

B. Com (BPS) - Students admitted from 2017-2018 onwards

BACHELOR OF COMMERCE IN BUSINESS PROCESS SERVICES



SYLLABUS: 2017-18 Onwards (Outcome Based Education)

DEPARTMENT OF COMMERCE IN BUSINESS PROCESS SERVICES

Dr. N.G.P ARTS AND SCIENCE COLLEGE (Autonomous)

(Re-Accredited by NAAC with "A" Grade)

(Affiliated to Bharathiar University, Coimbatore-641 048)

Dr.N.G.P-Kalapatti Road

Coimbatore

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.

PROGRAMME EDUCATIONAL OBJECTIVES:

On the Successful Completion of the programme, the following are the expected Programme Educational outcomes

- Equip the graduates with in-depth knowledge of Business Process Services in a continuously changing business environment in the area of Accounting and Finance, Banking, Retail Marketing, Capital Market, Taxation and Business laws.
- Have basic understanding in Business Mathematics, Economics, Statistics, Operations Research and Management.
- Build competencies for research activities. Also an informed, aware and active citizen.
- Equip the students with professional skills, inter personal skills and Leadership qualities.
- Inculcate ethical values, team work and managerial skills. An inclination towards lifelong learning and acquiring contemporary knowledge

PROGRAMME OUTCOMES (POS)

On the Successful Completion of the programme, the following are the expected outcomes

PO Number	PO Statement
PO 1	Develop an understanding, Sound knowledge, skills and attitudes to facilitate careers in Business Process Services.
PO 2	Process students for employment in functional areas like Finance and Accounting, Banking, Insurance, Retail Marketing, Capital Market, Taxation and Corporate Law.
PO 3	Pursue their career in Operations, Research and Training and work in teams with enhanced communication and inter-personal skills.
PO 4	Handle computer based software in areas of Accounting, Taxation, Insurance, Retail Marketing, Capital Market and Banking.
PO 5	Develop self-confidence and ability to apply knowledge acquired in the areas of Business Process Services.

SCHEME OF EXAMINATIONS

Course Code	Course Title	Ins Hours/Week	Exam Duration	Exam			Credits
				CA	CE	Total	
First Semester							
PART - I							
17UTL11T 17UHL11H 17UML11M 17UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French-I	5	3	25	75	100	3
PART - II							
17UEG12E	English-I	5	3	25	75	100	3
PART - III							
17UBP13A	CORE- I: Principles of Accountancy	5	3	25	75	100	4
17UBP13B	CORE- II: Business Organization and Management	5	3	25	75	100	4
17UBP13P	CORE PRACTICAL-I : Office Package	4	3	20	30	50	2
17UMA1AB	Allied I: Mathematics for Business	4	3	25	75	100	4
PART - IV							
17UFC1FA	Environmental Studies	2	2	-	50	50	2
	Total	30				600	22
Second Semester							
PART - I							
17UTL21T 17UHL21H 17UML21M 17UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	5	3	25	75	100	3
PART - II							
17UEG22E	English-II	5	3	25	75	100	3
PART - III							
17UBP23A	CORE-III: Advanced Accounting	5	3	25	75	100	5

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

M. R. M.
Dr. P. R. MUTHUSWAMY
PRINCIPAL
Dr. NGP Arts and Science College
Dr. NGP - Kalapatti Road
Coimbatore - 641 048
Tamilnadu, India

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17UBP23B	CORE- IV : Business Economics	5	3	25	75	100	4
17UBP23P	CORE PRACTICAL-II : Advanced Excel and Accounting Package	4	3	20	30	50	2
17UMA2AB	Allied- II: Statistics for Business	4	3	25	75	100	4
PART -IV							
17UFC2FA	Value Education : Human Rights	2	2	-	50	50	2
	Total	30				600	23
Third Semester							
PART -III							
17UBP33A	CORE- V: Business Process Services in Finance and Accounting	6	3	25	75	100	5
17UBP33B	CORE -VI: Business Process Services in Insurance	5	3	25	75	100	4
17UBP33C	CORE- VII: Cost Accounting	6	3	25	75	100	4
17UBP3AA	Allied- III- Human Resource Management	5	3	25	75	100	4
17UBP3SA	Skill based Subject- I:BusinessLaw	4	3	20	55	75	3
PART -IV							
	NMEC: I:	2	2	-	50	50	2
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD 17UFC3FE	Tamil / Advanced Tamil (OR) Yoga for Human Excellence / Women's Rights/ Constitution of India	2	2	-	50	50	2
	Total	30				575	24
Fourth Semester							
PART -III							
17UBP43A	CORE -VIII: Business Process Services in Banking	6	3	25	75	100	5

