K3, K4)
- 5.5: Challenges in HR (K1, K2)
- 5.6: E-HR (K1, K2, K4)

## **Text Books**

1. K Aswathappa, Human Resource Management (Text and Cases), Tata McGraw Hill Education Private Limited, New Delhi, 8<sup>th</sup> Edition, 2018
2. V S P Rao, Human Resource Management (Text and Cases), Excel Books, New Delhi, 2<sup>nd</sup> Edition, 2012

## **Reference Books**

1. P C Tripathi, Human Resource Development, Sultan Chand & Sons, New Delhi, 6<sup>th</sup> Edition, 2015
2. Biswajeet, Pattanayak & Harish C Varma, A Textbook on Human Resource Management, Wheelers Publishing Inc, 4<sup>th</sup> Edition, 2015.

SEMESTER – IV

**UCBAH20 – Cost and Management Accounting**

<b>Year: II</b>	<b>Course Code:</b>	<b>Title of the Course:</b>	<b>Course Type:</b>	<b>Course Category:</b>	<b>H/W</b>	<b>Credits</b>	<b>Marks</b>
<b>Sem: IV</b>	UCBAH20	Cost and Management Accounting	Problem	Core	6	4	100

**Objectives**

1. To enable the students understand the concept of Management and Cost Accounting
2. To make the learners understand the elements of Cost and methods of Costing
3. To enable the students understand and prepare Financial Statement Analysis
4. To give practical knowledge over the most important tools of analysis and interpretation of Financial Statements
5. To make understand the learners and to give practical knowledge over the most important techniques of Management Accounting

**Course Outcomes (CO)**

The learners will be able to

1. Gain knowledge on the concepts of management and cost accounting techniques
2. Be equipped with the knowledge for preparation of cost sheet ,valuation of stock, pricing of material issues and prepare accounting for stage wise production under different process
3. Be capable of preparing, analysis and interpreting financial statements using various tools
4. Gain knowledge how to prepare fund flow statement and cash flow statement and using the same for decision making in business
5. Be able to make decisions in the form of preparing budgets and price fixation

CO	PO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	H
CO2	H	M	H	M	M	H
CO3	H	M	H	M	M	H
CO4	H	H	H	H	M	H
CO5	H	H	H	H	M	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	H	H	H	M	M	H
CO2	H	M	H	M	M	H
CO3	H	M	H	M	M	M
CO4	H	L	H	H	M	H
CO5	H	H	L	H	M	L

**H- High (3), M- Moderate (2), L- Low (1)**

## Course Syllabus

### UNIT-I Introduction to Cost and Management Accounting

(15 Hours)

- 1.1: Meaning – Definition – Scope (K1, K2)
- 1.2: Objectives – Functions (K1, K2, K3)
- 1.3: Merits and Demerits of cost and management accounting (K1, K2, K4)
- 1.4: Distinction between cost and management accounting (K1, K2, K4)
- 1.5: Tools of cost and management accounting (K1, K2, K3)
- 1.6: Techniques of cost and management accounting (K1, K2, K3)

### UNIT II Methods of Costing (15 Hours)

- 2.1: Cost sheet – meaning – definition – objectives (K1, K2, K3, K4)
- 2.2: Classification of cost (K1, K2, K3)
- 2.3: preparation of cost sheet (K1, K2)
- 2.4: Materials FIFO (K1, K2, K3)
- 2.5: LIFO (K1, K2, K3)
- 2.6: Process costing (K1, K2, K3, K4)

### UNIT- III -Financial Statement Analysis

(15 Hours)

- 3.1: Financial statement analysis – preparation of comparative statement (K1, K2, K3, K4)
- 3.2: Common size statement (K1, K2, K3)
- 3.3: Trend analysis (K1, K2, K3)
- 3.4: Ratio analysis – calculation of various ratios – profitability ratios (K1, K2, K3, K4)
- 3.5: Liquidity ratios, solvency ratios (K1, K2, K3, K4)
- 3.6: Turn over ratios and capital structure ratios (K1, K2, K3, K4)

### UNIT-IV -Fund Flow Statement and Cash Flow Statement

(15 Hours)

- 4.1: Fund flow analysis – meaning – working capital –current assets – current liabilities (K1, K2, K3, K4)
- 4.2: Preparation of fund flow statement (without adjustments) (K1, K2, K3)
- 4.3: Preparation of fund flow statement (simple problems with sale of fixed assets under indirect method) (K1, K2, K3, K4)
- 4.4: Cash flow analysis – meaning – importance – difference between fund flow and cash flow statement (K1, K2, K3, K4)
- 4.5: Cash flow statement – preparation of cash flow statement (without adjustments) (K1, K2, K3)
- 4.6: Preparation of cash flow statement (simple problems with sale of fixed assets under indirect method) (K2, K3, K4)

### UNIT-V- Marginal Costing and Budgetary Control

(15 Hours)

- 5.1: Marginal costing –definition – meaning – profit volume ratio (K1, K2, K3, K4)
- 5.2: Break even analysis (K1, K3, K4)
- 5.3: Cost volume profit analysis excluding managerial decision making problems (K1, K2, K3, K4)
- 5.4: Budget and budgetary control – meaning –types of budgets (K1, K2, K3, K4)
- 5.5: Cash budget, flexible budget (K1, K2, K3, K4)
- 5.6: Production budget and sales budget (K3, K4)

**Note: Theory 20% and Problems 80%**

### **Text Books**

1. Khan and Jain, Management Accounting, Tata McGraw Hill., New Delhi, 7<sup>th</sup> Edition, 2012
2. T.S. Reddy and Y. Hari Prasad Reddy, Cost and Management Accounting, Margham Publications, Chennai, 2018

### **Reference Books**

1. S.P. Iyengar, Cost and Management Accounting, Sultan Chand & Sons, New Delhi, 5<sup>th</sup> Edition, 2015
2. R S N Pillai and V Bhagavathi, Cost Accounting, Sultan Chand and Sons, New Delhi, 5<sup>th</sup> Edition, 2014

## SEMESTER – IV

### UCBAK20 – Human Resource Management and Development

<b>Year: II</b> <b>Sem: IV</b>	<b>Course Code:</b> UCBAK20	<b>Title of the Course:</b> Human Resource Management and Development	<b>Course Type:</b> Theory	<b>Course Category:</b> Core	<b>H/W</b> 6	<b>Credits</b> 4	<b>Marks</b> 100
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#### Objectives

1. To understand the various HR Concepts and about Human Resource Planning
2. To have a good understanding of the various HR functions like Recruitment, selection and training process and also about the performance appraisal
3. To acquire knowledge in the management of talents in the organisation
4. To enable the students to understand the types of welfare and safety measures
5. To provide an overview of HR audit, ethics and about the challenges in HR

