



# Sri Ramakrishna College of Arts and Science

(Autonomous)

(Formerly S. N. R. Sons College)

(Affiliated to Bharathiar University)

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

(An ISO 9001:2015 Certified Institution)

Nava India, Coimbatore-641 006, Tamil Nadu, India.



"Scheme of Examination along with Distribution of Marks and Credits"

## CBCS & OBE PATTERN UNDER GRADUATE PROGRAMMES

### BCOM-BPS Degree Course

(For the Students admitted during the Academic Year 2018 - 2019 and Onwards)

(For the Students admitted during the Academic Year 2018 - 2019 and Onwards)							
Part	StudyComponentsandCourseTitlewith coursecode	CIA	CE		CE	Total	Credit
			On Line	The ory			
SEMESTER I							
I	Language: 18T01 Tamil – I / 16H01 Hindi – I / French – I / Malayalam – I	30			70	100	3
II	18E01 English – I	30			70	100	3
III	CORE-I-18BPSC01-Fundamentals of Accounting	30	20	50	70	100	4
III	CORE-II-18BPS101-Business Management	30	20	50	70	100	4
III	CORE-III-18BPS102-Business Application Software-I Ms-Office and Internet	30	20	50	70	100	2
III	Allied I: 18MATC01- Business Mathematics	30	20	50	70	100	4
IV	18ES01-Environmental Studies	100	-		-	100**	1
IV	18CPE01-PACE I		-		100	100**	1
IV	18BPSJC1-JOC-Multimedia						1*
SEMESTER II							
I	Language: 18T02 Tamil – 2 / Hindi – 2 /French – 2 / Malayalam – 2	30	-	-	70	100	3
II	18E02 English- II	30	-	-	70	100	3
III	CORE-IV-18CAFC01-Advanced Accounting-I	30	20	50	70	100	4
III	CORE-V-18BPS201-Business Law	30	20	50	70	100	4
III	Allied II :18MATC02- Business Statistics	30	20	50	70	100	4
IV	18VE01 Value Education	100	-	-	-	100**	1
IV	18CPE02-PACE II		-		100	100**	1
IV	18BPSJC2-JOC-STEP						1*
SEMESTER III							
III	CORE-VI 18CAFC02 Advanced Accounting-II	30	20	50	70	100	4
III	CORE-VII-18BPS301 -Digital Marketing	30	20	50	70	100	4
III	CORE-VIII-18BPS302-Finance and accounting for Business process services	30	20	50	70	100	4



III	<b>CORE-IX-18BPS303-Insurance for Business process services</b>	30	20	50	70	100	4
III	<b>OPEN ELECTIVE I-18BPSI01-Accounting for Corporate Management</b>	30	20	50	70	100	3
III	<b>Allied III: 18ECO03 General Economics</b>	30	20	50	70	100	4
III	<b>Skill Based Course – 1:18BPS304- Business Application Software-II –Tally</b>	30	-	-	70	100	3
IV	<b>Basic Tamil I /Advanced Tamil ISS</b>	100				100**	1 <sup>s</sup>
IV	<b>18CPE03-PACE III</b>		-		100	100**	1
IV	<b>18BPSJC3-JOC-COURSERA- Introduction to financial markets</b>						1 <sup>s</sup>

#### SEMESTER IV

III	<b>CORE-X-18COC02-Corporate Accounting</b>	30	20	50	70	100	4
III	<b>CORE-XI-18BPS401- Retail Consumer Product Group And Market Research</b>	30	20	50	70	100	4
III	<b>CORE-XII-18BPS402-Banking for Business Process Services</b>	30	20	50	70	100	4
III	<b>Elective I -18BPSCE01 Financial Management</b>	30	20	50	70	100	4
III	<b>Allied IV: 18MATC06-Operations Research for Commerce</b>	30	20	50	70	100	4
III	<b>Skill Based Course – 2 :18BPS403- Campus to Corporate Transition</b>	30	20	50	70	100	3
IV	<b>Basic Tamil II / Advanced Tamil IISS</b>	100				100**	1 <sup>s</sup>
IV	<b>18CPE04-PACE IV</b>				100	100**	2
IV	<b>18BPSJC4-JOC- Advanced Excel</b>						1 <sup>s</sup>

#### SEMESTER V

III	<b>CORE-XIII-18BPSC02- Advanced Corporate Accounting</b>	30	20	50	70	100	4
III	<b>CORE-XIV-18BPS501- Capital Market for Business Process Services</b>	30	20	50	70	100	4
III	<b>CORE-XV-18COC03-Cost Accounting</b>	30	20	50	70	100	4
III	<b>CORE-XVI-18CAFC05- Direct Taxation</b>	30	20	50	70	100	4
III	<b>OPEN ELECTIVE II-18BPSI02 Insurance for Corporate Management</b>	30	20	50	70	100	3
IV	<b>Skill Based Course – 3 :18BPS502- Managing Business Process-I</b>	30	20	50	70	100	3
IV	<b>18CPE05-PACE V</b>				100	100**	2
IV	<b>18BPSJC5-JOC – Introduction to Financial Markets</b>						1 <sup>s</sup>
IV	<b>18BPSIP01 Industry / Institutional training Report and Viva</b>	50				50**	1 <sup>s</sup>

#### SEMESTER VI

III	<b>CORE-XVII-18BPS601-Management Accounting</b>	30	20	50	70	100	4
III	<b>CORE-XVIII-18BPSC02- Principles of Auditing</b>	30	20	50	70	100	4



III	CORE-XIX-18BPS602-Company Law	30	20	50	70	100	3
III	CORE-XX- 18BPS603 – Business Application Software - III (E-Filing and Documentation)	30	20	50	70	100	3
III	Elective II 18BPSCE04 Goods and Service Tax (GST) and Customs Law	30	20	50	70	100	4
III	Skill Based Course – 4:18BPS603-Managing Business Process-II	30	20	50	70	100	3
V	Extension Activities 18NS01-NSS/18NC01-NCC/18SP01-SPORTS/18YR01-YRC/18SI01-SIS/18RB01-RBC#	100			-	100**	1

Elective – I		18BPSCE01-Financial Management
		18BPSCE01-Entrepreneurship Development
		18BPSCE01-Human Resource Management
Elective – II		18BPSCE02-Goods and Service Tax(GST) and Customs Law
		18BPSCE02-Organisational behavior
		18BPSCE02-Business Finance
List of Open Elective papers offered by the dept.		
Open Elective – I	18BPSI01	Accounting for corporate management
Open Elective – II	18BPSI02	Insurance for corporate management

Summary								
Part	Subject	Papers	Credit	Total credits	Papers		marks	Total marks
Part I	Languages	2	3	6	2		100	200
Part II	English	2	3	6	2		100	200
Part III	Core	20	76	92	20		2000	2400
	Allied	4	16		4		400	
	OPEN ELECTIVES	2	3	6	2		100	200
	Electives	2	4	8	2		100	200
	Skill Based	4	3	12	4		100	400
								3600
Part IV	Lang.	2	1	2 <sup>s</sup>	2		100	200 <sup>**</sup>
	PACE	3	1	3	5		100	500 <sup>**</sup>
		2	2	4				
	EVS & VE	2	1	2	2		100	200 <sup>**</sup>
	JOC	5	1	5 <sup>s</sup>				
	Summer Internship	1	1	1 <sup>s</sup>	1		50	50 <sup>s</sup>
Part V	@ Extension	1	1	1	1		100	100 <sup>**</sup>
	Total			140				

S - Extracreditcourses

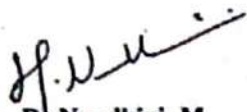
CIA: ContinuousInternalAssessment


CE:ComprehensiveExamination

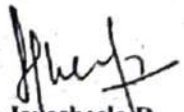
\*\* -Not Included In TotalMarks

TotalMarksfortheProgramme:3600

TotalCreditsfortheProgramme:140

  
Dr Nandhini M  
SYLLABUS COORDINATOR

  
Dr Padmanabhan V  
CHAIRPERSON - BOS

  
Dr Jayasheela D  
MEMBER SECRETARY  
ACADEMIC COUNCIL



**18BPSC01- FUNDAMENTALS OF ACCOUNTING**

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVE**

- To enable the students to learn basic and fundamental concepts of accountancy.

**UNIT – I**

Fundamentals of Book Keeping - Accounting Concepts and Conventions - Journal - Ledger - Trial Balance - Subsidiary Books - Errors and their rectification.

12

**UNIT – II**

Preparation of Final Accounts of Sole trader- Bank Reconciliation Statement.

12

**UNIT – III**

Bills of Exchange including Accommodation Bills- Account Current and Average Due Date.

12

**UNIT – IV**

Single Entry system of Book Keeping – Statement of affairs – Conversion of single entry into double entry system- Accounts of Non-trading Concerns - Receipts and payment account - Income and Expenditure Account and Balance sheet.

12

**UNIT – V**

Depreciation - Meaning - Objectives - causes - Methods - Provisions and Reserves - Self-balancing ledger and Sectional Balancing.

12

**TOTAL PERIODS -60****COURSE OUTCOMES**

- Understand the concepts and conventions of accounting and basic accounting framework.
- Prepare the financial statements and the way to reconcile the bank reconciliation statement.
- Describe the importance of bills of exchange and apply it to prepare the accounts.
- Gain working knowledge in single entry system of book keeping and accounting for non profit organizations.
- Prepare the accounts related to depreciation, self and sectional balancing in an effective manner.

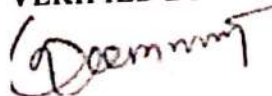
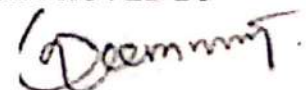
\*NOTE: Marks shall be distributed for theory 20 % and for problems 80%

**TEXT BOOK:**

- S.P. Jain and K.L.Narang "Advanced Accountancy" -18<sup>th</sup> Revised Edition, Reprint 2016, Kalyani publishers, New Delhi.

**REFERENCE BOOKS:**

- K.L.Nagarajan, N.Vinayagam and P.L. Mani "Principles of Accountancy" -, Reprint 2013, EURASI Publishing House.
- T.S.Reddy& Murthy "Advanced Accountancy" -, 6<sup>th</sup> Revised Edition 2016, Margham Publications, Chennai.

**VERIFIED BY**

**APPROVED BY**


**18BPS101-BUSINESS MANAGEMENT**

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVE:**

- To create an understanding of the fundamental principles of management and various forms of business organizations.

**UNIT – 1****12**

Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise. 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 –2****12**

Management: Meaning – Process of Managing – Features – Management as an art or a science or a profession – Scientific Management – Principles and Functions of Management.

**UNIT – 3****12**

Planning: Definition – Nature and Characteristics of Planning – Importance – Types of Plans – Planning process – Limitations. Organizing: Meaning – Principles and Types of Organisation – Delegation of Authority – Decentralization – Organizational Charts.

**UNIT – 4****12**

Motivation: Meaning – Definition – Nature – Types of Motivation – Theories of Motivation Leadership: Meaning – Nature – Importance – Types of Leadership – Qualities of a good leader.– Leadership theories.

**UNIT – 5****12**

Controlling: Definition – Characteristics of control – Steps in controlling – Effective control – Control Techniques. Co-ordination: Definition – Features and Benefits of Co-ordination – Techniques of effective co-ordination.

**TOTAL PERIODS: 60****COURSE OUTCOME**

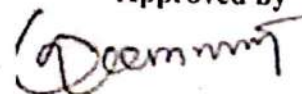
- Ability to understand the basic knowledge of business systems and outsources of business.
- Capable of making a plan for a business and its execution through proper motivation under the effective leadership qualities.
- Ability to understand the importance of controlling and coordinating functions of a management.

**TEXT BOOK**

- Dinkar Pagare, "Principles of Management", fifth thoroughly revised Edition, 2013 Sultan Chand & Sons, 23 Daryaganj, New Delhi.

**REFERENCE BOOKS**

- Dr. R.K. Sharma & Shashi K.Gupta, "Principles of Management", Second Edition – 2006 Kalyani Publishers, Ludhiana, New Delhi.
- P.C.Tripathi & P.N.Reddy, "Principles of Management", Second Edition – 2008, Tata McGraw – Hill Publishing Company Ltd, 7 West Patel Nagar, New Delhi.
- L.M.Prasad, Principles and Practice of Management, Edition 2007, Sultan Chand & Sons, 23 Daryaganj, New Delhi.

**Verified by****Approved by**




**18BPS102-BUSINESS APPLICATION SOFTWARE- I**  
**MS OFFICE AND INTERNET**

Semester	I
Credit	2
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVE:**

- To familiarize students on the features of MS Word and Power Point
- To enable the students to use Excel and Access in the area of critical evaluation.
- To enable the students to learn internet basics and its operations.

**PERFORM ANY FIFTEEN****MS WORD**

8

1. Create, Apply and Edit Styles
2. Perform find and replace operation, add header and footer
3. Type the text, change the font size at 20, align the text to left, right and justify & centre and underline the text.
4. Perform mail merge operation and preparing labels
5. Prepare a job application letter enclosing your bio-data
6. Type the text, check spelling and grammar, bullets and numbering list items

**MS EXCEL**

10

7. Prepare a trend analysis for the business concern
8. Worksheet using formulas
9. Drawing graphs to illustrate class performance
10. An excel worksheet contains monthly sales details of companies

**MS ACCESS**

10

11. Simple commands perform sorting on name, place and pin code of students data Base
12. Payroll Preparation
13. Mark sheet preparation
14. Report preparation

**MS POWER POINT**

6

15. Prepare a power point presentation with at least three slides for department Inaugural function
16. Draw an organizational chart with minimum of three hierarchical levels
17. Design an advertising campaign with minimum three slides
18. Apply Design Template for speaker notes with slide transitions and custom animation

**INTERNET**

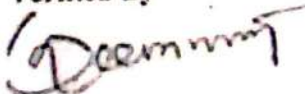
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1. E-Mail ID Creation, attachments of photos, documents.
2. Search and register personal biodata in private employment sites.
3. Online business transactions.
4. To learn E-banking facilities.
5. Google Applications.