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17UBP43B	CORE- IX: Retail Environment and Market Research	5	3	25	75	100	4
17UBP43C	CORE- X: Management Accounting	6	3	25	75	100	4
17UMA4AB	Allied-IV: Operations Research	5	3	25	75	100	4
17UBP4SA	Skill based Subject - II: Company Law and Secretarial Practice	4	3	20	55	75	3
PART -IV							
	NMEC: II:	2	2	-	50	50	2
17UFC4FA	Tamil / Advanced						
17UFC4FB	Tamil (OR)	2	2	-	50	50	2
17UFC4FC	General Awareness						
	Total	30				575	24
Fifth Semester							
PART -III							
17UBP53A	CORE - XI: Business Process Services in Capital Market	5	3	25	75	100	4
17UBP53B	CORE- XII: Managing Business Processes – I	5	3	25	75	100	4
17UBP53C	CORE- XIII: Campus to Corporate Transition	4	3	20	55	75	3
17UBP53D	CORE -XIV: Corporate Accounting	6	3	25	75	100	5
	Elective - I:	6	3	25	75	100	4
17UBP5SA	Skill based Subject - III: Research Methodology	4	3	20	55	75	3
17UBP53T	Industrial Training	Grade (A to C)					
	Total	30				550	23
Sixth Semester							
PART -III							
17UBP63A	CORE- XV: Managing Business Processes- II	5	3	25	75	100	4

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17UBP63B	CORE- XVI: Financial Management	6	3	25	75	100	4
17UBP63C	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
17UBP6SA	Skill based Subject - IV: Cyber Crimes and Cyber law	4	3	20	55	75	3
PART -V							
17UEX65A	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.	17UBP5EA	Income Tax Law & Practice
2.	17UBP5EB	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.	17UBP6EA	Indirect Taxes
2.	17UBP6EB	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.	17UBP6EC	Financial Markets
2.	17UBP6EV	Project Work

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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 Course as Non-Major Elective during their third and fourth semester.

S. No.	Semester	Course Code	Course Title
1.	III	17UNM34W	Business Process Services in Finance and Accounting
2.	IV	17UNM44W	Business Process Services in Insurance

FOR PROGRAMME 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: (Course code: 17UBP53T). 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)

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Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative
Part I: Language	3	2x 100 =	200	06	12
Part II: English	3	2x 100 =	200	06	
Part III:					
Core	5	4 x 100	400	20	114
Core	4	11 x 100	1100	44	
Core	3	2 x 75=	150	06	
Core Practical	2	2 x 50 =	100	04	
Allied	4	4 x 100=	400	16	
Skill Based	3	4 x 75 =	300	12	
Elective	4	3 x 100	300	12	
Part IV:					
Value Education	2	1 x 50 =	50	02	12
Environmental Studies	2	1 x 50 =	50	02	
Foundation Course	2	2 x 50 =	100	04	
NMEC	2	2 x 50 =	100	04	
Part V:					
Extension Activity	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 credits
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 III	17UBPSS1	Computer Applications in Business
2.		17UBPSS2	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.

17UBP13A	CORE- I: PRINCIPLES OF ACCOUNTANCY	SEMESTER- I
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**Total Credits: 4
Hours Per Week: 5**

PREAMBLE:

To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.

COURSE OUTCOMES

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger	K2
CO3	Capture the procedures relating to bills of exchange, Account current and Average	K3
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non-	K3
CO5	Classify and apply appropriate methods of depreciation	K4

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

S-Strong; M-Medium; L-Low

17UBP13A	CORE- I:PRINCIPLES OF ACCOUNTANCY	SEMESTER- I
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Total Credits: 4
Hours Per Week: 5

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

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 - Average Due Date - Meaning - Advantages - Calculation of 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.

17UBP13B	CORE -II: BUSINESS ORGANISATION AND MANAGEMENT	SEMESTER- I
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Total credits:4

Hours Per Week: 5

PREAMBLE:

To understand the principles and concepts of Business Organisation and management.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and principles of Business Organization and Management	K1
CO2	Learn the steps in planning and decision making	K2
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively	K3
CO4	Know the Staffing essentials, Delegation and Decentralization.	K1
CO5	Comprehend the techniques of control and co-ordination for further implementation	K3

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	M	M	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UBP13B	CORE -II: BUSINESS ORGANISATION AND MANAGEMENT	SEMESTER- I
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**Total credits:4
Hours Per Week: 5**

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 premises - 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.

17UBP13P	CORE LAB - I: OFFICE PACKAGE	SEMESTER- I
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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.
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 Reports using wizard. Gather Name of the product, price, quantity and other descriptions for ten products and enter in the Access table.

17UMA1AB	ALLIED -I : MATHEMATICS FOR BUSINESS	SEMESTER- I
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**Total Credits: 4
Hours Per Week: 4**

PREAMBLE

- To gain the basic mathematics concepts and formulate the mathematical problems.
- Apply mathematical techniques to solve the modern business problems.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Learn basic concepts of set theory and Venn diagrams.	K1
CO2	Use mathematical logic to find the terms of series and sequence.	K2
CO3	Perform basic operations in matrices and solve the linear equations.	K2
CO4	Understanding the basic terms and independently solving of business problem.	K3
CO5	Develop and solve the unknown values using interpolation.	K3

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme outcomes

CO5/PO5	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	M	M	S	M
CO3	S	M	M	M	M
CO4	M	M	S	M	M
CO5	M	M	M	S	S

S-Strong : M-Medium : L-Low

17UMA1AB	ALLIED -I : MATHEMATICS FOR BUSINESS	SEMESTER- I
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Total Credits: 4
Hours Per Week: 4

CONTENTS

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 - Matrix operations - Determinants - Cramer'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:

Navnitham, PA. 2013. **Business Mathematics and Statistics**, Jai publishers.

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. *Sundaresan and jayaseelan.*2008. **Introduction to business Mathematics.** Sultan chand Co & Ltd, Newdelhi.
2. *Ranganath G.K, sampamgiram C.S and Rajan Y.*2006, **A Text Book Business Mathematics.** Himalaya Publishing House.

