

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(An Autonomous College Affiliated to Bharathiar University)

Re-Accredited with 'A' Grade by NAAC and

ISO 9001:2008 Certified Institution

Pollachi – 642 001



DEPARTMENT OF COMMERCE - BPS BUSINESS PROCESS SERVICES (SELF-FINANCING) SYLLABUS 2017 - 2020 BATCH AND ONWARDS

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
UNDER GRADUATE PROGRAMME- B.COM -BPS (SELF FINANCING)
CHOICE BASED CREDIT SYSTEM
SCHEME OF EXAMINATIONS (2017 – 2020 BATCH AND ONWARDS)
I AND II SEMESTERS

SL. No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
SEMESTER – I									
1	I	17 UTL 101	Tamil Paper – I	6	3	25	75	100	3
		17 UHN 101	Hindi Paper - I						
		17 UFR 101	French Paper – I						
2	II	17 UEN 101	Communication Skills – I	5	3	25	75	100	3
3	III	17 UBP 101	CORE I : Financial Accounting	7	3	25	75	100	4
4	III	17 UBP 102	CORE II : Business Management	5	3	25	75	100	3
5	III	17 UBP 1A1	ALLIED- I : Business Economics	5	3	25	75	100	4
6	IV	17 UHR 101	Human Rights	1	2	-	50	50	2
7	IV	17 HEC 101	Human excellence - Personal Values & SKY Yoga Practice-I	2*	2	25	25	50	1
	V	17UNC401/ 17UNS 402/ 17USG403	Extention Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
TOTAL				30		150	450	600	20
SEMESTER -II									
8	I	17 UTL 202	Tamil Paper – II	6	3	25	75	100	3
		17 UHN 202	Hindi Paper – II						
		17 UFR 202	French Paper – II						
9	II	17 UEN2 02	Communication Skills – II	5	3	25	75	100	3
10	III	17 UBP 203	CORE III : Higher Financial Accounting	6	3	25	75	100	4
11	III	17 UBP 204	CORE IV : Commercial Law	5	3	25	75	100	3
12	III	17 UBP 2A2	ALLIED II : Business Application Software And Internet	3	3	25	75	100	2
13	III	17 UBP 2A3	ALLIED II : Programming Language – Business Application Software And Internet	2	3	20	30	50	2
14	IV	17 EVS 201	Environmental Studies	2	2	-	50	50	2
17	IV	17 HEC 202	Human Excellence - Family Values & SKY Yoga Practice-II	2*	2	25	25	50	1
	V	17UNC401/ 17UNS 402/ 17USG403	Extension Activities NSS, NCC, Sports & Games	-	-	-	-	-	-
TOTAL				30		170	480	650	20

B.COM-BPS(S.F)
III AND IV SEMESTERS
SCHEME OF EXAMINATIONS (2017 – 2020 BATCH AND ONWARDS)

S.No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
SEMESTER-III									
18	III	17 UBP 305	CORE V : Corporate Accounting	6	3	25	75	100	4
19	III	17 UBP 306	CORE VI :Company Law	5	3	25	75	100	3
20	III	17 UBP 307	CORE VII : <i>Insurance For Business Process Services</i>	5	3	25	75	100	5
21	III	17 UBP 308	CORE VIII: <i>Finance And Accounting For Business Process Services</i>	6	3	25	75	100	5
22	III	17 UBP 3A4	ALLIED III : Business Mathematics	6	3	25	75	100	4
23	IV	17UBP 3N1 /17UBP 3N2	Non Major Elective - I Entrepreneurial Development /Advertising and sales promotion	1	2	-	50	50	2
24	IV	17 HEC 303	Human Excellence - Professional Values & SKY Yoga Practice - III	2*	2	25	25	50	1
	V	17UNC401/ 17UNS 402/ 17USG403	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
			TOTAL	30		150	450	600	24
SEMESTER- IV									
25	III	17 UBP 409	CORE IX : Higher Corporate Accounting	6	3	25	75	100	4
28	III	17 UBP 410	CORE X: Information security & E-commerce	5	3	25	75	100	3
26	III	17 UBP 411	CORE XI : <i>Banking For Business Process Services</i>	6	3	25	75	100	4
27	III	17 UBP 412	CORE XII: <i>Retail Environment And Market Research</i>	6	3	25	75	100	5
29	III	17 UBP 4A5	ALLIED-IV : Statistical Methods	5	3	25	75	100	4
30	IV	17UBP4N3 / 17UBP4N4	Non major Elective - II– Project Management / Service Marketing	1	2	-	50	50	2
31	IV	17 HEC 4 04	HUMAN EXCELLENCE - Social values & SKY Yoga Practice – IV	2*	2	25	25	50	1
32	V	17UNC401/ 17UNS 402/ 17USG403	Extension Activities : NSS/NCC/Sports And Games	-	-	50	-	50	1
			TOTAL	30		150	500	650	24

