

B.Com (BPS) (Students admitted from 2016- 2017 and onwards)

BACHELOR OF COMMERCE IN BUSINESS PROCESS SERVICES

SYLLABUS: 2016-17 Onwards



Dr. N.G.P ARTS AND SCIENCE COLLEGE (Autonomous)
(Re-Accredited with A Grade by NAAC)
(Affiliated to Bharathiar University,)
Dr. N.G.P. Nagar - Kalapatti Road
Coimbatore-641048

**BACHELOR OF COMMERCE IN BUSINESS PROCESS SERVICES
REGULATIONS**

ELIGIBILITY:

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

OBJECTIVES OF THE COURSE:

On successful completion of the course, students will have the ability to:

- To impart academic excellence by teaching the curriculum creatively, holistically and insightfully.
- To enhance the students the knowledge and skills needed to face the global employability and grow into resourceful and responsible citizens of India and the world
- To impart practical knowledge, shape the character and mould the personality of the student to the recent industrial environment.

SCHEME OF EXAMINATIONS

| Subject Code | Subject Title | Ins Hours/ Week | Exam Duration | Exam | | | Credits |
|--|---|-----------------|---------------|------|----|------------|-----------|
| | | | | CA | CE | Total | |
| First Semester | | | | | | | |
| PART -I | | | | | | | |
| 16UTL11T 15UHL11H 15UML11M 15UFL11F | Tamil-I/ Hindi-I/ Malayalam-I/ French-I | 6 | 3 | 25 | 75 | 100 | 4 |
| PART -II | | | | | | | |
| 16UEG12E | English-I | 6 | 3 | 25 | 75 | 100 | 4 |
| PART -III | | | | | | | |
| 16UBP13A | CORE- I: Principles of Accountancy | 4 | 3 | 25 | 75 | 100 | 4 |
| 16UBP13B | CORE- II: Business Organization and Management | 4 | 3 | 25 | 75 | 100 | 4 |
| 16UBP13P | CORE PRACTICAL-I : Office Package | 4 | 3 | 20 | 30 | 50 | 2 |
| 16UMA1AE | Allied I: Mathematics for Business | 4 | 3 | 25 | 75 | 100 | 4 |
| PART -IV | | | | | | | |
| 16UFC1FA | Environmental Studies | 2 | 3 | - | 50 | 50 | 2 |
| | Total | 30 | | | | 600 | 24 |
| Second Semester | | | | | | | |
| PART -I | | | | | | | |
| 16UTL21T 15UHL21H 15UML21M 15UFL21F | Tamil-II/ Hindi-II/ Malayalam-II/ French-I | 6 | 3 | 25 | 75 | 100 | 4 |
| PART -II | | | | | | | |
| 16UEG22E | English-II | 6 | 3 | 25 | 75 | 100 | 4 |

S. G. ...
24/06/2019
BoS Chairman/HoD
Department of Commerce (BPS)
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

M. R. ...
Dr. P. R. MUTHUSWAMY
PRINCIPAL
Dr. N.G.P. Arts and Science College
Coimbatore - 641 048
Tamilnadu, India

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| PART -III | | | | | | | |
|--|--|-----------|---|----|----|------------|-----------|
| 16UBP23A | CORE-III: Advanced Accounting | 4 | 3 | 25 | 75 | 100 | 4 |
| 16UBP23B | CORE- IV : Business Economics | 4 | 3 | 25 | 75 | 100 | 4 |
| 16UBP23P | CORE PRACTICAL-II : Advanced Excel and Accounting Package | 4 | 3 | 20 | 30 | 50 | 2 |
| 16UMA2AE | Allied- II: Statistics for Business | 4 | 3 | 25 | 75 | 100 | 4 |
| PART -IV | | | | | | | |
| 16UFC2FA | Value Education : Human Rights | 2 | 3 | - | 50 | 50 | 2 |
| | Total | 30 | | | | 600 | 24 |
| Third Semester | | | | | | | |
| PART -III | | | | | | | |
| 16UBP33A | CORE- V: Finance and Accounting for Business Process Services | 6 | 3 | 25 | 75 | 100 | 4 |
| 16UBP33B | CORE -VI: Insurance for Business Process Services | 6 | 3 | 25 | 75 | 100 | 4 |
| 16UBP33C | CORE- VII: Cost Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| 16UBP3AA | Allied- III- Human Resource Management | 5 | 3 | 25 | 75 | 100 | 4 |
| PART -IV | | | | | | | |
| | NMEC: I: | 2 | 3 | - | 50 | 50 | 2 |
| 16UBP3SA | Skill based Subject- 1:Commercial Law | 3 | 3 | 20 | 55 | 75 | 3 |
| 15UFC3FA 15UFC3FB 15UFC3FC 15UFC3FD | Tamil / Advanced Tamil (OR) Yoga for Human Excellence / | 2 | 3 | - | 50 | 50 | 2 |

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| | | | | | | | |
|----------------------------------|---|-----------|----------|-----------|-----------|------------|-----------|
| 15UFC3FE | Women's Rights/ Constitution of India | | | | | | |
| | Total | 30 | | | | 575 | 23 |
| Fourth Semester | | | | | | | |
| PART -III | | | | | | | |
| 16UBP43A | CORE -VIII: Banking for Business Process Services | 6 | 3 | 25 | 75 | 100 | 4 |
| 16UBP43B | CORE- IX: Retail Environment and Market Research | 6 | 3 | 25 | 75 | 100 | 4 |
| 16UBP43C | CORE- X: Management Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| 16UMA4AD | Allied- IV: Operations Research | 5 | 3 | 25 | 75 | 100 | 4 |
| PART -IV | | | | | | | |
| | NMEC: II: | 2 | 3 | - | 50 | 50 | 2 |
| 16UBP4SA | Skill based Subject - II: Company Law and Secretarial Practice | 3 | 3 | 20 | 55 | 75 | 3 |
| 15UFC4FA 15UFC4FB 15UFC4FC | Tamil / Advanced Tamil (OR) General Awareness | 2 | 3 | - | 50 | 50 | 2 |
| | Total | 30 | | | | 575 | 23 |
| Fifth Semester | | | | | | | |
| PART -III | | | | | | | |
| 16UBP53A | CORE - XI: Business Process Services in Capital Market | 5 | 3 | 25 | 75 | 100 | 4 |
| 16UBP53B | CORE- XII: Managing Business Processes - I | 5 | 3 | 20 | 55 | 75 | 4 |