17UBP23A	CORE- III: ADVANCED ACCOUNTING	SEMESTER-II
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**Total Credits: 5
Hours Per Week: 5**

PREAMBLE:

To understand accounting topics and advanced concepts in a flexible, step-by-step approach.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, of consignment , Joint venture and to pass journal entries and prepare ledger accounts	K1 & K2
CO2	Obtain knowledge to prepare Branch accounts, Hire purchase and Installment system	K2 & K3
CO3	Capture the procedures relating Partnership Accounts - Division of Profits and to Calculate of Ratios - Goodwill	K3
CO4	Know and Analyze the concepts, of Retirement and Death of a Partner	K2 & K3
CO5	Apply Knowledge about the Circumstances or modes of Dissolution Garner Vs. Murray Rule	K4

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	M
CO3	M	S	S	M	M
CO4	M	M	S	S	S
CO5	M	M	S	M	M

S-Strong; M-Medium; L-Low

17UBP23A	CORE- III: ADVANCED ACCOUNTING	SEMESTER- II
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**Total Credits: 5
Hours Per Week: 5**

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

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.* 2014. **Financial Accounting** [Sixth Revised Edition]. Margham Publications, Chennai.
2. *Jain, S.P. and Narang, K.L.* 2007. **Financial Accounting** [Fifth Edition]. Kalyani Publishers, Ludhiana.

REFERENCE BOOKS:

1. Gupta R.L Ramaswamy M 2014. Advanced accounting [Tenth Edition]. Sultan Chand & Company Ltd , New Delhi.

17UBP23B	CORE- IV: BUSINESS ECONOMICS	SEMESTER -II
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Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To understand the theories and concepts of business economics to take managerial decisions in the global competitive era.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of micro and macro economics along with the role and responsibilities of a business economist	K1
CO2	Analyze the factors determining the demand and supply	K2 & K3
CO3	Aware of cost concepts and production functions with its relationship	K3
CO4	Classify and Analyze the market competitions to adopt appropriate pricing	K3 & K4
CO5	Comprehend the methods of calculation of national income	K3 & K4

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17UBP23B	CORE- IV: BUSINESS ECONOMICS	SEMESTER -II
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Total Credits: 4
Hours Per Week: 5

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: Cartels, Price Leadership and Price Rigidity- 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)

17UBP23P	CORE LAB - II: ADVANCED EXCEL AND ACCOUNTING PACKAGE	SEMESTER- II
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**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.

17UMA2AB	ALLIED-II: STATISTICS FOR BUSINESS	SEMESTER- II
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**Total Credits:4
Hours Per Week:4**

PREAMBLE

- To create a problem solving attitude with the aid of statistical methodology.
- Students shall be able to use and apply a wide verity of specific statistical methods.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1.	Learn foundation of statistics such as how to collect, manage, analysis and present data	K1
CO2.	Use measures of central tendency for solving the various data.	K2
CO3.	Compute and interpret the coefficient of correlation.	K2
CO4.	Explore the relation between the variables using regression line.	K3
CO5.	Fitting a trend line and find the unknown values using Time series.	K3

K1- Remembrance, K2 - Analyze, K3 - Understand & K4 - Apply

Mapping with Programme outcomes

CO5/PO5	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	M	M	S	M
CO3	S	M	M	M	M
CO4	M	M	S	M	M
CO5	M	M	M	S	S

S-Strong : M-Medium : L-Low

17UMA2AB	ALLIED : STATISTICS FOR BUSINESS	SEMESTER- II
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**Total Credits:4
Hours Per Week:4**

CONTENTS

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 coefficient of variation (Simple problems).

UNIT - III

Correlation - Meaning and definition - Types of correlation - Scatter diagram - Karl Pearson's coefficient of correlation - Spearman's Rank correlation - Coefficient of correlation 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 variations - Method of simple average.

TEXT BOOK:

1. *Navnitham, PA.* 2013. **Business Mathematics and Statistics**, Jai publishers.

UNIT I : Chapter 1, 2, 3, 5 and 6

UNIT II : Chapter 7 and 8

UNIT III : Chapter 12

UNIT IV : Chapter 13

UNIT -V : Chapter 14 (upto pg.no 602)

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

17UBP33A	CORE- V: BUSINESS PROCESS SERVICES IN FINANCE AND ACCOUNTING	SEMESTER -III
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**Total Credits: 5
Hours Per Week: 6**

PREAMBLE:

To understand the concepts of accounting finance, general ledger, ERP and introduction to six sigma

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Classifying the accounting principles and guidelines, accounting concepts and conventions and BPS industry in India	K2
CO2	Analyze the inventory management, inputs to MRP, International commercial terms, and optical character reading	K4
CO3	Explain the customer setup , credit management, chart of accounts and statutory reports	K3
CO4	Define the ERP system , oracle application , accounting standards and IFRS	K1
CO5	Applying the Sarbanes Oxley Act 2002, operating model of BPS, roles and responsibilities of BPS	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 - Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	S	S
CO3	S	M	S	S	S
CO4	S	M	S	M	S
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

17UBP33A	CORE- V: BUSINESS PROCESS SERVICES IN FINANCE AND ACCOUNTING	SEMESTER -III
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Total Credits: 5
Hours Per Week: 6

CONTENTS

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 – Organization – 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

B. Com (BPS) - Students admitted from 2017-2018 onwards

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.