#### Course Outcomes (CO)

The learners will be able to

1. Integrate the knowledge of HR concepts and role of HR in the organisation
2. Attain the knowledge of the various HR functions and its importance
3. Develop deep insight into the concepts of managing talents in the organisation
4. Understand welfare and safety measures and its importance for the employees
5. Understand the importance of HR audit, HR ethics and challenges ahead of HRM

CO	PO					
	1	2	3	4	5	6
CO1	H	M	M	H	H	M
CO2	H	H	M	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	M	H	H	M
CO5	M	M	M	H	H	L

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	H	M	M	H	H	M
CO2	H	H	M	H	H	H
CO3	M	H	H	L	H	H
CO4	H	H	M	H	M	M
CO5	M	H	M	M	H	L

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

### **UNIT I Introduction to HRM (18 hours)**

- 1.1: Introduction to HRM – Meaning – Nature (K1, K2, K3, K4)
- 1.2: Functions of HRM (K1, K2, K4)
- 1.3: Objectives of HRM (K1, K2, K4)
- 1.4: Difference between HRM and Personnel Management (K1, K2, K4)
- 1.5: HRP – Meaning – Importance (K1, K2, K3, K4)
- 1.6: HRIS (Human Resource Information System) (K1, K2, K4)

### **UNIT II Functions of HRM (18 hours)**

- 2.1: Recruitment – Meaning – Factors – Process (K1, K2, K3)
- 2.2: Selection – Meaning – Process (K1, K2, K3, K4)
- 2.3: Induction and orientation – Meaning - Strategic choices – Problems (K1, K2, K3)
- 2.4: Performance appraisal – Meaning – Objectives – Problems (K1, K2, K4)
- 2.5: Methods of Performance appraisal (K1, K2)
- 2.6: Training – Process – Methods (K1, K2, K3, K4)

### **UNIT III Talent Management (18 hours)**

- 3.1 : Career Development – Roles – Initiatives (K1, K2)
- 3.2 : Talent Management – Lifecycle – Initiatives - QWL (Quality of work life) – Factors (K1, K2, K3, K4)
- 3.3 : Job Analysis – Meaning – Process – Methods (K1, K2, K3, K4)
- 3.4: Job Design – Meaning – Approaches (K1, K2, K3, K4)
- 3.5: Participative Management- Meaning – Methods (K1, K2, K4)
- 3.6: Separation – Meaning – Types – Causes (K1, K2, K3, K4)

### **UNIT IV Employee Welfare and Safety (18 hours)**

- 4.1 : Employee Welfare – Meaning - Merits and demerits – Types (K1, K2)
- 4.2 : Approaches to Employee Welfare – Safety – Meaning – Need (K1, K2, K3)
- 4.3: Health - Physical health - Health services – Mental health (K1, K2, K3, K4)
- 4.4: Work stress - Coping strategies (K1, K2, K3, K4)
- 4.5: Trade unions – Meaning – Reasons - Strategic choices (K1, K2, K3, K4)
- 4.6: Disputes - Causes and settlement. (K1, K2, K3, K4)

### **UNIT V HR Audit and Challenges (18 hours)**

- 5.1 : HR Audit - Meaning- Need – Approaches (K1, K2)
- 5.2 : HR Ethics - Meaning - Sources- Importance (K1, K2, K3, K4) 5.3: HR Ethical Issues (K1, K2, K3)
- 5.4 : Managing ethics (K1, K2, K3, K4)
- 5.5: Challenges in HR (K1, K2)
- 5.6: E-HR (K1, K2, K4)

## **Text Books**

1. K Aswathappa, Human Resource Management (Text and Cases), Tata McGraw Hill Education Private Limited, New Delhi, 8<sup>th</sup> Edition, 2018
2. V S P Rao, Human Resource Management (Text and Cases), Excel Books, New Delhi, 2<sup>nd</sup> Edition, 2012

## **Reference Books**

1. P C Tripathi, Human Resource Development, Sultan Chand & Sons, New Delhi, 6<sup>th</sup> Edition, 2015
2. Biswajeet, Pattanayak & Harish C Varma, A Textbook on Human Resource Management, Wheelers Publishing Inc, 4<sup>th</sup> Edition, 2015.



**SEMESTER – V****UCBAM20 – Industrial Relations**

<b>Year: III</b>	<b>Course Code:</b> UCBAM20	<b>Title of the Course:</b> Industrial Relations	<b>Course Type:</b> Theory	<b>Course Category:</b> Core	<b>H/W</b> 6	<b>Credits</b> 4	<b>Marks</b> 100
<b>Sem: V</b>							

**Objectives**

1. To understand the concept and the meaning of Industrial Relations and The Payment of Wages Act, 1936
2. To acquire knowledge about The Factories Act, 1947
3. To understand the concept of The Maternity Benefit Act, 1936
4. To understand the concept of The Industrial Dispute Act, 1947
5. To enable the learners absorb the concept of The Employees State Insurance Act, 1948 and The Minimum Wages Act 1948

**Course Outcomes (CO)**

The learners will be able to

1. Understand the concept & meaning of Industrial Relations and The Payment of Wages Act, 1936
2. Acquire knowledge about The Factories Act, 1947
3. Analyse and understand the concept of The Maternity Benefit Act, 1961
4. Attain knowledge of The Industrial Dispute Act, 1947
5. Be able to absorb the concept of The Employees State Insurance Act, 1948 & The Minimum Wages Act 1948

CO	PO					
	1	2	3	4	5	6
CO1	M	L	L	M	L	M
CO2	L	L	L	M	M	M
CO3	L	M	L	M	L	L
CO4	M	L	L	M	H	L
CO5	M	L	L	M	M	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	M	L	L	M	L	M
CO2	L	H	L	M	M	M
CO3	H	M	L	H	L	H
CO4	M	L	H	M	H	L
CO5	M	HL	L	M	M	H

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

### **UNIT I Introduction**

**(18 hours)**

- 1.1 Introduction to IR – meaning – importance (K1)
- 1.2 Participation and Empowerment – definition – objectives – advantages (K1, K2)
- 1.3 The Payment of Wages Act, 1936 – rules for the payment of wages (K1, K2, K3)
- 1.4 Deduction of wages – enforcement of the Act (K2, K3)
- 1.5 Roles and functions of the inspectors (K2, K3)
- 1.6 Powers of the inspectors (K1, K2, K3)

### **UNIT II The Factories Act, 1948**

**(18 hours)**

- 2.1 The Factories Act, 1948 – definition – Factory – Manufacturing process – Worker (K1, K2)
- 2.2 Approval, licensing and registration – notice by occupier (K1, K2, K3)
- 2.3 The Inspecting staff (K2, K3)
- 2.4 Health of the worker (K2, K3)
- 2.5 Safety of the worker (K2, K3)
- 2.6 Welfare of the worker – the working hours of adults – employment of adults – employment of young person – holidays and leave – overtime. (K2, K3, K4)