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| 16UBP53C | CORE- XIII: Campus to Corporate Transition | 4 | 3 | 25 | 75 | 100 | 3 |
| 16UBP53D | CORE -XIV: Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | Elective - I: | 6 | 3 | 25 | 75 | 100 | 4 |
| 16UBP53T | Industrial Training | Grade (A to C) | | | | | |
| PART -IV | | | | | | | |
| 16UBP5SA | Skill based Subject - III: Research Methodology | 4 | 3 | 20 | 55 | 75 | 3 |
| | Total | 30 | | | | 550 | 22 |
| Sixth Semester | | | | | | | |
| PART -III | | | | | | | |
| 16UBP63A | CORE- XV: Managing Business Processes- II | 5 | 3 | 25 | 75 | 100 | 4 |
| 16UBP63B | CORE- XVI: Financial Management | 6 | 3 | 25 | 75 | 100 | 4 |
| 16UBP63C | CORE- XVII : Customer Relationship Management | 4 | 3 | 20 | 55 | 75 | 3 |
| | Elective - II: | 5 | 3 | 25 | 75 | 100 | 4 |
| | Elective - III: | 6 | 3 | 25 40 | 75 60 | 100 | 4 |
| PART -IV | | | | | | | |
| 16UBP6SA | Skill based Subject - IV: Cyber Crimes and Cyber law | 4 | 3 | 20 | 55 | 75 | 3 |
| PART -V | | | | | | | |
| 16UEX65A | Extension Activities | - | | 50 | - | 50 | 2 |
| | Total | 30 | | | | 600 | 24 |
| | GRAND TOTAL | | | | | 3500 | 140 |

ELECTIVE - I

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

| S.No | Course Code | Name of the Course |
|------|-------------|-----------------------------|
| 1. | 16UBP5EA | Income Tax Law & Practice |
| 2. | 16UBP5EB | Global Business Environment |

ELECTIVE - II

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

| S.No | Course Code | Name of the Course |
|------|-------------|--------------------|
| 1. | 16UBP6EA | Indirect Taxes |
| 2. | 16UBP6EB | Brand Management |

ELECTIVE - III

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

| S.No | Course Code | Name of the Course |
|------|-------------|--------------------|
| 1. | 16UBP6EC | Financial Markets |
| 2. | 16UBP6EV | Project Work |

NON-MAJOR ELECTIVE COURSES OFFERED BY DEPARTMENT

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

| S. No. | Semester | Course Code | Course Title |
|--------|----------|-------------|---|
| 1. | III | 16UNM34W | Fundamentals of Business Process Services |
| 2. | IV | 16UNM44W | E-Business |

FOR COURSE COMPLETION

Students shall complete:

- Language papers (Tamil/Malayalam/French/Hindi, English) in I and II semester.
- One Value Education and Environmental Studies in I and II semester respectively.
- Allied papers in I, II, III and IV semesters.
- Skill Based Courses in III, IV, V and VI semesters.
- Two Non Major Elective Course (NMEC) in the Third and fourth semester.
- Extension activity in V semester.
- Elective papers in the fifth and sixth semesters.
- An in-house project at the end of VI semester.
- Students have to complete the following Industrial Training: (Subject code: 16UBP53T). Students must undergo Industrial training for 15 - 30 days during IV Semester Summer Vacation. Evaluation of the Report will be done by the Internal and External Examiner in the V Semester. Based on their performance Grade will be awarded as A To C.

A : 75 marks and above

B : 60 - 74 marks

C : 40 - 59 marks

RA : Below 40 marks - (Reappear)

TOTAL CREDIT DISTRIBUTION

| Subjects | Credits | Total | | Credits | Cumulative |
|-------------------------|----------------|------------------|-------------|----------------|-------------------|
| Part I: Language | 4 | 2x 100 = | 200 | 08 | 16 |
| Part II: English | 4 | 2x 100 = | 200 | 08 | |
| Part III: | | | | | |
| Core | 4 | 15 x | 1500 | 60 | 98 |
| Core | 3 | 2 x 75= = | 150 | 06 | |
| Elective | 4 | 3 x 100 | 300 | 12 | |
| Allied | 4 | 4 x 100= = | 400 | 16 | |
| Core Practical | 2 | 2 x 50 = | 100 | 04 | |
| Part IV: | | | | | |
| Language and others | 2 | 4 x 50 = | 200 | 08 | 24 |
| Skill Based | 3 | 4 x 75 | 300 | 12 | |
| NMEC | 2 | 2 x 50 | 100 | 04 | |
| Part V: | | | | | |
| Extension | 2 | 1 x 50 = | 50 | 02 | 02 |
| Total | | | 3500 | 140 | 140 |

EXTRA CREDITS

Earning Extra credits is not mandatory for course completion

| Subject | Credit | Total |
|--|---------------|--------------|
| BEC/ Self study courses | 1 | 1 |
| Hindi / French/ Other foreign Language approved by certified Institutions | 1 | 1 |
| Type Writing / Short Hand Course | 1 | 1 |
| Diploma/certificate/CPT/ ACS Inter/ NPTEL Course | 1 | 1 |
| Representation – Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International | 1 | 1 |
| Total | | 5 |

Rules:

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

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

Self study paper offered by Commerce in Business Process Services

| S. No. | Semester | Course Code | Course Title |
|--------|-----------------|-------------|-----------------------------------|
| 1. | Semester I to V | 16UBPSS1 | Computer Applications in Business |
| 2. | | 16UBPSS2 | Business Ethics |

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

| | | |
|----------|---|--------------------|
| 16UBP13A | CORE -I: PRINCIPLES OF ACCOUNTANCY | SEMESTER- I |
|----------|---|--------------------|

Total Credits: 4
Hours Per Week: 4

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

OBJECTIVES :

1. To make the students to understand the basic concepts of accounting applied in the competitive corporate world.
2. To understand accounting software easily.

