

## **CMS COLLEGE OF SCIENCE AND COMMERCE**

**(AUTONOMOUS)**

**An ISO 9001:2000 Certified Institution and reaccredited at the 'A' level with a CGPA of 3.53**

**out of 4 by NAAC**

**Chinnavedampatti, Coimbatore - 641 049**

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**SCHOOL OF COMMERCE**

**B. Com (Business Process Services)**

**SYLLABUS**

**SCHEME OF EXAMINATION (CBCS)**

**(2018-2021 Batch)**

## **SCHOOL OF COMMERCE**

### **B. Com (Business Process Services) with Skill Based Subjects**

#### **REGULATIONS**

##### **INTRODUCTION:**

The School of Commerce as a part of its continued efforts in innovating the course in line with the changing economic scenario, the school of commerce offers Business Process Services course which transforms students into corporate professionals. The department also offers courses that are highly relevant and job oriented in the modern business world. The courses are in great demand in the employment market. The department also offers research programs like M. Phil and Ph.D. A sophisticated computer laboratory supports our curriculum with 24 hours Internet facilities. After we obtained the autonomous status we bound to change the contents of syllabus according to the market demand. The teaching COURSE process inside the classroom is strengthened by the use of OHP and LCD. The teachers are highly qualified and motivated.

##### **VISION OF THE DEPARTMENT**

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in their chosen stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into future leaders, entrepreneurs and above all good human beings

##### **MISSION OF THE DEPARTMENT**

1. "To secure and deliver knowledge through teaching research and extension"
2. "To seek continuous improvement in the quality of education to remain globally competitive"

##### **PROGRAM EDUCATIONAL OBJECTIVES**

1. The main objective is to prepare the learners to acquire knowledge in accounts and finance to excel in professional career and to keep the students to take up the responsibilities in various functional areas of the business organization and to have strong skill about the business processes and outsourcing services.
2. To equip the students to meet the requirement of the BPS industry and to cope up with global business environment.
3. To develop in them awareness about technical and managerial skills to solve real world problems.

4. To educate the learners about the role of finance in the economy and its social obligation in the economy.
5. To show competence, communication skills, ethical attitude and team work in their profession.

### PROGRAM OUTCOMES

1. Develop wide knowledge in core areas, current and emerging trends in BPS sector.(K6)
2. Apply technical and professional skills to excel in business fields. (K3)
3. Formulate analytical and managerial skills to enhance employment potential.(K6)
4. Analyse the important concepts of finance and matching it with the economy.(K4)
5. Design a holistic professional career.(K6)

### MAPPING OF PEO'S AND PO'S

	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	✓	✓			
PO2		✓	✓		
PO3		✓	✓		
PO4				✓	
PO5	✓			✓	✓

### ELIGIBILITY: UG COURSE

As per Bharathiar University Regulation

### DURATION OF UG COURSE:

The course shall extend over a period of three years comprising of six semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester. Examination shall be conducted at the end of each semester for the respective subject.

**DISTRIBUTION OF THE MARKS AND CREDITS UNDER CBCS**

<b>PART</b>	<b>SUBJECT</b>	<b>No of Papers</b>	<b>Marks @</b>	<b>Credits</b>
<b>I</b>	<b>Language I-Tamil /Malayalam/Hindi/French/Arabic</b>	2	200	8
<b>II</b>	<b>Language – II English</b>	2	200	8
<b>III</b>	<b>Core Subjects</b>	17\$	1700	68
	<b>Core Subjects</b>	2\$	150	6
	<b>Allied Subjects</b>	4 **	400	16
	<b>Elective Subjects</b>	3	300	12
<b>IV</b>	<b><u>1 - Non-Major Elective</u></b> <b>Elective – I</b> Tamil/Advanced Tamil/ Communicative English	2	100 #	4
	<b>Elective – II</b> Tamil/Advanced Tamil/ General Awareness			
	<b>2 – Skill Based Subjects</b>	4	300	12
	<b>3 – Environmental Studies</b>	1	50 #	2
	<b>4- Value Education – Ethics</b>	1	50 #	2
<b>V</b>	<b>Extension Activities</b>	-	50 !!	2
<b>VI</b>	<b>Extra Disciplinary Course - Compulsory</b>	1	50 *	2
	<b>Extra Disciplinary Course - Optional</b>	1	50 *	2
	<b>Total</b>		<b>3600</b>	<b>144</b>

**Note: I**

@ Includes 25 % or 40 % continuous assessment marks for theory and practical subjects respectively.

\$ In core subjects both Theory and Practicals should be included wherever applicable.

\*\* In allied subjects both Theory and Practicals should be included wherever applicable.

# No Continuous Internal assessment for these subjects.

!! The Evaluation of extension activities will be based on NSS/NCC/SPORTS.

\* The student have to compulsorily select one extra disciplinary course (out of 2 ) offered by other departments and are eligible to get 2 extra credit points. This paper is offered as self study.

The following parameters are considered throughout study period.

Regularity of Attendance.

Active participation in Classes/Camps/Games (College/District//University)

Exemplary Awards/ Certificates/ Prizes.

Other Social Components (Blood Camp, Fine Arts etc).

**Note: II**

The Credit points, Lecture Hours, Marks are not linked.

**CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641049**  
**(Autonomous)**  
**B. Com (Business Process Services) DEGREE COURSE**  
**WITH SKILL BASED SUBJECTS**  
**SCHEME OF EXAMINATION – CBCS PATTERN**  
**(For the students admitted during the academic year 2018-2021)**

Sem .	Part	Sub Code	Subject	Ins. Hrs / week	Examinations				
					Dur. In hrs	CI A	ESE	Total Marks	Credit
I	I	11T/M/H/F	Language – I	6	3	25	75	100	4
	II	12E	English – I	6	3	25	75	100	4
	III	13A	Core Paper I –Financial Accounting	7	3	25	75	100	4
	III	13B	Core Paper II –Management Concepts	6	3	25	75	100	4
	III	1AA	Allied I – Quantitative Techniques- I (Mathematics)	5	3	25	75	100	4
	IV	11FC	Environmental studies-Self Study	-	3	-	50	50	2
<b>Total</b>								<b>550</b>	<b>22</b>
II	I	21T/M/H/F	Language – II	6	3	25	75	100	4
	II	22E	English – II	6	3	25	75	100	4
	III	23A	Core III–Higher Financial Accounting	6	3	25	75	100	4
	III	23B	Core IV- Commercial Law	6	3	25	75	100	4
	III	2AA	Allied II – Quantitative Techniques – II (Statistics)	6	3	25	75	100	4
	IV	2FCB	Value Education –Ethics & Culture(Self Study)	-	3	-	50	50	2
<b>Total</b>								<b>550</b>	<b>22</b>

\* Practical Orientation in BPO Companies for 15 days

III	III	33A	Core V – Corporate Accounting	7	3	25	75	100	4
	III	33B	Core VI – Modern Marketing	6	3	25	75	100	4
	III	33C	Core VII–Insurance for Business Process Services	6	3	25	75	100	4
	III	33D	Allied III– Business Application Software and Internet	5	3	25	75	100	4
	IV	33P	Skill based subject I– Business Application Software, Typewriting and Internet(Programming Language)	4	3	20	55	75	3
			Tamil / Advanced Tamil (Or)Non-Major Elective – I (Women’s Rights)	2	3	-	50	50	2
		Business Communication (Extra Disciplinary Course- Self Study Paper) (Compulsory)	-	3	10	40	50	2	
<b>Total</b>								<b>575</b>	<b>23</b>
IV	III	43A	Core VIII – Higher Corporate Accounting	5	3	25	75	100	4
	III	43B	Core IX – Financial Management	5	3	25	75	100	4
	III	43C	Core X – Banking For Business Process Services	5	3	25	75	100	4
	III	43D	Core XI – Indian Company Law	4	3	20	55	75	3
	III	43E	Core XII – Retail Environment and Market Research	5	3	20	55	75	3
	III	4AA	Allied IV –Managerial Economics	4	3	25	75	100	4
	IV		Tamil / Advanced Tamil (Or) Non-major elective – II (General Awareness #)	2	3	-	50	50	2
			Office Documentation and Procedure ( Extra Disciplinary Course- Self Study Paper) (Optional)	-	3	10	40	50	2
<b>Total</b>								<b>725</b>	<b>29</b>

V	III	53A	Core XIII – Cost Accounting	6	3	25	75	100	4
	III	53B	Core XIV – Executive Communication and Commerce Practical	6	3	20	55	75	3
	III	53C	Core XV – Direct Tax	6	3	25	75	100	4
	III	53D	Core XVI – Institutional Training	-	-	20	30	50	2
	III	53R	Core XVII- Managing Business Processes	5	3	20	55	75	3
	III	53E	Elective – I – Capital Market for Business Process Service	4	3	25	75	100	4
	IV	53F	Skill based Subject III- Human Resource Management	3	3	20	55	75	3
<b>Total</b>								<b>575</b>	<b>23</b>
VI	III	63A	Core XVIII- Management Accounting	6	3	25	75	100	4
	III	63B	Core XIX – Goods and Services Tax	6	3	25	75	100	4
	III	63C	Core XIX – Principles and Practice of Auditing	5	3	25	75	100	4
	III	63D	Elective II- Entrepreneurial Development	5	3	25	75	100	4
	III	63R	Elective III – International Trade	5	3	25	75	100	4
	IV	63E	Skill based Subject IV- Programming Lab in Tally	3	3	20	55	75	3
	V		Extension Activities	-	-	-	50	50	2
<b>Total</b>								<b>625</b>	<b>25</b>
<b>Grand Total</b>								<b>3600</b>	<b>144</b>



<b>LIST OF ONLINE SUBJECTS</b>		
<b>Semester</b>	<b>COURSE CODE</b>	<b>Name of the Subjects</b>
<b>I</b>	13B	Core Paper II –Management Concepts
<b>II</b>	23B	Core Paper IV – Commercial Law
<b>III</b>	33D	Core Paper V – Corporate Accounting
<b>IV</b>	43B	Core Paper XI – Indian Company Law
<b>V</b>	53C	Core Paper XIII – Cost Accounting
<b>VI</b>	63A	Core Paper XVIII –Management Accounting

**SEMESTER I****COURSE NAME: FINANCIAL ACCOUNTING****COURSE CODE: 13A****COURSE OBJECTIVES**

- 1.To make the learners understand the basic concepts of accounting.
2. To get an exposure to the fundamental principles of accounting.
3. To acquaint themselves with various methods of accounting
4. To develop necessary skills to apply the principles of accountancy in various business situations.