B.COM-BPS(S.F)
V AND VI SEMESTERS
SCHEME OF EXAMINATION (2017 – 2020 BATCH AND ONWARDS)

S.No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
			<u>SEMESTER-V</u>						
35	III	17 UBP 513	CORE XIII : Cost Accounting	6	3	25	75	100	4
36	III	17 UBP 514	CORE XIV: Income Tax	6	3	25	75	100	3
37	III	17 UBP 515	CORE XV : Executive Communication and Commerce Practical	6	3	25	75	100	3
38	III	17UBP 516	CORE XVI : Institutional Training	-	-	20	30	50	2
39	III	17 UBP 517	CORE XVII : <i>Managing Business Processes – I</i>	5	3	25	75	100	4
40	III	17 UBP 518	CORE ELECTIVE-I : <i>Capital Market For Business Process Services</i>	5	3	25	75	100	5
41	IV	17UBP5S1/ 17UBP5S2	Skill Based Subjects- Major elective- I	1	2	-	50	50	2
			Human Resources Management /Retail Business Management						
42	IV	17 GKL 501	General Awareness – Self Study	SS	-	-	50	50	2
43	IV	17 HEC 505	Human Excellence - National values & SKY Yoga Practice – V	2*	2	25	25	50	1
			TOTAL	30		170	530	700	26
			<u>SEMESTER- VI</u>						
44	III	17 UBP 619	CORE XVIII : Management Accounting	6	3	25	75	100	4
45	III	17 UBP 620	CORE XVIX : Programming Lab In Tally	3	3	40	60	100	2
46	III	17 UBP 621	CORE ELECTIVE-II : Case Analysis	4	3	40	60	100	5
47	III	17 UBP 622	CORE XX: Indirect Taxation	5	3	25	75	100	3
48	III	17 UBP 623	CORE ELECTIVE–III: <i>Campus to Corporate Transition</i>	5	3	25	75	100	5
49	III	17 UBP 624	CORE XXI : <i>Managing Business Processes – II</i>	5	3	25	75	100	4
50	IV	17UBP6S3 / 17UBP6S4	Skill Based Subjects – Major elective - II Technology Management/ International Trade	1	2	-	50	50	2
51	IV	17 HEC 606	Human Excellence - Global values & SKY Yoga Practice – VI	2*	2	25	25	50	1
			TOTAL	30		205	495	700	26
			GRAND TOTAL	180		995	2905	3900	140

*- one hour is from out of working hours

Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code : 17 UBP 101	<u>CORE: I</u> Title: FINANCIAL ACCOUNTING	Semester: I
Hrs/Week: 7		Credit : 4
Objectives	To bring into lime-light the students' aptitude about accounting. To gain knowledge on accounting methods.	
Unit	Contents	Hrs
Unit I	Accounting – Definition - <i>Concept and Conventions</i> - Final Accounts of a Sole Trader.	18
Unit II	Depreciation Accounting-Straight line and Diminishing Balance Methods- <i>Single Entry</i> -Meaning and Salient Features-Statement of Affairs Method-Conversion Method.	18
Unit III	Branch Accounts- Dependent Branch-Stock and Debtors System- Departmental Accounts.	19
Unit IV	Hire Purchase and Instalment- Hire Purchase Accounting - Default and Repossession-Instalment Accounting.	18
Unit V	Royalty Accounting- accounting treatment in the books of landlord and lessee – treatment of short workings- recovery of short workings (excluding sub-lease).	18
	Total contact hrs/semester	91

- Foot Note :Italics denotes for self study.