### **UNIT III The Maternity Benefit Act, 1961 & The Employee State Insurance Act, 1948 (18 hours)**

- 3.1 The Maternity Benefit Act, 1961 – definition – child – employer – circumstances and period (K1, K2)
- 3.2 Prohibition of Employment – right to the payment to Maternity Benefit – leave and nursing breaks – appointment of inspectors - penalties and offences (K2, K3, K4)
- 3.3 The Employee State Insurance Act, 1948 – definition – Principal Employer – Insurable Workman (K1, K2)
- 3.4 ESI Corporation – powers and duties of the corporation – the Standing Committee – medical benefit council (K2, K3, K4)
- 3.5 ESI fund – inspectors – contributions – benefits – rules regarding benefits – employee's insurance court – penalties (K2, K3, K4)
- 3.6 Obligations and rights of the employees and employers. (K2, K3)

### **UNIT IV The Industrial Dispute Act, 1947**

**(18 hours)**

- 4.1 The Industrial Dispute Act, 1947 – scope and objectives (K1, K2)
- 4.2 Features – definition of Industry (K1, K2, K3)
- 4.3 Industrial dispute – industrial establishment of undertaking (K1)
- 4.4 Layoff, lockout (K2, K3)
- 4.5 Retrenchment – strike (K2, K3)
- 4.6 Unfair labour practices. (K2, K3)

### **UNIT V The Minimum Wages Act, 1948**

**(18 hours)**

- 5.1 The Minimum Wages Act, 1948 – definition – fixation and revision of wages – minimum rates of wages (K1, K2)
- 5.2 Procedure for fixing and revision minimum wages – advisory board – central advisory board (K2, K3)
- 5.3 Safeguard in the payment of minimum wages (K2, K3)
- 5.4 Power of inspectors – claims (K2, K3)
- 5.5 Offences and penalties (K2, K3)
- 5.6 Obligation and rights of the employees (K2, K3, K4)

**Text Books**

1. Saravanavel & Sumathi, Legal Aspects of Business, Eswar Press, New Delhi, 2<sup>nd</sup> Edition, 2012
2. S C Srivastava, Industrial Relations and Labour Laws, Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition, 2017

**Reference Books**

1. Martand T Telsang, Industrial and Business Management, Sultan Chand & Sons, New Delhi, 3<sup>rd</sup> Edition, 2014
2. M R Sreenivasan, Industrial Relations and labour Legislations, Margham Publications, Chennai, 6<sup>th</sup> Edition, 2014

**SEMESTER – V**  
**UCBAN20 – Banking and Insurance**

<b>Year: III</b> <b>Sem: V</b>	<b>Course Code:</b> UCBAN20	<b>Title of the Course:</b> Banking and Insurance	<b>Course Type:</b> Theory	<b>Course Category:</b> Core	<b>H/W</b> 6	<b>Credits</b> 4	<b>Marks</b> 100
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**Objectives**

1. To impart knowledge to learners on banking system and its evolution
2. To make the learners understand the functions of RBI and Negotiable instruments including cheque
3. To enable the learners to understand procedures of opening of accounts in bank, bank customer relationship and e - banking services
4. To provide knowledge over insurance and its need principles etc., to the learners
5. To impart knowledge over different types of insurance to the learners

**Course Outcomes (CO)**

The learners will be able to

1. Gain knowledge on banking system and its services
2. Equip with the knowledge of RBI and its functions and importance of negotiable instruments
3. Gain the knowledge as to how to open and operate accounts in bank and also maintaining relationship with bankers
4. Understand the meaning of the insurance and its necessary principles
5. Gain knowledge over different types of insurance, their applicability and benefits

CO	PO					
	1	2	3	4	5	6
CO1	H	H	M	H	H	H
CO2	H	H	H	H	M	H
CO3	H	H	H	H	M	H
CO4	H	H	M	H	H	H
CO5	H	H	H	H	M	H

**(Low - L, Medium – M, High - H)**

CO	PSO					
	1	2	3	4	5	6
CO1	H	H	M	H	H	M
CO2	M	H	H	H	M	H
CO3	H	M	H	H	M	H
CO4	H	H	M	H	H	H
CO5	H	H	M	H	M	M

**(Low - L, Medium – M, High - H)**

## Course Syllabus

### UNIT I - Banks and their modern services

(15 Hours)

- 1.1: Definition of Banking – Classification of Banks (K1, K2)
- 1.2: RBI – objectives – functions (K1,K2,K3)
- 1.3 : Commercial Banking - functions (K1,K3)
- 1.4 : Opening of accounts – meaning – types of accounts – steps in opening account- bank customer – meaning – relationship – types (K1,K2,K3)
- 1.5 : E-banking – meaning - services – benefits (K1,K2,K3)
- 1.6: Internet banking – meaning – services (K1,K2,K3)

### UNIT II - Negotiable instruments

(15 Hours)

- 2.1: Negotiable Instrument – Meaning – characteristics (K1,K2,K3)
- 2.2: Cheques –types (K1,K3)
- 2.3 : Promissory notes – features (K1,K2,K3)
- 2.4 : Bill of exchange – features – types (K1,K2,K3)
- 2.5 : Endorsements – meaning – components – types – effects of endorsement (K1,K2,K3)
- 2.6: Crossing of cheques – meaning – objectives – need – types (K1,K2,K3)

### UNIT III - Paying and Collecting bankers

(15 Hours)

- 3.1: Paying banker – meaning – Banker's duty (K1,K2,K3)
- 3.2: Refusal of cheques payment (K1,K2,K3)
- 3.3 : Collecting banker –meaning (K1,K2,)
- 3.4 : Collecting banker's role- duty (K1,K2,K3)
- 3.5 : Bank lending – meaning – significance of bank (K1,K2,K3)
- 3.6: Lending – forms of lending – securities of lending (K1,K2,K4)

### UNIT IV Introduction to Insurance

(15 Hours)

- 4.1: Introduction – Meaning of insurance (K1,K2,K3)
- 4.2: Evolution of insurance (K1, K4)
- 4.3 : Features of insurance (K1, K2)
- 4.4 : Functions and importance of insurance (K1,K2,K3)
- 4.5: Principles of insurance (K1,K2,K3)
- 4.6: Role of IRDA (K1,K2,K3)

### UNIT V Types of Insurance

(15 Hours)

- 5.1 : Life insurance – Introduction – Meaning of Life Insurance – Definition of Life Insurance – (K1, K2, K3)
- 5.2 : Characteristic of life insurance – Advantages of life insurance (K1,K2,K3)
- 5.3 : Fire insurance – Meaning of life insurance – definition of life insurance (K1,K2,K3)
- 5.4 : Functions of life insurance- kinds of fire policies - Meaning of Marine insurance (K1,K2,K3)
- 5.5: Types of Marine insurance - Procedure involved in taking a marine policy (K1,K2,K3,K4)
- 5.6: Marine losses- types of marine losses (K1,K2,K3)