**COURSE OUTCOMES**

1. Remember the accounting concepts and conventions. (K1)
2. Understand the concepts of accounting in various business situations. (K2)
3. Analyze various methods of accounting. (K3)
4. Devise the accounting concepts in changing business environment. (K6)
5. Instantiate the accounting standards. (K2)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓				
CO2	✓			✓	✓
CO3	✓	✓			
CO4	✓		✓	✓	✓
CO5	✓				✓

**Distribution of Marks---- Problems: Theory 80:20****CONTENTS:****[ESE: 75 marks; CIA: 25 marks]****UNIT I**

Fundamentals of Book keeping – Accounting Concepts and Conventions Journal- Ledger- Trial Balance- Subsidiary books- Rectification of Errors- Final accounts of sole trader with adjustments- Bank Reconciliation Statement.

## **UNIT II**

Accounting for depreciation -Need for and significance of Depreciation – Methods of providing Depreciation: Straight line Method- Diminishing balance Method-Change in method of Depreciation- Sinking Fund method- Annuity Method.

## **UNIT III**

Single Entry System - Branch accounts excluding foreign branch.

## **UNIT IV**

Hire purchase and Installment Accounting

## **UNIT V**

Royalties excluding sub-lease

## **TEXT BOOKS**

1. Financial Accounting, T.S.Reddy and A.Murthy, Margam Publications, 2010
2. Advanced Accounting, S.P.Jain and K.L.Narang, Volume I, Kalyani Publishers,2008

## **REFERENCE BOOKS**

1. Advanced Accounting, C.Shukla and T.S.Grewal, Advanced Accounting, Volume I Sultan Chand Publications, NewDelhi, 2000
2. Advanced Accounting, R.L.Gupta and M.Radhaswamy, Volume I, Sultan Chand Publications, Newdelhi,2002
3. Financial Accounting, Dr.Radha, Prasanna Publishers, 2010

**PEDAGOGY:** Chalk and Talk

**SEMESTER I****COURSE NAME: MANAGEMENT CONCEPTS****COURSE CODE: 13B****COURSE OBJECTIVES:**

1. Beware of the need and importance of business management.
2. Know about management practices and procedures.
3. Get motivated so as to successfully manage a modern business.
4. Be familiar with written communication techniques under various business situations.

**COURSE OUTCOMES:**

1. Understand the functions and theories of management.(K2)
2. Apply principles of management in business situations.(K3)
3. Relate the decisions skills and leadership qualities in facing real business situations.(K4)
4. Create the art of writing the business letters.(K6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓				✓
CO2	✓		✓		✓
CO3		✓	✓	✓	✓
CO4		✓	✓		✓

**Question paper shall contain 100 % Theory****CONTENTS:****[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Management – Meaning and Definition – Nature and Scope-Importance-Functions of Management – Management as an Art, Science and Profession – Scientific Management-Fayal’s Principles of Management – Management by Objective (MBO)- Management by Exception (MBE).

**UNITII**

Planning – Meaning and Definition – Nature – Objectives – Steps in planning – Advantages and Disadvantages. Organization – Meaning and Definition – Formal and Informal Organization –Principles of

Sound Organization – Types: Line, Functional and Staff Organization -Key Elements of Organization Process  
– Departmentation – Delegation and Decentralization

### **UNIT III**

Direction – Features- Need. Communication – Types and Channels- Barriers of Communication. Coordination-  
Importance- Staffing – Sources of Recruitment.

### **UNIT IV**

Motivation- Need and Importance - Maslow’s Theory of Motivation. Leadership – Functions and Types – X, Y  
and Z Theories – Qualities of a Good Leader .

### **UNIT V**

Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making  
Control – Process of Control – Techniques of Control.

### **TEXT BOOKS**

1. Principles of Management(Unit I – III),DinkarPagre,Sultan Chand & Sons, New Delhi, 2009 Vth edition.
2. Principles of Management, T.Ramasamy,
3. Essentials of Business Communication-(Unit IV ,V), Rajendra Pal & J.S.KorlahalliSultan Chand & Sons, New Delhi,Reprint 2006, New Edition.

### **REFERENCE BOOKS**

1. Principles of Management-Koontz and O’Donnel,TataMcGraw Hill,2009 VIth edition
2. Business Organization and Management-Y.K.Bhushan,Sultan Chand & Sons,2009 Vth edition
3. Modern Commercial Correspondence-R.S.N.Pillai&Bagavathi,Sultan Chand & Company Ltd, New Delhi,Reprint 2006, 1st edition

**PEDAGOGY:** Chalk and Talk

**SEMESTER II****COURSE NAME: HIGHER FINANCIAL ACCOUNTING****COURSE CODE: 23A****COURSE OBJECTIVES:**

1. To get themselves acquainted with accounting treatment in the case of partnership firms.
2. To understand the application of accounting methods in various fields.
3. To be conversant with the various methods of accounting in special areas.
4. To get themselves trained in the accounting practices of modern business

**COURSE OUTCOMES:**

1. Generalize the concept of partnership and its accounting treatment.(K2)
2. Analyze the various methods of accounting in special areas.(K3)
3. Evaluate the application of accounting methods in various fields.(K5)
4. Construct accounting practices of modern business.(K6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1			✓	✓	✓
CO2	✓	✓		✓	✓
CO3	✓			✓	✓
CO4	✓	✓	✓	✓	✓

**Distribution of Marks---- Problems: Theory 80:20****CONTENTS****[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Partnership -Introduction –Partnership Deed- Contents of Partnership deed- Methods of preparation of capital accounts-Past adjustment guarantee-Admission of Partner – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments.

**UNIT II**

Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account(with Equal Installments only)-Death of a Partner-Executor's Account.

### **UNIT III**

Dissolution – Insolvency of a Partner – Garner Vs Murray rule.

### **UNIT IV**

Insolvency of all Partners Deficiency Account – Piecemeal Distribution.

### **UNIT-V**

Insolvency of Individual- Preparation of Statement of Affairs and Deficiency Account– Inflation Accounting (Theory only)

### **TEXT BOOKS**

1. Advanced Accounting, S.P.Jain and K.L.Narang, Volume I, Kalyani Publishers, 2008.
2. Financial Accounting, T.S.Reddy and A.Murthy, Margham Publications, 2010.

### **REFERENCE BOOKS**

1. Fundamentals of Advanced Accounting, R.S.N.Pillai, S.Bhagavathy, and S.Uma, Sultan Chand Publications, New Delhi, 2007
2. Advanced Accounting, Arulanandam and Raman Himalaya Publications, New Delhi, 1999.
3. Advanced Accounting, R.L.Gupta and M.Radhaswamy, Volume I, Sultan Chand Publications, Newdelhi, 2002.

**PEDAGOGY:** Chalk and Talk

**SEMESTER II****COURSE NAME: COMMERCIAL LAW****COURSE CODE: 23B****COURSE OBJECTIVES**

1. To enrich the students with the basic concepts of business regulations.
2. To enable the students to understand the fundamentals of law relating to commercial activities.
3. Get motivated so as to successfully manage a modern business.
4. Be familiar with business law under various business situations.

**COURSE OUTCOMES**

1. To understand the students with the basic concepts of business regulations. (K2)
2. To enable the students to remember the fundamentals of law relating to commercial activities.(K1).
3. Analyze the various laws in business. (K3).
4. Evaluate the application of business laws in various fields. (K5)

**MAPPING WITH PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>P03</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	✓				
<b>CO2</b>	✓				
<b>CO3</b>	✓	✓	✓		
<b>CO4</b>	✓	✓	✓	✓	✓

**Question paper shall contain 100 % Theory.****CONTENTS****[ESE: 75 marks CIA: 25 marks]****UNIT I**

Indian Contract Act 1872 – Contract – Definition – Classification of Contracts – Essential elements of a Valid Contract – Offer – Types – Legal Rules Relating to Offer – Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.



**UNIT II**

Consideration – Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract – Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.

**UNIT III**

Contingent Contract – Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

**UNIT IV**

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.

**UNIT V**

Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency

**TEXT BOOKS**

1. Elements of Mercantile Law- Kapoor.N.D

**REFERENCE BOOKS:**

1. Mercantile Law- Maheswari.
2. Mercantile Law: Shukla- M. C
3. Mercantile law- S.S.Gulshan

**PEDAGOGY:** Chalk and Talk

**SEMESTER III****COURSE NAME: CORPORATE ACCOUNTING****COURSE CODE: 33A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts in corporate accounting.
2. To gain insight into the procedure relating to preparation of company final accounts.
3. To enlighten the students about the reduction and reorganization of share capital and goodwill.
4. To gain an in-depth knowledge about the liquidation of companies.

**COURSE OUTCOMES:**

1. Remember the basic concepts in corporate accounting. (K1)
2. Evaluate the procedure relating to preparation of company final accounts.(K5)
3. Remember the methods of valuing goodwill and shares. (K1)
4. Analyse about the liquidation of companies. (K4)
5. Understand the accounting procedures followed by corporate as per new companies Act 2013. (K2)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓		✓		✓
CO2		✓	✓		✓
CO3		✓	✓		✓
CO4		✓	✓		✓
CO5			✓	✓	✓

**Distribution of Marks---- Problems: Theory 80:20****CONTENTS****[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Books of accounts and statutory books – issue of shares and debentures – forfeiture and reissue of share – surrender of share – Right issue – Underwriting.

**UNIT II**

Redemption of Preference shares and debentures.

**UNIT III**

Profits prior to incorporation- Preparation of final accounts of joint stock companies as per Company

Law requirements – Determination of managerial remuneration.

**UNIT IV**

Amalgamation, Absorption and Reconstruction (excluding intercompany holdings) - Reduction and reorganization of share capital (Simple problems only).

**UNIT V**

Valuation of shares and goodwill – Liquidation of companies.

**TEXT BOOKS**

1. Corporate Accounting, T.S.Reddy and A.Murthy, Margam Publications, 2010
2. Advanced Accounting, S.P.Jain and K.L.Narang, Volume II, Kalyani Publishers,2008

**REFERENCE BOOKS**

1. Advanced Accounting, R.L.Gupta and M.RadhaswamyVolumeII, Sultan Chand Publications, Newdelhi,2002
2. Advanced Accounting, M.C.Shukla and T.S.Grewal, VolumeII, Sultan Chand Publications, Newdelhi,
3. Advanced Accounting, Arulanandam and Raman, Himalaya Publications, Newdelhi, 1999

**PEDAGOGY:** Chalk and Talk

**SEMESTER III****COURSE NAME: MODERN MARKETING****COURSE CODE: 33B****COURSE OBJECTIVES:**

1. To initiate the students to learn and understand the various marketing approaches in the competitive world.
2. To enable the students to gain an in-depth knowledge and skill in the field of marketing.

**OUTCOMES :**

1. Understand the concept of modern marketing (k2)
2. Discuss about the product development and pricing (k2)
3. State the channels of distribution and sales promotion (k2)
4. Analyze the components of advertising (k4)
5. Evaluate green marketing and its benefits (k5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1				✓	
CO2	✓	✓	✓		✓
CO3	✓			✓	
CO4		✓		✓	

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Is Marketing a science or art? - Modern Concept of marketing – Role of marketing in economic development - Functions – buying-selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and ISI.