17UBP33B	CORE -VI: BUSINESS PROCESS SERVICES IN INSURANCE	SEMESTER- III
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**Total Credits:4
Hours Per Week:5**

PREAMBLE:

To understand about the overview on the insurance life cycle and gain Knowledge on the insurance policies and procedures.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the knowledge about risk Management and classify the types of insurance	K1
CO2	Summarize information about important terminologies in a Life Insurance policy	K2
CO3	Usage of non life insurance concepts and reinsurance	K3
CO4	Examine the concept of Healthcare Insurance and healthcare industry	K4
CO5	Identifying the retirement Services and categories of Pension in UK	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	S	M	M
CO3	S	S	S	S	M
CO4	M	M	M	M	S
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

17UBP33B	CORE -VI: BUSINESS PROCESS SERVICES IN INSURANCE	SEMESTER-III
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Total Credits:4
Hours Per Week:5

CONTENTS

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,

B. Com (BPS) - Students admitted from 2017-2018 onwards

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.

17UBP33C	CORE- VII: COST ACCOUNTING	SEMESTER- III
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Total Credits: 4
Hours Per Week: 6

PREAMBLE:

To understand the cost concept and advanced methods of costing related to material labour, overhead, process, contract costing in a flexible and step by step approach.

COURSE OUTCOMES

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Know the cost concepts , methods of cost, elements of cost and preparation of cost sheet	K1
CO2	Classifying the knowledge about levels of material control and Methods of valuing	K2
CO3	Use the methods of overhead, and System of wage payment	K3
CO4	Analyze the procedures relating to Process costing, abnormal loss and abnormal gain.	K4
CO5	Acquire stuff to calculate the contract costing and Practical Problems on Preparation of	K3

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	M	M	M	S
CO4	S	M	M	M	M
CO5	S	M	M	M	S

S-Strong; M-Medium; L-Low

17UBP33C	CORE- VII: COST ACCOUNTING *	SEMESTER- III
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Total Credits: 4
Hours Per Week: 6

Note: Distribution of Marks: 60% problems and 40% theory.

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 and Tender.

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 - Halsey Plan - Rowan Plan only -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.* 2011. **Cost Accounting**, Margham Publications, Chennai.
2. *Jain S.P and Narang K.L.* 2000. **Cost Accounting**, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.
2. Pillai. R.S.N and Bagavathi 2014. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.

17UBP3AA	Allied- III- HUMAN RESOURCE MANAGEMENT	SEMESTER- III
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**Total Credits: 4
Hours Per Week: 5**

PREAMBLE:

To understand the basic principles in Human Resource Management and gain the knowledge, understanding and key skills that are required by today's HR Professionals.

COURSE OUTCOMES

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives and functions of HRM and their Qualities	K2
CO2	Illustrate HR planning and Recruitment process	K3
CO3	Analyze the performance appraisal and their Personality development	K4
CO4	Compute the organizational Discipline and Grievance Redressal Procedure.	K3
CO5	Examine the Organizational Conflict and Leadership Qualities.	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	S	S	M
CO3	S	S	M	M	S
CO4	M	M	S	M	M
CO5	S	S	M	S	S

S-Strong; M-Medium; L-Low

17UBP3AA	Allied- III- HUMAN RESOURCE MANAGEMENT	SEMESTER- III
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**Total Credits: 4
Hours Per Week: 5**

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.

17UBP3SA	SKILL BASED SUBJECT-1: BUSINESS LAW	SEMESTER- III
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**Total Credits:3
Hours Per Week:4**

PREAMBLE:

To enlighten the students knowledge on the basic Business Law and Knowledge on fundamental concepts of Law of Contract and relevant laws.

COURSE OUTCOMES

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the Law of Contract and various Rules relating to Offer and Acceptance.	K2
CO2	Analyze the different essential of valid consideration and the persons disqualified by	K4
CO3	Recognize the performance of contract and different modes of discharge of contract.	K2
CO4	Describe the Consumer Protection Act and FEMA Act	K3
CO5	Classify the concept of Sale of Goods Act and Consequences of Warranty.	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	S	S	M
CO3	S	M	S	S	S
CO4	M	M	S	M	M
CO5	S	S	M	M	S

S-Strong; M-Medium; L-Low

17UBP3SA	SKILL BASED SUBJECT-1: BUSINESS LAW	SEMESTER- III
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**Total Credits:3
Hours Per Week:4**

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

Consumer Protection Act 1986 - Definition - Consumer Protection
Council - Consumer Dispute Redressal Agencies: Dispute Redressal
Forum, Consumer Dispute Commission. FEMA Act 1999 - Definition -
Authorized person - Contravention and Penalties - Adjudication and
Appeal - Directorate of Enforcement.

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 .