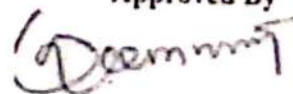
**COURSE OUTCOME:****TOTAL PERIODS = 40**

- Capable of creating a Word document effortlessly.
- Ability to apply various excels features for data analysis and interpretation.
- Capable of analyzing the output generated by Access and able to perform internet oriented actions.

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**18MATC01 – BUSINESS MATHEMATICS**

Semester	I
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOT =100

**COURSE OBJECTIVE**

- To teach the students about set theory, Arithmetic Progression & Geometric Progression, matrices, finance, analytical geometry and fundamental & Application concepts of calculus.

**UNIT I SET THEORY****(11)**

Sets – Concepts of sets – relationship between sets – operations – Venn diagrams. Arithmetic and Geometric Progression.(Simple problems).

**UNIT II MATRIX ALGEBRA****(11)**

Basic concepts- Addition, Subtraction, Multiplication of matrices – determinants – Inverse of a matrix – Solution of simultaneous linear equations.

**UNIT III DIFFERENTIATION AND INTEGRATION****(11)**

Simple differentiation –Application to Simple Business problems- Successive differentiation- maxima and minima. Elementary Integral Calculus – Definite and indefinite integrals of simple functions [ Excluding Trigonometric functions] – Application to Simple Business problems.

**UNIT IV MATHEMATICS OF FINANCE****(11)**

Simple interest and compound interest. - Annuities – Present value- Sinking fund.

**UNIT V ANALYTICAL GEOMETRY****(11)**

Straight Lines.– Slopes – Parallel and Perpendicular Lines – Various forms of Equation of a straight line – Equation of circle.

**TOTAL PERIODS : 55****COURSE OUTCOMES:**

On successful completion of the course, the students are able to

- Construct the set theory problems
- Solve the matrix problems
- Solve AP & GP problems
- Evaluate the simple differentiation and integration problems
- Apply Concepts of calculus in Business problems.
- Calculate interest and annuities
- Gain knowledge about the Straight lines, slope and circles.

\* Note: the question paper consists 20% theory and 80% problems

**TEXT BOOKS**

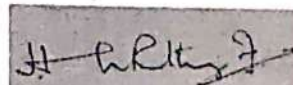
- Navnitham Pa , “Business Mathematics And Statistics (B.Com)”,S.Chand & Co. Ltd., Reprint 2015 - (Unit I,II,III&IV)
- S. P. Rajagopalan, R. Sattanathan , “Business Mathematics” ,The McGraw – Hill Companies, 2<sup>nd</sup> Edition, 2010 - ( Unit V )

**REFERENCE BOOK**

- V.Sundaresan, S.D.Jeyaseelan, “An Introduction To Business Mathematics”, S.Chand & Co.Ltd., 1<sup>st</sup> Edition 1974, Reprint 2013.



MRS.R.SANTHAKUMARI  
(COURSE COORDINATOR)



DR.HANNAH REVATHY F.  
(BOS CHAIRMAN)



**18ES01 - ENVIRONMENTAL STUDIES****COURSE OBJECTIVES**

- To recognize the major concepts of ecosystem and have in-depth understanding of environmental interactions and alternate energy resources.
- To understand the role of various environmental pollutants and its effects.
- To understand the environmental social issues and develop problem – solving skills using scientific techniques.
- To understand the Human Population growth and its variation in the environment.

Semester	II
Credit	I
Max. Marks	CIA - 100 TOT = 100

**Unit I****(4)**

**Multidisciplinary nature of environmental studies** Definition, scope and importance, Need for public awareness. Introduction to Renewable and Nonrenewable sources – Uses of alternate energy sources.

**Unit II****(6)**

**Ecosystems** - Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Food chains, food webs and ecological pyramids. Types of ecosystem Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). Biodiversity – Levels – Patterns – Threats – Biodiversity services.

**Unit III****(5)**

**Environmental Pollution** – Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution, Nuclear hazards. Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Disaster management : floods, earthquake, cyclone and landslides.

**Unit IV****(6)**

**Social Issues and the Environment** Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Environmental Issues in Coimbatore District (Noyyal River, Dye Industries and Agricultural issues). Environmental ethics : Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents. Environment Protection Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation.

**Unit V****(5)**

**Human Population and the Environment** - Population growth, variation among nations, Population explosion – Family Welfare Programme, Environment and human health, Human Rights-Women and Child Welfare, Role of Information Technology in Environment and human health.

**\*Activity – Visit to Local polluted site and documentation.**

**Total Periods: 26****COURSE OUTCOMES**

- Ability to understand the principles of ecology and major concepts in environmental sciences.
- Ability to identify the key concepts in Environmental pollution that apply to air, land and water issues on a global scale and population growth.
- Ability to relate the Socio- Environmental issues and apply them to the analysis or question related to the environment.
- Ability to understand the human rights, women and child welfare in the environment.



# PERSONALITY, APTITUDE AND CAREER ENHANCEMENT (PACE – I)

Subject Code: 18CPE01

## AIM:

- Identifying individual students levels of communication and employability skills through assessments. Imparting the importance of soft skills and career planning for achieving goals, intra-personal skills through motivation and perception. Developing inter-personal skills, teamwork skills and emotional intelligence. Enhancing English language vocabulary and spoken communication skills.

## COURSE OBJECTIVES

To enable students to,

- To identify individual levels of communication and employability skills through assessments.
- To impart the importance of soft skills and career planning for achieving goals.
- To give an account of the importance of intra-personal skills through motivation and perception.
- To enhance the usage of Grammar units like Nouns, Verbs, Tenses, Simple, Compound and Complex Sentences, Active & Passive Voice, Phrases, Synonyms, Antonyms, and Homonyms.
- To enhance English vocabulary and spoken communication skills.

Semester	I
Credit	I
Paper type	Skill based
Max. Marks	Online test : 50 + Viva-Voce : 50 = 100

## UNIT I

Assessment of individual levels of communication skills, aptitude and employability skills; Psychometric test, SWOT analysis; Planning on setting goals.

## UNIT II

Introduction to Career planning; Goal setting – Introduction to Soft Skills - Presentation skills - Intra-personal skills.

## UNIT III

Emotional intelligence - Perception and Motivation.-Interpersonal Skills; Team work, styles in leadership.

## UNIT IV

Enhancement of Basic English vocabulary; Parts of Speech, Nouns, Verbs, Tenses, Simple, Compound and Complex Sentences, Active and Passive Voice, Phrases, Synonyms, Antonyms, and Homonyms Descriptive words - Combining sentences, Sentence Formation and Completion.

## UNIT V

Art of communication – the communication process - Word building and Role play; Exercise on English Language through symposiums and workshops.

## COURSE OUTCOMES

TOTAL PERIODS : 40

On the successful completion of the PACE – I course the student would be able to...

- Identify their individual level of communication, aptitude and employability skills to understand their competency level.
- Plan their career and set their goals.
- Prove their presentation skills and also intra and interpersonal skills.
- Communicate well with improved sentence making skill and vocabulary.

## REFERENCES:

- 1) A Modern Approach to Verbal and Nonverbal Reasoning by Dr. R. S. Aggarwal
- 2) A Modern A Modern Approach to Verbal by Dr. R. S. Aggarwal
- 3) A Modern Approach to Nonverbal Reasoning by Dr. R. S. Aggarwal
- 4) A Practical Course in Spoken English by J.K.Gangal
- 5) Effective English Communication for you by V.Shamala
- 6) Developing Communication Skills by Krishna Mohan & Meera Banerji
- 7) English for Competitive Exams by Bhatnagar

Verified by

Approved by

*(Signature)*

*(Signature)*



**18CAF201-ADVANCED ACCOUNTING-I**

Semester	II
Credit	4
Paper Type	Core
Max. Marks	CIA - 30 CE - 70 TOT =100

**COURSE OBJECTIVE**

- To enable the students to learn the functional aspects of accounting.

**UNIT – I ACCOUNTING STANDARDS****12**

Accounting Standards- Introduction- Meaning and significance- Need of Accounting Standards-Benefits-Relationship of Indian Accounting Standards and International Financial reporting services – Stipulations and Implications.

**UNIT – II INVESTMENT, CONSIGNMENT & JOINT VENTURE****12**

Investment Accounts- Accounting for consignments and Joint ventures.

**UNIT-III HIRE PURCHASE ACCOUNTS****12**

Hire purchase System-Definition –Features-Difference between hire purchase and installment system-Calculation of interest-Default and repossession- Hire purchase trading Account.

**UNIT – IV BRANCH ACCOUNTS****12**

Branch Accounts –Types of branches-Debtors system-invoice price- excluding Independent Branches - Departmental Accounting- Features Advantages- Apportionment of expenses-Interdepartmental transfers-stock reserve.

**UNIT-V FIRE INSURANCE CLAIMS & ROYALTIES****12**

Fire Insurance Claims –Types- Computation of claim to be lodged for loss of stock-Gross profit ratio-Average clause- Royalties Accounting-Meaning and accounting treatment. (Excluding sub-lease).

**TOTAL PERIODS :60****COURSE OUTCOME:**

- Acquire knowledge about general aspects of accounting standards and its application.
- Understand the conceptual framework in preparation of Investment, consignment and Joint Venture accounts.
- Preparation of Branch accounts and apportionment of departmental expenses.
- Computation of the Fire Insurance Claims and accounting treatment of royalties.

**\*NOTE:** Marks shall be distributed for theory 20 % and for problems 80%.

**TEXT BOOK:**

1. S.P. Jain and K.L.Narang, "Advanced Accountancy "- 18<sup>th</sup> Revised Edition, Reprint 2014, Kalyani publishers, New Delhi.

**REFERENCE BOOKS:**

- 1 T.S.Reddy& Murthy "Financial Accounting"-, 6<sup>th</sup> Revised Edition 2015, Margham Publications, Chennai.
- 2 R.L.Gupta&M.Radhasamy "Advanced Accountancy"-, 16<sup>th</sup> Edition, 2008, Sulthan& ChandPublications, New Delhi.
- 3 Dr.M.A.Arulanandam and Dr.K.S.Raman "Advanced Accountancy"-, 12<sup>th</sup> Edition 2010,Himalaya Publications.

**VERIFIED BY**

G. Agila

**APPROVED BY**

G. Agila

**18BPS201-BUSINESS LAW**

Semester	II
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

**COURSE OBJECTIVE:**

- To enable the students to be aware of the Provisions of Contract Act and legal framework within which the businesses function.

**UNIT- I CONTRACT ACT, 1872****12**

Indian Contract Act 1872 - Meaning, Definition, Essential Elements of a Valid Contract – Types of Contract. Offer-Meaning, Definition, Essentials, Types – Acceptance Meaning, Definition, Essentials, Types - Revocation of Offer and Acceptance. Consideration - Meaning, Essentials, Types – Valid Contracts without Consideration - Legality of Objects & Consideration.

**UNIT – II CONTRACT ACT, 1872****12**

Contractual Capacity: Minor, Persons of Unsound Mind, Expressly Disqualified Persons. Free Consent- Meaning, Factors Vitiating Free Consent -Coercion, Undue Influence Misrepresentation, Fraud, and Mistake - Effects in Validity – Expressly Void Agreements.

**UNIT –III CONTRACT ACT, 1872****12**

Performance of Contracts - Types-Discharge of Contract- Types. Breach of Contract – Types - Remedies -Contracts of Indemnity and Guarantee - Bailment and Pledge.

**UNIT- IV SALES OF GOODS ACT, 1930****12**

Contract for Sale of Goods - Meaning - Essentials of a Contract of Sale -Formalities of a Contract of sale Provisions relating to conditions and Warranties Provisions relating to transfer of property or ownership Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller – Rules as to delivery of goods.

**UNIT- V THE NEGOTIABLE INSTRUMENTS ACT, 1881****12**

Negotiable Instruments - Meaning, Characteristics, Types, Parties – Holder and holder in Due Course Negotiation and Types of Endorsements Dishonour of Negotiable Instrument - Noting and Protest Liability of parties on Negotiable Instrument.

**COURSE OUTCOME:****TOTAL PERIODS - 60**

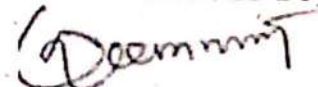
- Explain basic principles of law that apply to business and business transactions and Capable of handling the legal issues faced by the organizations.
- Describe what a contract is and how it differs from an agreement and Identify classifications of individuals who may not have the capacity to contract.
- Describe the contract by performance, recognize the circumstances that discharge a contract by operation of law and explain what breach of contract is and the potential remedies for breach.
- Describe the law, rules, and regulations related to the contract of Sale of goods.
- Ability to explain the act of negotiable instruments and the liability of parties on negotiable instrument.

**TEXT BOOK:**

- N.D.Kapoor, "Mercantile Law" 34<sup>th</sup> Edition- 2013, Sultan Chand & Company Ltd, 7361 Ram Nagar, New Delhi-110 055.