**UNIT II**

Buyer's Behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

### **UNIT III**

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

### **UNIT IV**

Sales Promotion –Types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

### **UNIT V**

Direct marketing - E Business – Telemarketing - Mail order business- Rural Marketing – Meaning and Features - Consumerism – Meaning – Types of Exploitation – Consumer Rights – Consumer Protection Act –Green Marketing –Online Marketing.

### **TEXT BOOKS:**

1. Modern Marketing – R.S.N.Pillai, S.Chand & Company Ltd.

### **REFERENCE BOOKS:**

1. Marketing Management - Philip Kotler, Prentice hall India
2. Modern Marketing – S.A.Sherlekar, Himalaya Publishing House.
3. Marketing Management- Rajan Nair .N, Sultan Chand & Sons.

**PEDAGOGY:** Chalk and Talk

**SEMESTER III****COURSE NAME: INSURANCE FOR BUSINESS PROCESS SERVICES****COURSE CODE: 33C****COURSE OBJECTIVES:**

1. To impart the knowledge of insurances and related processes.
2. To give exposure to the students about the client specific insurance solutions.

**COURSE OUTCOMES:**

1. To keep in mind the concept of risk and insurance (K1).
2. Picture of the life insurance policy life cycle (K2).
3. To evaluate the non-life insurance policies and health insurance (K3).
4. To estimate the retirement policies in abroad (K4)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓		✓	✓	
CO2	✓			✓	
CO3			✓		
CO4			✓		✓

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Insurance contract : Meaning- History of Insurance -Characteristics –Principles and Practices – Important terminologies & parties in insurance contract – Types of Insurance- Overview of Insurance Life Cycle - Reinsurance -Double Insurance - Reinsurance Vs Double Insurance.

**UNIT II**

Life Insurance policy – Parties in a Life Insurance policy – Individual Life Insurance plans – Supplementary Benefits – Policy Provisions – Ownership rights – Concept of Annuity – Features of Annuity – Types of Annuity – Annuity contract provisions- Principles of Group 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, Captive Insurance– Underwriting process – Policy Servicing process – Claims process

**UNIT IV**

Concept of Healthcare Insurance – How Healthcare Insurance works – Key Challenges of Healthcare Industry – Healthcare Eco System – HIPAA – Medicare – Medicaid - Med claim – Individual Health Insurance policies – Group Health Insurance Policies – Managed Care – Eye Care – Micro Insurance Schemes.

**UNIT V**

Concepts of Retirement Services – Retirement Planning – Asset Allocation & Asset Classes – Life stages of an Investor –Defined Benefits & Defined Contribution–Individual Retirement Arrangement in USA.

**TEXT BOOKS:**

Hand book on insurance for business process services provided by TCS.

**REFERENCE BOOKS:**

1. Insurance Principle & Practice, Mirshra. M.v and Mishra S.B., revised 5<sup>th</sup> edition, 2014, S. Chand & Sons Delhi.
2. Insurance Principle & Practice, Inderjitsingh, Rakesh, KatyalSurjeet Kaur, 1995, Kalyani Publishers New Delhi.
3. Element of Insurance, Dr. Premavathy N., Sri Vishnu Publication Chennai.
4. , Principles & Practice of Insurance, Dr. PeriasamyHimalaya Publisher New Delhi.

**PEDAGOGY:** Chalk and Talk

**SEMESTER III****COURSE NAME: BUSINESS APPLICATION SOFTWARE AND INTERNET****COURSE CODE: 33D****COURSE OBJECTIVES:**

1. To enable the student and to develop the software skill in business.

**COURSE OUTCOMES:**

- 1.To create document and edit in MS word (K1).
2. To work with chart and performing basis calculation in MS excel (K2).
3. To create effective presentation and apply design to enhance the looks of the presentation( K3).
4. To access e- typewriting, queries, forms and reports preparation (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓		✓	✓	
CO2			✓		
CO3	✓			✓	✓
CO4		✓	✓	✓	

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Introduction to Windows – Introduction to Word – Editing a Document – Moving and Copying a Text – Text and Paragraph Formatting – Finding and Replacing Text – Spell and Grammar Check – File Export and Import.-Columns, Tables– Using Graphics, Templates– Using Mail Merge- Introduction to Worksheet and Excel – Getting Started with Excel –Moving and Copying, Inserting and Deleting Rows and Columns –Printing the Worksheet–Creating charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar –Multiple Worksheet.

**UNITII**

Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show– Animation and Sound – Importing Objects from other Applications – Automating Presentations – Presentations - Modifying and Integrating Presentations.



**UNIT III**

Introduction to Internet – Resources of Internet – Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL)

**UNIT IV**

Worldwide Web – Web Page – Web Index Web Browsing – Browser Search Engines – Electronic Mail (E Mail) – E-Mail Message – Customizing E Mail Programmes – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher – WAIS-Important HTML Tags-Creation of Simple Web Page.

**UNIT V**

E- Typewriting: Home keys- Frequently used keys- Correcting mistakes- Creating key board layouts- Key characteristics- Modifiers- Export- Import- Keyboard training preparation- writing letters.

**TEXT BOOKS:**

1. M.S .Office, Nellai Kannan (2011). Nels publications, New Delhi, 2011.
2. Ms. Office – 2007, Dorling Kindersky (2012), Seventh Edition, Persons (India) Pvt Ltd, New Delhi.

**REFERENCE BOOKS:**

1. Pc Software for windows made simple, Taxali .R.K. (2014) , 2<sup>nd</sup> Edition , Tata McGraw Hill Co.
2. Learn Microsoft Office 97, Wordware;Russell Stultz A, Pap/ Dis Edition 1997.

**PEDAGOGY:** Chalk and Talk

**SEMESTER III**

**COURSE NAME: Skill Based Subject I – BUSINESS APPLICATION SOFTWARE,  
TYPEWRITING AND INTERNET (PROGRAMMING LANGUAGE)**

**COURSE CODE: 33P**

**COURSE OBJECTIVES:**

1. To expose the students about the application of computer in business and how to implement them.
2. To extend the understanding of commerce and business to a computing environment

**COURSE OUTCOMES:**

1. To develop and intuitive sense of how computer can be used to make academic work more efficient (K1).
2. To analyze data statistically, interpret results and draw conclusions (K2).
3. To be able to give an effective presentation of data using visual aids (K3).
4. To make student to be able to access the internet, find information and evaluate information on the web (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	
CO2					✓
CO3		✓	✓		✓
CO4				✓	

**Distribution of Marks**

**CONTENTS:**

**[ESE: 55 marks, CIA: 20 marks]**

**UNIT I****MS WORD**

1. Formatting Text
2. Table Creation
3. Mail Merge
4. Resume Preparation

5. Creating Charts

## **UNIT II**

### **MS EXCEL**

6. Invoice Preparation
7. Salary Bill Creation
8. Inventory List Creation
9. Student Result analysis Using Graphics

## **UNIT III**

### **MS POWERPOINT**

10. Slide Presentation about a new car
11. Graphics in a Slide
12. Organizational chart for a industry

## **UNIT IV**

13. Create a HTML document using various tags
14. Create a document to show a web page about the Post Graduate and Research Department of Commerce.
15. Create a HTML document to show the Computer Advertisement detail

## **UNIT V**

16. Paragraph typing
17. Letter writing
18. Home key characters.

### **TEXT BOOKS:**

1. M.S .Office, Nellai Kannan (2011). Nels publications, New Delhi, 2011.
2. Ms. Office – 2007, Dorling Kindersky (2012), Seventh Edition, Persons (India) Pvt Ltd, New Delhi.

### **REFERENCE BOOKS:**

1. Pc Software for windows made simple, Taxali .R.K. (2014) , 2<sup>nd</sup> Edition , Tata McGraw Hill Co.
2. Learn Microsoft Office 97, Wordware;Russell Stultz A, Pap/ Dis Edition 1997.

**PEDAGOGY:** Demonstration through System

**SEMESTER III****COURSE NAME: BUSINESS COMMUNICATION (Extra Disciplinary Course)****COURSE CODE:****COURSE OBJECTIVES:**

1. To learn students about the fundamentals of business communication.
2. To enrich the students towards recent banking correspondence and insurance correspondence.
- 3.To gain knowledge about the preparation methods of business reports.
4. To aware the students towards modern electronic devices.
5. To develop the oral and written communication skills for successful application in business.

**COURSE OUTCOMES:**

1. Remember the fundamentals of business communication.(K1)
2. Describe about banking correspondence and insurance correspondence.(K1)
3. Apply the various methods of business reports.(K3)
4. Synthesize the modern electronic devices.(K6)
5. Relate the oral and written communication skills.(K5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓				
CO2	✓				
CO3	✓		✓		
CO4		✓			✓
CO5			✓		✓

**Distribution of Marks---- (Theory: 100%)****CONTENTS: [ESE: 40marks; CIA: 10marks]****UNIT I**

Meaning of Communication – meaning, Objective, barriers – types – Media – Barriers – Need and functions of a Business letter – Effective Business Letter - Language and Layout of Business letter

**UNIT II**

Banking Correspondence – Insurance Correspondence – Agency Correspondence – Application for appointment – Preparation of Resume-Interviews-Group discussions

**UNIT III**

Meaning of Report – Principles governing the preparation of reports – Qualities of a good report – Functions of a report – Business report – Types of Reports – Reports by individuals – Reports by committees or sub-committees – Directors reports – Minutes Vs Report – Drafting of Resolutions and Minutes of Company meetings.

**UNIT IV**

Modern Electronic Communication devices: Modern Telephones – Dictating Machines – Electronic Boards – Audio – Visual Means Of Communication- Email – Voice Mail – Internet- Tele-Conferencing – Telephone Answering Machines- LAN-WAN- Video conferencing.

**UNIT V**

Letters to the Editor of Newspapers- Management Information System – Introduction- Need, Definition, Objective, Components, Differing information for different management levels, areas, stages of MIS design guidelines for effective design, current trends.

**TEXT BOOKS**

1. Essentials of Business communication: Rajendra Pal &KoriahalliJ.S,Sultan Chand & Sons ,2003
2. Effective Business English and correspondence: Pattan Shetty C.S & Ramesh M.S.,R Chand & CO ,1999
3. Effective Technical Communication –M.Ashraf Rizvi ,TataMcGraw Hill ,2010
4. Business Communication –Anjaneesethi ,BhavaniAdhikari,Tta McGraw Hill ,2010
5. Business Communication –Kathiresan ,Dr.RAdha ,Prasanna&Co ,2007

**REFERENCE BOOKS**

1. Business Communication –Varinder Bhatia ,Khanna Publishers ,2000
2. Business Communication - K.K.Sinha –Galgotia Publishing CO,2002
3. Business Communication – P.D.Chaturvedi&MukeshChaturvedi, Pearson Education,2005

**SEMESTER IV****COURSE NAME: HIGHER CORPORATE ACCOUNTING****COURSE CODE: 43A****COURSE OBJECTIVES:**

1. To enrich the students about the accounting for public sector.
2. To gain insight into the procedure relating to basic concepts of corporate accounting and preparation of final accounts of specialized companies.
3. To know about the preparation of accounts for holding companies.
4. To have an insight into the preparation of double accounts.
5. To have an knowledge about the accounting standards regarding the AS 2.