17UBP43A	CORE -VIII: BUSINESS PROCESS SERVICES IN BANKING	SEMESTER - IV
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**Total Credits:5
Hours Per Week:6**

PREAMBLE:

To understand the theories and concepts of Banking for BPS and to develop the ideas on the banking services and Cash Management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts and functions of Bank along with Customers service and Processing of mutual funds	K1
CO2	Classify the types of cards and its maintenance and its Customer relationship management.	K2
CO3	Analyze the Lead generation requirements, bankruptcy and their Regulatory agencies	K3
CO4	Explain the overview of Cash Management, various types of Fund transfer and STP	K2
CO5	Comprehend the terminology used in International trade and Documentary Credit.	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	S	M	S	S
CO3	S	S	M	S	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S

S-Strong; M-Medium; L-Low

17UBP43A	CORE -VIII: BUSINESS PROCESS SERVICES IN BANKING	SEMESTER - IV
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Total Credits:5
Hours Per Week:6

CONTENTS

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 on Cards - Rewards programs, merchandising offers - Authorization and Risk reviews - Settlement lifecycle, authorizations,

B. Com (BPS) - Students admitted from 2017-2018 onwards

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 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.

17UBP43B	CORE- IX: RETAIL ENVIRONMENT AND MARKET RESEARCH	SEMESTER - IV
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**Total Credits: 4
Hours Per Week: 5**

PREAMBLE:

To understand the concepts of Marketing Research and to create awareness about the Production Planning & Retail Research.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concepts of Market Research, Global Consumer packaged goods, Consumer behavior and their Influencers.	K1
CO2	Explain the knowledge about Retailing and Marketing Segmentation.	K2
CO3	Identifying the Research Methodologies and 4p's of Marketing	K4
CO4	Analyze the Product Planning and needs for Advertising and Consumer Research	K3
CO5	Classifying the Retail research and Consumer Panel data	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	M	S	S
CO3	S	M	M	S	S
CO4	M	S	S	S	S
CO5	S	M	S	S	M

S-Strong; M-Medium; L-Low

17UBP43B	CORE- IX: RETAIL ENVIRONMENT AND MARKET RESEARCH	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

CONTENTS

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 consumers?

B. Com (BPS) - Students admitted from 2017-2018 onwards

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

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

17UBP43C	CORE- X: MANAGEMENT ACCOUNTING	SEMESTER - IV
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**Total Credits:4
Hours Per Week:6**

PREAMBLE:

To acquaint the students with the Management Accounting techniques and understand the conceptual framework of Management Accounting.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concepts of Management accounting and classifying the financial accounting and management accounting and cost accounting	K1
CO2	Calculate the types of ratio and construction of balance sheet	K4
CO3	Describe the procedures relating to calculate Working Capital requirements, Cash flow and fund flow statement	K2
CO4	Explain the concepts of Marginal costing and Break Even Analysis	K2
CO5	Predict more Knowledge about the Budgeting and types of budgets	K3

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	M	S	M	M	S
CO4	M	M	M	M	M
CO5	S	S	M	M	S

S-Strong; M-Medium; L-Low

17UBP43C	CORE- X: MANAGEMENT ACCOUNTING *	SEMESTER - IV
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**Total Credits:4
Hours Per Week:6**

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

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.

Working Capital - Working capital requirements and its computation.

UNIT- III

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. Key factors: Make or Buy- Pricing decision -Effect of changes in sales price.

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 S.K.Gupta. 2006. **“Management Accounting”**, Kalyani Publishers, New Delhi.
2. Ramachandran & Srinivasan. R. 1998. **Management Accounting**. Sriram Publications, Trichy.

REFERENCE BOOKS:

1. S.P. Jain and K.L. Narang, 2016. **“Cost and Management Accounting”**, Kalyani Publishers, New Delhi.
2. Dr. S.N. Maheswari. 2014. **“Management Accounting”**, Sultan Chand & Sons, New Delhi.

17UMA4AB	ALLIED IV: OPERATIONS RESEARCH	SEMESTER - IV
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**Total Credits: 4
Hours Per Week: 5**

PREAMBLE:

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn to convert practical situations into mathematical problems.	K1
CO2	Learn the business related transportation problems	K1
CO3	Apply graphical method to solve LPP.	K2
CO4	Solve problems in game theory.	K3
CO5	Solve problems using CPM in project management	K3

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	M	S	M	M	S
CO4	M	M	M	M	M
CO5	S	S	M	M	S

S-Strong; M-Medium; L-Low

17UMA4AD	ALLIED IV: OPERATIONS RESEARCH	SEMESTER - IV
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**Total Credits: 4
Hours Per Week: 5**

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.

17UBP4SA	SKILL BASED SUBJECT - II: COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER - IV
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**Total Credits:3
Hours Per Week:4**

PREAMBLE:

B. Com (BPS) - Students admitted from 2017-2018 onwards

To enlighten the students' knowledge on Companies Act on formation of company and various documents required as per acts pertaining to it.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the formation and kinds of companies	K1
CO2	Outline the basic documents in a company.	K4
CO3	Analyze the Prospectus and the guidelines of SEBI.	K4
CO4	Examine the qualification, disqualification, appointment and removal of company secretary along with duties and responsibilities.	K4
CO5	Discuss the provisions of Companies Act relating to meetings, resolutions and Company Management	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	M
CO3	M	S	S	M	S
CO4	M	S	M	S	S
CO5	S	M	S	M	S

S-Strong; M-Medium; L-Low

17UBP4SA	SKILL BASED SUBJECT - II: COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER - IV
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**Total Credits:3
Hours Per Week:4**

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 :

B. Com (BPS) - Students admitted from 2017-2018 onwards

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.