Text Book	Reddy, T.S and Murthy. Financial accounting. 2009. Chennai: Margham Publications.
Reference Books	1.Vinayakam, N and Charumathi,B. Financial accounting. 2002. New Delhi: S.Chand And Company 2. Gupta,R.L and Radhaswamy,M. Corporate Accounts, Theory Methods and Applications.13 th Revised edition 2000.New Delhi: Sultan Chand and Sons.

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Dr.S.Poornimadevi	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code : 17 UBP 102	<u>CORE: II</u> Title: BUSINESS MANAGEMENT	Semester: I
Hrs/Week: 5		Credit : 3
Objectives	To make the students to understand the conceptual framework of business management. To explore about the leadership qualities.	
Unit	Contents	Hrs
UNIT – I	Management – Meaning and Definition – Nature and Scope- <i>Importance</i> - Functions of Management – Management as an Art, Science and Profession – Scientific Management-Fayol’s Principles of Management – Management by Objective (MBO)-Management by Exception(MBE).	14
UNIT – II	Planning – Meaning and Definition – Nature – Objectives – <i>Advantages and Disadvantages</i> – Process –Types.	12
UNIT – III	Organization – Meaning and Definition – Formal and Informal Organization – Importance – Principles of Sound Organization – Key Elements of Organization Process – Departmentation – Delegation and Decentralization – Line, Functional and Staff Organization – Span of Control.	14
UNIT – IV	Staffing – Sources of Recruitment – Maslow’s Theory of Motivation – Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication	12
UNIT – V	Leadership – Functions and Types – X,Y and Z Theories – Qualities of a Good Leader – Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.	13
	Total contact hrs/semester	65

- **Foot Note: Italics denotes for self study.**

Text Book	Dinkar pagare. Business Management. 2008. New Delhi: Sultan chand and Sons.
Reference Books	1. Premavathi, N. Principles of management. 2006. Chennai: Sri Vishnu publications. 2. Jayashankar, J. Principles of management. 2005. Chennai: Margam publications.

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Mr.K.Veerakumar	Dr.S.Poornimadevi	Dr.M.Durairaju	

Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code : 17 UBP 1A1	ALLIED: I Title: BUSINESS ECONOMICS	Semester: I
Hrs/Week: 5		Credit : 4
Objectives	The course is designed for students to examine the importance and application of economic analysis to business decision making. Topics include economic theories and applications dealing with demand, production, market and pricing.	
Unit	Contents	Hrs
Unit I	Economics – Definition – Economic Analysis – <i>Micro and Macro Economics</i> – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics	13
Unit II	Law of Demand – Determinants of Demand – Demand Distinctions –Indifference Curve Analysis – Consumer's Equilibrium- <i>Elasticity of Demand</i> – Types – Measurement - Demand Forecasting – Methods of Demand Forecasting – Consumer Surplus – Measurement of Consumer Surplus	13
Unit III	Cost Concepts – Cost – Output Relationship – Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium	13
Unit IV	Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly: Cartels, Price Leadership and Price Rigidity.	13
Unit – V	Pricing Policy – Objectives of Pricing Policy – Pricing Methods – Capital Budgeting – Importance – Evaluation Techniques – National Income – Definition – Concepts of National Income – Methods of Calculating National Income.	13
	Total contact hrs/semester	65

- Foot Note: Italics denotes for self study.

Text Book	Dr. Sankaran,S. Business economics. Margham publishers
Reference Books	1. Sundharam,K.P.M. and Sundharam E.N. Business economics. New Delhi: Sultan chand and sons ltd. 2. Reddy, PN and Appanniah, H.R. Principles of business economics.2003. New Delhi: Sultan chand and sons ltd.