**COURSE OUTCOMES:**

1. Define the accounting for public sector. (K1)
2. Describe the procedure relating to basic concepts of corporate accounting and preparation of final accounts of specialized companies.(K1)
3. Analyse about the preparation of accounts for holding companies. (K4)
4. Analyse the preparation of double accounts. (K4)
5. Evaluate knowledge about the accounting standards regarding the AS 2. (K5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1				✓	
CO2	✓			✓	
CO3	✓			✓	✓
CO4	✓	✓			
CO5	✓	✓			

**Distribution of Marks---- Problems: Theory 80:20**

**CONTENTS:**

**[ESE: 75 marks; CIA: 25 marks]**

**UNIT I**

Accounts of Banking Companies as per revised schedule.

**UNIT II**

Accounts of Insurance Companies as per revised schedule: Life Insurance – Preparation of Valuation Balance Sheet. General Insurance: Accounts of Fire and Marine Insurance.

**UNIT III**

Holding Company Accounts as per revised schedule.

**UNIT IV**

Double accounts including Final statement of Accounts of Electricity – Treatments of repairs and renewals.

**UNIT V(THEORY ONLY)**

Human Resources Accounting - Social Responsibility Accounting – Indian Accounting Standards.

**TEXT BOOKS**

1. Corporate Accounting, T.S.Reddy and A.Murthy, Margam Publications, 2010
2. Advanced Accounting, S.P.Jain and K.L.Narang, Volume II, Kalyani Publishers,2008

**REFERENCE BOOKS**

1. Advanced Accounting, R.L.Gupta and M.Radhaswamy, VolumeII, Sultan Chand Publications, Newdelhi,2002
2. Advanced Accounting, M.C.Shukla and T.S.Grewal, VolumeII, Sultan Chand Publications, Newdelhi,
3. Advanced Accounting, Arulanandam and Raman, Himalaya Publications, Newdelhi, 1999

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: FINANCIAL MANAGEMENT****COURSE CODE: 43B****COURSE OBJECTIVES:**

- 1.To enable the students to acquire knowledge of Financial Management
2. To impart knowledge on Finance Functions, Cost of capital, Capital structure, Capital Budgeting, Working capital management etc.

**COURSE OUTCOMES:**

1. Understand the concept of financial management (k2)
- 2.Analyse the cost of capital and evaluating different capital budgeting techniques (k4 & k5)
3. Evaluate the leverage and capital budgeting techniques (k5)
4. Analyse the dividend policies and theories (k4)
5. Interpret the determinants and computation of working capital, cash, receivables and inventory management (k5)

**MAPPING WITH PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>				✓	
<b>CO2</b>		✓		✓	✓
<b>CO3</b>	✓	✓			✓
<b>CO4</b>			✓		✓

**Distribution of Marks---- Problems: Theory 60:40****CONTENTS:****[ESE: 75 marks; CIA: 25 marks]****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**

Leverages - Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income Approach. MM Hypothesis – Determinants of capital structure- Capitalisation – Over and Under Capitalisation- Merits and Demerits.

**UNIT IV**

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

**UNIT V**

Working Capital Management – Cash Management – Receivables Management – Inventory Management – Determinants and Computation of Working Capital.

**TEXT BOOK**

1. Financial Management, Dr. R.Ramachandran & Dr. R.Srinivasan, Sri Ram Publications 2010

**REFERENCE BOOKS:**

1. Financial Management, I M Pandey, 2004, Vikas Publishing House PVT
2. Elements of Financial Management, Dr. S.N.Maheswari, Sultan Chand & Sons, 2009
3. Fundamentals of Financial Management, Prasanna Chandra, Tata Mc Graw Hills, 2004.

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: BANKING FOR BUSINESS PROCESS SERVICES****COURSE CODE: 43C****COURSE OBJECTIVES:**

1. To provide ideas related to usage of banking functions and its activities.

**COURSE OUTCOMES:**

1. To remember the principles of banking (K1).
2. To understand the roles and structure of banks in different economies (K2).
3. To apply new ideas and methods in banking (K3).
4. To analyze risk and financial problems (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1		✓			✓
CO2			✓	✓	
CO3	✓	✓	✓	✓	
CO4	✓				✓

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 75 marks, CIA: 25****marks]****UNIT I**

Overview of banking – Account Originations - KYC –Info security etc., -Function and products of a bank – Liabilities – Deposits –Assets – Loans and Advances – Payments, – Issuer of Cheque Books – Account Conversions and Closures – ATM Management – Time Deposits –Maintenance – Breakage.

**UNIT II**

Basics of cards- Types of cards, transaction overview, components of cards - dispatch, delivery, Card Maintenance – Payments – Concepts, applications, investigations, Statement validations - products on Cards - Rewards programs, merchandising offers - Authorization and Risk reviews

**UNIT III**

Mortgage Originations – Sales/ New Application Management - Support and settlement Services - Pre Underwriting, Underwriting - Verifications and closing - Mortgage Servicing -Customer Service - A/c closure - Bankruptcy - Support functions - Quality Assurance.

**UNITIV**

Workflow Management - Funds Transfer - Payments - Payment Security - Call Back and Other Controls - Payment Security - Settlement and Payment Structuring - Overview - NOSTRO Reconciliations - financial Messaging - Tracking - MIS and treasury Reporting - Amendments and Collections.

**UNIT V**

Introduction to Trade - Terminology used in International Trade, Risks Associated, 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.

**TEXT BOOKS:**

Hand book on Banking for business process services provided by TCS.

**REFERENCE BOOKS:**

1. Banking Law & Practice, Tannan. M.L. 2014 New Delhi Sultan & Chennai Limited.
2. Banking Theory law & Practice, Varshney 2014 New Delhi Sultan & Chand Limited.
3. Banking Theory , Gorden&Natrajan 2013 Himalaya Publishing house.
4. Banking Theory law & Practice, R. Rajesh T. Sivagnasithi Tata MCGraw-Hill Publishing Co-limited.

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: INDIAN COMPANY LAW****COURSE CODE: 43D****COURSE OBJECTIVES:**

1. To enlighten the student's knowledge on Companies Act.
2. To enrich the students with the basic concepts of company law and secretarial practice.
3. To have an in-depth knowledge about the shares and debentures.
4. To have an knowledge about the company meetings.
5. To know about the procedures regarding winding up of the company.

**COURSE OUTCOMES:**

1. Remember about the Companies Act. (K1)
2. Outline with the basic concepts of company law and secretarial practice. (K1)
3. Understand about the shares and debentures. (K2)
4. Instantiate knowledge about the company meetings. (K2)
5. Evaluate about the procedures regarding winding up of the company. (K5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	✓
CO2			✓		
CO3	✓				✓
CO4				✓	
CO5		✓			

**NOTE: Question paper shall contain 100 % Theory.****CONTENTS:****[ESE: 55 marks; CIA: 20 marks]****UNIT I**

Company –Definition & Features –Distinction between company and partnership firm-  
 Kinds of companies – differences between a public company and private company –  
 Incorporation of a company – Documents to be filed.

**UNIT II**

Memorandum of Association and Articles of Association, Distinction, alteration of memorandum and articles of association - Doctrine of Ultravires and Doctrine of constructive notice indoor management – Prospectus- contents – Misstatements – Liability for misstatements – Public deposits – Certificate of commencement of business.

**UNIT III**

Shares, debentures – Allotment, valid allotment, irregular allotment, effect of irregular allotment – transfer and transmission of shares – Membership of a company.

**UNIT IV**

Company Management – Board of Directors – Appointment qualification, powers, duties, liabilities and position of directors, managing director and manager – managerial remuneration – Directors Identification Number (DIN) - Company secretary – appointment, qualifications, powers, duties and position.

**UNIT V**

Company meetings – Secretarial duties for statutory meeting – Annual general meeting – Extraordinary general meetings –Notice, Agenda, Resolution, minutes, quorum, and proxy- Winding up- modes – grounds for compulsory and voluntary winding up.

**TEXT BOOKS**

1. Companies Act 2013- MunishaBandari, 2014.
2. Company Law and Secretarial Practice: N.D. Kapoor ,Sultan Chand & Sons ,2010

**REFERENCE BOOKS**

1. Secretarial Practice –M.C.Kuchhal ,Vikas Publishing House ,2002
2. Principles of Company Law: M.C. Shukla Gulsan
3. Secretarial Practice: B.N. Tandon

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: RETAIL ENVIRONMENT AND MARKET RESEARCH****COURSE CODE: 43E****COURSE OBJECTIVES:**

1. To enable the students with the knowledge aspect of marketing concepts and research in management of retail practices.

**COURSE OUTCOMES:**

1. To understand the environment in which retailing take places (K1).
2. To apply a strategic approach to retailing format (K2).
3. To identify the major types of measurement techniques and data collection methods (K3).
4. To write a marketing research report and make presentation of the research result (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1			✓	✓	
CO2					✓
CO3		✓		✓	
CO4		✓			

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 55 marks, CIA: 20 marks]****UNIT I**

Retailer –Definition – Importance – Overview of Retail functions – Characteristic of Retailing – Retail formats – Services – Essential Requisites of Retailers.

**UNIT II**

Types of Retailers – Itinerant retailers – Fixed shop retailers – Small scale retailers – Large scale retailers – Wheel of Retailing – Elimination of Middlemen – Global Retailers – Segmentation – Need for Segmentation criteria – Types of segmentation – Arguments in favor and against.

**UNIT III**

Market Research - Market Research - Need for Market Research - Type of goods - CPG - Why CPG industry is different? - Global CPG Manufacturers - Consumer Behaviour – Influencers - Consumer Panel - Importance of Consumer Panel - Consumer Data - Panel Research reports.

**UNITIV**

Primary Research - Secondary Research - Custom Study - Syndicated study - Quantitative Research methodology - Qualitative Research Methodology - Research Types - What is Consumer Research? - Why research consumer? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products.

**UNITV**

Retail Research - Need for Retail Research - Retail data - Importance of Retail Data Validation - Retail Research reports. - Media Research reports. - Media Research - Importance of Media research - Media Data - Importance of Media Data Validation.

**TEXT BOOKS:**

Hand book on Retail Environment & Market Research for business process services provided by TCS.