**REFERENCE BOOKS:**

- M.C Kuchaal. "Mercantile Law" 6<sup>th</sup> Edition, 2009 , Sultan Chand & Company Ltd, 7361 Ram Nagar, New Delhi- 110 055.
- R.S.N. Pillai Bagavathi, " Business Law", 3<sup>rd</sup> Edition 2010 Sultan Chand & Company Ltd., Ram Nagar, New Delhi-110055.

**VERIFIED BY****APPROVED BY**




**18MATC02 –BUSINESS STATISTICS**

Semester	II
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOTAL =100

**COURSE OBJECTIVES**

- To enable the students to learn and gain the fundamental knowledge about the concepts of basic statistics, averages, measures of dispersion, correlation and regression, probability, index numbers and time series.

**UNIT I STATISTICS**

Meaning and scope – Source of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution. (11)

**UNIT II AVERAGES AND MEASURES OF DISPERSION**

Simple and weighted Mean, Median and Mode, Geometric mean and Harmonic mean – their computation – Properties and uses. Mean Deviation, Standard deviation and Co-efficient of variation. (11)

**UNIT III INDEX NUMBER**

Methods of construction – Aggregative and Relative types – Tests of an index number – Wholesale and cost of living index – Uses. (11)

**UNIT IV CORRELATION AND REGRESSION**

Meaning and definition – Scatter diagram – Karl Pearson's correlation co-efficient – Computation and Interpretation – Rank Correlation. Meaning of regression and linear prediction – Regression in two variables – Uses of regression. (11)

**UNIT V TIME SERIES AND PROBABILITY**

Meaning – Components – Models – Business forecasting – methods of Estimating Trend – graphic, semi average, moving average and least square method – Seasonal variation – method of simple average only. Basic concepts of probability, Addition Theorem and Multiplication theorem (Statements only) Simple problems. (11)

**TOTAL PERIODS: 55****COURSE OUTCOMES**

After the completion of the course the students will be able to

- Gain knowledge about basis of statistics.
- Solve problems on averages and dispersion.
- Gain knowledge about the index numbers.
- Analyze using correlation and regression.
- Apply the concepts of time series and probability.

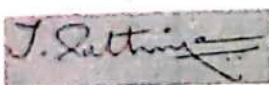
**\* Note : The Question paper consists 20% Theory and 80% Problems**

**TEXT BOOK**

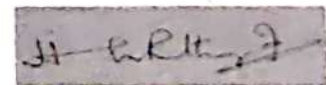
- Navnitham Pa, "Business Mathematics and Statistics (B.Com)" S.Chand & Co. Ltd reprint 2017.

**REFERENCE BOOKS**

- R. S. N. Pillai & V. Bagavathi "Statistics" S.Chand & Co. Ltd, 1<sup>st</sup> edition 1984, Reprint 2016.
- S.P.Gupta: "Statistical Methods" 1<sup>st</sup> Edition 1969, Reprint 2017.



**Ms.J.SINTHIYA**  
(Course Coordinator)



**Dr.HANNAH REVATHY F.**  
(BOS Chairman)

**Sri Ramakrishna College of Arts and Science (Autonomous)**  
Coimbatore – 641006

**VALUE EDUCATION**

*[A one Credit Course offered during Even Semester  
with effect from 2018-2019 Academic year and onwards]*

**Syllabus :: Batch 2018-19**

(Common to all UG courses)

**COURSE OBJECTIVE:**

- To orient about the society, social life, integrity in personal and public
- To learn the concepts of human values and respect for others
- To provide in-depth understanding about moral awareness
- To inculcate a sense of socially responsible citizens.

Semester	
Credit	1
Max. Marks	CIA – 100 TOT =100

**UNIT - I      VALUE EDUCATION & HUMAN EDUCATION**

**3**

Value Education - Definition - relevance to present day - Concept of Human Values - Self Introspection - Self Esteem

**UNIT – II      SOCIETY & FAMILY VALUES**

**3**

Structure and components of Society, Marriage and Family System – Anger Neutralization, Adjustability - Threats of family life.

**UNIT - III      ETHICS & LEADERSHIP QUALITIES**

**3**

Ethical values: Ethics, Social Ethics, Public Policy - Leadership qualities: Integrity, Character, Courage - Personality development. Inter-culture Tolerance

**UNIT - IV      SOCIAL VALUES**

**3**

Social Values, Faith, Service, Commitment and Decency - Fundamental Rights and Responsibilities of citizens

**UNIT - V      SOCIAL PROBLEMS AND ROLE OF STUDENTS**

**3**

Social Problems: Definition - Poverty, Illiteracy, Unemployment, Exploitation, Obscenity, Immorality - Crimes and Online Crimes - Student unrest, Ragging and Peaceful Campus - Role of Students in tackling social problems

**COURSE OUTCOME:**

**Total Periods : 15**

- Develop a sense of self respect and respect for others
- Able to occupy one's own social space and help others live peacefully
- Develop scientific temper and logical reasoning and to apply in day to day life

**REFERENCE BOOKS**

1. Mani Jacob (Ed). 'Resource Book for Value Education', Institute for Value Education, New Delhi. 2002.
2. NCERT. "Value Education". Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
3. Daniel and Selvamony. "Value Education Today - Madras Christian College, Tambaram and ALACHE, New Delhi, 1990.
4. Ignacimuthu S. "Values for Life". Better Yourself Books, Mumbai, 1991.
5. M.M.M.Mascaronhas. Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.



**PERSONALITY, APTITUDE AND CAREER ENHANCEMENT (PACE – II)****Subject Code: 18CPE02****Common to all the UG streams admitted from AY 2016-17****AIM:**

- To enrich students with the Fundamentals of English Grammar, communication skills and professional grooming. Equip them on the techniques of Group Discussion, public speaking, debate, extempore and quiz etc.

**COURSE OBJECTIVES**

To enable students to,

- Revive the Fundamentals of English Grammar
- Improve communication skills and professional grooming.
- Learn the techniques of Group Discussion.
- Take part in public speaking, debate, extempore and quiz etc.

Semester	II
Credit	I
Paper Type	Skill based
Max. Marks	Online test : 50 + Viva-Voce : 50 = 100

**UNIT I**

English language enhancement- Business Idioms- Idioms in English- Common Errors in Pronunciation - Signposts in English- Verbal ability-Articles-Parts of speech-Phrases, clauses and modifiers - errors in tenses – prepositional errors – parallelism errors – mood, conditionals and multiple usages.

**UNIT II**

English listening- hearing Vs. listening - Nonverbal communication – Appearance, dressing and grooming -Tips to maintain good impression at work - business etiquette – basic postures and gestures and table manners, Body language - dealing with people communication - media etiquette - telephone etiquette, email etiquette.

**UNIT III**

Group discussion, interviews and presentation skills - Group behavior – Team Work – Team building – Open and Closed group discussions.

**UNIT IV**

Public speaking skills – Social Phobia – Eliminating Fear - Organizing speech and effective delivery – Common etiquette of Public speaking - opening and closing of speech, audience management and styles.

**UNIT V**

Exercises on Resume writing - Public speaking, Group discussion, debate, extempore, quiz and contemporary group play and role play.

**TOTAL PERIODS: 40****COURSE OUTCOMES**

On the successful completion of the PACE - II course the student would be able to...

- Apply fundamentals of English grammar in usage, identify common errors, and pronunciation well.
- Display the art of Communication both verbally and non-verbally with business etiquette.
- Take part in in GD, Interview along with the ability of effective team work and group behavior.
- Present public speaking without fear and with fundamental social etiquettes.
- Equipped in the various exercises like GD, Debate, and Extempore and so on.

**REFERENCES:**

- 1) A Modern Approach to Verbal and Nonverbal Reasoning by Dr. R. S. Aggarwal
- 2) A Modern A Modern Approach to Verbal by Dr. R. S. Aggarwal
- 3) A Modern Approach to Nonverbal Reasoning by Dr. R. S. Aggarwal
- 4) A Practical Course in Spoken English by J.K.Gangal
- 5) Effective English Communication for you by V.Shamala
- 6) Developing Communication Skills by Krishna Mohan & Meera Banerji
- 7) English for Competitive Exams by Bhatnagar

**18CAFC02 - ADVANCED ACCOUNTING – II**  
(B.Com A&F/B.Com BPS)

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

**AIM**

To enable the students to understand the accounting procedures for various cases in Partnership and to have the practical exposure of accounting software

**COURSE OBJECTIVES**

This course will empower the student to have thorough knowledge in accounting for Partnership.

**PREREQUISITE:** Advanced Accounting - I

**UNIT – I INTRODUCTION TO PARTNERSHIP**

12

Partnership Fundamentals – Adjustment entries – Types of capital – Past adjustments – Profit & Loss Appropriation account – Final Accounts of Partnership Firms.

**UNIT – II ADMISSION, RETIREMENT & DEATH OF PARTNER**

12

Admission of a partner – Profit sharing ratio – Goodwill – Methods of valuation – Retirement – Accounting Treatment – Death of a partner – Deceased Partner's Share of Profit – Accounting Treatment During Death of a Partner.

**UNIT – III DISSOLUTION & INSOLVENCY**

12

Dissolution of a Firm – Modes of Dissolution – Settlement of Accounts - Accounting Treatment – Application of Garner Vs Murray Rule - Piecemeal Distribution - Proportionate Capital Method – Maximum Loss Method

**UNIT – IV AMALGAMATION, CONVERSION & SALE OF FIRM**

12

Amalgamation of Partnership Firms – Conversion of Firm into a Company - Revaluation Account - Sale to a Company

**UNIT – V ACCOUNTING SOFTWARE**

12

Accounting Software – Introduction to Zoho Books – Quick Books – Virtual accounting – Divvy – Xpenditure Software – Sage Intacct – Xero Cloud Accounting.

**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:

- Understand the fundamentals of partnership and the importance of types of capital.-L1
- Apply the accounting techniques for the admission, retirement and death of partners. -L2
- Analyze the reasons for suspending partnership and identify modes of dissolution.-L3
- Synthesis the benefits of amalgamation and Identify the reasons for conversion of Partnership into companies.-L3
- Demonstrate the knowledge of basic accounting software and its applications.-L3

**Total Periods : 60**

**Note :** The Question paper consists 20% Theory and 80% Problems

**TEXT BOOKS**

1. S.P Jain and K.L Narang - Financial Accounting Vol. I, 2016 Edition, Kalyani Publishers

**REFERENCE BOOKS**

1. Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy" 2016, 12th Edition, Schand Publishing
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I" 2017, 11th Edition, Himalaya Publishing House PVT Ltd.
3. T.S.Reddy & Y. Murthy, "Financial Accounting"- 2016, 16th Edition Margham Publications, New Delhi

**JOURNALS**

Indian Journal of Accounting, Indian Accounting Review, Journal of Commerce & Accounting Research.

**WEB RESOURCES**

<https://www.capterra.com/accountingsoftware>

**VERIFIED BY**

*G. Agila*

**APPROVED BY**

*G. Agila*



**18COAC01- DIGITAL MARKETING**  
(B Com CA/B Com/B Com PA/B Com BPS/B Com A&F/B Com IT/B Com IB)

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA-30 LE-70 TOT= 100

**COURSE OBJECTIVE**

- Providing understanding of basic concepts of digital marketing
- Familiarizing the process of Search Engine Optimization, Email marketing
- Develop content marketing and social media marketing campaign and apply it

**UNIT-I Introduction to Digital Marketing**

10

Introduction to Digital Marketing and its Significance -Traditional Marketing Vs Digital Marketing - Digital Marketing Process-Website Planning and Development: Types of websites - Website Planning and Development: Keywords- Understanding Domain and Webhosting - Building Website/Blog using CMS WordPress - Using WordPress Plug-ins

**UNIT-II Search Engine Optimization**

10

Introduction to Search Engine Optimization - Keyword Planner Tools - On Page SEO Techniques-Indexing and Key Word Placement-On Page SEO Techniques- Content Optimization - On Page SEO:Yoast SEO Plug-in - Off Page SEO Techniques-Email Marketing- Introduction and Significance - Designing e-mail marketing campaigns using Mail Chimp - Building E-mail List and Signup Forms - Email Marketing Strategy and Monitoring Email -Atomization

**UNIT -III Pay Per Click and AdWords**

10

Pay Per Click Advertising: Introduction - Pay Per Click Advertising: Google AdWords - Types of Bidding strategies - Designing and Monitoring search campaigns - Designing g and Monitoring Display campaigns - Designing and Monitoring Video campaigns - Designing g and Monitoring Universal App Campaigns

**UNIT -IV Google Analytics**

10

Google Analytics: Introduction and Significance - Google Analytics Interface and Setup - Understanding Goals and Conversions - Monitoring Traffic Behavior and preparing Reports

**UNIT- V Social Media Marketing**

10

Social Media Marketing: Introduction and Significance - Facebook Marketing: Introduction Types of Various Ad Formats - Setting up Facebook Advertising Account- Understanding Facebook Audience and its Types - Designing Facebook Advertising Campaigns - Working with Facebook Pixel -Twitter Marketing: Basics Designing Twitter Advertising Campaigns - Introduction to LinkedIn Marketing - Developing digital marketing strategy in Integration form.