17UBP53A	CORE-XI: BUSINESS PROCESS SERVICES IN CAPITAL MARKET	SEMESTER - V
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Total Credits: 4
Hours Per Week: 5

PREAMBLE:

B. Com (BPS) - Students admitted from 2017-2018 onwards

To understand about the securities & capital market and to know about mutual fund & private equity.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of Securities and its regulations in Financial Market	K1
CO2	Explain the basics of Investment banking and Collateral Management	K2
CO3	Applying the knowledge about Mutual funds and Hedge Funds.	K3
CO4	Analyze the Private Equity Operations and Reconciliation in Asset Management	K4
CO5	Classify the Credit and Market Risk Management	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	M	M
CO3	M	S	S	M	S
CO4	M	S	S	S	S
CO5	S	M	S	S	M

S-Strong; M-Medium; L-Low

17UBP53A	CORE-XI: BUSINESS PROCESS SERVICES IN CAPITAL MARKET	SEMESTER - V
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Total Credits: 4
Hours Per Week: 5

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.

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.

B. Com (BPS) - Students admitted from 2017-2018 onwards

17UBP53B	CORE-XII: MANAGING BUSINESS PROCESSES - 1	SEMESTER - V
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**Total Credits: 4
Hours Per Week: 5**

PREAMBLE:

To understand the concepts of the Process Management and gain the Knowledge about the metrics management & process mapping techniques.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	List out the concepts of Process Management and Recognition of Business Processes.	K1
CO2	Awareness on life cycle of BPO and their Transition process.	K2
CO3	Analyze the Metrics Management and Operations in Metrics.	K3
CO4	Comprehend the Mapping Techniques and SIPOC fundamentals.	K4
CO5	Classify the Types of risk and Risk Mitigation Plans	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	S	S
CO3	S	M	S	S	S
CO4	S	M	S	M	S
CO5	S	S	S	M	S

17UBP53B	CORE-XII: MANAGING BUSINESS PROCESSES - 1	SEMESTER - V
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S-Strong; M-Medium; L-Low

Total Credits: 4

Hours Per Week: 5

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.

17UBP53C	CORE - XIII: CAMPUS TO CORPORATE TRANSITION	SEMESTER - V
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Total Credits:3

Hours Per Week:4

PREAMBLE:

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Classify the Corporate Readiness and list the BPO industries in India.	K1& K2
CO2	Distinguish between Campus and corporate and classify the body language.	K4
CO3	Develop the Corporate Etiquettes and their Presentation skills.	K3
CO4	Examine the Communication and Vocabulary Skills.	K4
CO5	List the Interview Skills and Develop the Presentations.	K3 & K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	M	S	M	M
CO4	S	M	S	M	M
CO5	M	S	M	S	S

S-Strong; M-Medium; L-Low

17UBP53C	CORE - XIII : CAMPUS TO CORPORATE TRANSITION	SEMESTER - V
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Total Credits:3

Hours Per Week:4

CONTENTS

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.

17UBP53D	CORE-XIV: CORPORATE ACCOUNTING	SEMESTER - V
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**Total Credits: 5
Hours Per Week: 6**

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

PREAMBLE:

To enable the students with accounting procedures included in Corporate Accounting in conformity with the provision of the Companies Act.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the types of shares and accounting procedure of Issue of Shares at par, Premium and at Discount	K2
CO2	Obtain knowledge about Issue and Redemption of Debentures.	K1
CO3	Know the methods of overhead and System of wage payment	K3
CO4	Capture the procedures relating to Process costing including abnormal loss and	K2
CO5	Acquire stuff to calculate the contract costing and Practical Problems on Preparation of Contract Account and	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S

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CO3	M	M	S	M	M
CO4	S	M	S	M	M
CO5	M	S	M	S	S

S-Strong; M-Medium; L-Low

17UBP53D	CORE-XIV: CORPORATE ACCOUNTING	SEMESTER - V
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Total Credits: 5
Hours Per Week: 6

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

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

UNIT - III

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

UNIT - IV

Amalgamation: types of amalgamation- preparation of balance sheet after amalgamation (excluding intercompany holdings). Absorption and reconstruction (excluding external reconstruction).

UNIT - V

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares – Normal Profit Method, Super Profits Method,

Capitalization Method, Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method- Yield basis method-Fair value method

TEXT BOOKS:

1. *Reddy.T.S& Murthy.A.,2010. Corporate Accounting* [6th Edition] Margham Publications, Chennai.
2. *Gupta R.L. &Radhaswamy M. 2006.Corporate Accounts* [13th Revised Edition] Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. *Jain S.P. &Narang. K.L, Advanced Accounting.* [Kalyani Publications, New Delhi.
2. *Dr.Arulanandam.M.A, Dr.Raman.K.S, 2003.Advanced Accountancy,* [Part-I, Himalaya Publications, New Delhi.