**REFERENCE BOOKS:**

1. Modern Marketing Principles & Practices, Pillai, R.S.N & Bagavathi 2012 New Delhi S. Chand & co.
2. Principle of Marketing Phillip Kotler 2012, New Delhi Prentice hall of India.
3. Retail Marketing , Swapna Pradhan 2013 New Delhi 3<sup>rd</sup> Edition, Tata MCGraw Hill education private limited.
4. Marketing Research - Peter, M. Chisan- 3<sup>rd</sup> Edition MCGraw- hill Back company UK limited

**PEDAGOGY:** Chalk and Talk.

**SEMESTER IV****COURSE NAME: MANAGERIAL ECONOMICS****COURSE CODE: 4AA****COURSE OBJECTIVES:**

1. The course is designed for students to examine the importance and application of economic analysis to business decision making. Topics include economic theories and applications dealing with demand, production, market and pricing.

**COURSE OUTCOMES:**

1. To keep in mind and macroeconomic tools and concepts to address public policy issues (K1).
2. To understand supply and demand analysis to relevant economic issues (K2).
3. To apply marginal analysis to the firm under different market conditions (K3).
4. To analyze different methods for the measurement of the national income (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1			✓		✓
CO2				✓	
CO3				✓	
CO4	✓	✓			

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 75 marks, CIA: 25 marks]****UNIT-1**

Economics – Definition – Economic Analysis – Micro and Macro Economics – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics



## **UNIT-II**

Law of Demand – Determinants of Demand – Demand Distinctions – Indifference Curve Analysis – Consumer's Equilibrium – Elasticity of Demand – Types – Measurement – Demand Forecasting – Methods of Demand Forecasting – Consumer Surplus – Measurement of Consumer Surplus

## **UNIT-III**

**Cost Concepts** – Cost–Output Relationship–Production Function–Isoquants–Law of Variable Proportions– Returns to Scale – Producer's Equilibrium

## **UNIT-IV**

Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly.

## **UNIT-V**

Pricing Policy – Objectives of Pricing Policy – Pricing Methods– National Income – Definition – Concepts of National Income - Methods of Calculating National Income – Difficulties in measuring National Income – Business Cycles – Characteristics and phases.

## **TEXT BOOKS:**

Business Economics, Dr. Sankaran,S. 2012. Margham publishers.

## **REFERENCE BOOKS:**

1. Managerial Economics - P.L.Metha, Sultan Chand & Sons.
2. Business economics, Sundharam,K.P.M. and Sundharam E.N., 2010, New Delhi: Sultan chand and sons Ltd.
3. Principles of business economics, Reddy, PN and Appanniah, H.R. 2003. New Delhi: Sultan chand and sons Ltd.

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: OFFICE DOCUMENTATION AND PROCEDURES****(EXTRA DISCIPLINARY COURSE)****COURSE OBJECTIVES:**

1. To acquaint the students with the basic concepts of documentation procedures.
2. To enable the students to master the documentation procedures relating to business.
3. To know about the documents relating to income tax.
4. To access knowledge about the documents relating to post office.
5. To have a knowledge regarding various other documents relating to railways, pass port and bill of lading.

**COURSE OUTCOMES:**

1. Define with the basic concepts of documentation procedures (K1)
2. Apply the documentation procedures relating to business(K3)
3. Manipulate the documents relating to income tax (K3)
4. Sketch about the documents relating to post office (K3)
5. Prepare various other documents relating to railways, pass port and bill of lading (K3)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1		✓	✓		
CO2		✓	✓	✓	✓
CO3		✓	✓	✓	✓
CO4		✓	✓	✓	✓
CO5		✓	✓	✓	✓

**Distribution of Marks---- Question paper shall contain 100 % Theory.**

**CONTENTS:**

**[ESE: 40 marks; CIA: 10 marks]**

**UNIT I**

Documents relating to Banks - Pay-in-slip – Withdrawal form – Challan form – Application for opening Savings Bank a/c, Recurring Deposit a/c and Fixed Deposit a/c – Demand draft – cheque – NEFT Forms and RTGS Forms.

**UNIT II**

Documents relating to commercial transaction – Invoice – Voucher – Debit note – Credit note – Promissory note – Cash bill.

**UNIT III**

Documents relating to Income Tax – Individual and firm – PAN Card – Form 49A, Form 26AS and Form 15G/H.(Self declaration)

**UNIT IV**

Documents relating to post office - Application form – Money order – Registered acknowledgement form – Recurring deposit a/c opening form.

**UNIT V**

Miscellaneous documents – letter of credit – Railway reservation/ cancellation – passport application – Bill of lading.

**TEXT BOOKS**

1. Office Organisation & Management P.N..Reddy&Appanaiah,Himalaya Publishing ,1<sup>st</sup> edition,2001.
2. Office Management –M.Kumar&R.Mittal –Anmol Publications ,1<sup>st</sup> edition,2001.

**REFERENCE BOOKS**

1. Office Management –S.C.SahuBaldevkar ,Himalaya Publishing House, New Delhi.
2. Office Management – R.K.Chopra&Ankita Chopra ,Himalaya Publishers,14<sup>th</sup> edition,2006
3. Office organization & Management –Thukaram Rao-Costa Vincent Publications, 1995

**PEDAGOGY:** Chalk and Talk

**SEMESTER IV****COURSE NAME: COST ACCOUNTING****COURSE CODE: 53A****COURSE OBJECTIVES:**

1. To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.
2. To enrich the students with the basic concepts of cost accounting.
3. To enrich the students with the allocation and absorption of overhead.
4. To know about the importance of process costing.
5. To have an knowledge about the Reconciliation of costs and financial accounts.

**COURSE OUTCOMES:**

1. Remember with the ever – enlarging frontiers of Cost Accounting knowledge.(K1)
2. Outline with the basic concepts of cost accounting. (K1)
3. Understand with the allocation and absorption of overhead. (K2)
4. Recognize the importance of process costing. (K2)
5. Classify about the Reconciliation of costs and financial accounts. (K2)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓	✓	✓
CO2	✓				✓
CO3	✓	✓			
CO4	✓	✓			
CO5	✓	✓			

**Distribution of Marks---- Problems: Theory 80:20****CONTENTS:****[ESE: 75 marks; CIA: 25 marks]****UNIT I**

Cost Accounting-Definition, meaning and scope-Relationship of Cost Accounting with Financial accounting and Management accounting-Methods of costing -cost analysis, concepts, preparation of cost sheet and classifications - Elements of cost, preparation of Cost sheet.

**UNIT II**

Materials- purchasing of materials, procedure and documentation involved in purchasing-requisitioning for stores LIFO, FIFO, Simple average and weighted average method of issuing materials. Methods of valuing material issues-maximum, minimum and reordering levels- EOQ -Labour-systems of wage payment, idle time, control over idle time-labour turnover(theory only).

**UNIT III**

Overhead- classification of overhead- Allocation and absorption of overhead.

**UNIT IV**

Process Costing: Features of process costing-Process losses, waste, scrap, normal process loss, abnormal process losses, abnormal gain, inter process profit (excluding equivalent production), Costing of joint products and by-products

**UNIT V**

Operating Costing, contract costing, Reconciliation of costs and financial accounts.

**TEXT BOOKS**

1. Cost accounting: Jain and Narang

**REFERENCE BOOKS**

1. Practical Costing –V.S.Khanna ,I.M.Pandey&Ahuja ,S.Chand&Co ,2004
2. Cost accounting: M.C. Shukla &T S Grewal
3. Cost accounting: R.S.N.Pillai&Bagavathi

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: EXECUTIVE COMMUNICATION AND COMMERCE PRACTICAL****COURSE CODE: 53B****COURSE OBJECTIVES:**

1. Understand and demonstrate the use of basic and advanced proper writing techniques that today's technology demands, including anticipating audience reaction.
2. To provide basic exposure to various forms and materials associated with office management.

**COURSE OUTCOMES:**

1. To recollect knowledge, skills and abilities to communicate in the business (K1).
2. To understand the basic concept and communication of tax liabilities including form 16 (K2).
3. To apply practical knowledge of banking like pay-in-slip, withdrawal, DD challan and cheques (K3).
4. To analyze the text and be able to summarize ideas in marketing information in business (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1					✓
CO2	✓			✓	
CO3		✓			✓
CO4			✓	✓	

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 55 marks, CIA: 20 marks]****UNIT I**

Principles of Executive Communication- Functions of Business Letter – Essentials of an Effective business letter –Structure of a Business Letter.

## **UNIT II**

Types of Business letters –Enquiries, Orders and their execution- Credit and Status Enquiries- Claims and Adjustments.

## **UNIT III**

Collection letters –Collection Series; Sales letter, Complains letter- Circular Letters - Application letters – Resume Preparation.

## **UNIT IV**

Report Writing-Types of Reports – Report by managerial personnel – Corporate Etiquettes – E-Mail, Telephone, meeting Etiquettes.

## **UNIT V**

Practical Correspondence – Filing of Form 17 – Preparation, Application for Pan Card – Pay -in–Slip – Withdrawal Slip/Cheque – DD Challan – Pay roll - Pay Slip

### **TEXT BOOKS:**

Essential of Business Communication , Rajendra Pal and Korlahalli. J.S.. 2011.13<sup>th</sup> edition. New Delhi: Sultan Chand and Sons.

### **REFERENCE BOOKS:**

1. Business Communication, SINHA.2012.4<sup>th</sup> edition. taxmann publications private Limited.
- 2..Businesscommunication. Ms.Ramesh&C.Pattenshetti,Madhumati.M.Kulkarni , 4<sup>th</sup> edition. 2003.R.Chand & Co.
3. Business Communication, Balasubramanyan. M..2<sup>nd</sup> edition.2003. Kalyani publishers.

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: DIRECT TAX****COURSE CODE: 53C****COURSE OBJECTIVES:**

1. To enable the students to know about the basic concepts of direct tax.
2. To know about the computation of Income from salary, House property and profits and gains of business or profession of an individual.
3. To assess about the computation of Income from Capital gains and income from other source of an individual.
4. To acquire knowledge about Clubbing of Income of an individual.
5. To gain ability to solve simple problems of individuals with the practical knowledge of filling Income Tax Returns.

**COURSE OUTCOMES:**

1. Remember the basic concepts of direct tax. (K1)
2. Analyze the computation of Income from salary, House property and profits and gains of business or profession of an individual. (K4)
3. Analyze the computation of Income from Capital gains and income from other source of an individual.(K4)
4. Evaluate about the Clubbing of Income of an individual.(K5)
5. Design simple problems of individuals with the practical knowledge of filling Income Tax Returns. (K6)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1			✓	✓	✓
CO2		✓			
CO3		✓			
CO4		✓	✓	✓	✓
CO5		✓	✓	✓	✓

**Distribution of marks---Problem: Theory- 60: 40**

**CONTENTS:**

**[ESE: 75 marks; CIA: 25 marks]**

**UNITI**

Income Tax – Introduction –Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.