**Total Periods:50**

**COURSE OUTCOMES:**

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

- ~~Specify~~ the digital marketing concepts, functions and its environment L1
- Acquire the knowledge of Search Engine optimization and its positioning L2
- Describe the pay per click advertising and ad-words campaign design L2
- Apply Google analytics and prepare a report L3
- Design an advertisement and promote the product in effectively using Social media and Mobile. L3

**TEST BOOK:**

1. Damian Ryan, Under Standing Digital Marketing, Kogan Page Limited, Reprint 2016(Unit-I, )
2. Ian Donson, The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns, Willy publications 2016

**REFERENCE BOOK :**

1. Ryan Desis, Russ Hennberry, Digital Marketing for Dummies, Jan 2017
2. Chuck Hemann, Ken Burbary, Digital Marketing Analytics: Making Sense of Consumer Data in a Digital World, Library of Nick Robinson, 2013
3. Puneet Singh Bhatia ,Fundamentals of Digital Marketing , Pearson publications, Jul 2017

VERIFIED BY

APPROVED BY



**18BPS301: FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES**

Semester	II
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT -100

**COURSE OBJECTIVE**

- This course will empower the students to understand the applications of finance and accounting in corporate sector and value for company stakeholders.

**UNIT I****12**

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****13**

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 balance, Invoice audit and recovery – Vendor Reconciliation, Vendor support – Optical character Reading / Recognition (OCR).

**UNIT III****11**

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 – Intercompany accounting and Reconciliation – various reports (Statutory reports, Schedules, variance) – Statutory reports – Statutory accounts, UK.

**UNIT IV****12**

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 International accounting standards board – IFRS, international financial reporting standards, Introduction, advantages Structure of IFRS.

**UNIT V****12**

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

**TOTAL PERIODS-60**

- Capable of understanding the applications of basic accounting in Business Process Services Industries. -L1
- Explain the supply chain management consisting material requirements planning and vendor management process.-L2
- Capability to cognize the receivable management, intercompany accounting and reconciliation and statutory reports of corporates.-L2
- Proficient of analysing the emerging trends in finance and accounting technology applications in corporate world.-L3
- Evaluate the internal control system and transaction flows in Business Process Service Sector. -L3



**18BPS302 INSURANCE FOR BUSINESS PROCESS SERVICES**

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVE:**

- The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance and risk management in corporate sector.

**UNIT I**

12

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**

12

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**

12

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

**UNIT IV**

12

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

**UNIT V**

12

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.

**COURSE OUTCOME****TOTAL PERIODS-60**

- Understand the fundamentals of Risk and Insurance.- L1
- Identify the life insurance policy and various plans associated with it and how it is being effectively managed by corporate sector.- L2
- To describe the insurance market, insurance providers undertaking and reinsurance processes.-L2
- Explain the purpose, structure and functions of healthcare insurance industries.-L3
- Evaluate the methods utilized by insurance carriers to manage their underwriting risk and retirement services offered.-L3

**TEXT BOOK:**

Insurance for Business Process Services- "Tata Consultancy Services "- 2014:Edition- Tata Consultancy Services Ltd.


**PREPARED BY**

**VERIFIED BY**

**APPROVED BY**



**18BPSI01-ACCOUNTING FOR CORPORATE MANAGEMENT**

Semester	III
Credit	3
Paper Type	Open Elective
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVE:**

- This course is designed to provide the basic understanding of maintenance of accounting in corporate environment.

**UNIT-I**

8

Introduction of Accounting- Meaning, definition of Accounting- Book Keeping meaning and definition- Accounting terminologies- Accounting concepts and conventions- Golden rules of accounting- Advantages of accounting- Branches of Accounting- Accounting Equation- Journal-Ledger-Trial Balance.

**UNIT-II**

8

Subsidiary Books Introduction-Purchase Book, Sales Book-Purchase Return Book, Sales Return Book- Cash Book, Simple and Double Column- Three Column Cash book-Petty Cash Book-Preparation of Final Accounts –Trading Account and Profit and Loss Account- Balance sheet with Simple Adjustments.

**UNIT-III**

7

Cost Accounting Introduction- Meaning, Advantages, Essentials of good costing System-Preparation of Cost Sheet- 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-IV**

9

Management Accounting Introduction- Meaning, Advantages, limitations- Financial Statements introduction- Credit note processing, Debit note or Debit memo – Evaluated Receipt Settlements(ERS) – Payment process/vendor payments, Accounts receivables – Customer set up, Credit management – booking sales order revenue recognition – pre-billing closing reconciliations – collections, cash application, reconcile outstanding customer balances.

**UNIT-V**

8

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 – SAP-Systems Applications and Products.

**COURSE OUTCOME:****TOTAL PERIODS- 40**

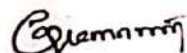
- Understand the basic accounting concepts and conventions and its application in today's corporate environment.-L1
- Capability to cognize the corporate trading activities through subsidiary books and final accounts.-L2
- Propensity to be acquainted with the fundamentals of cost accounting, preparation of cost sheet and material requirements planning.-L3
- Ability to comprehend the basics of management accounting and Debit note, Credit note processing, credit management and reconciliations.-L1
- Proficiency to analyse the traditional, modern accounting with Enterprise Resource Planning System.-L3

**TEXT BOOK:**

- S.P. Jain and K.L.Narang "Advanced Accountancy" -18<sup>th</sup> Revised Edition, Reprint 2016, Kalyani publishers, New Delhi.

**REFERENCE BOOKS:**

- K.L.Nagarajan, N.Vinayagam and P.L. Mani "Principles of Accountancy" -, Reprint 2013, EURASI Publishing House.
- T.S.Reddy& Murthy "Advanced Accountancy" -, 6<sup>th</sup> Revised Edition 2016, Margham Publications, Chennai.
- A.Murthy and Gurusamy " Cost Accounting", Revised edition, Margham Publications, Chennai.


**PREPARED BY**

**VERIFIED BY**

**APPROVED BY**



**18ECO3 - ECONOMICS FOR FINANCE**  
(COMMEN TO BCOM , BCOM CA, BCOM PA, BCOM BPS,  
BCOM A&F , BCOM IB and BCOM IT )

Semester	III
credit	4
Paper Type	Allied
Max. Marks	CIA - 30 CE - 70 TOT = 100

**COURSE OBJECTIVES**

- To develop an understanding of the concepts and theories of Economics in the context of Finance and acquire the ability to address application oriented issues

**UNIT I- DETERMINATION OF NATIONAL INCOME**

11

Introduction to National Income – Meaning and definition of National Income – Concepts of National income – Measurement of National Income – Difficulties to measurement of National Income - Significance of National Income estimates - Circular flow of income – Two sector model – Three sector model -The Aggregate Demand Function – The Investment Multiplier - Determination of Equilibrium Income

**UNIT II - MONEY AND BANKING**

11

Meaning of Money – Types of Money – Functions of Money - The Supply of money - Rational of Measuring money supply – Sources of money supply – Measurement of money supply – Determinants of money supply – The money multiplier - Reserve Bank of India – Role and functions of Reserve Bank of India - Commercial Banks – Role and functions- Commercial Banks in India – Virtual banking and its operation - Monetary Policy- Objectives of Monetary Policy – Instruments of monetary policy.

**UNIT III - PUBLIC FINANCE**

11

Introduction - Nature and Scope of Public Finance – Functions of Public finance – Importance of Public finance in Indian Economy - Introduction to Market Failure – Concepts of market failure - Meaning of Fiscal Policy – Objectives of Fiscal Policy – Instruments of fiscal Policy – Types of Fiscal policy – Fiscal policy for reduction inequalities of Income and Wealth – Limitations of Fiscal Policy

**UNIT IV – INTERNATIONAL TRADE**

11

Introduction to International trade – Free trade – Protection – Trade barriers - Instruments of trade policy – World Trade Organization – Origin and role of WTO - Objectives of WTO - Functions of WTO - General Agreement on Tariff and Trade (GATT) – Objectives of GATT- Merits and Demerits of GATT- Exchange Rate - Devaluation vs Depreciation

**UNIT V – INTERNATIONAL CAPITAL MOVEMENTS**

11

Introduction – Types of Foreign Capital – Foreign Direct Investment (FDI) – Types of FDI - Benefits of FDI – Disadvantages of FDI - FERA – FEMA - Foreign Portfolio Investment (FPI) – Difference between FDI and FPI

**Total Periods: 55**

**Note : The Question paper consists 100% Theory**

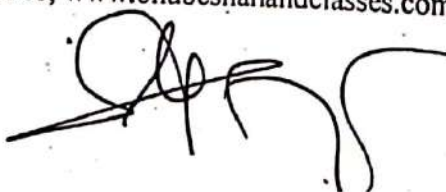
**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:

- Explain the different methods of measurement of National Income and illustrate the determination of equilibrium level of income. (L2)
- Understand the functions and determinants of money and can get insight into the execution of monetary policy and able to compare the functions of commercial banks with central bank. (L2)
- Interpret and justify the role of public economics or the application of fiscal policy in achieving the equitable distribution of income. (L3)
- Identify the major recent developments in the world trading system and able to critically evaluate the functions of WTO and the implication of GATT. (L3)
- Identify the significance of International Capital Movements and distinguish the concepts such as features of FDI and FPI and the role of FERA and FEMA. (L2)

**TEXT BOOKS**

1. Vinod kumar Agarwal, Economics for Finance, A.S. Foundation, Pune, 2018
2. Bhupesh Anand, Economic for Finance, [www.bhubeshanandclasses.com](http://www.bhubeshanandclasses.com), 2018



**18BPS303-BUSINESS APPLICATION SOFTWARE-II (TALLY)**

Semester	III
Credit	3
Paper type	Skill Based
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVES:-**

- This course is designed to impart knowledge regarding concepts of financial accounting in tally in an accounting package which is used for learning to maintain accounts. As this course is useful for students to get placements in different offices as well as companies in accounts.

1. Company creation
  - a. Company Create
  - b. Security Creation
  - c. Company Features
2. Account & Inventory Master
  - a. Group & Ledger Creation
    - i. Single & Multiple - Create / Alter of Groups & Ledger
    - ii. Chart of Accounts
  - b. Stock Group & Item Creation
    - i. Single & Multiple - Create / Alter of Stock
    - ii. Godown & Category creation
  - c. Voucher Creation
    - i. New Voucher Creation /Alteration
3. Accounting & Inventory Voucher
  - a. Accounting Transaction
    - a. Contra
    - b. Payment
    - c. Receipt
    - d. Journal
    - e. Sales
    - f. Purchase
  - b. Purchase and Sales Entries
    - a. Account Invoice
    - b. Item Invoice
  - c. Receivable and Payable management
    - a. Voucher mode
    - b. Invoice mode
    - c. With GST
4. TDS
  - a. Introduction

- I. Accounting Features
- II. Inventory Features
- III. Statutory & Taxation





- b. TDS Process
  - c. TDS in Tally
  - d. TDS Payment
5. GST
  - a. Introduction
  - b. Activation of GST
  - c. E filing
  - d. GST Reports
6. Purchase Order Cycle
  - a. Purchase order
  - b. Receipt Note
  - c. Rejection Out
  - d. Purchase Invoice
  - e. Debit Note
  - f. Payment
7. Sales Order Cycle
  - a. Sales Order
  - b. Delivery Note
  - c. Rejection In
  - d. Sales Invoice
  - e. Credit Note
  - f. Receipt
8. MIS Reports
  - a. Trial Balance
  - b. cash book
  - c. Calculation of Ratio
  - d. Stock valuation - FIFO, LIFO methods

**COURSE OUTCOME:**

**TOTAL PERIODS: 35**

- Understand the applications of accounting with Tally.-L1
- Preparation of accounting vouchers, ledger and various reports.-L2
- Exposure in maintenance of inventory features. -L3

  
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**18CPE03: PERSONALITY, APTITUDE AND CAREER ENHANCEMENT (PACE – III)****AIM**

To educate and enrich the students on quantitative ability, reasoning ability, and verbal ability. Equip the students on group behavior and team building skills.

Semester	III
Credit	1
Paper Type	Skill based
Max. Marks	Total=100 (Online:50+Verbal Oral: 50)

**COURSE OBJECTIVES**

To enable students to,

- Improve their quantitative ability.
- Improve the ability of arithmetic reasoning
- Enhance their verbal ability through vocabulary building and grammar
- Enhance their linguistic ability.
- Manage emotions through intelligence

**UNIT I – QUANTITATIVE ABILITY – I**

Sequence and Series, Profit And Loss, Time, Speed, Distance, Averages, Percentages, Problems on HCF and LCM, Problems on Ages, Simple Interest & Compound Interest.

**UNIT II – REASONING ABILITY – I**

Syllogism, Blood Relations, Puzzles, Analogies, Logical Order, Seating Arrangements, Statement and Conclusions, Most Logical Choice, Inferred Meaning, Data Arrangements.

**UNIT III – VERBAL ABILITY – I**

Vocabulary – Etymology, Root words, Verbal Analogy. Workshop on Reading – Sub-skills of Reading, Techniques of Reading, Jumbled Paragraphs and Jumbled Essays. Application of Grammar concepts – Sentence Construction

**UNIT IV – LINGUISTIC ABILITY**

Writing & Speaking Skills – Parts of Speech, Modal Verbs, Tenses, Active and Passive Voice, Degrees, Articles, Contextual usage of words – Conversational English

**UNIT V – EMOTIONAL INTELLIGENCE – LEVEL 2**

Time Management – Conflict Resolution – Stress & Anger Management – Online presence & researching online – Mind maps – Negotiation & Persuasion – Level 1 & 2 Interview Questions

**COURSE OUTCOMES****TOTAL PERIODS: 40**

On the successful completion of the course, the student would be able to-

- Enhance their ability to deal with quantities- L3
- Understand and improve arithmetic reasoning.-L1
- Build better vocabulary and grammar-L2
- Speak and write better language.-L1
- Resolve Conflicts, Manage emotions like anger and stress .-L3

**REFERENCES**

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun sharma
5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Ganguly
9. Art of Social Media by Guy Kawasaki



**18COC02 - CORPORATE ACCOUNTING**  
(Common to BCom / BCom-A&F / BCom-BPS)

Semester	IV
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT=100

**Course Objective:**

To learn different concepts relating to Company accounts.