**Total Credits: 3
Hours Per Week: 4**

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

PREAMBLE:

To understand the scope and significance of research in business decisions and develop creative thinking and analytical skills.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the objectives of research and the steps involved in research process.	K1
CO2	Classifying the formulation of Research and developing the hypothesis	K3
CO3	Identifying various methods of Research and Research design	K3
CO4	Analyze the methods of Sampling and types of data	K4
CO5	Interpret The Steps In Drafting The Reports	K3

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	S	M	S	S	M
CO4	S	S	M	M	M
CO5	M	S	M	S	M

S-Strong; M-Medium; L-Low

17UBP5SA	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

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 -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 BOOKS:

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

17UBP63A	CORE -XV: MANAGING BUSINESS PROCESSES - II	SEMESTER - VI
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**Total Credits: 4
Hours Per Week: 5**

PREAMBLE:

To develop the knowledge on the quality assurance & quality management and to gain better information on six sigma methodology.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identifying quality management and quality standards	K1
CO2	Analyze Sampling inspection and Transaction monitoring cycle	K4
CO3	Differentiate Defect vs. Defective and value stream mapping	K4
CO4	Illustrate Problem solving tools and Process Failure Mode Effects Analysis	K3
CO5	Calculating six sigma and lean methodology	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	M	S	M	S	S
CO3	M	M	S	S	S
CO4	S	S	M	M	M
CO5	M	S	M	S	S

S-Strong; M-Medium; L-Low

17UBP63A	CORE -XV: MANAGING BUSINESS PROCESSES - II	SEMESTER - VI
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**Total Credits: 4
Hours Per Week: 5**

CONTENTS

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.

17UBP63B	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

PREAMBLE:

To reveal the knowledge on fund utilization and management regarding Various concepts and techniques for better financial decision.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Illustrating the financial decisions and sources of finance	K3
CO2	Classifying the cost of capital and capital budgeting	K2
CO3	Define the theories of capital structure	K1
CO4	Differentiate different types of leverages	K4
CO5	Examine the dividend theories	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	M	S	M	M	M
CO4	S	S	M	M	M

B. Com (BPS) - Students admitted from 2017-2018 onwards

CO5	M	M	S	S	S
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S-Strong; M-Medium; L-Low

17UBP63B	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
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.*

17UBP63C	CORE -XVII: CUSTOMER REALTIONSHIP MANAGEMENT	SEMESTER -VI
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Total Credits: 3
Hours Per Week: 4

PREAMBLE:

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the relationship marketing and customer retention	K2
CO2	Defining the objectives of customer relationship management and their strategies	K1
CO3	Interpretation of CRM project and their HCRM model	K3
CO4	Explanation of sales force automation and data warehousing	K2
CO5	Differentiate CRM and ECRM and its opportunities	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

B. Com (BPS) - Students admitted from 2017-2018 onwards

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	S	S	S	S
CO3	S	M	M	S	S
CO4	M	S	M	S	M
CO5	M	S	M	S	S

S-Strong; M-Medium; L-Low

17UBP63C	CORE -XVII: CUSTOMER REALTIONSHIP MANAGEMENT	SEMESTER -VI
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**Total Credits: 3
Hours Per Week: 4**

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.

17UBP6SA	SKILL BASED SUBJECT- IV : CYBER CRIMES AND CYBER LAW	SEMESTER -VI
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**Total Credits: 3
Hours Per Week: 4**

PREAMBLE:

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Classifying the concept of Cyberspace and Cyber law in E- Commerce.	K3
CO2	Defining the technical aspects of Encryption and Intellectual Property Aspects	K1
CO3	Identifying Evidence Aspects and Strategy for prevention of computer crime	K3
CO4	Analyze the Global Trends and Electronic Data Interchange Scenario in India	K4
CO5	Discuss the Information Technology Act 2000	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

B. Com (BPS) - Students admitted from 2017-2018 onwards

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	S	M	S	S	M
CO4	S	S	M	M	M
CO5	M	S	M	S	M

S-Strong; M-Medium; L-Low

17UBP6SA	SKILL BASED SUBJECT- IV : CYBER CRIMES AND CYBER LAW	SEMESTER - VI
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**Total Credits: 3
Hours Per Week: 4**

CONTENTS

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 Act 1872. 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

17UBP5EA	ELECTIVE -I : INCOME TAX LAW & PRACTICE	SEMESTER -V
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**Total Credits: 4
Hours Per Week: 6**

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

PREAMBLE:

To enable the students to know the basic of income tax act and its implications.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of income tax and find the residential status of all assesses.	K1
CO2	Discuss the provisions of Salaries like allowances, perquisites, Profit in lieu of salary to calculate taxable salary and	K2
CO3	Apply the provisions related to business income and income from other sources.	K3
CO4	Analyze various capital assets which are taxable and to list the various provisions Under section 80.	K4
CO5	Explain the individual income considering the previous year losses, rebate and relief.	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

B. Com (BPS) - Students admitted from 2017-2018 onwards

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	M	S	S
CO3	M	S	S	M	M
CO4	S	M	S	S	S
CO5	S	M	M	S	S

S-Strong; M-Medium; L-Low

17UBP5EA	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, _____*. **“Income Tax Law and Practice”**
Income Tax Law and Practice Delhi(Unit I-V)
2. *M.Jeevarathinam and Vijay Vishnu kumar, _____*. **Income tax law and practice**, SciTech publication (INDIA) Pvt limited, Chennai.(Unit I-V)

REFERENCE BOOKS:

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

17UBP5EB	ELECTIVE -I : GLOBAL BUSINESS ENVIRONMENT	SEMESTER - V
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**Total Credits: 4
Hours Per Week: 6**

PREAMBLE:

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the Overview of International Business and Franchising	K1
CO2	Apply the International Business Environment and Multinational Corporations	K3
CO3	Analyze the Globalization of Indian business and International institutions	K4
CO4	Classify the Trade finance and Types of Collections	K3
CO5	Explain the types of guarantee and Loans and Finances Syndicated Loans	K2