**UNITII**

Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary. Income from House Property-Annual Value Computation - Let out House and Self-Occupied House- Deductions under section 24.

**UNITIII**

Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income

**UNITIV**

Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains under section 54.

**UNIT V**

Income from other sources--General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. Deductions under Section 80- Clubbing of income –Assessment of Individuals.

**TEXT BOOKS**

- 1.Income Tax Law and Practice, Gaur.V.P. and Narang D.B, Kalyani Publishers, New Delhi.
2. Income Tax Law and Practice: Dr.Bhagawathi Prasad, WishwaPrakashan Publishers.

**REFERENCE BOOKS**

1. Income Tax Law and Accounts , Dr.MehrotraH.CSahityaBhawan Publications, Agra.
2. Law and Practice of Income Tax ,DinkarPagareSultan Chand and Sons, New Delhi.
3. Taxation Law and Practice: Balachandran &Thothadri, PHI COURSE

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: INSTITUTIONAL TRAINING****COURSE CODE: 53D****COURSE OBJECTIVES:**

1. Training will develop intermediate to advanced knowledge and skills in the business.
2. To develop the capability of human resource –personnel and to prepare functional analysis map for the job functions.

**COURSE OUTCOMES:**

1. To recollect appropriate techniques (K1).
2. To understand and manage personal behavior and attitudes (K2).
3. To apply the knowledge to task (K3).
4. To analyze the changing conditions in the company (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓			✓	
CO2	✓		✓		✓
CO3	✓		✓	✓	✓
CO4		✓	✓		✓

**CONTENTS****[ESE: 30 marks, CIA: 20marks]****INSTITUTIONAL TRAINING**

Institutional Training is a part of B.COM- BPS. Curriculum. Students undergo training for a period of 30 days at the end of the Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the student Performance. Weight age assigned for the subject is 50,

The distribution of which is as below:

<b>CRITERIA</b>	<b>MARKS</b>
Institutional Training Report	20
Viva (External Examiner)	30
<b>Total</b>	<b>50</b>

**SEMESTER V****COURSE NAME: MANAGING BUSINESS PROCESSES****COURSE CODE: 53R****COURSE OBJECTIVES:**

To provide an understanding of Business Process and techniques.

**COURSE OUTCOMES:**

1. To remember ethical obligations and responsibilities of business (K1).
2. To understand legal, social and economic environments of business (K2).
3. To apply knowledge of business concepts and functions in an integrated manner(K3).
4. To figure out the specialized knowledge in operations management to solve business problems (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1		✓			
CO2	✓	✓	✓		
CO3	✓		✓		
CO4		✓	✓		

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 55 marks, CIA: 20 marks]****UNIT I**

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

**UNIT II**

BPS Overview - Outsourcing Environment - Need for Outsourcing – Business Process outsourced to India – BPS Life Cycle – Sales/ Solutioning –Transitions – Steady State – Value Creation.

### **UNIT III**

Metrics Management – Service Level Agreements – Business Metrics Vs Operation 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: Operation Risk – Information Security Risk – Financial Risk – Strategic Risk – Risk Mitigation Plans.

#### **TEXT BOOKS:**

Hand book on Managing Business Processes – I for business process services

#### **REFERENCE BOOKS:**

1. Business Process Management , Mathias weske, 2<sup>nd</sup> edition, 2012, spinger publishers.
2. Fundamentals of business process management, HajoA.Reijers, janmendling, Marcello la rosa and marlon Dumas, 2013, spinger publishers.

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: CAPITAL MARKET FOR BUSINESS PROCESS SERVICE****COURSE CODE: 53E****COURSE OBJECTIVES:**

To enable the students to acquire in depth knowledge in the field of finance in investment alternatives, introduce them to framework of their analysis and role of investor protection.

**COURSE OUTCOMES:**

1. To get the idea of the capital market operates and identifies the main participants (K1).
2. To distinguish between the various financial instruments (K2).
3. To apply the use of derivatives (K3).
4. To evaluate over the counter exchange of India (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
CO1	✓			✓	
CO2		✓	✓		
CO3	✓		✓	✓	✓
CO4	✓	✓	✓		

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 75 marks, CIA: 25 marks]****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 Fund strategies

**UNIT-III**

Mutual Funds – Concept – Mutual Fund Schemes – Importance- Regulations –Mutual Funds in India – Reasons for slow growth of Funds in India.

**UNIT-IV**

Merchant Banking – Categories of Merchant Banker – Services – Guidelines of SEBI regarding merchant banking – Merchant banking in India. Factoring services- Concept- Mechanism- Benefits and Problems.

**UNIT-V**

Venture Capital – Importance – Schemes – Financing pattern under Venture Capital – Institutions – Growth of Venture capital in India. Credit Rating- Meaning- Purpose- Procedure of rating- Advantages and Disadvantages.

**TEXT BOOKS:**

Hand book on Capital Markets process for business services.

**REFERENCE BOOKS :**

1. Financial Service , Gordon .E &Natarajan.K 2014 Himalaya Publishing House
2. Investment Management Security Analysis & Portfolio Management
3. Investment Management S Preethi Singh 2013- Gopalakrishnan.V 2014. Chand & Son New Delhi.
4. Financial Management Shashi.K Gupta R.K Sharma 2014 New Delhi Kalyani Publisher.

**PEDAGOGY:** Chalk and Talk

**SEMESTER V****COURSE NAME: HUMAN RESOURCE MANAGEMENT****COURSE CODE: 53F****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of human resource management
2. To acquire knowledge about the recruitment and selection methods.
3. To have an exposure about the performance appraisal and career development.
4. To know about the components of remuneration.
5. To impart knowledge in Human Resource Management.

**COURSE OUTCOMES:**

1. Describe the basic concepts of human resource management. (K1)
2. Outline about the recruitment and selection methods. (K1)
3. Understand about the performance appraisal and career development.(K2)
4. Appraise about the components of remuneration.(K5)
5. Remember about the Human Resource Management.(K1)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1			✓	✓	✓
CO2		✓	✓		
CO3		✓	✓	✓	✓
CO4		✓	✓		
CO5			✓	✓	✓

**Distribution of Marks---- Theory 100%****[ESE: 75 marks; CIA: 25 marks]****CONTENTS:****UNIT I**

Nature and scope of Human Resource Management - Differences between personnel management and HRM - Environmental of HRM - Human resource planning.



## **UNIT II**

Recruitment - Selection - Methods of Selection - Uses of Various tests - interview techniques in selection and placement.

## **UNIT III**

Induction - Training - Methods - Techniques - Identification of the training needs - Training and Development.

## **UNIT IV**

Performance appraisal - Transfer - Promotion and termination of services - Career development.

## **UNIT V**

Remuneration - Components of remuneration - Incentives - Benefits - Welfare and social security measures-HR Audit.

## **TEXT BOOK**

1. Human Resource Management – Aswadappa , Tata McGraw-Hill Education, 2010

## **REFERENCES BOOKS**

1. Human Resource Management: Text and cases, VSP Rao, First edition, Excel Books, New Delhi - 2000.
2. Industrial Relations & Labour Welfare, Dr. R.Venkatapathy & Assissi Menacheri, Adithya Publications, CBE, 2001.
3. Introduction to Counseling and Guidance, Robert L.Gibson and Marianne H.Mitchell, VI edition, PHI, 2005.
6. Personnel Management – C. V. Memoria

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: MANAGEMENT ACCOUNTING****COURSE CODE: 63A****COURSE OBJECTIVES:**

1. To enrich the students with the basic concepts of management accounting.
2. To acquaint the students with the Management Accounting Techniques that facilitate managerial decision – making.
3. To acquire knowledge regarding the ratio analysis.
4. To have knowledge pertaining to cost-volume-profit analysis.
5. To enlighten about the various budgeting and budgetary control techniques.

**COURSE OUTCOMES:**

1. Define the basic concepts of management accounting.(K1)
2. Apply with the Management Accounting Techniques that facilitate managerial decision – making.(K3)
3. Illustrate regarding the ratio analysis.(K2)
4. Discuss regarding cost-volume-profit analysis.(K2)
5. Evaluate about the various budgeting and budgetary control techniques.(K5)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		✓
CO2		✓		✓	✓
CO3	✓	✓			
CO4	✓	✓			✓
CO5	✓	✓	✓	✓	✓

**Distribution of marks---Theory: Problems 40:60**

**CONTENTS:**

**[ESE: 75 marks; CIA: 25 marks]**

**UNIT I**

Management Accounting-Meaning, objectives and scope-Relationship between management accounting, cost accounting and financial accounting-Need and significance of management accounting in organization - Financial statements-Analysis-Financial statements and their importance-Tools for analysis and interpretation.

**UNIT II**

Analysis and interpretation of financial statement-Ratio analysis-Significance of ratios and long term financial position-Profitability – Uses and limitations of ratios.

**UNIT III**

Fund flow Statement and cash flow Statement analysis.

**UNITIV**

Cost-volume-profit analysis-Marginal costing and break-even analysis, managerial applications of marginal costing-Significance and limitations of marginal costing.

**UNITV**

Budgeting and budgetary control- Definition, importance, essentials, classifications of budgets-flexible, cash, sales, and production -Steps in budgetary control, standard costing-(Material and Labour variances only).

**TEXT BOOKS**

1. Management Accounting: Sharma and Gupta
2. Principles of Management Accounting: S.N.Maheswari, S.Chand& Sons 16<sup>th</sup> edition, 2007

**REFERENCE BOOKS**

1. Management Accounting: M.Y Khan &P.K.Jain ,Tata McGraw Hill,2004.
2. Management Accounting- S.K.R.Paul&Chandrani Paul ,NewCentralBooks ,2010.
3. Management Accounting – Hrishikesh Chakraborty &Srijith Chakraborty, Oxford Publishers ,2<sup>nd</sup> edition,1997.
4. Cost and Management Accounting: Jain and Narang.
5. Accounting for Management: S.K.Bhattacharya ,John Dearden ,Vikas Publishers,1995.
6. Financial Management &Management Accounting –P.V.Ratnam ,Kitab Mahal Publications ,10<sup>th</sup> edition ,1996.

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: GOODS AND SERVICE TAX****COURSE CODE: 63B****COURSE OBJECTIVES:**

1. To provide adequate knowledge in the application of Goods and service tax in day to day business
2. To gain knowledge regarding provisions of CGST/SGST ACT 2016.
3. To acquire knowledge about the Input Tax Credit.
4. To have an in-depth knowledge about the Registration of GST.
5. To know about the basic concepts of Transfer of Input tax credit in India.