**UNIT -I Issues of Shares and Underwriting**

**12**

Company accounts – Issue of shares at premium and discount – Journal entry – Oversubscription of shares – Allotment of shares – Forfeiture and reissue of shares – Underwriting-types of underwriting – Payment of underwriting commission– Determining the liability of underwriters.

**UNIT- II Redemption of Preference Shares and Profit Prior to In-corporation**

**12**

Redemption of preference shares – Procedure – Journal entries – Profit prior to in-corporation – Ascertainment of profit or loss prior to in-corporation – Calculation of sales ratio – Calculation of weighted ratio – Calculation of time ratio.

**UNIT- III Final Accounts of the Company**

**12**

Preparation and presentation of Statement of Profit and Loss account – Balance sheet –Cash flow statement in accordance with schedule 3 of Companies Act 2013.

**UNIT – IV Valuation of Goodwill and Shares**

**12**

Valuation of Goodwill and shares – Nature of goodwill – Features of goodwill – Types of goodwill –Methods of valuing goodwill – Capitalization method – Purchase of past average profit- Super profit – Purchase of super profit – Annuity method – Capitalization of super profit method – Valuation of shares –Methods of valuation– Net assets method – Yield method – Fair value method.

**UNIT -V Liquidation of Companies**

**12**

Liquidation of companies – Meaning – Difference between insolvency and liquidation – Modes of liquidation – Order of payment – Statement of affairs – Form of statement of affairs – Procedure of preparation of statement of affairs – Deficiency account – Liquidator's final statement of accounts – Liquidator's remuneration.

**Total Periods: 60 Hours**

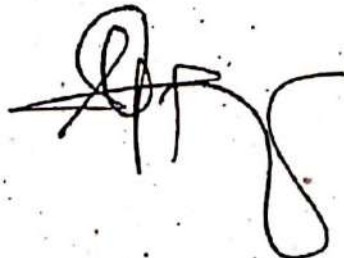
**Note: Marks shall be distributed for theory 20% and for problems 80%.**

**Text Book:**

- Advanced Accountancy - S.P. Jain and K.L. Narang -20<sup>th</sup> Revised Edition, 2018, Kalyani Publishers, New Delhi.

**Reference Books:**

- Corporate accounting-T.S.Reddy & Dr.A.Murthy- 6th Edition, Reprint 2018,Margham publications,Chennai.
- Advanced Accountancy –R.L. Gupta & Radhasamy – 17<sup>th</sup> Edition, 2014, Sultan chand and Sons New Delhi.





**18BPS401-RETAIL CONSUMER PRODUCT GROUP AND MARKET RESEARCH**

Semester	IV
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVE**

- This course is designed to give detailed outlook about the retail environment and market research.

**UNIT I****(12 Hours)**

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

**UNIT II****(12 Hours)**

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

**UNIT III****(12 Hours)**

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 and Promotion - Market Research and 4Ps.

**UNIT IV****(12 Hours)**

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

**UNIT V****(12 Hours)**

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.

**COURSE OUTCOME:****TOTAL PERIOD: 60**

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

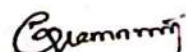
COs	DESCRIPTION	UNIT	LEVEL
CO1	Explain the ways that retailers use marketing tools and techniques to interact with their customers	I	L1
CO2	Demonstrate the ability to identify and understand basic theories, principles, practices and terminology related to each functional area of business	II	L2
CO3	Analyse the purpose of retailing and the retail environment and the responsibilities of the retail operations function	III	L2
CO4	Plan and conduct an investigation into an organisation's marketing strategy, and communicate findings in an appropriate format	IV	L3

**TEXT BOOK:**

- Retail Environment and Market Research- "Tata Consultancy Services Ltd"- Chennai.

**REFERENCE BOOK:**

- R.S.N. Pillai Bhagavathi, "Modern Marketing"- 2014 Edition- S.Chand & Company Ltd.  
<https://www.tcsion.com/dotcom/TCSSMB>


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**18BPS402-BANKING FOR BUSINESS PROCESS SERVICES**

Semester	IV
credit	4
Paper Type	Core
Max. Marks	CIA - 30 CE - 70 TOT = 100

**COURSE OBJECTIVE:**

- This course is designed to give detailed knowledge about the banking applications and terms in corporate world.

**UNIT I****(12 Hours)**

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****(12 Hours)**

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 - Authorisation and Risk reviews - Settlement lifecycle, authorizations, settlement and reconciliation - Accounting and Interchange settlement, settlements to associations - Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GI 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****(12 Hours)**

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****(12 Hours)**

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****(12 Hours)**

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.

**COURSE OUTCOME****TOTAL PERIODS: 60**

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

COs	DESCRIPTION	UNIT	LEVEL
CO1	Able to know the concept of banking practices, risk management and account services provided by banks	I	L1
CO2	Ability to describe card operations and customer relationship management in the banking sector	II	L2
CO3	Describe the concept of lead generation and customer services	III	L2
CO4	Capable of evaluating cash management overview	IV	L3
CO5	Ability to describe the terminologies and documents in International trade	V	L2

**TEXT BOOK:**

1. Banking for business process services, -Tata Consultancy Services Ltdl

**REFERENCE BOOKS:**

1. S.N.Maheswari, S.K. Maheshware, Banking Law and Practicel-2014 Edition-Kalyani Publishers New Delhi.


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**18BPSCE01-FINANCIAL MANAGEMENT**  
(Common for B Com/B Com CA/ B Com PA/ B Com BPS/ B Com IT)

Semester	IV
Credit	4
Paper Type	Elective
Max. Marks	CIA -30 CE - 70 TOT=100

**COURSE OBJECTIVE**

- This course will empower the student should be well versed to identify sources from where funds can be raised and the techniques to be employed for investing in funds.

**UNIT -I**

Finance function Introduction- Finance function and its importance in business-Aim of finance function-Types of Finance- E-Finance -Scope of Financial management- Role of finance manager-Goals of financial management- Introduction to Global perspective of financial management.

**(8 Hours)****UNIT -II**

Capital Structure Introduction-Objectives-Assumptions of Capital structure-Capital structure decision- EBIT-EBT analysis-Factors affecting capital structure-Leverage, types of Leverages-Operating and Financial-Composite Leverage.

**(10 Hours)****UNIT -III**

Cost of Capital Introduction--Importance of cost of capital-Cost of Capital and Risk-Cost of Equity-Dividend valuation model -Preference shares – Cost of Debt-Cost of retained earnings-Weighted average cost of capital.

**(13 Hours)****UNIT-IV**

Capital Budgeting Definition-Capital Budgeting Significance-Steps in Capital Budgeting-Techniques of capital budgeting-Payback Period-Return on Investment-Net Present Value(NPV)-Profitability Index - Internal Rate of Return (IRR)-Investment appraisal technique.

**(13 Hours)****UNIT -V**

Working Capital Introduction-Components of working capital-Kinds of working capital-Importance of working capital Management-Working capital financing-Cash operating cycle-Cash management models-Working capital policies-Factors affecting working capital- Calculation of working capital requirements.

**(11 Hours)****TOTAL PERIODS: 55****COURSE OUTCOME:**

COs	DESCRIPTION	UNIT	LEVEL
CO1	Familiarized with various sources of finance, which a business house can mobilize and effective management of finance.	I	L1
CO2	Develop the ability to measure the capital structure and leverage analysis of a firm.	II	L2
CO3	Ability to describe the importance and various forms of cost of capital.	III	L2
CO4	Capability to analyse and implement investment decision, the process and methods of evaluation of various investment proposals	IV	L3
CO5	Ability to describe and analyse the concept of working capital and calculation of working capital requirements.	V	L1

**Note: 60% Problems and 40% Theory****TEXT BOOK:**

1. R.K. Sharma and Sashi K. Gupta "Financial Management"- Revised Edition 2018- Kalyani Publishers, Chennai.
2. I.M Pandey "Financial Management"- Revised Edition 2018- Vikas Publishing House Pvt Limited.

**REFERENCE BOOK:**

1. Dr.S.N.Maheswari "Financial Management Principles and Practice"- Revised Edition 2017- Sultan Chand & Sons, New Delhi.
2. V.K.Bhalla "Financial Management Text and Cases"- Revised Edition 2017- S. Chand & Company Pvt. Ltd, New Delhi.
3. Prasanna Chandra "Fundamental of Financial Management – Revised Edition 2017- Tata McGraw-Hill Education Pvt. Ltd.


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**18MATC06 - OPERATIONS RESEARCH FOR COMMERCE**  
(Common to B.Com BPS and B.Com A&F)

Semester	IV
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVE**

To enable the students to understand the Operational Research concepts.

**UNIT I INTRODUCTION TO OPERATIONS RESEARCH**

(10)

Meaning – Scope- Models – Limitations. Linear Programming – Formulation – Application in Management decision making- Solving LPP by Graphical method

**UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEMS**

(11)

Finding initial basic feasible solution –NWC, LCM and VAM - Moving towards optimality- MODI method. (Non-degenerate Problems only)  
Hungarian algorithm of Assignment Problems – unbalanced AP – maximization in AP.

**UNIT III GAME AND QUEUEING THEORY**

(12)

Pure strategy – Mixed strategy – 2x2 matrix – Principle of Dominance – Graphical method.  
Fundamentals of Queueing Theory – single server infinite population model  
(M/M/1) : (  $\alpha$  / FIFO) - Simple problems only

**UNIT IV CPM & PERT**

(12)

Principles – Construction of network for projects – Forward and backward pass computation – Critical path– Total, Free, Independent Floats. PERT calculations - Time scale analysis – Critical path – Probability of completing of project – Advantages and limitations

**UNIT V DECISION THEORY**

(10)

Introduction - Pay-off tables in Decision theory– Decision Criteria under different environment – conditions of certainty, uncertainty and risk – Decision trees – Simple Problems

**COURSE OUTCOME**

After the completion of the course the student will be able to

C01: Solve Linear programming problems

C02: Formulate and solve Transportation and Assignment problems

C03: Solve Game and Queueing theory problems

C04: Construct the network, estimate the floats by CPM and the probability of completion by PERT

C05: Acquire knowledge about decision theory in real life

**Total Periods : 55**

\* Note : The Question paper consists 20% Theory and 80% Problems

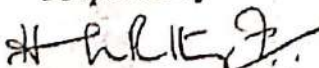
**TEXT BOOK**

1. Sunderesan, Ganesan and Ganapathy Subramanian "Resource Management Techniques", AR Publishers, 9<sup>th</sup> edition, 2015

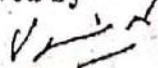
**REFERENCE BOOKS**

1. KantiSwarup, P.K.Gupta and Man Mohan, "Operations Research", Tata McGraw Hill, 15<sup>th</sup> edition, 2015
2. N.D.Vohra, "Quantitative Techniques in Management", TMH Publishers, 2007

**Prepared by**

  
Dr HANNAH REVATHI F.

**Approved by**

  
Dr N UMA





**18BPS403: CAMPUS TO CORPORATE TRANSITION****COURSE OBJECTIVES**

- This course aims to make the transition easy. It would be a definite boost to their personal contribution and performance levels in the organization. This program is aimed at directing the new executive to get in tune with the vision of the Organization

Semester	IV
Credit	3
Paper Type	Skill Based
Max. Marks	CIA -30 CE - 70 TOT =100

**UNIT I****(6 HOURS)**

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****(8 HOURS)**

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****(10 HOURS)**

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****(8 HOURS)**

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

**UNIT V****(8 HOURS)**

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

**COURSE OUTCOME:****TOTAL PERIOD: 40**

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

COs	DESCRIPTION	UNIT	LEVEL
CO1	Interpret the overview of Business Process Outsourcing industries in and around the world	I	L1
CO2	Develop the individual behavior and attitude will give them a right track in the work culture	II	L1
CO3	Describe the work culture, learning the minds of people and adopting themselves in the corporate	III	L2
CO4	Mend the communication skills and apply in to the real time working environment.	IV	L2
CO5	Improve the interpersonal skills such as Group discussion, Role play and interview skills	V	L3

**TEXT BOOK:**

1. TATA Consultancy Services Materials.

  
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**18CPE04: PERSONALITY, APTITUDE AND CAREER ENHANCEMENT (PACE – IV)****AIM**

- To equip students in order to recap concepts learnt in PACE 3 and introduce more Quants, Verbal and Reasoning concepts to the students. To introduce concepts on Critical Reasoning and to get extensive exercises on Group Discussion, by inculcating all the sub-skills that are required to participate effectively in the Placement Process. Introduce higher level concepts on Resume Writing and make the students finalise their Resumes. To reiterate the importance of Impression Management in Recruitment Process.

**COURSE OBJECTIVES**

To equip students,

- To recap concepts learnt in PACE 3 and introduce more Quants, Verbal and Reasoning concepts to the students.
- To introduce concepts on Critical Reasoning.
- To give extensive exercises on Group Discussion, by inculcating all the sub-skills that are required to participate effectively in the Placement Process.
- To introduce higher level concepts on Resume Writing and make the students finalise their Resumes.
- To reiterate the importance of Impression Management in Recruitment Process and introduce Higher Level Interview Questions.