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Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code: 17 UBP 203	<u>CORE: III</u> Title: HIGHER FINANCIAL ACCOUNTING	Semester: II
Hrs/Week: 6		Credit : 4
Objectives	To expose the students to the Accounting procedure of partnership firms and some allied aspects of accounting.	
Unit	Contents	Hrs
Unit I	Partnership -Introduction – <i>methods of preparation of capital accounts</i> -past adjustment guarantee- Admission of Partner – Treatment for Goodwill – <i>Revaluation of Assets and Liabilities</i> – Calculation of Ratios for Distribution of Profits – Capital Adjustments.	16
Unit II	Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account(with Equal Instalments only)-Death of a Partner-Executor's Account.	16
Unit III	Dissolution – Insolvency of a Partner – Garner Vs Murray rule.	15
Unit IV	Insolvency of all Partners Deficiency Account –.Piecemeal Distribution (Proportionate Capital Method only)	15
Unit V	Insolvency of Individuals- Preparation of Statement of Affairs and Deficiency Account.– Inflation Accounting (Theory only) NOTE: 20% Theory 80% Problem.	16
	Total contact hrs/semester	78

- **Foot Note :Italics denotes for self study.**

Text Book	Reddy and Murthy. Financial accounting 2004. Chennai: Margham publications.
Reference Books	1.Jain and Narang. Advanced accounting 2010. Chennai: kalayani publishers 2. Shukla, M.C, Grewal, T.S and Gupta, S.L. Advanced accountancy 2009. New Delhi: S.Chand and Company.

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Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year: 2017.
Subject code: 17 UBP 204	<u>CORE: IV</u> Title: COMMERCIAL LAW	Semester: II
Hrs/Week: 5		Credit : 3
Objectives	To make the students understand the fundamentals of laws relating to commercial activities and to have a brief knowledge about those laws.	
Unit	Contents	Hrs
Unit I	Law – Meaning, Indian Contract Act 1872 – Contract – Definition – Classification of Contracts – Essential elements of Valid Contract – Offer – Types – Legal Rules Relating to Offer – Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	13
Unit II	Consideration – Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions – Capacity to Contract – Law Relating to Minor, Unsound Mind – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	13
Unit III	Contingent Contract – Rules Regarding Contingent Contract Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge Remedies for Breach of Contract.	13

Unit IV	Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – <i>Rights and Duties of Bailor and Bailee</i> – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.	13
Unit V	Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal liability of an Agent – Termination of agency.	13
	Total contact hrs/semester	65

- **Foot Note :***Italics denotes for self study.*

Text Book	Kapoor. N.D . 2005. Business law . New Delhi. Sultan chand and sons.
Reference Books	1.Pillai and Bhavathi, R.S.N 2005. Business law. New Delhi. Sultan chand and compampny 2. Arun kumar sen. Commercial law kolkata. the world press pvt ltd. 3.Arun kumar sen, jitendra kumar and mitra commercial law kolkata the world press pvt ltd.

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Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year: 2017.
Subject code: 17 UBP 2A2	<u>ALLIED: II</u> Title: BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester: II
Hrs/Week: 3		Credit : 2
Objectives	To expose the students about the application of computer in business and how to implement them .	
Unit	Contents	Hrs
Unit I	Introduction to Windows – Introduction to Word – Editing a Document – Moving and Copying a Text – Text and Paragraph Formatting – <i>Finding and Replacing Text</i> – Spell and Grammar Check – File Export and Import.-Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar –Multiple Worksheet.	10
Unit II	Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.	8
Unit III	Access – Databases and Tables – Creating Tables for Storing Data – Relationship Between Tables – Selection with Queries – Building User Interface with Forms – Displaying Data with reports.	7

Unit IV	Introduction to Internet – Resources of Internet – Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL)	7
Unit V	Worldwide Web – Web Page – Web Index Web Browsing – Browser Search Engines – Electronic Mail (E Mail) – <i>E-Mail Message</i> – Customizing E Mail Programmes – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher –WAIS-Important HTML Tags-Creation of Simple Web Page.	7
	Total contact hrs/semester	39