## **Text Books**

1. Dr. S. Gurusamy, Banking Theory Law and Practice, Vijay Nicole Imprints Private Ltd, Chennai, 4<sup>th</sup> Edition, 2017
2. Varshney P. N, Banking Law and Practice, Sultan Chand and Sons, New Delhi, 25<sup>th</sup> Reprint Edition, 2019

## **Reference Books**

1. Sundaram K.P.M, Banking Law and Practice, Sultan Chand & Sons, New Delhi, 2<sup>nd</sup> Edition, 2015.
2. D. Muraleedharan, Modern Banking Theory and Practice, PHL Learning Private Limited, New Delhi, 2<sup>nd</sup> Edition, 2018

## UCBAR20 – PROJECT

Each student shall be required to do a project and prepare the report on the basis of the investigation carried out by her in an institution or industrial organization. The student is expected to identify a problem in the organization based on her area of specialization and provide solutions and suggestions to the management. The report should demonstrate the capability of the students in analysing and evaluating the problem and to create original approach in providing solutions to the problem.

The project should include field studies, surveys, interpretation, planning and designing of the Research Methodology presented in a comprehensive manner with recommendations for solutions based on scientifically worked out data and Viva-Voce Examinations will be conducted on the basis of the report and presentation.

### EVALUATION PATTERN

- ✓ Each student should undergo the training separately.
- ✓ The mode of evaluating the student will consist of two parts. One on the basis of the report writing and the other will be through Viva-Voce.
- ✓ The valuation of the report writing will be done by the Internal Examiner while for the oral i.e. Viva-Voce Examination an External Examiner will be called for.
- ✓ 60 marks will be awarded for the report writing and 40 marks for the Oral (Viva-Voce) Examination.
- ✓ Training will be for a period of 30 days (One Month) which will be during the month May – June of every academic year.
- ✓ Each student should find a reputed organization which carries out the important functions like Production, Human Resource, Finance and Marketing to carry out her investigation with the approval of the department
- ✓ Records should be maintained for the daily activities signed by the concerned authorities in the organization.
- ✓ After completion of the training, the students should get the Completed Certificate and the Attendance Certificate from the company when she comes to the College.
- ✓ Any change of the organization during the course of the Training should be done only after getting the consent from the Head of the Department of the College in a written format
- ✓ The following are the components for Report Writing (60 Marks)

Content	40 Marks
Layout	10 Marks
Grammar	10 Marks

- ✓ For the Viva-Voce Examinations (Semester – 40 Marks)

Oral Presentation	30 Marks
Question and Answer	10 Marks

**SEMESTER – VI****UCBAS20 – Legal Aspects of Business**

<b>Year: III Sem: VI</b>	<b>Course Code: UCBAS20</b>	<b>Title of the Course: Legal Aspects of Business</b>	<b>Course Type: Theory</b>	<b>Course Category: Core</b>	<b>H/W 7</b>	<b>Credits 4</b>	<b>Marks 100</b>
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**Objectives**

1. To learn the fundamental principles underlying in the law of contract, offer and acceptance
2. To develop an understanding of the free consent, discharge and breach of contract
3. To understand the concept of sale as a contract and its essential conditions
4. To inculcate the knowledge of formation of company
5. To acquire the knowledge on elements of Partnership, Registration and Reconstitution of the firm

**Course Outcomes (CO)**

The learners will be able to

1. Be thorough in the contractual relationships in business
2. Understand the Indian contract act, 1872 and discuss legal remedies in case of breach of a certain contract
3. Apply basic legal knowledge to business transaction especially in sale and resale agreement
4. Gain knowledge in the regulatory framework of companies in India
5. Acquire knowledge on partnership and registration of firms.

CO	PO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	M	H
CO4	H	H	H	M	H	H
CO5	H	M	H	L	M	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	L
CO2	H	H	H	H	H	H
CO3	M	H	H	L	M	M
CO4	H	M	H	M	H	H
CO5	H	M	M	L	M	M

**H- High (3), M- Moderate (2), L- Low (1)**



## **Course Syllabus**

### **UNIT I Indian Contract Act 1872 (18 Hours)**

- 1.1 : Law of contract - Offer and Acceptance (K1, K2)
- 1.2 : Consent, Consideration and capacity of contract (K1, K2, K3)
- 1.3: Free consent - Discharge of contract (K1, K2)
- 1.4 : Breach of contract (K1, K2)
- 1.5: Void Agreements – Quasi Contract – Contract of Indemnity (K1, K2)
- 1.6: Contract of Guarantee – Kinds of Guarantee (K1, K2, K3, K4)

### **UNIT II Sale of goods act 1930 (18 Hours)**

- 2.1 : Definition of sale - Actual sale - Agreement to sell (K1, K2)
- 2.2 : Distinction between sale and agreement to sell - Conditions and warranties (K1, K2)
- 2.3: Doctrine of caveat emptor (K1, K2)
- 2.4 : Delivery of goods (K1, K2, K3, K4)
- 2.5 : Transfer of property - Transfer of title by non-owners (K1, K2)
- 2.6: Resale - Auction sale (K1, K2)

### **UNIT III The Companies Act 2013 (18 Hours)**

- 3.1: Company and its formation: Definition – Characteristics – Kinds (K1, K2, K3, K4)
- 3.2: Memorandum of Association - Articles of association (K1, K2, K3, K4)
- 3.3: Prospectus – Definition – Contents - Statement in lieu of prospectus (K1, K2)
- 3.4: Shares and Debentures - Definition and kinds (K1, K2)
- 3.5: Meetings - Classification of meetings (K1, K2)
- 3.6: Modes of winding up (K1, K2)
- 3.7: Dissolution of a company (K1, K2, K3, K4)

### **UNIT IV Indian Partnership Act 1932 (18 Hours)**

- 4.1: Definition - Elements of partnership - Classification of partnership (K1, K2, K3)
- 4.2: Partners and their liability (K1, K2, K3)
- 4.3: Registration of firms and effects for non-registration (K1, K2)
- 4.4: Reconstitution of the firm (K1, K2)
- 4.5: IPR (Intellectual Property Rights) – Patents – Filing of Patents (K1, K2)
- 4.6: Copyrights (K1, K2, K3)

### **UNIT V Law of Negotiable Instrument and Consumer Protection Act (18 Hours)**

- 5.1: Negotiable Instruments – Promissory notes (K1, K2, K3)
- 5.2: Bill of Exchange - Cheques of Exchange (K1, K2, K3)
- 5.3: Cheques – Presentment (K1, K2, K3)
- 5.4: Dishonour – Crossing of Cheques (K1, K2, K3, K4)
- 5.5: Paying Banker – Rights of Consumers (K1, K2, K3)
- 5.6: Nature and scope of Complaints (K1, K2)
- 5.7 : Remedies available to consumers (K1, K2, K3)