CONTENTS

UNIT-I

Introduction - Advantages and Limitations of Accounting - Fundamentals of Book Keeping - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance.

UNIT-II

Final Accounts of a Sole Trader - Trading Account, Profit and Loss Account, Balance sheet with adjustments - Differences between Trial Balance and Balance sheet - Errors and their rectification -Types of errors.

UNIT-III

Bills of Exchange - Promissory notes and bills of exchange - Recording of transactions relating to bills - Books of Drawer and Acceptor - Honor and dishonor of bills -Renewal of bills - Retiring of bills under rebate - Account Current and Average Due Date - Meaning - Advantages - Calculation of Account Current and Average Due Date.

UNIT-IV

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Non Trading Accounts - Receipts and Payments and Income and Expenditure Account and Balance sheet – Difference between Receipts and Payments and Income and Expenditure Account.

UNIT-V

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

TEXT BOOKS :

1. *Reddy, T.S. and Murthy, A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. *Nagarajan, K.L., Vinayaka, N., and Mani P.L.* 2013. **Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS :

1. *Jain, S.P., and Narang, K.* 2005. **Financial Accounting**. [Fifth Edition]. Kalyani Publishers, Ludhiana.
2. *Grewal T.S.* 2007. **Introduction to Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd , New Delhi.

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|-----------------|---|------------------------|
| 16UBP13B | CORE -II: BUSINESS ORGANISATION AND MANAGEMENT | SEMESTER- I |
|-----------------|---|------------------------|

Total Credits: 4
Hours Per Week: 4

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To enable the students to learn principles and concepts of Business organization.
2. To Understand the Nature and functions of Management.

CONTENTS

UNIT - I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

TEXT BOOKS:

1. *Sharma & Shashi K.Gupta*, 2011. **Business Organization and Management** [Third Revised Edition, Reprint 2011] Kalyani Publishers, New Delhi.
2. *Dinkar Pagare*, 2013. **Principles of Management**, [5th Edition], Sultan chand & Sons.

REFERENCE BOOKS:

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

| | | |
|----------|--|--------------------|
| 16UBP13P | CORE PRACTICAL- I: OFFICE PACKAGE | SEMESTER- I |
|----------|--|--------------------|

Total Credits: 2

Hours Per Week: 4

I - MS WORD

1. Preparation of Chairman's speech/ Auditor's report / Minutes / Agenda and perform the following operations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Preparation of invitation for the college function using Text boxes and clip parts.
3. Preparation of invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Preparation of Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Preparation of Shareholders meeting letter for 10 members using mail merge operation.
6. Preparation of Bio-Data by using Wizard/ Templates.

II- MS EXCEL

1. Preparation of a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions.

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

III - MS POWERPOINT AND MS ACCESS

1. Preparation of PowerPoint presentation for a Product/Company Advertisement. The slides should include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. Using options Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
2. Preparation of PowerPoint presentation for organization chart.
3. Presentation of slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:
Creation of different slides, changing background color, font color using word art.
4. Preparation of a payroll database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
5. Creation of Product Database and preparation of Forms and

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Reports using wizard. Gather Name of the product, price, quantity and other descriptions for ten products and enter in the Access table.

| | | |
|----------|---|-------------|
| 16UMA1AE | ALLIED- I - MATHEMATICS FOR BUSINESS | SEMESTER -I |
|----------|---|-------------|

Total Credits: 4
Hours Per Week: 4

Note: Theory questions shall be restricted to Section A of the Question Paper.

OBJECTIVE:

1. On successful completion of this course, the student should have understood the basic concepts
2. To know about how to use Mathematical Techniques to solve the modern business problems.

UNIT-I

Set Theory - Definition - Notations - Description of sets- Types of sets - Venn Diagrams - Set operations - Laws and properties of sets - Number of elements (Sums involved in two sets only)

UNIT-II

Sequence and series - Arithmetic progression - Geometric progression - Simple interest Problems- Compound interest Problems.

UNIT -III

Matrix: Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices - Determinants - Crammer's Rule - Inverse of a Matrix - Matrix Method - Rank of Matrix.

UNIT-IV

Effective rate of Interest -Sinking Fund - Annuity - Present Value - Discounting of Bills - True Discount - Banker's Gain.

UNIT-V

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

TEXT BOOK:

1. *Navnitham, P.A.* 2013. **Business Mathematics & Statistics.** Jai Publishers,Trichy

REFERENCE BOOKS:

1. *Sundaresan and Jayaseelan.* 2008. **Introduction to Business Mathematics.** Sultan Chand Co & Ltd, New Delhi.
2. *Ranganath,G.K, Sampamgiram,C.S and Rajan,Y.* 2006. **A Text book Business Mathematics,** Himalaya Publishing House.

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| 16UBP23A | CORE- III: ADVANCED ACCOUNTING | SEMESTER- II |
|----------|--------------------------------|--------------|

Total Credits: 4
Hours Per Week: 4

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

OBJECTIVE :

1. To enable the students to understand the accounting aspects on Depreciation, Branch accounts, Hire Purchase and Installment System and Partnership.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS :

1. *Reddy, T.S. and Murthy, A.* 2012. **Financial Accounting** [Sixth Revised Edition]. Margham Publications, Chennai.
2. *Jain, S.P. and Narang, K.L.* 2005. **Financial Accounting** [Fifth Edition]. Kalyani Publishers, Ludhiana.