- **Foot Note :Italics denotes for self study.**

Text Book	R.K.Taxali. Pc software for windows made simple.
Reference Books	1.Alexis Leon & Mathews Leon, Internet for Every One, Vikas Publishing house New Delhi, 1999. 2. Russell A. Stultz, Learn Microsoft Office. 3. Ron mans field Microsoft office. 2006. New Delhi Tata MC.Graw hill

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Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year: 2017.
Subject code: 17 UBP 2A3	ALLIED: II Title: PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester: II
Hrs/Week: 2		Credit : 2
Unit	Contents	Hrs
MS WORD	• Formatting Text • Table Creation • Mail Merge • Resume Preparation	5
MS EXCEL	• Invoice Preparation • Salary Bill Creation • Inventory List Creation • Student Result Analysis Using Graphics	5
MS POWERPOINT	• Slide Presentation about a new car • Graphics in a Slide • Organizational Chart for a industry	5
MS ACCESS	• Creation of tables with Student Information • Viewing student information by using Queries • Creation of Form by using wizard • Creation of report	6
HTML	• Create a HTML document using various tags • Create a HTML document to show a web page about the Post Graduate and Research Department of Commerce	5

	Create a HTML document to show the Computer Advertisement details	
	Total contact hrs/semester	26

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B.COM-BPS(S.F)
III AND IV SEMESTERS
SCHEME OF EXAMINATIONS (2017 – 2020 BATCH) AND ONWARDS

S.No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
SEMESTER-III									
18	III	17 UBP 305	CORE V : Corporate Accounting	6	3	25	75	100	4
19	III	17 UBP 306	CORE VI :Company Law	5	3	25	75	100	3
20	III	17 UBP 307	CORE VII : <i>Insurance For Business Process Services</i>	5	3	25	75	100	5
21	III	17 UBP 308	CORE VIII: <i>Finance And Accounting For Business Process Services</i>	6	3	25	75	100	5
22	III	17 UBP 3A4	ALLIED III : Business Mathematics	6	3	25	75	100	4
23	IV	17UBP 3N1 /17UBP 3N2	Non Major Elective - I Entrepreneurial Development /Advertising and sales promotion	1	2	-	50	50	2
24	IV	17 HEC 303	Human Excellence - Professional Values & SKY Yoga Practice - III	2*	2	25	25	50	1
	V	17UNC401/ 17UNS 402/ 17USG403	Extention Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
			TOTAL	30		150	450	600	24
SEMESTER- IV									
25	III	17 UBP 409	CORE IX : Higher Corporate Accounting	6	3	25	75	100	4
28	III	17 UBP 410	CORE X: Information Security &E-Commerce	5	3	25	75	100	3
26	III	17 UBP 411	CORE XI : <i>Banking For Business Process Services</i>	6	3	25	75	100	4
27	III	17 UBP 412	CORE XII: <i>Retail Environment And Market Research</i>	6	3	25	75	100	5
29	III	17 UBP 4A5	ALLIED-IV : Statistical Methods	5	3	25	75	100	4
30	IV	17UBP4N3 / 17UBP4N4	Non major Elective - II– Project Management / Service Marketing	1	2	-	50	50	2
31	IV	17 HEC 4 04	HUMAN EXCELLENCE - Social values & SKY Yoga Practice – IV	2*	2	25	25	50	1
32	V	17UNC401/ 17UNS 402/ 17USG403	Extension Activities : NSS/NCC/Sports And Games	-	-	50	-	50	1
			TOTAL	30		150	500	650	24