**Text Books**

1. N. D. Kapoor, Business Law, Sultan Chand & Sons, New Delhi, 5<sup>th</sup> Edition, 2019
2. Saravanavel P and Sumathi S, Legal Systems in Business, Himalaya Publishing House, New Delhi, 7<sup>th</sup> Edition, 2013

**Reference Books**

1. M C Kuchhal, Business Law, Vikas Publications House, New Delhi, 7<sup>th</sup> Edition, 2018
2. Akhileshwar Pathak, Legal Aspects of Business, Tata McGraw Hill Education Private Limited, New Delhi, 7<sup>th</sup> Edition, 2018

**SEMESTER – VI**

**UEBAC20 – Total Quality Management**

<b>Year: III</b> <b>Sem: VI</b>	<b>Course Code:</b> UEBAC20	<b>Title of the Course:</b> Total Quality Management	<b>Course Type:</b> Theory	<b>Course Category:</b> Elective	<b>H/W</b> 5	<b>Credits</b> 5	<b>Marks</b> 100
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**Objectives**

1. To understand the concepts of total quality management
2. To acquire knowledge about the customers and to have continuous improvement
3. To analyze the supplier partnering and the performance measure for improvement
4. To create an awareness regarding quality challenges and benchmarking
5. To analyze critically the strategic issues in quality management and standardization

**Course Outcomes (CO)**

The learners will be able to

1. Evaluate the principles of quality management and to explain how these principles can be applied within quality management systems
2. Identify the key aspects of the quality improvement cycle and to select and use appropriate tools and techniques for controlling, improving and measuring quality
3. Critically appraise the organizational, communication and teamwork requirements for effective quality management
4. Know the concept of benchmarking and total productive maintenance in the organization
5. Identify key challenges in implementing TQM and maintain standardization

CO	PO					
	1	2	3	4	5	6
CO1	L	M	M	H	M	H
CO2	H	H	H	H	M	H
CO3	H	H	M	M	H	H
CO4	H	M	H	H	H	H
CO5	H	M	H	M	M	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	L	M	M	H	M	H
CO2	H	M	H	H	M	H
CO3	H	H	M	H	H	M
CO4	M	M	H	H	H	H
CO5	H	M	M	H	M	H

**H- High (3), M- Moderate (2), L- Low (1)**

## Course Syllabus

### UNIT I Introduction

(15 Hours)

- 1.1 Definition of Quality – Need for quality - Dimensions of product and service quality – Quality planning (K1,K2)
- 1.2 Quality costs – Analysis techniques for quality costs - TQM - Introduction – Definition (K1,K2)
- 1.3 Principles of TQM (K1,K2)
- 1.4 Quality council – Quality Statements (K1,K2)
- 1.5 Deming Philosophy (K1,K2)
- 1.6 Barriers to TQM Implementation. (K1,K2)

### UNIT II Customer Satisfaction

(15 Hours)

- 2.1 Customer Satisfaction – Customer perception of quality (K1,K2)
- 2.2 Customer complaints, Service quality (K1,K2)
- 2.3 Customer retention, Employee involvement (K1,K2)
- 2.4 Continuous process improvement (K1,K2)
- 2.5 Juran Trilogy, PDCA Cycle (K1,K2,K3)
- 2.6 5S, Kaizen (K1,K2,K3)

### UNIT III Supplier Partnering and Performance Measure

(15 Hours)

- 3.1 Supplier Partnership – Partnering, Sourcing (K1,K2,K3)
- 3.2 Supplier selection, Supplier rating, Relationship development (K1,K2,K3)
- 3.3 Performance Measures – Basic concepts – Strategy (K1,K2,K3)
- 3.4 Performance measure - Process capability (K1,K2,K3)
- 3.5 Concept of six- sigma (K1,K2,K3)
- 3.6 Control charts (K1,K2,K3)

### UNIT IV Benchmarking and Failure Mode and Effect Analysis (FMEA)

(15 Hours)

- 4.1 Benchmarking – Reasons to Benchmark (K1,K2,K3)
- 4.2 Benchmarking process (K1,K2)
- 4.3 Quality Function Development (QFD) – House of Quality, QFD process – Benefits (K1,K2,K3)
- 4.4 Taguchi Quality Loss Function (K1,K2)
- 4.5 Total Productive Maintenance (TPM) – Concept - Improvement – Needs (K1,K2,K3)
- 4.6 FMEA – Stages of FMEA – Types (K1,K2)

### UNIT V Standardization

(15 Hours)

- 5.1 ISO - Origin – Introduction (K1,K2)
- 5.2 Need for ISO 9000 and other Quality Systems (K1, K2)
- 5.3 ISO 9000: 2000 Quality System – Elements (K1,K2)
- 5.4 Implementation of Quality System (K1,K2)
- 5.5 Documentation (K1)
- 5.6 Quality Auditing (K1)

## **Text Books**

1. Dale H. Besterfield, et al., Total Quality Management, Pearson Education, New Delhi, 3<sup>rd</sup> Edition Reprint, 2012.
2. V. Jayakumar, Total Quality Management, Lakshmi Publication, Chennai, 7<sup>th</sup> Edition, 2014.

## **Reference Books**

1. James R. Evans & William M. Lindsay, The Management and Control of Quality, South Western Cengage Learning, London, 8<sup>th</sup> Edition, 2011
2. Narayana V. & Sreenivasan N.S., Quality Management: Concept and Tasks, New Age International, Chennai, 4<sup>th</sup> Edition, 2012.

## SEMESTER – VI

### UEBAD20 – Entrepreneurial Development

<b>Year: III</b> <b>Sem: VI</b>	<b>Course Code:</b> UEBAD20	<b>Title of the Course:</b> Entrepreneurial Development	<b>Course Type:</b> Theory	<b>Course Category:</b> Elective	<b>H/W</b> 5	<b>Credits</b> 5	<b>Marks</b> 100
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#### Objectives

1. To develop entrepreneurial way of thinking
2. To understand to design the business plan for getting institutional support
3. To understand the different level of entrepreneur and their roles in the economy
4. To know the strategies for entering into new market to be successful in business
5. To nurture the entrepreneurial skills and help to identify the new business opportunity

#### Course Outcomes (CO)

The learners will be able to

1. Have the ability to discern entrepreneurial traits
2. Know the different entrepreneur and supporting institution and Write a business plan
3. Know the parameters to assess opportunities for new business ideas
4. Identify the various forms of entrepreneur and to correlate which form of business will suit their need
5. Understand the environment and to apply the strategies to enter into new market