REFERENCE BOOK :

1. *Shukla, M.C. and Grewal, T.S.* 2007. **Advanced Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd, New Delhi.

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| 16UBP23B | CORE- IV : BUSINESS ECONOMICS | SEMESTER -II |
|-----------------|--------------------------------------|---------------------|

Total Credits: 4
Hours Per Week: 4

OBJECTIVES:

The subject aims to build the concepts regarding:

1. To discuss the relationship between economics and business.
2. To analyze the application of economic theories in modern business.

CONTENTS

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

TEXT BOOKS

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

REFERENCE BOOKS

1. *Ahuja. H.L*, **Business economics** (Reprint 2009) S.Chand publications. New Delhi.
2. *Shankaran. S*, 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

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| 16UBP23P | CORE PRACTICAL- II: (Advanced Excel and Accounting Package) | SEMESTER- II |
|----------|--|---------------------|

**Total Credits: 2
Hours Per Week: 4**

I - ADVANCED EXCEL

1. Creation of a student data table and performing sort and filter.
Sort: by colour, reverse list, randomized list.
Filter: Text Filter, Auto filter and Remove duplicate.
2. Creation of Pivot table and chart for Purchase, Sales and Profit data of a company for 5 years.
3. Performing user defined Macros: Recording, Viewing and Running Macros for any 3 functions.
4. Performing What-If Analysis in excel using the options Goal Seek, Data Table, HLookup and VLookup.
5. Performing Data Analysis using the Statistical Tools: 1. Mean. 2. Standard Deviation. 3. Correlation and 4. Regression.

II - ACCOUNTING PACKAGE (TALLY)

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

| | | |
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| 16UMA2AE | ALLIED -II :STATISTICS FOR BUSINESS | SEMESTER- II |
|----------|--|--------------|

Total Credits:4
Hours Per Week:4

OBJECTIVES:

1. On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.

2. To know about Mathematics of Finance Statistical tools and their applications

UNIT-I

Meaning and Definition of Statistics - Collection of data - Primary and Secondary Data- Classification and Tabulation - Diagrammatic and Graphical presentation.

UNIT-II

Measures of Central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean - Measures of Dispersion - Range - Quartile Deviation - Standard Deviation and Co-efficient of Variation (Simple Problems).

UNIT-III

Correlation -Meaning and Definition -Types of Correlation-Scatter diagram, Karl Pearson's co-efficient of Correlation - Spearman's Rank Correlation - Co-efficient of Concurrent deviation.

UNIT-IV

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

UNIT-V

Time Series – Meaning, Uses, Components and Models – Secular Trend - Methods of estimating trend - Graphic, Semi-average, Moving average and Method of Least squares - Seasonal Variation - Method of Simple average.

TEXT BOOK:

1. *Navnitham, P.A* , 2013. **Business Mathematics & Statistics**. 2013. Jai Publishers.Trichy.

REFERENCE BOOKS :

1. *Gupta,S.P*. **Statistical Methods**. 2004. Sultan Chand and Sons.
2. *Vittal,P.R* . 2001. **Business Mathematics and Statistics**. Margham Publishers, Chennai.

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| 16UBP33A | CORE- V: FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES | SEMESTER- III |
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Total Credits:4
Hours Per Week:6

OBJECTIVES:

1. To enable the students to know about the concepts of accounting finance.
2. To develop the knowledge about the accounting ledger.

UNIT I

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

UNIT II

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

recovery – Vendor Reconciliation – Vendor support – Optical character Reading / Recognition (OCR).

UNIT III

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

UNIT IV

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

UNIT V

Internal controls over Financial reporting - Introduction to operational risk - Introduction to provisions of Sarbanes Oxley Act, 2002 - Internal Control Framework - Sarbanes Oxley Act compliance in an Off shoring environment - Information security - Business Continuity and Disaster Recovery Planning- Operating model of Business Process Services - Cost effectiveness and process efficiency - Service areas in BPS- Transaction Flows in a Business Process Service - Roles and Responsibilities in BPS - Tower wise End to End operation - BPS terms and Definitions - Service Level Agreement - Role of Quality in BPS - Introduction to Lean - Introduction to Six Sigma - Future BPS.

TEXT BOOK: Course Material - Tata Consultancy Services.

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| 16UBP33B | CORE -VI: INSURANCE FOR BUSINESS PROCESS SERVICES | SEMESTER- III |
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Total Credits:4
Hours Per Week:6

OBJECTIVES:

1. To know about the overview on the insurance life cycle.
- 2.To get knowledge on the insurance policies.

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

Concept of Healthcare Insurance - How Healthcare Insurance works - Key Challenges of Healthcare Industry - Healthcare Eco System - Healthcare regulations & Standards ; HIPAA - Medicare - Medicaid - Medclaim - Individual Health Insurance policies - Group Health Insurance policies - Managed Care - Eye Care - Micro Insurance Schemes

UNIT V

Concept of Retirement Services - Retirement Planning - Asset Allocation & Asset Classes - Life stages of an Investor - Defined Benefit & Defined Contribution - Individual Retirement Arrangement in USA - Third Party Administrator for Retirement Services in USA - Life cycle of Participants in a plan (enrollment, contribution,etc.) - Categories of Pension in UK - DWP & TPR - Annuity & Income Drawdown Plan.

TEXT BOOK: Course Material - Tata Consultancy Services.