Semester	IV
Credit	2
Paper Type	Skill based
Max. Marks	Online test : 50 + Viva-Voce : 50 = 100

**UNIT - 1: QUANTITATIVE ABILITY – II**

Time Speed Distance – Problem on Trains, Boats and stream, races. Time and Work – Pipes and cistern. Permutation and Combination – Probability – Ratio Proportion, Problem on ages. Mixtures and Solutions – Alligations

**UNIT - 2: REASONING ABILITY – II**

Venn Diagram- set language properties. – Syllogism – Data Sufficiency- Applications of quantitative ability concepts. Clocks and Calendars.

**UNIT-3: VERBAL ABILITY – II**

Exercises on Vocabulary, Grammar and Reading Comprehension – Identifying Style & Tone of a Paragraph – Sentence Improvisation. Critical Reasoning – Statement/Argument – Premises, Inference, Conclusion, Strengthening & Weakening of arguments.

**UNIT 4: GROUP DISCUSSION SKILLS**

Creative Thinking – Problem Solving – Dealing with criticism – Leadership skills – Team Playing skills – Presentation skills – Spontaneity – Empathy – Perseverance – Decision Making.

**UNIT 5: INTERVIEW SKILLS**

Resume Writing Techniques – Types of Resume – Understanding Key Words – JD Mapping. Interview Techniques – Reiteration of SWOT and Goal Setting – Level 3 Interview Questions – Importance of Grooming and Non-verbal Communication.

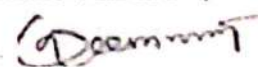
**COURSE OUTCOMES****TOTAL PERIODS :40**

On the successful completion of PACE 4, the students would be able to

- Solve questions on Quants, Verbal and Reasoning Ability on concepts that are pre-requisites in the current Placement Scenario
- Solve questions on Critical Reasoning
- Participate effectively in Group Discussions without any inhibitions
- Finalise their Resumes and answer higher level questions in an Interview

**REFERENCES**

- Quantitative Aptitude for Competitive Exams by R. S. Agarwal
- Quantum CAT by Sarvesh Verma
- A Modern Approach to Logical Reasoning by R. S. Agarwal
- Verbal Ability and Reading Comprehension by Arun sharma
- Word Power Made Easy by Norman Lewis
- High School English Grammar by Wren and Martin
- English Conversation Practice by Grant Taylor
- Group Discussion and Interviews by Anand Ganguly
- Art of Social Media by Guy Kawasaki

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**COURSE OBJECTIVES**

To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Semester	V
Credit	4
Paper Type	Core
Max. Marks	CIA:30 CE :70 Total: 100

**PREREQUISITES**

Students should have the basic knowledge of corporate accounting which will make them to understand this course in a better way.

**UNIT-I**

Amalgamation – As Merger, Amalgamation as purchase- Absorption – External Reconstruction. Calculation of Purchase Consideration under various Methods- Realization of Various Assets and Liabilities- as per Accounting Standards 14. 12

**UNIT-II**

Accounts of holding companies- Calculation of Goodwill, Capital Reserve, Minority Interest, Un-Realized Profit, Capital and Revenue Profits and Mutual Owings – Consolidated Balance Sheet – As per Accounting Standard 21. 12

**UNIT-III**

Banking company accounts (New format) – legal requirements – NPA and Provisions. 12

**UNIT-IV**

Insurance Company accounts – Final Accounts of Life Insurance and General Insurance Business. 12

**UNIT-V**

Software Accounting as per IAS 2, 7 and 9 – Inflation Accounting – Human Resource Accounting and Mechanized Accounting 12

**Total Periods: 60**

\*Note: The Question paper consists 20% Theory and 80% Problems

**TEXTBOOKS**

1. T T S Reddy and Dr.A.Moorthy . "Corporate Accounting Volume II" 6<sup>th</sup> Edition, 2017, Margham Publication.(Unit I to Unit V)

**REFERENCEBOOKS**

1. S.P.Jain&K.L.Narang, "Corporate Accounting II" 21<sup>st</sup> Edition- 2017, Kalyani Publication.
2. S.P.Jain&K.L.Narang, "Corporate Accounting II" Edition- 2017, Himalaya Publication.
3. S.P.Jain&K.L.Narang, "Corporate Accounting II" Edition- 2014, Kalyani Publication

**WEB REFERENCES**


1. <https://www.tcsion.com>

**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:


COs	DESCRIPTION	UNIT	LEVEL
CO1	Determine the different types of relationships amongst business entities and able to know the procedure to amalgamate or merging the business concerns.	I	L3
CO2	Select the appropriate accounting techniques, as prescribed by the relevant accounting standards, and perform the accounting treatment for each type of inter-entity relationship (including preparing consolidated financial statements).	II	L3
CO3	Build the banking and insurance company accounts in new format, which is needed for them to face the corporate.	III & IV	L2
CO4	Analyse the importance of various accounting terminologies and its applications in real time business environment.	V	L2

Prepared by

  
Dr NANDHINI M  
(Course Coordinator)

Approved By

  
Dr PADMANABHAN V  
(BOS-Chairman)

  
Dr JAYASHEELA D  
Member Secretary  
Academic Council



**18BPS501 CAPITAL MARKET FOR BUSINESS PROCESS SERVICES****COURSE OBJECTIVES**

The objective of this course is to teach students elements of capital market operations as well as familiarizing them with empirical studies of financial market behavior.

Semester	V
Credit	4
Paper Type	Core
Max. Marks	CIA:30 CE :70 Total: 100

**PREREQUISITES**

The fundamental knowledge of finance is essential to learn this course effectively.

**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

10

**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.

10

**UNIT-III**

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

9

**UNIT-IV**

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

8

**UNIT-V**

Counterparty Credit Risk Management - Market Risk Management.

8

**Total Periods: 45****TEXTBOOKS**

1. TATA Consultancy Services Materials

**REFERENCEBOOKS**

1. Dr.S.Gurusamy, "Capital Market", 3rd edition 2009, Vijay Nicole Imprints Private Limited, Chennai.
2. Dr.L.Natarajan, "Investment Management" 3<sup>rd</sup> Revised Edition 2016, Margham Publications, Chennai.

**WEB REFERENCES**

1. <https://www.tcsion.com>

**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.	I	L1
CO2	Recognize the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio).	II	L1
CO3	Know how to use different derivative securities to manage their investment risks.	III	L2
CO4	Apply and critically evaluate finance and investment theory with particular reference to the operation of financial markets	IV	L2
CO5	Apply and evaluate corporate finance techniques such as credit and market risk management	V	L3

**Prepared by****Approved By**

  
Dr PADMANABHAN V  
(Course Coordinator)

  
Dr PADMANABHAN V  
(BOS-Chairman)

  
Dr JAYASHEELA D  
Member Secretary  
Academic Council



**18COC03 - COST ACCOUNTING**  
(BCom/BCom-A&F /BCom-CA/BCom-BPS/BCom-IT)

Semester	V
Credit	4
Paper Type	Core
Max. Marks	CIA-30 CE-70 TOT - 100

**COURSE OBJECTIVE:**

This course will enable the students to explain the concepts of cost accounting and computation of various costs.

**UNIT-I INTRODUCTION AND COST SHEET**

**12 Hours**

Introduction, Meaning of Costing and Cost Accounting, Scope, Objectives of Cost Accounting, Advantages of Cost Accounting, Financial accounting Vs. Cost accounting, Costing - An Aid to Management, General Principles of Cost Accounting - Characteristics of an Ideal Costing System - Installation of a Costing System and Methods of Costing, Limitations of Cost Accounting, Elements of cost - Concepts of costs - Cost Classification - Preparation of cost sheet, Statement of Cost and Profit and Treatment of Stock.

**UNIT-II MATERIAL CONTROL AND MATERIAL ISSUES**

**12 Hours**

Material Control, Meaning, Objectives of Material Control - Essentials of Material Control - Levels of Materials, Ordering Level and Re-ordering Level, EOQ, Minimum Level - Maximum Level - Danger Level, Average Stock Level, Stores Records and Bin Card - Issue of Materials - FIFO - LIFO - Average Stock Method - HIFO - Inflated Price Method, Specific Price-Base Stock Method, Market Price Method, Standard Price Method- Material Losses, Control of Wastage of Scrap, Defectives and Spoilage.

**UNIT-III LABOUR AND OVERHEAD COST**

**12 Hours**

Labour Cost - Types of Labour - Labour Turn over, Causes of Labour Turnover - System of Wage Payment, Essentials of a good Wage System - Time Wage System - Piece Rate System - Premium and Bonus Plans - Group Bonus Scheme. Overheads - Meaning, Importance and Characteristics of overhead - Classification of Overheads Cost - Types of Departments, Allocation of Overheads - Apportionment of Overhead expenses, Bases of Apportionment - Apportionment and absorption of Over heads.

**UNIT - IV PROCESS COSTING**

**12 Hours**

Process costing - Introduction - Features of Process costing - Fundamental Principles of Process Costing - Advantages and Disadvantages of Process Costing - Process Losses, Normal Process Loss - Abnormal Process Loss (including Equivalent Production and Stock Adjustments) - Abnormal Gain.

**UNIT - V OPERATING AND CONTRACT COSTING**

**12 Hours**

Operating costing - Meaning - Transport Costing - Classification of Costs - Ascertainment of Cost - Service Cost and Management Decisions - Contract costing - Introduction - Features of Contract Costing - Types of Contracts - Procedure for recording the costs of contracts - Recording of Value and Profit on Contracts.

**Total Hours: 60**

**Distribution of Marks - 80% Problems, 20% Theory**

**TEXT BOOK:**

S. P. Jain and K. L. Narang, Cost Accounting – Revised Edition 2017- Kalyani Publishers.

**REFERENCE BOOK:**

Murthy and S. Gurusamy, Cost Accounting – Edition 2014, Tata Mc Graw - Hill Education Pvt .Ltd  
 M. C .Shukla, T. S. Grewal and M. P. Gupta,- Cost Accounting - Edition 2014 - Sultan Chand Publishers.  
 T. S .Reddy and Y. Hariprasad Reddy – Cost Accounting – Edition – 2014 – Margham Publications, Chennai.

**COURSE OUTCOMES**

On successful completion of the Course, the Students will be able to:

S. No.	COURSE OUTCOMES	UNIT	LEVEL
CO1	Summarize the concepts relating to cost accounting and preparation of cost sheet.	I	L1
CO2	Compute Stock Level, Economic Order Quantity And Methods of valuation of Material.	II	L2
CO3	Compute Labour cost, remuneration, incentives and allocation & apportionment of overheads to production & service departments.	III	L2
CO4	Analyze the concepts of process costing and preparation of process account.	IV	L2
CO5	Prepare operating cost sheet and contract account.	V	L3

Verified by

*N. Selvakumar*  
 Dr Selvakumar N  
 Course Coordinator

Approved by

*LN*  
 Dr Nirmala Devi V  
 Chairperson – BOS

Approved by

*J. Jayasheela D*  
 Dr Jayasheela D  
 Member Secretary  
 Academic Council



**18CAFC05 DIRECT TAXATION**  
(BCom-A&F/BCom/BCom-BPS/BCom-IT)

BCom-A&F/BCom/BCom-BPS/BCom-IT (2018 Batch)

Semester	V
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

**COURSE OBJECTIVES**

To impart knowledge of assessing various heads of income for the computation of tax payable.

**UNIT – I INCOME TAX LAW IN INDIA**

Brief History of Indian Tax System –Types of Taxes – Canons of Taxation and Income Tax - Terminologies in Income Tax – PAN- Determination of Tax incidence and Residential Status - Scope of Total Income - Exempted Incomes U/S 10 12

**UNIT – II INCOME FROM SALARY**

Income from Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 12

**UNIT – III INCOME FROM HOUSE PROPERTY**

Income from house property – Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value 12

**UNIT – IV INCOME FROM BUSINESS/PROFESSION AND CAPITAL GAINS**

Income from Business or Profession- allowable and not allowable expenses - Capital gains- Definition of Capital Assets – Long term and Short term – Transfers –Cost of acquisition – Cost of improvement – Exempted Capital gains. 12

**UNIT – V INCOME FROM OTHER SOURCES AND COMPUTATION OF TAXABLE INCOME** 12

Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provisions. Set –off or carry forward and set off of losses – Deductions from Gross Total Income (GTI) – Computation of Tax liability of Individuals –Procedure for E-Filing – Practical applications.

**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the basic concepts of the income tax.	I	L1
CO2	Compute the income under the head "Income from Salary".	II	L2
CO3	Estimate income under the head "Income from House Property".	III	L2
CO4	Calculate income under the head "Income from Business or Profession".	IV	L3
CO5	Analyze the income from other sources and assessment procedure and representation before appropriate authorities under the law.	V	L3

**Total Periods : 60**

**Note :** The Question paper consists 20% Theory and 80% Problems

**TEXT BOOKS**

1. Gaur and Narang- Income Tax Law and Practice-Kalyani Publications, 2020

**REFERENCE BOOKS**

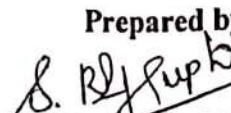
1. Dr.M.C.Mehrotra- Income Tax Law and Accounts-Sahithya Bhavan Publishers, 2020
2. Dr.Vinod K.singhania- Taxmans Direct Tax Law & Practice-Taxmann Publications 2020
3. B.B. Lal - Direct Taxes - Konark Publisher (P) ltd – 2020
4. Bhagwathi Prasad - Direct Taxes Law and Practice - Wishwa Prakashana Publications 2020

**JOURNALS**

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Jodhpur.