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	M	M	M
CO2	H	H	H	L	H	H
CO3	H	M	M	L	M	H
CO4	L	L	H	H	H	M
CO5	H	H	H	H	H	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	M	H	H	M	H	M
CO2	H	H	H	L	H	H
CO3	H	H	M	L	M	H
CO4	L	L	H	M	H	M
CO5	H	M	H	M	H	H

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

### **UNIT I: Introduction (15 Hours)**

- 1.1 Introduction – Definition- Understanding the meaning of entrepreneurship (K1)
- 1.2 Importance of entrepreneurship (K1, K2)
- 1.3 Characteristics of an entrepreneur (K1, K2)
- 1.4 Classification of the entrepreneurs (K1, K2)
- 1.5 Factors influencing entrepreneurship (K1, K2)
- 1.6 Role played by Government and non- government agencies (K1, K2)

### **UNIT II: Entrepreneurial growth, Project appraisal (15 Hours)**

- 2.1 Project Appraisal – Techniques (K1, K2)
- 2.2 Business plan - Content of business plan (K1, K2, K3)
- 2.3 EDP's (K, K2)
- 2.4 SIDBI (K1, K2)
- 2.5 DIC– MSME (K1, K2)
- 2.6 Industrial policy of Government of India (K1, K2)

### **UNIT III: Business Idea generation technique (15 Hours)**

- 3.1 Starting an enterprise (K1)
- 3.2 Business Generation Techniques (K1)
- 3.3 Marketing feasibility (K1)
- 3.4 Financial feasibility (K1)
- 3.5 Technical feasibility – Legal feasibility (K1)
- 3.6 Managerial and Location feasibility (K1)

### **UNIT IV: Forms of Entrepreneur (15 Hours)**

- 4.1 Rural entrepreneurs (K1, K2)
- 4.2 Small scale entrepreneurs (K1, K2)
- 4.3 Export entrepreneur-Export procedure (K1, K2, K3)
- 4.4 Family Business - Importance of family business - Responsibilities and rights of shareholders of a family business Pitfalls of the family business (K1, K2)
- 4.5 Women entrepreneurship – Meaning - Definition- Problems of women entrepreneur (K1, K2)
- 4.6 Prospects of women entrepreneur – Success stories of women entrepreneurs (K1, K2)

### **UNIT V: Entering the Market (15 Hours)**

- 5.1 Michael porter's five force model (K1, K2)
- 5.2 Acquisition (K1, K2, K3)
- 5.3 Joint ventures (K1, K2, K3)
- 5.4 Franchising (K1, K2, K3)
- 5.5 Licensing (K1, K2, K3)
- 5.6 Piggybacking (K1, K2)

## **Text Books**

1. Jayshree Suresh, Entrepreneurial Development, Margham Publication, Chennai, 5<sup>th</sup> Edition, 2012.
2. S S Khanka, Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 5<sup>th</sup> Edition, 2013.

## **Reference Books**

1. Robert, Michael, Dean A. Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi, 10<sup>th</sup> Edition, 2017
2. Poornima M. Charantimath, Entrepreneurship Development: Small Business Enterprises, Pearson Education, New Delhi, 2<sup>nd</sup> Edition, 2013.



**SEMESTER – V/VI**

**UGBAA520/ UGBAA620 – Non Major Elective : Human Resource Management**

<b>Year: III Sem: V/VI</b>	<b>Course Code: UGBAA520/ UGBAA620</b>	<b>Title of the Course: Human Resource Management</b>	<b>Course Type: Theory</b>	<b>Course Category: Non Major Elective</b>	<b>H/W 3</b>	<b>Credits 2</b>	<b>Marks 100</b>
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**Objectives**

1. To understand the basic concepts of HRM
2. To have a good understanding on Recruitment, Selection and Training process
3. To gain knowledge on the performance appraisal and training of the employees
4. To familiarize the students with the provisions of welfare and safety measures
5. To develop deep insight about the challenges in HRM

**Course Outcomes (CO)**

The learners will be able to

1. Integrate the knowledge of HR concepts
2. Apply the gained knowledge of Recruitment, Selection and Training in their career
3. Be able to implement and evaluate the requirements of performance appraisal and training of the employees
4. Gain knowledge over welfare measures and safety measures of the employees
5. Equip with the knowledge of the challenges of HR and talent management

CO	PO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	M	H
CO4	H	H	H	M	H	H
CO5	H	M	H	L	M	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	H
CO2	M	H	H	H	H	H
CO3	H	M	H	H	M	H
CO4	H	H	M	M	L	H
CO5	H	M	H	L	M	M

**H- High (3), M- Moderate (2), L- Low (1)**

## Course Syllabus

### **Unit I Introduction to Human Resource Management (9 Hours)**

- 1.1: Definition - Scope of HRM (K1, K2, K3, K4)
- 1.2: Objectives of HRM (K1, K2, K3, K4)
- 1.3: Qualities of a HR manager (K1, K2, K4)
- 1.4: Difference between HRM and Personnel management (K1, K2)
- 1.5: HR Planning – Need – Process – Requisites and barriers (K1, K2)
- 1.6: HRIS – E-HR (K1, K2)

### **Unit II Recruitment and Selection (9 Hours)**

- 2.1: Recruitment – Factors (K1, K2, K3)
- 2.2: Process of Recruitment (K1, K2, K3)
- 2.3: Sources of Recruitment (K1, K2, k3)
- 2.4: Selection – Process (K1, K2, K4)
- 2.5: Induction and Orientation – Purpose – Strategic Choices – Problems (K1, K2, K4)
- 2.6: Placement (K1, K2, K4)

### **Unit III Performance Appraisal and Training (9 Hours)**

- 3.1: Performance appraisal – Meaning – Objectives (K1, K2, K4)
- 3.2: Process and Problems of Performance Appraisal (K1, K2, K4)
- 3.3: Methods of Performance Appraisal (K1, K2, K3)
- 3.4: Training – Inputs – Process (K1, K2, K3)
- 3.5: Techniques of Training (K1, K2, K3, K4)
- 3.6: Career Planning and Development (K1, K2, K3)

### **Unit IV Employee Welfare and Safety Measures (9 Hours)**

- 4.1: Participative management – Types (K1, K2, K3)
- 4.2: Employee welfare – Measures (K1, K2, K3)
- 4.3: Approaches to Employee Welfare (K1, K2)
- 4.4: Safety - Need – Health (K1, K2, K3)
- 4.5: Industrial Relations (K1, K2, K4)
- 4.6: Trade unions (K1, K2, K4)
- 4.7: Work Stress – Reasons (K1, K2, K4)
- 4.8: Coping strategies of stress (K1, K2, K3, K4)