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| 16UBP33C | CORE- VII: COST ACCOUNTING | SEMESTER- III |
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Total Credits: 4
Hours Per Week: 6

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

OBJECTIVES :

1. To enable the students to understand the Costing Terms in business
2. To provide adequate knowledge on Cost Accounting Practice

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS :

1. *Reddy, T.S., and Hari Prasad Reddy, Y. 2014. Cost Accounting, Margham Publications Chennai.*
2. *Jain, S.P and Narang, K.L., 2012. Cost Accounting, Kalyani Publishers, New Delhi.*

REFERENCE BOOKS :

1. *Iyyangar, S.P. 2005. Cost Accounting Principles and Practice, Sultan Chand Company Ltd., New Delhi.*
2. *Pillai, R.S.N., and Bagavathi. 2004. Cost Accounting, Sultan Chand and Company Ltd., New Delhi.*

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| 16UBP3AA | Allied- III- HUMAN RESOURCE MANAGEMENT | SEMESTER- III |
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To study the basic principles in Human Resource Management.
2. Aims to give students the knowledge, understanding and key skills that are required by today's HR Professionals.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS:

1. *Gupta, C.B.* 2011. **Human Resource Management** [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.
2. *Prasad, L.M.* 2000. **Organizational behaviour** [Third Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Memoria, C.B.* 2004. **Personnel Management** [Twenty Fourth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Fred Luthans,* 2005. **Organizational Behaviour** [Tenth Edition]. Tata Mc Graw Hill Company, New Delhi.
3. *Aswathappa, K.* 2012. **Organizational Behaviour** [Tenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.

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| 16UBP3SA | SKILL BASED SUBJECT-1: COMMERCIAL LAW | SEMESTER- III |
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Total Credits:3
Hours Per Week:3

OBJECTIVES :

1. To enlighten the students knowledge on the basic Business Law.
2. To have a thorough knowledge on fundamental concepts of Law of Contract and relevant laws.

CONTENTS

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

Contract of Indemnity and Guarantee - Rights of an indemnity holder, Essentials of a valid contract of Indemnity and guarantee - Bailment and Pledge - Kinds - Rights and duties of Bailor and Bailee.

UNIT-V

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

TEXT BOOKS :

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

REFERENCE BOOKS:

1. *Kapoor, N.D.* 2004. **Elements of Mercantile Law** [Twenty-eighth Edition]. Sultan Chand & Company Ltd ., New Delhi.
2. *Kuchhal, M.C.* 2013. **Merchanthile Law** [Eighth Edition]. Vikas Publications, New Delhi .

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| 16UBP43A | CORE -VIII: BANKING FOR BUSINESS PROCESS SERVICES | SEMESTER - IV |
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Total Credits:4
Hours Per Week:6

OBJECTIVES :

1. To develop the ideas on the banking services.
2. To enable the students to know about the cash management.

UNIT - I

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

UNIT - II

Basics of Cards - Types of Cards, transaction overview, components of Cards - Entities involved, overview on associations - Originations - Policy, Account opening,dispatch,delivery,Card Maintenance - Payments - Concepts, applications, investigations, Statement validations - Products

B.Com (BPS) (Students admitted from 2016- 2017 and onwards)

on Cards - Rewards programs, merchandising offers - Authorisation and Risk reviews - Settlement lifecycle, authorisations, settlement and reconciliation - Accounting and Interchange settlement, settlements to associations - Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.

UNIT - III

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

UNIT - IV

Cash Management Overview - Cash Management Product Suite A Glance and Brief on all - products - Payments Life Cycle - Payments Originations and various products in Originations - phase - Introduction to Funds Transfer - Various types of Funds transfer (Clearing, Treasury Payments, Bills receivables, Collections, lockbox, loans/deposits - Bulk Remittances etc - Pre Funds Transfer - A/c Opening and Maintenance - Workflow Management - Funds Transfer - Payments - Instruction

B.Com (BPS) (Students admitted from 2016- 2017 and onwards)

Acceptance – Payment Security – Call Back and Other Controls – Routing and Accounting Entries – Settlement and Payment Structuring – Various Clearing Systems – Overview – Post Funds Transfer – Nostro Reconciliations – Proofing – Investigations – Financial Messaging – Tracking – MIS and Treasury Reporting – Amendments and Collections – Risk management around payments- few case studies.STP Analysis and Improvements.

UNIT - V

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

TEXT BOOKS: Course Material - Tata Consultancy Services.

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| 16UBP43B | CORE- IX: RETAIL ENVIRONMENT AND MARKET RESEARCH | SEMESTER - IV |
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Total Credits: 4
Hours Per Week: 6

OBJECTIVES :

1. To study about the marketing research.
2. To know about the production planning & retail research.

UNIT - I :

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

UNIT - II :

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

UNIT - III :

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

UNIT - IV :

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

B.Com (BPS) (Students admitted from 2016- 2017 and onwards)

consumers? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products

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UNIT - V :

Retail Research – Need for Retail Research - Retail Data - Importance of Retail Data Validation - Retail Research reports. - Media Research – Importance of media research - Media Data - Importance of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer Panel - Consumer Panel Data - Panel Research reports.

TEXT BOOKS: Course Material – Tata Consultancy Services

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| 16UBP43C | CORE- X: MANAGEMENT ACCOUNTING | SEMESTER - IV |
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Total Credits:4
Hours Per Week:6

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

OBJECTIVES:

1. To enable the students to understand the conceptual framework of Management Accounting.
2. To acquaint the students with the Management Accounting Techniques that facilitates managerial decision making.

CONTENTS

UNIT - I

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

UNIT - II

Ratio Analysis - Meaning - Advantages - Limitations - Classification of ratios -Analysis of liquidity - Solvency and Profitability - Construction of Balance Sheet.