**COURSE OUTCOMES:**

1. Outline the students with the the application of GST in Business..(K1)
2. Define about the provisions of CGST/SGST ACT 2016 (K1)
3. Extend knowledge about the Input Tax Credit.(K2)
4. Instantiate an in-depth knowledge about the Registration of GST.(K2)
5. Explain about the basic concepts of Transfer of Input tax credit in India.(K2)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1			✓	✓	✓
CO2			✓	✓	
CO3			✓	✓	✓
CO4			✓	✓	✓
CO5			✓	✓	✓

**Distribution of marks---Theory 100%****CONTENTS:****[ESE: 75 marks; CIA: 25 marks]****UNIT I**

Evolution of GST – Definition – GST ,Service, IGST, SGST, Import of goods and services, Alcohol for human consumption, Petroleum products and tobacco – Role of GST Council – Rate of GST – GST in India.

**UNIT II**

Model of CGST/SGST ACT 2016 –Definitions – Business, First stage dealer, Fixed establishment, Goods, Government, Input, Input service, Input service distributor, Input tax, Input tax credit, Inward supply, Place of business, Reverse charge, Turnover in state, Mixed supply, Output tax, Outward supply, services, supply – Officers of CGST, SGST – Appointment – Power-Leavy and exemption from tax

**UNIT III**

Time and value of supply – Time of supply of goods- Time of supply of services-Input Tax Credit-Appointment of credit & blocked credits – RCM – Reverse Charge Mechanism – E –Way bill- Recovery of input tax credit. Registration – amendment-casual taxable person-Cancellation-Return-Annual Return-final return.

**UNIT IV**

Payment of tax, Interest, penalty & other amendment-Tax deduction at source-Transfer of Input tax credit – Refund of tax – Accounts and records – Collection of Tax at Source – Assessment – Provisional assessment

**UNIT V**

Power of inspection - Search and seizure – Power of arrest – offences and penalties – Appeal and revision

**TEXT BOOK:**

1. Goods and Service Tax in India, 2017, CA PrithamMahure,

**REFERENCE BOOKS:**

1. GST – Laws and Practice, S.S. Gupta–Taxmanns Publications, New Delhi, 2017.
2. Commercial GST – The Game Changer MonishBhalla–Commercial Law Publishers (India) Pvt.Ltd, New Delhi. 2015.
3. Indirect Taxation, V. Balachandran Sultan Chand &Kalyani Publishers, 16th edition, 2014.
4. Indirect Taxation, R. Radhakrishnan Kalyani Publishers, 2013.
5. Hand Book on Service tax & Goods and Service Tax (Finance Act 2016) Pathik Shah,. (alongwithamendments of Finance Bill, 2017.

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: PRINCIPLES AND PRACTICE OF AUDITING****COURSE CODE: 63C****COURSE OBJECTIVES:**

1. To enable the students to know the about the concepts of auditing.
2. To enable the students to gain knowledge about Auditing procedures.
3. To have and knowledge about the Auditing practices.
4. To acquire knowledge about the Auditing regulations.
5. To know about the Legal requirement of auditing.

**COURSE OUTCOMES:**

1. Outline the students to know the about the basic concepts of auditing.(K1)
2. Evaluate the students to gain knowledge about Auditing procedures.(K5)
3. Understand about the Auditing practices.(K2)
4. Recognize about the Auditing regulations.(K2)
5. Explain about the legal requirement of auditing.(K2)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	P03	PO4	PO5
<b>CO1</b>			✓	✓	
<b>CO2</b>			✓	✓	
<b>CO3</b>			✓	✓	✓
<b>CO4</b>			✓	✓	✓
<b>CO5</b>			✓	✓	✓

**Question paper shall contain 100 % Theory****CONTENTS:****[ESE: 75 marks, CIA: 25 marks]****UNIT I**

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor-Difference between Auditing and Investigation.

**UNIT II**

Internal Control – Internal Check and Internal Audit – Audit Programme - Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transaction – Vouching of Impersonal Ledger.

**UNIT III**

Verification and valuation of assets and liabilities – Auditor’s position regarding the valuation and verification of assets and liabilities – Depreciation – Reserves and Provisions – Contingent Liabilities.

**UNIT IV**

Audit of Joint Stock Companies – Appointment of Company Auditor - Qualification – Disqualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

**UNIT V**

Investigation – Objectives of Investigation – Investigation under the provisions of Companies Act. Audit of Computerized Accounts - Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures – Audit Testing.

**TEXT BOOKS**

1. A Hand Book of Practical Auditing, Tandon, B.N., Sudharsana. S & Sundharabanu. S. (2006). New Delhi :Sultan Chand & Company Ltd.

**REFERENCE BOOKS**

1. Auditing Principles and Practices, Pradeepkumar, Baldevsachdeva&Jagwantsingh. (2011). Chennai: Kalyani Publications.
2. Auditing, Kamal Gupta. (2010) Chennai: Kalyani Publications.
3. Auditing, Spicer and Pegler.(2008) Khatalia’s Auditing.

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: ENTREPRENEURIAL DEVELOPMENT****COURSE CODE: 63D****COURSE OBJECTIVES:**

1. Understand the concepts and fundamentals of Entrepreneurship and to make them understand the process of business idea generation and converting the idea into a business model.

**COURSE OUTCOMES:**

1. Identify with the role of an entrepreneur in developing a new venture (K1).
2. Demonstrate proper business etiquette in **entrepreneurial** social settings (K2).
3. Understand the role of ethics, values, and integrity in **entrepreneurial** businesses. (K3).
4. Identify capital resources for new ventures and small businesses. (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1				✓	
CO2			✓		✓
CO3				✓	✓
CO4		✓	✓		✓

**Question paper shall contain 100 % Theory**

**CONTENTS:**

**[ESE: 75 marks, CIA: 25 marks]**

**UNIT I**

Meaning – Definition – Functions- Types of Entrepreneurs- obstacles to an entrepreneur – Intrapreneur – Entrepreneur Vs Intrapreneur- concept of Entrepreneurship – Growth of entrepreneurship in India.

**UNIT II**

Women Entrepreneurship – concept – function – Growth of women entrepreneur – problems of women entrepreneur – Development of women entrepreneurship – Rural entrepreneurship – Need for rural entrepreneurship – Factors affecting entrepreneurial growth.



**UNIT III**

Entrepreneurial Competencies – Entrepreneurial competency- Major entrepreneurial competency- Qualities of an entrepreneur - Factors influencing mobility – Occupational mobility – Location mobility.

**UNIT IV**

Project identification – project selection – significance of project report – Formulation of a project report – Planning Commission's Guidelines for formulating a project Report – Network Analysis.

**UNIT V**

Institutional Support to entrepreneurs – Need for institutional support – Small Entrepreneurs –National Small Industries Corporation Ltd., (NSIC) – Small Industries Development organization (SIDO) – Small Scale Industries Board (SSIB) – State small Industries Development Corporations (SSICS) – Small Industries Service Institutes (SISI) – District Industries Centre (DICs).

**TEXT BOOK:**

1. Entrepreneurial Development, Khanka. S.S., S.Chand & Co. Ltd., Ram Nagar, New Delhi.

**REFERENCE BOOKS:**

1. Entrepreneurship – Text and Cases , Dr. C. B. Gupta, , Sultan Chand & Sons, New Delhi, Delhi.
2. Entrepreneurial Development, Dr. C. B. Gupta & Srinivasan N.P., Sultan Chand & Sons, New Delhi,
3. Dynamics of Entrepreneurial Development, Vasant Desai, Himalaya Publication, New Delhi
4. Entrepreneurial Development, Dr. P. Saravanavel, Learntech press, Trichy.

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: INTERNATIONAL TRADE****COURSE CODE: 63R****COURSE OBJECTIVES:**

1. The purpose of this course is to provide students with a thorough grounding in the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory in the analysis of existing patterns of international trade and what determines them.

**COURSE OUTCOMES:**

1. To Gain understanding of commodities markets and trading transactions (K1)
2. To understand foreign trade and Economic growth of Recent trends (K2).
3. Discuss the causes and the resolutions of international trade disputes (K3).
4. Review the dynamics of world trading system and international coordination (K4)

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
CO1				✓	
CO2			✓		✓
CO3				✓	✓
CO4		✓	✓		✓

**Distribution of Marks---- Theory 100%****CONTENTS****[ESE: 75 marks, CIA: 25 marks]****UNIT I**

International trade – Meaning - Scope- Features-Difference between Internal trade and International trade- Similarities between Internal trade and International trade - Merits and Demerits of International Trade.

**UNIT II**

Theories of Comparative cost - Recent trends in World Trade - Alternative Strategy for foreign trade and Economic growth - Prosperity through exports-Stable Export Strategy - Import Substitution Strategy.

**UNIT III**

Balance of Trade - Balance of Payments- Disequilibrium - Instruments of trade Policy -  
Tariff and Quotas - Merits and Demerits.

**UNIT IV**

FEMA – Objectives – Exchange Rate Adjustments- WTO- GATT- Objectives and  
Evolution of GATT- UNCTAD- Functions.

**UNIT V**

Export Documents and Procedures - Regulatory requirements - Operational requirements -  
Processing of an Export Order - Stages involved - RBI guidelines towards exports -  
Realisation for export of goods- Terms and payments of Export Finance – Export Import  
Bank (EXIM Bank)- Functions.

**TEXT BOOK:**

International Trade and Export Management, Francis Cherunilam, New Delhi, Himalaya  
Publishing House.

**REFERENCE BOOKS :**

Export Management, Balagopal.(2013), T.A.S. New Delhi, Sultan Chand Ltd.

**PEDAGOGY:** Chalk and Talk

**SEMESTER VI****COURSE NAME: PROGRAMMING LAB IN TALLY****COURSE CODE: 63E****COURSE OBJECTIVES:**

1. This course is aimed at developing software skills among the students, so that the students can handle this software after their studies. This course deals with the fundamentals of Tally ERP 9.

**COURSE OUTCOMES:**

1. To remember the financial statement and analysis (K1).
2. To enable to learn the ledgers all accounting voucher types (K2).
3. To understand the Profit & Loss account, Ratio analysis, Trial Balance, Accounts Books (K3).
4. To apply the process of stock items, inventory voucher types and to have a design on tax report (K4).

**MAPPING WITH PROGRAM OUTCOMES**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>				✓	
<b>CO2</b>	✓	✓	✓		✓
<b>CO3</b>					✓
<b>CO4</b>		✓	✓		

## CONTENTS

LIST OF PROGRAMMES	
1.	Company creation and alternation
2.	Creating and Displaying Ledger.
3.	Voucher Entry.
4.	Voucher alternation and deletion.
5.	Display of trial balance.
6.	Inventory information- stock Summary.
7.	Inventory information- Godown creation and alternation
8.	Final accounts Without Adjustments.
9.	Final accounts with Adjustments.
10.	Display of Ratio Analysis
11.	Accounting and inventory information

**TEXT BOOKS:**

1. TALLY ERP 9 Training guide. AsokK.Nadhani. 3<sup>rd</sup> Edition.2015.bpb publications.

**REFERENCE BOOKS:**

1. Learn Tally ERP 9 in 30 days. SoumyaRanjan Behera.2014.2<sup>nd</sup> Edition.B.K. PublicationsPvt.Ltd.
2. Tally Erp 9 (power of simplicity). Shraddha singh and Navneetmehra. 1<sup>st</sup> Edition.2014. V & S publishers.