### **Unit V Talent Management (9 Hours)**

- 5.1: Talent acquisition and retention (K1, K2, K4)
- 5.2: Quality of Work Life – Factors (K1, K2, K3)
- 5.3: Job Enlargement – Reasons (K1, K2, K3, K4)
- 5.4: Job enrichment – Features (K1, K2, K4)
- 5.5: Job Rotation – Job Analysis – Job Specification (K1, K2, K3)
- 5.6: HR Audit – Approaches (K1, K2)
- 5.7: Challenges in HR (K1, K2)

**Text Books**

1. V. S. P Rao, Human Resource Management: Text and Cases, Excel Books, New Delhi, 3<sup>rd</sup> Edition, 2010
2. K Aswathappa, Human Resource Management and Personnel Management, Tata McGraw Hill, New Delhi, 8<sup>th</sup> Edition, 2015

**Reference Books**

1. P.L Rao, Human Resource Management - Excel Books, 2008
2. P.C. Tripathi, Human Resource Development, Sultan Chand and Sons, New Delhi, 6<sup>th</sup> Edition, 2010

**SEMESTER – V/VI****USBAE520/USBAE620 – Campus to Corporate**

<b>Year:</b> <b>III</b>	<b>Course Code:</b> USBAE520/ USBAE620	<b>Title of the Course:</b> Campus to Corporate	<b>Course Type:</b> Theory	<b>Course Category:</b> Skill Based Elective	<b>H/W</b> 2	<b>Credits</b> 2	<b>Marks</b> 100
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**Objectives**

1. To build confidence, develop self-esteem, and to bring positive changes in the attitude & behaviour of the students
2. To give inputs to write their resumes, to face interviews and to learn corporate etiquette
3. To enable the students to identify, discuss and implement key job interview skills
4. To familiarize students with the interview skills and techniques
5. To develop the students skill in group discussion

**Course Outcomes (CO)**

The learners will be able to

1. Gain understanding and practice of attitude, behaviour and skills required in the corporate environment
2. Complete a professional resume that highlights their skills specific to their career field
3. Build a solid foundation to face interviews
4. Proactively manage the transition from being the student to the employee
5. Deliver best at group discussions

CO	PO					
	1	2	3	4	5	6
CO1	H	H	M	H	H	H
CO2	M	H	H	H	H	H
CO3	L	H	H	H	H	L
CO4	M	H	H	H	H	H
CO5	M	H	H	H	H	M

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	M	H	M	H	H	H
CO2	M	H	H	H	H	H
CO3	L	M	H	M	H	L
CO4	M	H	H	H	M	H
CO5	M	H	H	H	H	H

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

### **UNIT I Personality Development (6 hours)**

- 1.1 : Developing Workplace Skills (K1, K2, K3, K4)
- 1.2 : Personal Skills Development - Career Planning (K1, K2, K3, K4)
- 1.3: Self – Assessment Tools- SWOT Analysis (K1, K2, K3, K4)
- 1.4: AMBIVERT Personality- Personality Types - Setting SMART Targets (K1, K2, K3, K4)
- 1.5: Corporate Expectation - Public Speaking – How to overcome nervousness (Stage fear v/s audience fear) (K1, K2, K3)
- 1.6: Etiquettes: Telephone - Email – Dining (K1, K2, K3, K4)

### **UNIT II Resume (6 hours)**

- 2.1 : Resume (K1, K2, K3, K4)
- 2.2 : About writing your resume (K1, K2, K3)
- 2.3 : Drafting Application for various situations (K1, K2, K3, K4)
- 2.4: Cover letter – Types (K1, K2, K3)
- 2.5: Sample cover letter format (K1, K2, K3, K4)
- 2.6: Preparing a Scannable Resume (K1, K2, K3)

### **UNIT III Interview (6 hours)**

- 3.1: Interview – Meaning – Purpose – Types (K1, K2, K3)
- 3.2: First impression – Appearance (K1, K2, K3, K4)
- 3.3: Grooming – Attire - Body Language (K1, K2, K3, K4)
- 3.4: Posture – Gestures (K1, K2, K3, K4)
- 3.5: Eye contact – Greeting – Smile (K1, K2, K3)
- 3.6: Parts of an interview (K1, K2, K3)

### **UNIT IV Preparing for an Interview (6 hours)**

- 4.1 : When to prepare – Steps (K1, K2, K3, K4)
- 4.2 : Factors (Managing your image at the interview) (K1, K2, K3, K4)
- 4.3 : Principles (Basic tenets) - Tips on what to wear for interviews (K1, K2, K3, K4)
- 4.4: Grooming Men and Women (K1, K2, K3, K4)
- 4.5: Preparing for the interview (K1, K2, K3, K4)
- 4.6: Online Interview – Etiquette (K1, K2, K3)

### **UNIT V Group Discussion (6 hours)**

- 5.1 : Group Discussion (K1, K2, K3)
- 5.2 : Difference between Discussion and Debate (K1, K2, K3)
- 5.3: Reasons for Conducting GD (K1, K2, K3, K4)
- 5.4: Ways to equip oneself for GD (K1, K2, K3, K4)
- 5.5: Different phases of GD (K1, K2, K3, K4)
- 5.6: Parameters – Exercise (K1, K2, K3, K4)

**Text Books**

1. K K Ramachandran and K K Karthick, From Campus to Corporate, Pearson, 2016

**Reference Books**

1. Rajendra Pal & Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, 2018
2. S K Mandal, Effective Communication and Public Speaking, Jaico Publishing, 2011

**SEMESTER – V/VI****USBAF520/USBAF620– Applications of GST**

<b>Year: III</b> <b>Sem: V/VI</b>	<b>Course Code:</b> USBAF520/ USBAF620	<b>Title of the Course:</b> Applications of GST	<b>Course Type:</b> Theory	<b>Course Category:</b> Skill Based Elective	<b>H/W</b> 2	<b>Credits</b> 2	<b>Marks</b> 100
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**Objectives**

1. To enable the students to learn the concepts of GST from the pre-GST period to post- GST period
2. To Attain knowledge in formalities and registration
3. To study the procedure of filing GST returns
4. To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy
5. To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes
6. To make them to be a tax consultant in preparing the tax planning, tax management, Payment of tax and filing of tax returns

**Course Outcomes (CO)**

The learners will be able to

1. Study the basic concepts of GST
2. Learn the registration of tax filling
3. Understand the GST returns
4. Learn the composition scheme
5. Know the input tax credit

CO	PO					
	1	2	3	4	5	6
CO1	M	M	H	M	H	M
CO2	M	M	H	L	H	M
CO3	M	M	H	M	H	M
CO4	L	M	M	L	M	L
CO5	L	M	M	L	M	L

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	M
CO2	M	M	H	L	H	M
CO3	M	H	H	M	H	M
CO4	L	M	M	L	M	L
CO5	L	M	H	L	H	L