UNIT - III

Working Capital - Working capital requirements and its computation - Fund Flow Analysis and Cash Flow Analysis. Fund flow statement - Importance - Limitations - Preparation of schedule of changes in working capital - Calculation of funds from operation - fund flow statement. Cash flow statement - Meaning - Importance - Difference between fund flow

and cash flow analysis – Advantages – Limitations – Computations of cash from operations – Cash flow statement.

UNIT - IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT - V

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

TEXT BOOKS :

1. *Sharma and Gupta, S.K.* (2006). **Management Accounting.** Kalyani Publishers, New Delhi.
2. *Reddy, T.S., and Hari Prased Reddy, Y.* (2010). **Management Accounting.** Margham publications, Chennai.

REFERENCE BOOKS :

1. *Maheswari, S.N.* (2004). **Management Accounting.** Sultan Chand & Sons, New Delhi.
2. *Jain, S.P., and Narang. K.L.* (2001). **Cost and Management Accounting.** Kalyani Publishers, New Delhi.

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| 16UMA4AD | ALLIED IV: OPERATIONS RESEARCH | SEMESTER - IV |
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to understand the conceptual framework of Operation Research.
2. To understand various models in order to make decisions.

CONTENTS

Note: Problems only Theory will not be included.

UNIT-I

Introduction to Operations Research - Meaning - Scope - Models - Limitation. Linear Programming - Formulation - Application in Management decision making (Graphical method only)

UNIT - II

Transportation Method (Non- degenerate only) - Simple Problems only.

UNIT - III

Assignment problems - Travelling Salesman problem - simple problems only.

UNIT - IV

Game Theory : Graphical Solution - $m \times 2$ and $2 \times n$ type - Solving game by Dominance property - fundamentals - Simple problems only.

UNIT - V

CPM - Principles - Construction of Network for projects - Types of Floats
- PERT - Time scale analysis - critical path - Simple problems.

TEXT BOOK:

1. *Manmohan, Gupta, P.K and Kanthiswarup.* 1998. **Operations Research.** S. Chand & sons.

UNIT I : Chapter 3

UNIT II : Chapter 1

Chapter 2 (upto pg.no 61)

UNIT III : Chapter 4 (upto pg.no 200)

UNIT IV : Chapter 2 (pg.no 61 - 88)

UNIT -V : Chapter 15 (upto pg.no 643)

REFERENCE BOOKS:

1. *Gupta, P.K. and. Hira, D.S,* 2002.**Problems In Operations Research.** S. Chand Publication.
2. *Vittal, P.R,* 2013. **Operations Research** .Margham Publishers,Chennai.

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| 16UBP4SA | SKILL BASED SUBJECT - II: COMPANY LAW AND SECRETARIAL PRACTICE | SEMESTER - IV |
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**Total Credits:3
Hours Per Week:3**

OBJECTIVES :

1. To enlighten the students knowledge on Companies Act.
2. To have a thorough knowledge on formation of company, documents required and acts pertaining to it.

CONTENTS

UNIT - I

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

UNIT - II

Memorandum of Association - Meaning - Purpose - Contents - Articles of Association - Meaning - Forms - Contents.

UNIT - III

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

UNIT - IV

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

UNIT-V

Meetings - Requisites of Valid Meeting - Types of Meeting - Winding up - Meaning - Modes of Winding Up - Winding up by the Court - Voluntary winding up - Winding up subject to the Supervision of the court.

TEXT BOOKS :

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

REFERENCE BOOKS:

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

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| 16UBP53A | CORE-XI: BUSINESS PROCESS SERVICES IN CAPITAL MARKET | SEMESTER - V |
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Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To study about the securities & capital market.
2. To enlighten the students to know about mutual fund & private equity.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT- III

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

B.Com (BPS) (Students admitted from 2016- 2017 and onwards)

UNIT - IV

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

UNIT - V

Counterparty Credit Risk Management - Market Risk Management

TEXT BOOKS: Course Material - Tata Consultancy Services.

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| 16UBP53B | CORE-XII: MANAGING BUSINESS PROCESSES - 1 | SEMESTER - V |
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**Total Credits: 4
Hours Per Week: 5**

OBJECTIVES:

1. To study about the process management.
2. To get knowledge about the metrics management & process mapping techniques.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS: Course Material - Tata Consultancy Services

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| 16UBP53C | CORE -XIII: CAMPUS TO CORPORATE TRANSITION | SEMESTER - V |
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**Total Credits:3
Hours Per Week:4**

OBJECTIVES :

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

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS : Course Material - Tata Consultancy Services

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| 16UBP53D | CORE-XIV: CORPORATE ACCOUNTING | SEMESTER - V |
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**Total Credits: 4
Hours Per Week: 6**

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

OBJECTIVES :

1. To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.
2. To provide adequate knowledge in accounting practice prevailing in the corporate.

CONTENTS

UNIT-I

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

UNIT-II

Redemption of Preference Shares. Debentures - Issue and Redemption of Debentures Redemption out of profits - Sinking fund method/Recording of transactions - Profits prior to Incorporation

UNIT-III

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

UNIT-IV

Amalgamation - absorption and re-construction of company - Accounting problems relating to Amalgamation, absorption and re-construction of company types of amalgamation - amalgamation after balance sheet .(Excluding intercompany holdings).

UNIT-V

Liquidation Meaning - Types of Liquidation of Companies - preparation of statement of affairs Liquidator's final statement of account. Deficiency accounts - Valuation of goodwill.

TEXT BOOKS :

1. *Reddy, T.S., and Murthy, A.* (2010). **Corporate Accounting.** [6th Edition], Margham Publications, Chennai
2. *Jain, S.P., and Narang, K.L.* (2013). **Advanced Accounting.** Kalyani Publications, New Delhi.

REFERENCE BOOKS :

1. *Gupta, R.L., and Radhaswamy, M.* (2006). **Corporate Accounts Theory Method and Application** [13th Revised Edition]. Sultan Chand & Co., New Delhi
2. *Arulanandam, M.A., Raman, K.S.* (2003). **Advanced Accountancy.** Himalaya Publications, New Delhi.