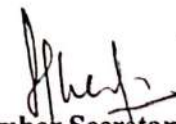
**WEB REFERENCES**

1. Excel Utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

Prepared by  
  
**Prof S RAJAGOPALAN**  
(Course Coordinator)

  
**Dr G AGILA**  
(BOS-Chairman)

Approved By

  
**Member Secretary**  
**Academic Council**



**COURSE OBJECTIVES**

The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance and risk management in corporate sector.

Semester	V
Credit	3
Paper Type	OE
Max. Marks	CIA:30 CE :70 Total: 100

**PREREQUISITES**

The fundamental knowledge of finance is essential to learn this course effectively.

**UNIT-I**

10

Concept of Risk, Risk Management basic concepts - 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**

9

Important terminologies in a Life Insurance policy Parties in a Life Insurance policy - Individual Life Insurance plans - Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.) - Concept of Annuity, types of Annuity - Annuity contract provisions -Principles of Group Insurance - Group Life Insurance - Group Retirement Plans.

**UNIT-III**

8

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

**UNIT-IV**

8

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

**UNIT-V**

10

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

**Total Periods: 45****TEXTBOOKS**

1. Dr.P.Periasamy, Principles and Practices of insurance, Himalaya Publishing House, Edition2015

**REFERENCEBOOKS**

1. George E.Rejda and Michael McNamara, Principles of Risk Management and Insurance, Pearson India Services Pvt, Edition

**COURSE OUTCOMES**


Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Ability to understand the fundamentals of Risk and Insurance.	I	L1
CO2	Identify the life insurance policy and various plans associated with it and how it is being effectively managed by corporate sector.	II	L3
CO3	To describe the insurance market, insurance providers undertaking and reinsurance processes.	III	L2
CO4	Explain the purpose, structure and functions of healthcare insurance industries.	IV	L2
CO5	Evaluate the methods utilized by insurance carriers to manage their underwriting risk and retirement services offered.	V	L3

**Approved By****Prepared by**

  
**Dr NANDHINI M**  
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**Dr PADMANABHAN V**  
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**Dr JAYASHEELA D**  
Member Secretary  
Academic Council



**18BPS502 - MANAGING BUSINESS PROCESS I**

Semester	V
Credit	3
Paper Type	Skill Based
Max. Marks	CIA:30 CE :70 Total: 100

**COURSE OBJECTIVES**

To understand business process from a general management perspective, and learn tools, analytical frameworks and general principles for managing business processes.

**PREREQUISITES**

To learn this course the fundamental knowledge of Business Process Services and its operation is essential. It is being taught in the previous semesters.

**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. 11

**UNIT-II**

BPO OverView - Outsourcing Environment - Need for Outsourcing - Business Processes out sourced to India - . BPO Life Cycle - Sales/Solutioning - Transition - Steady State - Value creation. 11

**UNIT-III**

Metrics Management - Service Level Agreements - Business Metrics Vs Operations Metrics - Target Setting 11

**UNIT-IV**

Process Mapping Techniques - Process Levels - Process Mapping - Symbols, SIPOC - Kano Model - SIPOC Fundamentals - Customer Expectations in Business Process Outsourcing. 11

**UNIT-V**

Risk - Risk Types - Operational Risk - Information Security Risk - Financial Risk- Strategic Risk - Risk Mitigation Plans. 11

**Total Periods: 55**

**TEXTBOOKS**

1. TATA Consultancy Services Materials

**WEB REFERENCES**

1. <https://www.tcsion.com>

**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Understand the process management components to identify the customer and their core processes.	I	L1
CO2	Describe the overview of Business Process Outsourcing and the life cycle of BPO industry.	II	L1
CO3	Understand and analyse the importance of metrics management in corporate sector.	III	L1
CO4	Apply the techniques of process mapping models to meet the customer expectations in BPO Sector.	IV	L2
CO5	Inspect the risk components in business process services and the justification plans to reduce it.	V	L3

Approved By

Prepared by

  
Dr PADMANABHAN V  
(Course Coordinator)

  
Dr PADMANABHAN V  
(BOS-Chairman)

  
Dr JAYASHEELA D  
Member Secretary  
Academic Council



# 18CPE05 - PERSONALITY, APTITUDE AND CAREER ENHANCEMENT (PACE - V)

## AIM

To educate and enrich the students on quantitative ability, reasoning ability and verbal ability. Enhance the students on shaping attitudes, grooming and etiquettes and achieve professionalism.

## COURSE OBJECTIVES

To enable students to,

- Enhance their quantitative ability.
- Enhance their reasoning ability
- Enhance their verbal ability.
- Build final resumes and shape attitudes.
- Create an impression through grooming, etiquettes and professionalism.

Semester	V
Credit	2
Paper Type	Skill Based
Max. Marks	Total=100 (Online:50 +Verbal Oral: 50)

## UNIT I – QUANTITATIVE ABILITY - III

Numbers, Permutations & Combinations, Geometry, Mensuration, Algebra, Probability, Time and Work.

## UNIT II – REASONING ABILITY - III

Logical Deductions, Odd Man Out, Image Based Problems, Direction Sense, Coding and Decoding, Data Sufficiency, Data Interpretation

## UNIT III – VERBAL ABILITY - III

Verbal Analogies, Sentence Improvement, Sentence Formation, Choosing the Correct Word, Idioms and Phrases, Odd Words, Paragraph Formation

## UNIT IV – COLLEGE TO CORPORATE - I

Final Resume Preparation; Mock Group Discussion, Mock Interview Sessions, Body Language, Power Dressing; Attitude Shaping & Building; Influencing Skills and Persuasion.

## UNIT V – COLLEGE TO CORPORATE - II

Personal Grooming & Etiquette Social Graces, Etiquette and Body language; Making a Great First Impression: How to present yourself to people; Developing Your Professional and Personal Image; Build self-confidence and self-esteem; Rapport building; Interpersonal Communication; Displaying Courteousness and Thoughtfulness at the Workplace; Email and Telephone Etiquette; Professionalism - Accountability, Responsibility, Ownership, Integrity, Self-motivation and being self-driven.

**Total Periods - 40**

## COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION
CO1	Enhance their ability to deal with quantities
CO2	Enhance their reasoning ability.
CO3	Enhance their verbal ability.
CO4	Build final Resumes and Shape Attitudes.
CO5	Create an impression through grooming, etiquettes and professionalism.

## REFERENCEBOOKS

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun sharma
5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Tylor
8. Group Discussion and Interviews by Anand Ganguly
9. Art of Social Media by Guy Kawaski

*[Signature]*

**Verified By  
Course Coordinator**

*[Signature]*

*[Signature]*



**18BPSIP01 - INDUSTRY / INSTITUTIONAL TRAINING REPORT & VIVA****COURSE OBJECTIVES**

To give optimum exposure on the practical side of Commerce and Industry.

Semester	V
Credit	1\$
Paper Type	Extra Credit Course
Max. Marks	VivaVoce:10 Report :40 Total: 50

1. Duration of the industry training is 15 days during the Summer Vacation which falls at the end of 4th semester.
2. The departments concerned will prepare on exhaustive panel of institutions, industries and practitioners.
3. The individual student has to identify the institution/industry/ practitioners of their choice and inform the same to the HoD/ Staff in charge.
4. The students hereafter will be called as trainees should maintain a work dairy in which the daily work done should be entered and the same should be attested by the section in-charge.
5. A detailed outline of the job to be done, sections in which they have to be attached both in the office as well as in the field, should be provided to each student.
6. The trainees should strictly adhere to the rules and regulations and office timings of the institution to which they are attached.
7. The trainees have to obtain a certificate on successful completion of the institutional training from the chief executive of the organization.
8. Monitoring and inspection by staff on regular basis.
9. Schedule of visit to be made by the staff is to be prepared by the HoD/ Staff in-charge.
10. Report writing manual and format should be prepared by the respective departments.
11. Specimen forms are to be attached wherever it is necessary.
12. Report Evaluation: Internal Viva – Voce Examination will be conduct and marks will be provided as follows:  
Viva Voce – 10 Marks  
Report – 40 Marks
13. Report should be submitted in the 5<sup>th</sup> Semester.

**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:


COs	DESCRIPTION	LEVEL
CO1	Understand the real time environment of the industries or institutions.	L1
CO2	Develop the skills required to meet the industrial needs.	L2
CO3	Prepare them to know the innovations and changes happenings in the industrial sector.	L3

Prepared by

Approved By

  
**Prof VALARMATHI P**  
(Course Coordinator)

  
**Dr PADMANABHAN V**  
(BOS-Chairman)

  
**Dr JAYASHEELA D**  
Member Secretary  
Academic Council



**18COAC06 - Management Accounting**

Semester	VI
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

(B Com CA/B Com /B Com PA/B Com A&amp;F/B Com BPS/BCom IT/BCom IB)

**COURSE OBJECTIVE:**

- To help the students be aware of the basic principles and techniques of Management Accounting.
- To help learner to understand the application of various management accounting tools in decision making process
- To enable them to apply the management techniques in preparation of various statements and budgets.

**UNIT-I MANAGEMENT ACCOUNTING**

12

Management accounting - Nature and Scope - Objectives - Functions -Importance -Relationship between management Accounting and financial accounting - Relationship between Management accounting and Cost accounting.

**UNIT - II ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS**

12

Analysis and interpretation of Financial Statements - Common size Statement -Comparative Statement - Trend Percentages - Ratios - Meaning - Nature - Classification -Interpretation of ratios - Uses, significance and Limitations of ratios.

**UNIT-III FUND FLOW ANALYSIS**

12

Fund Flow Analysis -Meaning - Usefulness and Limitations - Computation of Fund from Operations - Fund Flow Statement -Cash Flow Analysis - Meaning -Usefulness and Limitations - Computation of Cash from Operations - Cash Flow Statement.

**UNIT-IV MARGINAL COSTING**

12

Marginal Costing - Meaning - Features - Assumptions - Characteristics - Managerial Application of Marginal Costing - Break Even Point - Cost - Volume Profit Analysis.

**UNIT - V BUDGET**

12

Budget and budgetary control - Definition - meaning - Objectives - Characteristics of good budget - Requisites for a successful Budgetary control system-Advantages and limitations of budgetary control, Types of budgets -Master Budget- Preparation of cash budget-Cash Budget-Sales Budget-Purchase Budget-Material Budget- Flexible Budget

Total Periods: 60

\* NOTE: Marks shall be distributed for theory 20 % and for problems 80 %

**TEXT BOOK:**

1. T.S.Reddy&Y.Hari Prasad Reddy "Management Accounting"- Margham Publications, Reprint, Chennai, 2017.
2. S.N.Maheswari,, Management Accounting ,Vikas Publication,1<sup>st</sup> Edition, New Delhi 2006

**REFERENCE BOOKS**

1. Dr.R.K.Sharma and Shasi.K Gupta, Management Accounting, Kalyani Publishers, 13th Revised Edition, New Delhi.2014
- 2...M Y Khan P K Jain, Management accounting problems and cases, MH publications 2015
3. Jain &Narang,, Cost and Management Accounting, Kalyani Publishers,14<sup>th</sup> Edition, Ludhiana, New Delhi. 2014.

**COURSE OUTCOMES:**

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

COURSE OUTCOMES	DESCRIPTION	LEVEL
CO1	Acquire knowledge in basic concepts in management accounting and its relation with other subjects	L1
CO2	Analyze and interpret financial statements of various companies	L2
CO3	Prepare fund flow and cash flow statement of a company	L3
CO4	Evaluate marginal costing techniques to take managerial decisions	L3
CO5	Prepare the budgets in various fields of business	L3


Prepared By

  
Dr. Geetha R  
Course Coordinator

Verified By

  
Dr. Geetha R  
BoS/Chairperson

Approved by

  
Academic Council-  
Member Secretary



**18COC04 – COMPANY LAW****(Common for BCom/ BCom CA/BCom BPS /BCom IT)**

Semester	VI
Credit	4
Paper Type	Core
Max. Marks	CIA-30 CE -70 TOT -100

**COURSE OBJECTIVE**

- To familiarize the fundamental concepts of Companies Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company

**UNIT I INTRODUCTION TO COMPANY****11 Hours**

Company – Definition – Characteristics – Types – Lifting of corporate veil - Formation of a company -Procedure – Certificate of incorporation – Effects of registration – Promoters – Pre- incorporation contracts -Certificate of commencement.

**UNIT-II MEMORANDUM AND ARTICLES OF ASSOCIATION****11 Hours**

Memorandum of association – Contents – Alteration - Articles of association – Contents – Alteration – Doctrine of ultra virus – Legal effect of memorandum and articles - Constructive notice of memorandum and Articles - Doctrine of indoor management

**UNIT-III PROSPECTUS, SHARES AND DEBENTURES****11 Hours**

Prospectus – Definition – Abridged prospectus – Statement in lieu of prospectus – Information memorandum – Contents – Misstatement in prospectus – Issue of shares – Types – Application and allotment of shares, share certificate, share warrant - Transfer and transmission of shares – Buyback of shares – Debentures – Meaning and types.

**UNIT-IV COMPANY MANAGEMENT****11 Hours**

Company management – Board of directors – Managing director – Qualification, appointment, vacation of office – Position – Powers, duties and liabilities – Board of director's meetings – General meetings – Kinds of meetings and resolutions – Procedure relating to convening and proceedings in general meetings.

**UNIT-V COMPANY WINDING UP****11 Hours**

Winding up – Meaning Modes of Winding up – Compulsory winding up by the court – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Winding up subject to supervision of the court – Consequences of winding up (general) Liquidator – Powers and Duties.