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

### **Unit I - Introduction to Goods and Services Tax (12 Hours)**

- 1.1 Introduction - Stages of Evolution of Goods and Services Tax (K1)
- 1.2 Methodology of GST (K1, K2, K3)
- 1.3 Constitutional background (K1, K2, K3)
- 1.4 Benefits of implementing GST (K1, K2, K3)
- 1.5 Structure of GST- Central Goods and Services Tax - State Goods and Services Tax (K1, K2, K3)
- 1.6 UTGST - Integrated Goods and Services Tax (K1, K2, K3)

### **Unit II: Levy, Tax Collection and Reverse Charge Mechanism (12 Hours)**

- 2.1 Levy and Collection of Tax (K1)
- 2.2 Rates of GST- Scope of Supply (K1, K2, K3)
- 2.3 Composite and Mixed Supplies (K1, K2, K3)
- 2.4 E-commerce under GST regime (K1, K2, K3)
- 2.5 Composition Scheme of Levy-Value of taxable supply (K1, K2, K3)
- 2.6 Interstate supply-Intra state supply (K1, K2, K3)

### **Unit III-Concept of time and place of supply & Import and Export (12 Hours)**

- 3.1 Time of supply (K1)
- 3.2 Place of supply (K1, K2, K3)
- 3.3 Significance (K1, K2, K3)
- 3.4 Time and place of supply in case of intra state supply (K1, K2, K3)
- 3.5 Interstate supply (K1, K2, K3)
- 3.6 Import and export of goods and services (K1, K2, K3)

### **Unit IV- Input Tax Credit & Payment of GST (12 Hours)**

- 4.1 Cascading Effect of Taxation- Benefits of Input Tax Credit (K1)
- 4.2 Computation - Input service distribution (K1, K2, K3)
- 4.3 Recovery of Credit -Reversal of credit-Utilization of Input tax credit (K1, K2, K3)
- 4.4 Cases in which input tax credit is not available (K1, K2, K3)
- 4.5 Tax Invoice - Unauthorized Collection of Tax - Credit Notes - Debit Notes (K1, K2, K3)
- 4.6 Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger (K1, K2, K3)

### **Unit V – Registration, Returns and Accounts and Assessment (12 Hours)**

- 5.1 Registration - Persons Liable for Registration (K1, K2, K3)
- 5.2 Compulsory Registration - Deemed Registration (K1, K2, K3)
- 5.3 Procedure For Registration - GSTIN (K1, K2, K3)
- 5.4 Amendment of Registration - Cancellation of Registration (K1, K2, K3)
- 5.5 Revocation of cancellation (K1, K2, K3)
- 5.6 Furnishing Details of Supplies - Returns - Accounts and Records (K1, K2, K3)



## **Text Books**

1. Goods and service taxes (GST) by Dr.M.C Mehotra and Prof.V.P.Agarwal - Sahitya Bhawan publication, 5<sup>th</sup> Edition, 2019.
2. Goods and Services Tax (GST) in India B. Viswanathan, 1st Edition, 2016.

## **Reference Books**

1. GST Guidebook - ClearTax - Reckitt Benckinser

**SEMESTER – I/II**

**USBAA120/USBAA220 – Life Style Management**

<b>Year: I Sem: I/II</b>	<b>Course Code:</b> USBAA120/ USBAA220	<b>Title of the Course:</b> Life Style Management	<b>Course Type:</b> Theory	<b>Course Category:</b> Skill Based Elective	<b>H/W</b>  2	<b>Credits</b>  2	<b>Marks</b>  100
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**Objectives**

1. To know the fundamental concepts of self management
2. To acquire the knowledge of Stress management
3. To have the knowledge about time management
4. To assess the knowledge about situations management
5. To study the knowledge related to Career Management

**Course Outcomes (CO)**

The learners will be able to

1. Be equipped with the talent of self management
2. Acquire the skills of Stress management
3. Be able to manage time
4. Be able to tackle and manage various situations
5. Familiarized in the skills of Career Management

CO	PO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	M	H
CO4	H	H	H	M	H	H
CO5	H	M	H	L	M	H

**H- High (3), M- Moderate (2), L- Low (1)**

CO	PSO					
	1	2	3	4	5	6
CO1	M	M	H	M	M	H
CO2	H	H	H	H	H	M
CO3	H	M	H	H	M	H
CO4	H	H	M	M	M	H
CO5	H	M	H	L	M	M

**H- High (3), M- Moderate (2), L- Low (1)**

## **Course Syllabus**

### **Unit I Self-Management**

**(6 hours)**

- 1.1 Meaning – Self Awareness (K1,K2)
- 1.2 Dimensions of Personality Development (K1,K2,K3)
- 1.3 Interpersonal Relations – Types of Complexes (K1,K2,K3)
- 1.4 Emotional Intelligence – Emotional Management (K1,K2,K3)
- 1.5 Components of EI – SWOT Analysis (K1,K2,K3,K4)
- 1.6 Health and Nutrition Management (K1,K2,K3)

### **Unit II Stress Management**

**(6 hours)**

- 2.1 Meaning - Definition of stress (K1,K2,)
- 2.2 Life style stressors (K1,K2,K3)
- 2.3 Major sources of stress (K1,K2,K3)
- 2.4 Work Stress (K1,K2,K3)
- 2.5 Symptoms – Guidelines to reduce stress (K1,K2,K3)
- 2.6 Workplace humor (K1,K2,)

### **Unit III Time Management**

**(6 hours)**

- 3.1 Definition (K1,K2)
- 3.2 Tips for Time Management (K1,K2,K3)
- 3.3 Advantages (K1,K2,K3)
- 3.4 Common mistakes students make in Time Management (K1,K2,K3,K4)
- 3.5 Goals of Time Management (K1,K2,K3,K4)
- 3.6 Technology and Media Management (K1, K2, K3)

### **Unit IV Situations Management**

**(6 hours)**

- 4.1 Conflict management (K1,K2,K3)
- 4.2 Styles of managing Conflict (K1,K2,K3)
- 4.3 Anger management (K1,K2,K3)
- 4.4 Crisis management (K1,K2,K3)
- 4.5 Event management (K1,K2,K3)
- 4.6 Components of a successful Event (K1, K2, K3)

### **Unit V Career Management**

**(6 hours)**

- 5.1 Career Planning (K1,K2,K3)
- 5.2 Elements of Career management in Business (K1,K2,K3)
- 5.3 Team building (K1,K2,K3)
- 5.4 Change management (K1,K2,K3)
- 5.5 Creativity management (K1,K2,K3)
- 5.6 Work Life Balance (K1, K2, K3)

**Text Books**

1. Richard Regis, Stress Management, National HRD Net Work Publication, 2008
2. Materials will be provided

**Reference Books**

1. P.C. Tripathi, Human Resource Development, Sultan Chand & Sons, 2010