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| 16UBP5SA | SKILL BASED SUBJECT-III RESEARCH METHODOLOGY | SEMESTER - V |
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Total Credits: 3

Hours Per Week: 4

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

OBJECTIVES :

1. On successful completion of the course the students should have: Understand the scope and significance of research in business decisions.
2. To develop creative thinking and analytical skills.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS :

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

REFERENCE BOOK:

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

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| 16UBP63A | CORE -XV : MANAGING BUSINESS PROCESSES - II | SEMESTER -VI |
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Total Credits: 4

Hours Per Week: 5

OBJECTIVES :

1. To develop the knowledge on the quality assurance & quality management.
2. To have better information on six sigma methodology.

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS: Course Material - Tata Consultancy Services.

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| 16UBP63B | CORE -XVI : FINANCIAL MANAGEMENT | SEMESTER - VI |
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**Total Credits: 4
Hours Per Week: 6**

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

OBJECTIVES:

- ❖ To reveal the knowledge on fund utilization and management.
- ❖ To analyze the various concepts and techniques for better financial decision.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

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| 16UBP63C | CORE -XVII : CUSTOMER REALTIONSHIP MANAGEMENT | SEMESTER -VI |
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Total Credits: 3
Hours Per Week: 4

OBJECTIVES:

To provide a thorough understanding of customer - retailer relationship and the ways and means to manage the Customers

CONTENTS

UNIT-I

Relationship Marketing- Overview, Meaning- Basis of Building Relationships - Customer Lifetime Value - Conflict Management and Customer Retention.

UNIT-II

CRM- Evolution, Meaning, Definition, Objectives, and Benefits- Relationship between CRM & Technology- Creating a CRM culture- Building blocks of CRM- CRM Strategies- Types of CRM.

UNIT-III

Planning CRM Project- General Business Goals and Objectives- Framework of Successful CRM- CRM: Implementation Steps- Role of CRM and Employees, the HCRM Model, Way Forward.

UNIT-IV

Sales Force Automation (SFA)- Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today- Call center- Objectives, Classification, Functionality, Developments- CRM & Data Warehousing- Steps, Information Processing- Data Mining Technology and Process.

UNIT-V

CRM Marketing Initiatives- What is ECRM? - Levels, ECRM Tools- Difference between CRM and ECRM- *CRM: Opportunities, Challenges and Ways to avoid Pitfalls.

TEXT BOOKS :

1. *Dr. K. Govinda Bhat*, 2010. **“Customer Relationship Management”**, Himalaya Publishing House, New Delhi.
2. *H.Peer Mohamed, A. Sagadevan* ,2013 **“Customer Relationship Management”**, Vikas Publishing House Pvt. Ltd.
3. *Ed Peelan*, **“Customer Relationship Management”**, Pearson Education.

REFERENCE BOOK :

1. *Subhasish Das* 2010, **“Customer Relationship Management”**, Excel Books.
2. *Dr. S. Sheela Rani* 2015, **“Customer Relationship Management”**, Margham Publications.
3. *R.K. Suganthi* 2010, **“Customer Relationship Management”**, New Age International Pvt. Ltd.

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| 16UBP6SA | SKILL BASED SUBJECT- IV : CYBER CRIMES AND CYBER LAW | SEMESTER -VI |
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Total Credits: 3
Hours Per Week: 4

OBJECTIVES :

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

UNIT - I

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

UNIT - II

Security Aspects: Introduction - Technical aspects of Encryption - Digital Signature - Data Security. Intellectual Property Aspects: WIPO - GII - ECMS - Indian Copy rights act on soft propriety works - Indian Patents act on soft propriety works.

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS:

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

REFERENCE BOOK:

1. *Suresh ,Viswanathan.T.* 2000. **The Indian Cyber Law**.Bharat Law
House, New Delhi

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| 16UBP5EA | ELECTIVE -I : INCOME TAX LAW & PRACTICE | SEMESTER -V |
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**Total Credits: 4
Hours Per Week: 6**

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

CONTENTS

UNIT - I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee.

Scope of Income – Charge of Tax – Residential Status – Exempted Income u/s 10.

UNIT - II

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

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

UNIT - III

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

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

UNIT - IV

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

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

UNIT - V

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

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

TEXT BOOKS

1. *Gaur and Narang*, 2017-2018. **“Income Tax Law and Practice”** Income Tax Law and Practice Delhi (Unit I-V)
2. *M.Jeevarathinam and Vijay Vishnu kumar*, 2017-2018. **Income tax law and practice**, SciTech publication (INDIA) Pvt limited, Chennai.(Unit I-V)

REFERENCE BOOKS:

1. *Mehrotra H.C*, 2017-2018. **“Income-tax Law and Accounts”** Sahithya Bhavan publishers.
2. *Hariharan .N*, 2017-2018. **Income Tax Law and Practice**, Tata McGraw Hill Education Private Limited, New Delhi

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| 16UBP5EB | ELECTIVE -I : GLOBAL BUSINESS ENVIRONMENT | SEMESTER - V |
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**Total Credits: 4
Hours Per Week: 6**

OBJECTIVES :

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

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

TEXT BOOKS:

1. *Francis Cherunilam*, 2009, "**International Business**", PHI Learning Private Ltd, New Delhi.
2. *V.K. Bhalla, S.Shiva Ramu* "**International Business Environment and Management**",[Seventh Revised and Enlarged Edition], Anmol Publication Pvt. Ltd.

REFERENCE BOOKS:

1. *Raj Kumar* 2012, "**International Business Environment**" Anuraj Jain for Excel Books, New Delhi.
2. *Dr. S. sankaran* 2012 "**International Business and Environment**" Margham Publications.