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

B. Com (BPS) - Students admitted from 2017-2018 onwards

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	M	S	S
CO3	M	S	S	M	M
CO4	S	M	S	S	S
CO5	S	M	M	S	S

S-Strong; M-Medium; L-Low

17UBP5EB	ELECTIVE -I : GLOBAL BUSINESS ENVIRONMENT	SEMESTER - V
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**Total Credits: 4
Hours Per Week: 6**

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. *Dr. S. sankaran* 2012 **“International Business and Environment”** Margham Publications

REFERENCE BOOKS:

1. *Raj Kumar* 2012, **“International Business Environment”** Anuraj Jain for Excel Books, New Delhi.
2. *V.K. Bhalla, S.Shiva Ramu* **“International Business Environment and Management”**, [Seventh Revised and Enlarged Edition], Anmol Publication Pvt. Ltd.

17UBP6EA	ELECTIVE- II : INDIRECT TAXES	SEMESTER - VI
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Total Credits: 4
Hours Per Week: 5

PREAMBLE:

To Aware of the provisions of indirect taxation and levy of tax at different rates

COURSE OUTCOME

CO Number	CO Statement	Knowledge Level
CO1	Know the features of indirect tax laws and its impact	K1,K2
CO2	Classify the benefits and limitations of GST	K2,K3
CO3	Understand the procedure for registration under GST	K3,K4
CO4	Calculate the tax payable and amount of tax refund	K2
CO5	Acquire the knowledge in types of customs duties and remission of tax	K3,K4

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	M	L	M
CO2	L	M	M	M	S
CO3	M	S	S	S	L
CO4	S	S	S	M	L
CO5	S	M	M	M	M

S-Strong; M-Medium; L-Low

17UBP6EA	ELECTIVE- II : INDIRECT TAXES	SEMESTER -VI
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Total Credits: 4
Hours Per Week: 5

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"**
3rdEdition, 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. *Vishwanathannagarajan*, 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.

17UBP6EB	ELECTIVE -II : BRAND MANAGEMENT	SEMESTER - VI
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Total Credits: 4

Hours Per Week: 5

PREAMBLE:

To teach the importance of brand and its impacts among the customers and also explain the brand Rejuvenation and brand Strategies

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Classifying the concepts and process in branding decisions.	K2
CO2	Outline the brand associations and its functions.	K1
CO3	Criticize the impact of branding on buyers , competitors and the relationship with	K4
CO4	Analyzing and monitoring the brand performance over the product life cycle and its co-branding.	K4
CO5	Usage of brand strategies and its implementation.	K3

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	M	S	S	S	S
CO3	M	M	M	S	M
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong; M-Medium; L-Low

17UBP6EB	ELECTIVE -II : BRAND MANAGEMENT	SEMESTER - VI
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Total Credits: 4
Hours Per Week: 5

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.

17UBP6EC	ELECTIVE- III : FINANCIAL MARKETS	SEMESTER -VI
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**Total Credits: 4
Hours Per Week: 6**

PREAMBLE:

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

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define and Relate the structures of financial markets both money market and capital market.	K1
CO2	Interpret the functions of merchant banking and underwriting.	K3
CO3	Identify the role of SEBI in regulating speculative transactions	K2
CO4	Analyze the role of various banks in financing business.	K4
CO5	Distinguish the new modes of financing and how it helps in development of new	K4

K1- Remembrance, K2 - analyze, K3 - Understand, K4 Apply

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M

B. Com (BPS) - Students admitted from 2017-2018 onwards

CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	M	S	M	S	M
CO5	M	S	M	S	S

S-Strong; M-Medium; L-Low

17UBP6EC	ELECTIVE- III : FINANCIAL MARKETS	SEMESTER -VI
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**Total Credits: 4
Hours Per Week: 6**

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.

17UBP6EV	ELECTIVE- III : PROJECT WORK	SEMESTER -VI
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Total Credits: 4
Hours Per Week: 6

B. Com (BPS) - Students admitted from 2017-2018 onwards

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
		—————
		<u>40 Marks</u>

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
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B. Com (BPS) - Students admitted from 2017-2018 onwards

Viva-Voce Examination - 20 Marks
(Jointly given by the external
and internal examiner) _____
60 Marks

17UNM34W	NMEC I: BUSINESS PROCESS SERVICES IN FINANCE AND ACCOUNTING	SEMESTER - III
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**Total Credits: 2
Hours Per Week: 2**

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 to End operation - Role of Quality in BPS - Introduction to Six Sigma - Future BPS.

TEXT BOOKS: Course Material - Tata Consultancy Services

17UNM44W	NMEC II: BUSINESS PROCESS SERVICES IN INSURANCE	SEMESTER- IV
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**Total Credits:2
Hours Per Week:2**

CONTENTS

UNIT - I

B. Com (BPS) - Students admitted from 2017-2018 onwards

Concept of Risk - Risk Management - Basic concepts (Hazards, Perils, Assets, etc.) - Fundamentals of Insurance 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.).

UNIT - III

Non - Life Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, - 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 -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

TEXT BOOK: Course Material - Tata Consultancy Services.

17UBPSS1	SELF STUDY-I: COMPUTER APPLICATIONS IN BUSINESS	SEMESTER - III
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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. *Saroanakumar,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.

17UBPSS2	SELF STUDY-II: BUSINESS ETHICS	SEMESTER - III
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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