**PEDAGOGY:** Demonstration through System

**CURRICULUM, SCHEME OF EXAMINATION AND SYLLABI (CBCS)****(FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2018 -19)****CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641 049.****(Autonomous)****UG - COMMERCE****MODULAR COURSE****Diploma in Business Studies****(For the students admitted during the academic year 2018-19 onwards)**

Part	Sub code	Subject	Ins.hrs/ sem	Examinations				
				Dur. Exam in hrs	CIA	ESE	Total marks	Credit
		Module I – Paper I Introduction to Business	20	90 mins	10	40	50	2
		Module I – Paper II Business as a Career	„	„	10	40	50	2
		Module II – Paper I Trade and Service Activities	„	„	10	40	50	2
		Module II – Paper II Office Procedures and Practices	„	„	10	40	50	2
		Module II – Paper III Financing of Business	„	„	10	40	50	2
<b>Total</b>					-	-	<b>250</b>	<b>10</b>

**Note:**

- The student has to undergo compulsorily a Diploma course offered by the department and the student is eligible to get 2 extra credits for each module. This diploma course consists of module 1 and 2. Module 1 consists of 2 papers and Module 2 consists of 3 papers. Total credits of the modular course are 10. After the successful completion of the Module I and II, students are eligible to get Diploma in Business Studies.
- Minimum 15 days of Institutional training is compulsory during III<sup>rd</sup> year.

Year	Odd semester	Even semester	Module details
I	-	1 <sup>st</sup> paper	Module 1
II	2 <sup>nd</sup> paper (Module 1)	1 <sup>st</sup> paper (Module 2)	Module 1 and 2
III	2 <sup>nd</sup> paper (module 2)	3 <sup>rd</sup> paper (Module 2)	Module 2

1. Upon completion of 60 hours in Module – I the students are eligible to receive *“Certificate in Business Studies along with four extra credits.*
2. Upon completion of 150 hours inclusive of Module – I & II the students are eligible to receive *“Diploma in Business Studies along with two extra credits.*
3. The PG students those who complete the Module – I & II Parallely along with Module – III with a total of 90 hours are eligible to receive *“PG Diploma in Business Studies”*
4. The PG students those who have already completed the Module – I & II in their UG stream can directly appear for Module – III and upon completion eligible to receive *“PG Diploma in Business Studies”*
5. Students will be eligible for credits only on completion of the entire module
6. Instructional hours for each paper shall comprise of 20 contact hours, 2 hours for end semester examination and hours of activity for which may include any of the following

Case Study/Field Visit/Lab Hours/Industrial Training

7. For UG certificate + Diploma Programme all the papers will be contact classes. For PG diploma 1 paper will be contact and other two papers will be self study.

**PROGRAMME OBJECTIVES:**

1. The main objective is to prepare the learners for activities related to trade and commerce.
2. To enable the learners to acquire knowledge and develop skill in business and management.
3. To educate the learner about the role of business in the economy and its social obligation to the community.

**PROGRAMME OUTCOME:**

1. Understand various activities and functions of trade and commerce.(K2)
2. Apply the acquired knowledge and skills in different business situations.(K3)
3. Remember the legal aspects of business.(K1)
4. Relate role of finance in the economy and its social obligation in the economy.

**MAPPING OF PEO'S AND PO'S**

	PEO1	PEO2	PEO3
PO1	✓	✓	✓
PO2		✓	
PO3	✓	✓	✓
PO4	✓	✓	✓



**MODULE I****Paper I – INTRODUCTION TO BUSINESS****COURSE OBJECTIVES:**

1. To acquire the learners with the nature and scope of business.
2. To know about various forms of business organisations

**COURSE OUTCOME:**

1. Understand the human activities and knowledge.(K2)
2. Relate various forms of business organisations. .(K5)
3. Analyse the characteristics of business organisations. .(K4)
4. Instantiate the suitability of different forms of business organisation in current scenario. (K2)

**MAPPING OF CEO'S AND CO'S**

	<b>PO1</b>	<b>PO2</b>	<b>P03</b>	<b>PO4</b>
<b>CO1</b>	✓	✓		✓
<b>CO2</b>		✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓

**CONTENTS***Unit I*

Nature and scope of Business

*Unit II*

Forms of Business Organization:

Sole Proprietorship,

*Unit III*

Joint Hindu Family

*Unit IV*

Partnership, Joint Stock Company,

*Unit V*

Co-operative Society

**Text Books:**

1. Business Organisation and Office Management – Dr.K.Sharma and Shashi K.Gupta, Kalyani Publishers, 2013.
2. Business Organisation and Management – M.C.Shukla, S.Chand and Co Ltd, 2008

**Pedagogy: Chalk and Talk**

## Paper II – BUSINESS AS A CAREER

### COURSE OBJECTIVES:

1. To enable the learners know about the concepts of self employment.
2. To create awareness about the employment opportunities.
3. To develop the skills to establish small enterprises.
4. To educate the learners about the role of business and career development.

### COURSE OUTCOME:

1. Understand the nature and scope of self employment.(K1)
2. Describe the procedure of establishing small enterprises.(K5)
3. Apply skills and knowledge to solve problems in business.(K3)
4. Identify the institutions which provide finance and support to start business.(K1)

### MAPPING OF CEO'S AND CO'S

	PO1	PO2	PO3	PO4
CO1		✓	✓	✓
CO2	✓	✓	✓	✓
CO3		✓	✓	✓
CO4	✓	✓	✓	✓

### CONTENTS:

#### *Unit I*

Concept of career, need for employment. Avenues of employment and career in business through wage employment.

#### *Unit II*

Self-employment in business and qualities required for success in business.

#### *Unit III*

How to establish a business enterprise.

#### *Unit IV*

Institutional setup-DICs, SIDO, NSIC, SISIs, Indian Investment Centre - Khadi and Village Industries Commission.

#### *Unit V*

Project formulation- Project identification – Evaluation-Feasibility analysis, Project report.

### Text Books:

1. Entrepreneurial Development – Dr. C.B.Gupta and Dr.N.P. Srinivasan  
Sultan Chan and sons, 2015.
2. Entrepreneurial Development –Dr. Jayashree Suresh  
Margham Publications 2016

**Pedagogy:** Chalk and Talk

## MODULE II

### Paper III – TRADE AND SERVICE ACTIVITIES

#### COURSE OBJECTIVES:

1. To enable the learners know about the Trade and service activities.
2. To create awareness about the internal and external trade.

#### COURSE OUTCOME:

1. Understand the nature and scope of trade. (K1)
2. Describe the procedure of export and import. (K5)
3. Apply skills and knowledge to documents used in Foreign Trade. (K3)
4. Identify the various service activities. (K1)

#### MAPPING OF CEO'S AND CO'S

	PO1	PO2	PO3	PO4
CO1	✓		✓	✓
CO2			✓	✓
CO3		✓	✓	✓
CO4	✓		✓	✓

#### CONTENTS

##### *Unit I*

Trade and auxiliaries to trade.

##### *Unit II*

Internal Trade: Meaning of Retail and Wholesale Trade, Services of Wholesaler and Retailer.

##### *Unit III*

Specialized Retailing Agencies: Departmental stores, Multiple Shops, Mail Order Houses, Super Bazaars- their characteristics, merits and demerits.

##### *Unit IV*

External Trade: Procedure of Export and Import Trade, Main documents used in Foreign Trade.

##### *Unit V*

Service Activities: Transport, Communication, Postal Services, Banking and Insurance.

#### **Text Books:**

1. Foreign Trade Policy & Handbook of Procedures (with Appendices, Aayat-Niryat Forms & new Duty Drawback Schedule) 2017 - Raman Singla, Young Global Publications, 2017.

2. International Marketing – Dr.L.Natarajan, Margham Publications, 2017

**Pedagogy: Chalk and Talk****PAPER IV – OFFICE PROCEDURES AND PRACTICES****COURSE OBJECTIVES:**

1. To enable the learners to know about the nature and functions of office.
2. To create awareness office set up.
3. To make the learners to learn about system of filing and indexing.
4. To educate the about the office equipments and machines.

**COURSE OUTCOME:**

1. Understand the nature and functions of office. (K1)
2. Analyse handling inward and outward mail. (K4)
3. Describe the procedure of filing and indexing. (K5)
4. Apply skills and knowledge on office equipments and machines. (K3)

**MAPPING OF CEO'S AND CO'S**

	PO1	PO2	PO3	PO4
CO1	✓		✓	✓
CO2	✓	✓	✓	✓
CO3	✓	✓	✓	✓
CO4	✓	✓	✓	✓

**CONTENTS***Unit I*

Nature and Functions of office.

*Unit II*

Office-set-up: Types of jobs in a modern office.

*Unit III*

Handling inward and outward mail.

*Unit IV*

Systems of filing and indexing

*Unit V*

Office equipments and machines.

**Text Books**

1. Office Management- Dr. T.S. Devanarayanan. N.S. Raghunathan  
Margham Publications 2008.
2. Office Management- Dr. B. Narayan.  
APH Publishing Corporation 2010.

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## PAPER V – FINANCING OF BUSINESS

### COURSE OBJECTIVES:

1. To enable the students to know about business finance.
2. To create awareness about sources of finance.
3. To make the learners understand the role of financial institutions.

### COURSE OUTCOME:

1. Understand the business finance and its functions. (K1)
2. Analyse the sources of business finance. (K4)
3. Describe the role of financial institutions. (K5)
4. Apply the knowledge of business finance in practical situation. (K3)

### MAPPING OF CEO'S AND CO'S

	PO1	PO2	P03	PO4
<b>CO1</b>	✓	✓	✓	✓
<b>CO2</b>		✓	✓	✓
<b>CO3</b>		✓	✓	✓
<b>CO4</b>	✓	✓		✓

### CONTENTS

#### *Unit I*

Introduction to Business Financing

#### *Unit II*

Sources of Short-Term Finance- Nature and characteristics

#### *Unit III*

Sources of Long-Term Finance - Nature and characteristics

#### *Unit IV*

Role of Specialised Financial Institutions- Objectives and Functions of IFCI, IDBI,

#### *Unit V*

ICICI, UTI and SFCs, related to financing of business.

### Text Books:

1. Business Financing- Shashi K. Gupta and Anuj Gupta  
Kalyani Publishers, 2015
2. Financial Markets and Services. Dr. L. Natarajan.  
Margham Publications., 2016

### Pedagogy: Chalk and Talk