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| 16UBP6EA | ELECTIVE -II : INDIRECT TAXES | SEMESTER -VI |
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**Total Credits:4
Hours Per Week:5**

OBJECTIVES :

1. The Objective is to get awareness on the prevailing act related to Indirect Tax.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

GST on Export and Import - Calculation of Net cost of imported goods - Calculation of Sale Value after import - Net tax payable calculation of imported goods - Export value calculation- Refund calculation - Impact of GST in various Sectors.

UNIT - V

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

TEXT BOOKS

1. *Balachandran.V*, 2006. "**Indirect Taxation**", Sultan Chand &Co., New Delhi.(Unit I,III,IV)
2. *Gupta R.L and Gupta V.K*, 2010. "**Indirect Tax**" Sultan Chand &Co., New Delhi (Unit I-V)
3. *CA Keshav, R, Garg*, 2017. "**GST Ready Reckoner**" 3rd Edition, Bharat Law House Pvt Ltd
4. *Nitya Tax Associates*, 2016. "**Basics of GST**", 1st Edition, Taxman's e-book House Pvt Ltd

REFERENCE BOOKS:

1. *Datey V.S.*, 2016. "**Indirect Taxes**", (2nd edition) Taxman Publications (P) Ltd., New Delhi.
2. *Vishwanathan nagarajan*, 2011. "**Indirect Taxation**" (26th edition), Asia Law House Publishers.
3. *Vishal Saraogi and Roshan Lodha*, 2017. "**Goods & Service Tax Law the Ultimate Guide**", Lawpoint Publication Pvt Ltd.

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| 16UBP6EB | ELECTIVE -II : BRAND MANAGEMENT | SEMESTER - VI |
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Total Credits:4
Hours Per Week:5

OBJECTIVES :

1. To teach the importance of brand and its impacts among the customers.
2. To provide knowledge of Brand Rejuvenation and brand Strategies.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS :

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

REFERENCE BOOKS:

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

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| 16UBP6EC | ELECTIVE- III : FINANCIAL MARKETS | SEMESTER -VI |
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**Total Credits:4
Hours Per Week:6**

OBJECTIVES :

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

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS :

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

REFERENCE BOOKS :

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

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| 16UBP6EV | ELECTIVE- III : PROJECT WORK | SEMESTER -VI |
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Total Credits:4
Hours Per Week:6

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

2. **CIA Marks Distribution:**

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

First Review - 10 Marks

Second Review - 10 Marks

Third Review - 10 Marks

Work Diary - 10 Marks

40 Marks

B.Com (BPS) (Students admitted from 2016- 2017 and onwards)

3. End Semester Examination:

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

| | | |
|--|---|----------|
| Record Work and Presentation | - | 40 Marks |
| Viva-Voce Examination | - | 20 Marks |
| (Jointly given by the external and internal examiner) | | _____ |
| | | 60 Marks |
| | | _____ |

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| 16UNM34W | NMEC-I: FUNDAMENTALS OF BUSINESS PROCESS SERVICES | SEMESTER III |
|----------|---|--------------|

Total Credits: 2
Hours Per Week: 2

OBJECTIVES:

1. To enable the students to know about the concepts of Business Process Services.
2. To develop the knowledge about BPS Industry and its Operations.

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

Operating model of BPS - Cost effectiveness and process efficiency - Service areas in BPS - Transaction Flows - Roles and Responsibilities in BPS - Tower wise End toEnd operation - Role of Quality in BPS - Introduction to Six Sigma - Future BPS

TEXT BOOKS: Course Material - Tata Consultancy Services

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| 16UNM44W | NMEC-II: E-BUSINESS | SEMESTER IV |
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Total Credits: 2
Hours Per Week: 2

OBJECTIVES

1. To understand the concepts and various application issues of e-business.
2. To provide knowledge towards the security over internet, payment systems and various online strategies for e-business.

CONTENTS

UNIT - I

Introduction to e-business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India

UNIT - II

Internet, World Wide Web - Web Based Tools for Electronic Commerce - Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Digital Signatures, Digital Certificates.

UNIT - III

Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.

UNIT - IV

E-Business Applications & Strategies- Business Models & Revenue Models over Internet, Emerging Trends in e- Business - Strategies for Business over Web, Internet based Business Models.

UNIT - V

Cyber Laws -Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features.

TEXT BOOKS:

1. *Joseph, P.T. (2010). E-Commerce an Indian Perspective. [3rd Edition]. Prentice-Hall of India Pvt. Ltd., New Delhi, India.*
2. *Schneider Gary. P., and Perry., James, T. (2005). Electronic Commerce [1st Edition]. Thomson Learning Press, New Delhi.*

REFERENCE BOOKS:

1. *Whitley., David. (2000). E-Commerce Strategy Technologies and Applications. Tata McGraw Hill, New Delhi, India.*
2. *Henry Chan., Raymond Lee., Tharam Dillon., Elizabeth Chang. (2001). E-Commerce, Fundamentals and Applications. John Wiley & Sons, New Delhi.*

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| 16UBPSS1 | SELF STUDY-I: COMPUTER APPLICATIONS IN BUSINESS | SEMESTER - I to V |
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Total Credit: 1

OBJECTIVES :

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

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

UNIT - V

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

TEXT BOOKS :

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

REFERENCE BOOKS:

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

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| 16UBPSS2 | SELF STUDY-II: BUSINESS ETHICS | SEMESTER - I to V |
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Total Credits: 1

OBJECTIVE:

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

CONTENTS

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

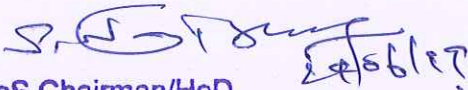
Ethics in production and operations management - ethics in finance and importance issues


UNIT - V

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

TEXT BOOKS:

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


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