**Total Hours – 55****TEXT BOOK**

1. Kapoor N.D, "Elements of Company Law", - Sultan Chand and Sons, New Delhi, 30<sup>th</sup> Edition Reprint -2018

**REFERENCE BOOK**

1. G.K Kapoor , Sanjay Damija , 'Company Law' Taxmann, 20<sup>th</sup> Edition , 2017

**COURSE OUTCOMES**

Upon successful completion of the Course, the Students will be able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Summarise the characteristics, types and procedure for formation of the company	I	L3
CO2	Describe the contents of memorandum and articles of association	II	L2
CO3	Analyse the concepts relating to prospectus, shares and debentures	III	L2
CO4	Analyse the powers, duties of persons involved in company management and kinds of board meetings & resolutions.	IV	L2
CO5	Evaluate the procedure relating to winding up of the company	V	L3

Verified by

*N. Selvakumar*

**Dr Selvakumar N**  
**Course Coordinator**

Approved by

*[Signature]*

**Dr Nirmala Devi V**  
**Chairperson – BOS**

Approved by

*[Signature]*

**Dr Jayasheela D**  
**Member Secretary**  
**Academic Council**



## 18BPS601 - PRINCIPLES OF AUDITING

**COURSE OBJECTIVES**

To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements.

Semester	VI
Credit	4
Paper Type	Core
Max. Marks	CIA:30 CE :70 Total: 100

**UNIT - I**

Auditing Origin - Definition - Objectives - Importance - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes - Basic Principles governing an audit - Ethical principle - Concept of Auditor's Independence - Relationship of auditing with other disciplines.

**UNIT - I**

Auditing and Assurance Standards Overview, Standard-setting process - Role of International Auditing and Assurance Standards Board - Auditing and Assurance Standards Board in India - Audit planning - Audit programme - Control of quality of audit work Audit working papers - Audit files - Permanent audit - current audit files - Ownership of working papers - custody of working papers.

**UNIT - III**

Internal Control - Elements of internal control-Review and documentation - Evaluation of internal control system - Internal control questionnaire - Internal control check list - Tests of control - Application of concept of materiality and audit risk - Concept of internal audit - Verification and Valuation of Assets and Liabilities - Auditor's position regarding the valuation - verifications of Assets and Liabilities.

**UNIT - IV**

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights - Duties - Liabilities of a Company Auditor - Share Capital - Share Transfer Audit - Audit Report - Contents - Types.

**UNIT - V**

Investigation - Objectives of Investigation Types - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of Companies Act - Audit Report - Qualifications - Disclaimers - Adverse opinion - Disclosures - Reports and certificates.

**Total Periods: 60****TEXTBOOKS**

1. B.N. Tandon, "Practical Auditing"-2018 Edition-S Chand Company Ltd.
2. Ashish Kumar Sana and Swapan Sarkar, Auditing Principles and Practices, 2017 Edition, Mc Graw Hill Publication.

**REFERENCEBOOKS**

1. Clifford Gomez, "Auditing and Assurance"-2017 Edition- PHI learning PVT. Ltd., New Delhi.
2. B.S.Raman, "Auditing"-2017 Edition-United Publishers, Mangalore.
3. S.K.Basu, "Fundamentals of Auditing"-2017 Edition, Pearson India.
4. Patade and Seema Pillai, "Auditing", - 2017 Edition, Nirali Prakashan

**WEB REFERENCES**

1. <http://bcomauditing.blogspot.com/2015/02/principles-of-auditing-notes.html>
2. [https://www.tutorialspoint.com/auditing/auditing\\_basic\\_principles.htm](https://www.tutorialspoint.com/auditing/auditing_basic_principles.htm)


**COURSE OUTCOMES**


Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Illustrate the nature, purpose and scope of audit including the role of external audit and its regulatory and ethical framework.	I	L1
CO2	Analyse the nature of internal audit and describe its role as part of overall performance management and its relationship with the external audit	II	L2
CO3	Dissect how the auditor obtains an understanding of the entity and its environment, assesses the risk of material misstatement, whether arising from fraud or other irregularities, and plans an audit of financial statements	III	L2
CO4	Describe and evaluate information system and internal controls to identify and communicate control risks and their potential consequences, making appropriate recommendations	IV	L3
CO5	Examine and evaluate the work and evidence required to meet the objectives of audit engagements and the application of computerized on Auditing	V	L3

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**18BPS602 - MANAGING BUSINESS PROCESS II****COURSE OBJECTIVES**

To acquire the mindset of process thinking to solve business problems and Understand strategic business alignment with processes, including an introduction to business architecture. Learn how to continuously improve organizational performance. And to know about Sig sigma methodology

Semester	VI
Credit	3
Paper Type	Core
Max. Marks	CIA:30 CE :70 Total: 100

**UNIT - I**

12

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

**UNIT - I**

12

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

**UNIT - III**

12

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

**UNIT - IV**

12

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

**UNIT - V**

12

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

**Total Periods: 60****TEXTBOOKS**

1. TATA Consultancy Services Material

**WEB REFERENCES**

1. [www.tcsion.com](http://www.tcsion.com)


**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Explain the fundamentals of quality management system and standards	I	L1
CO2	Describe the transaction monitoring process and inspecting the system of the corporate environment	II	L2
CO3	Examine the system of defects management and standard operating process.	III	L2
CO4	Apply the knowledge to solve the problem using brainstorming techniques.	IV	L3
CO5	Analyse the situation in implementation of lean and six sigma in corporate sector.	V	L3

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**18BPSCE02 - GOODS AND SERVICES TAX (GST) & CUSTOMS LAW**

(Common for BCom / BCom-BPS)

Semester	VI
Credit	4
Paper Type	Elective
Max. Marks	CIA:30 CE :70 Total: 100

**COURSE OBJECTIVES**

To provide students with a working knowledge of principles and provisions of GST and Customs Law

**UNIT - I**

12

Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

**UNIT - II**

10

Levy and collection of GST Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

**UNIT - III**

14

Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

**UNIT - IV**

10

Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

**UNIT - V**

14

Special Provisions Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals - Customs Law Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

**Total Periods: 60****TEXTBOOKS**

1. Parameshwaran, Radha, "Indirect Taxation", 2008 Edition, C Sitaraman & Co. Publication.

**WEB REFERENCES**

1. <http://www.gstcouncil.gov.in/>
2. <http://www.cbic.gov.in/htdocs-cbec/gst/index>
3. <http://www.gstcouncil.gov.in/state-government-gst-website>

**COURSE OUTCOMES**


Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Able to communicate the conceptual framework of indirect tax before and after implementation of GST.	I	L1
CO2	Explain the levy and collection of GST in terms of supply of Goods and Services	II	L1
CO3	Describe the credit eligibility, availability of tax credit and credit related transfers	III	L2
CO4	Evaluate the procedure to be followed for tax invoice and GST audit	IV	L3
CO5	Analyse the outlook of customs law and custom duties.	V	L3

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**18BPSCE02 - ORGANIZATION BEHAVIOUR**

Semester	VI
Credit	4
Paper	Elective
Max. Marks	CIA - 30 CE - 70 TOT = 100

**COURSE OBJECTIVE**

To help students understanding theology of organizational behavior covers various management concepts, individual behaviour, group dynamics and team development, leadership traits, organizational change and development.

**12****UNIT – I**

Importance and scope of organizational psychology –Hawthorne Experiment: Importance-Finding and implication-Individual differences -Intelligence tests -Measurement of intelligence -personality tests: Psychological Test –Myers –Briggs Type Indicator –Big Five Personality model –Personality traits for testing Personality-nature, types and uses.

**12****UNIT – II**

Perception -factors affecting perception –motivation –theories -Maslow's, Hertzberg, McGregor, ERG-financial and non -financial motivation -techniques of motivation.

**12****UNIT – III**

Job satisfaction-meaning –factors -importance of job satisfaction –morale –importance -employee attitude and behaviour and their significance to employee productivity -job enrichment -job enlargement.

**12****UNIT – IV**

Group: Types -group dynamics –cohesiveness –Group norms-conflict: types of conflict -resolution of conflict-Sociometry.

**12****UNIT – V**

Leadership –types –theories –Trait, Managerial Grid, Fielders Contingency theory -organizational climate -organizational effectiveness -organizational development -counseling and guidance -importance of counselling -types of counseling.

**Total Periods: 60****COURSE OUTCOMES**

Upon successful completion of the Course, the Students will be able to:

Cos	DESCRIPTION	LEVEL
CO1	State the basic concepts of organizational behaviour	L1
CO2	List the theories of motivation and perception	L1
CO3	Analyze the job satisfaction and its significance in the organization setup	L2
CO4	Illustrate the group, its dynamics and types of conflict	L2
CO5	Explain the different styles and theories of leadership with counselling	L3

**TEXT BOOK**

L.M.Prasad (2014), Organizational Behaviour, 5th Edition, Sultan Chand & Sons, New Delhi.

**REFERENCE BOOKS**

1. Fred Luthans (2014) Organizational Behaviour text and cases, McGraw Hill (Education) Private Ltd, 12th Edition, New Delhi.
2. Stephen P Robbins (2013) Judge A Timothy, Vohra Nehrika, Organizational Behaviour, Pearson, 12th Edition, New Delhi.

**JOURNALS**

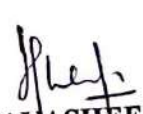
Journal of Organizational Behaviour, Journal of OB Management, The IUP Journal of Organizational Behaviour


**WEB REFERENCES**

<http://www.bput.ac.in/2Flecture-notes-download.php>  
<https://www.iedunote.com/organizational-behavior>

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**COURSE OBJECTIVE**

To provide a clear understanding on International Financial Market instruments, international monetary system and to provide knowledge on Foreign exchange market and its implications

Semester	VI
Credit	4
Paper	Elective
Max. Marks	CIA - 30 CE - 70 TOT = 100

**UNIT - I**

International Financial Management - Nature and Scope - IFM and Domestic financial management- Balance of payments - significance- preparation of BOP statement - Link between BOP and the economy. 12

**UNIT - II**

International Monetary System - Gold standard - IMF and World Bank-BRICS Bank- Exchange Rate mechanism - Purchasing power parity and Interest Rate parity theorems. 12

**UNIT - III**

Foreign Exchange Market - Exchange rate-Factors influencing exchange rate- Exchange Rate Quotations-Transactions - Currencies: Spot, Forward, Futures, Options and Swaps - Interbank deals- Exchange arithmetic- Calculation of TT buying rate & TT selling rate- Spread, premium and Discount. 12

**UNIT - IV**

Foreign Exchange Exposure - managing transaction, translation and operating Exposure - Techniques for covering the foreign exchange risk - Internal and external techniques of risk. 12

**UNIT - V**

International financial market instruments - International Equities - IDR, ADR and GDR - Foreign Bond and Euro-bond - Short-term and medium term instruments - External Commercial Borrowings. 12

Total Periods: 60

**COURSE OUTCOMES**

Upon successful completion of the Course, the Students will be able to:

Cos	DESCRIPTION	LEVEL
CO1	State the basic concepts of International financial management	L1
CO2	Analyze the role of various international financial institutions	L2
CO3	Illustrate the various transactions of foreign exchange	L2
CO4	Discuss the various techniques and exposures of foreign exchange	L3
CO5	Explain the various instruments of global financial market.	L3

**TEXT BOOK**

1. V.Sharan, International Financial Management, 6th edition, PHI Learning Pvt Ltd, 2013.
2. G.Jeevanantham, Foreign Exchange and Risk Management, Sultan Chand & Sons - 2015.

**REFERENCE BOOKS**

1. Levi D Maurice, International Finance, Routledge Publications McGraw Hill international series 4th Edition- 2009.
2. Bhalla V.K., International Financial Management, Anmol Publications Pvt Ltd. 2012.

**JOURNALS**


Journal of International Money and Finance, Journal of International Financial Markets, Institutions & Money.

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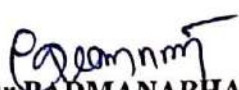
[www.ifc.org](http://www.ifc.org), [www.internationalfinance.com](http://www.internationalfinance.com), [www.iif.com](http://www.iif.com), [www.mru.org](http://www.mru.org).

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**18BPS603 - BUSINESS APPLICATION SOFTWARE III  
(E-FILING & DOCUMENTATION)**

B COM-BPS (2018 Batch)

**COURSE OBJECTIVES**

The Course will make the students to gain knowledge on e-filing various essential forms.

Semester	VI
Credit	3
Paper Type	Skill based
Max. Marks	CIA:30 CE :70 Total: 100

**List of Programs:**

1. Filing application for Permanent Account Number
2. Filing of forms for Income Tax Return of Individual
3. Filing of form for Online Bank Account Opening
4. Filing of form for Deposit Account Opening
5. Filing of form for Loan Proposal & Approval
6. Filing of form for Online Banking Financial Services
  - Debit / Credit Card Operation
  - NEFT & RTGS
  - IMPS
  - Mobile Application Services
7. Filing of form for LIC proposal
8. Filing of forms for General insurance
9. Filing of forms for Health insurance
10. Filing of form for Premium / Claim / Renewal payment through mobile applications
11. Filing of form for Motor Vehicle Driving License
12. Filing of form for Mandatory Government Documents
  - PAN Card
  - Aadhar Card
  - Voter ID

**COURSE OUTCOMES**

**Total Periods: 30**


Upon successful completion of the course a student will be able to:

Cos	DESCRIPTION	LEVEL
CO1	Acquire knowledge on online filing of forms	L1
CO2	Apply the knowledge on online filing of Income tax forms	L2
CO3	Apply the knowledge on online filing of bank related forms	L2
CO4	Apply the knowledge on online filing of insurance related forms	L2
CO5	Apply the knowledge on online filing forms for Government mandatory documents	L2

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