Department	COMMERCE-BPS	
Course	B.COM –BPS(S.F)	Effective from the year: 2017.
Subject code: 17UBP 305	<u>CORE :V</u> Title: CORPORATE ACCOUNTING	Semester: III
Hrs/Week: 6		Credit : 4
Objectives	To enable the students to develop awareness about Corporate Accounting in conformity with the provision of the Companies Act and also how to deal with them.	
Unit	Contents	Hrs
Unit I	<i>Issue of Shares at Par</i> -Premium-Discount - Forfeiture - Reissue – Full and Partial Re-issue-Capital Reserve on Forfeiture.	16
Unit II	Debentures-Issue-Redemption (Sinking fund method only). Redemption of preference shares including Capital Redemption Reserve.Profit prior to incorporation.	16
Unit III	Final Accounts of Companies-Calculation of Managerial Remuneration.	15
Unit IV	Valuation of Goodwill and Shares – <i>Need – Methods of Valuation of Goodwill and Shares.</i>	15
Unit V	Liquidation of Companies- Preparation of Statement of Affairs and Deficiency Accounts. - Preparation of Liquidators Final Statement of Account. NOTE: Theory 20% Problems 80%	16
	Total contact hrs/semester	78

- Foot Note :Italics denotes for self study.

Text Book	Jain and Narang, Advanced Accountancy. New Delhi : Kalyani Publications
Reference Books	1.Dr. Arulanandam, MA and Dr. Raman, K.S. Advanced accounting –part 1.2003 New Delhi: Himalaya publications. 2. Gupta R.L and Radha swamy, M. Corporate accounts, Theory method and application. 13th edition 2006. Sultan Chand and Company. 3. Shukla, M.C and Grewal, T.S and Gupta S.L . Advanced accounting. New Delhi : S.Chand Company 4. Reddy and Murthy. Corporate accounting. 2004. Chennai. Margham Publications.

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Department	COMMERCE-BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017.
Subject code: 17UBP 306	<u>CORE : VI</u> Title: COMPANY LAW	Semester: III
Hrs/Week: 5		Credit : 3
Objectives	The objective is to provide basic knowledge of the provisions of the Companies Act, 2013 along with recent amendments. Also to gain thorough knowledge of them.	
Unit	Contents	Hrs
Unit I	Company – Meaning, Definition – Characteristics – <i>Types of Companies</i> – Privileges of a Private Company - Formation of Companies- Promotion – Meaning - Promoters- Legal Status and Functions - Duties of Promoters – Remuneration to Promoters.	13
Unit II	Memorandum of Association – Meaning – Purpose - Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Relationship between Articles and Memorandum – Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Exceptions to Doctrine of Indoor Management.	13
Unit III	Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Minimum subscription — <i>Kinds of shares and debentures</i> – Rights Issue – Bonus Shares – SEBI guidelines.	13
Unit IV	Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s Remuneration – Powers of Directors – Duties of Directors –	13

	Liabilities of Directors. Meetings – Statutory Meeting – Annual General Meeting – Extra Ordinary General Meeting.	
Unit V	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.	13
	Total contact hrs/semester	65

- **Foot Note :***Italics denotes for self study.*

Text Book	1. Ashok K, and Bagrial, A.K Company law New Delhi: Vikas Publishing House
Reference Books	1.Gower , L.C.B. Principles of modern company law. London: Steven And Sons. 2. Kapoor M.D. Guide to the companies act. Nagpur: Wadhwa And Company. 3. Avatar Singh. Company Law. Lucknow: Eastern Book Company 4.Company law 2013- www.icsi.edu

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Department	COMMERCE-BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017.
Subject code: 17 UBP 307	<u>CORE :VII</u> Title: INSURANCE FOR BUSINESS PROCESS SERVICES	Semester: III
Hrs/Week: 5		Credit :5
Objectives	To impart the knowledge of insurances and related processes. Also to know the risk involved in them.	
Unit	Contents	Hrs
Unit I	Concept of Risk – Risk of Management – Basic concept (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.	13
Unit II	Important terminologies in a Life Insurance policy – Parties in a Life Insurance policy – Individual Life Insurance plans – Supplementary Benefits – Policy Provisions – Ownership rights – Life insurance policy life cycle (New Business & Underwriting, Policy servicing, Claims, etc.) – Concept of Annuity – Types of Annuity – Annuity contract provisions – Annuity : USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity – Qualified & Non-Qualified Annuity – Principles of Group Insurance – Group Retirement Plans .	13
Unit III	Non-Life Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity,	13

	Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. – Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process – Claims process – Reinsurance.	
Unit IV	Concept of Healthcare Insurance – How Healthcare Insurance works – Key Challenges of Healthcare Industry – Healthcare Eco System – Healthcare regulations & Standards ; HIPAA – Medicare – Medicaid - Med claim – Individual Health Insurance policies – Group Health Insurance Policies – Managed Care – Eye Care – Micro Insurance Schemes.	13
Unit V	Concepts of Retirement Services – Retirement Planning – <i>Asset Allocation & Asset Classes – Life stages of an Investor</i> – Defined Benefits & Defined Contribution – Individual Retirement Arrangement in USA – Third Party	13
	Total contact hrs/semester	65

- **Foot Note :Italics denotes for self study.**

Text Book	Hand book on insurance for business process services.
Reference Books	1.Mirshra. M.v and Mishra S.B. Insurance Principle & Practice S. Chand & Sons Delhi. 2. Inderjit singh, Rakesh, Katyal Surjeet Kaur-Insurance Principle & Practice Kalyani Publishers New Delhi. 3. Dr. Premavathy N.Element of Insurance-Sri Vishnu Publication Chennai. 4. Dr. Periasamy Principles & Practice of Insurance Himalaya Publisher New Delhi.

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TCS	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE - BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code: 17 UBP 308	CORE VIII Title: FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES	Semester: III
Hrs/Week: 6		Credit :5
Objectives	To enrich, enlighten and embellish the students knowledge about F&A processes, F&A standards and compliance	
Unit	Contents	Hrs
Unit I	<i>Basic Accounting Principles, Concept, Convention</i> – Systems of Book Keeping – Recording, Classifying and Summarising of Transaction – Final Accounts – Types of Business Organisations – Business Partnerships – Types of BPS – Merits and De-Merits on various BPS options – Accounting Business Process Cycle – Evolving of Outsourcing – Need for outsourcing Horizontal Services – Current Trend in P&A Outsourcing.	15
Unit II	Activities before Purchasing, Quotations, Negotiation, Costs association with Purchases etc – How a Purchase Order is raised, types of Purchase Orders, Contracts etc..., Warehouse Receipt procedures, Returns, Issues and various Documents –Accounting Impact – Inventory Control – Types of discount offered by Vendors – Basics of Distribution Strategies, Integration of strategic Partnering, Outsourcing and Procurement Strategies Freight Negotiation, FTL, Payments, Conditions etc., Various Activities in Accounts Payable and Accounting Impact – Types of Invoice Matching and resolving issues – Invoice Payments, Procedures and Mode of payment – Employee Payment (T&E and Various Cards) – Debit Balance, Write back, Discount adjustments and various actions –Help desk and support Activities – Vendor Account Reconciliation – Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc..) – Effective management of AP leads to working Capital improvement.	15
Unit III	Various Activities in Accounts Receivable and Accounting Impact – Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order – Management) – Mode of	16

	receiving Payment, Actions for non-receipt, Netting off – Revenue Recognition – Collection – Cash Applications – Adjustment of Discounts, Rebate, QPS discount, Write off etc., - Disputes Handling procedures – Customer Help desk and support Activities – Customer Account Reconciliation – Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) –Effective management of AR leads to working Capital improvement. Activities in General Ledger – What is Subsidiary and Control Accounts – Chart of Accounts and maintenance, Costs Centre, Profit Centre, - Adjustment journals – Costs Allocation etc. – Bank Reconciliation – Fixed Assets Maintenance – Inter Company – Accounting and Reconciliation – Tax Accounting – Transactions Element – Generation of Final Accounts – Various Reports (Statutory Reports, Schedules, Variance Analysis)	
Unit IV	Budgeting and Budgetary Controls – Capital Budgeting – Ratio Analysis – Process of Decision Making – Analysis of Financial Statements and Variances – Management Reporting – Modules and usage of ERPs – Basic Screens required to be understood for F&A process – Report generation – XBRL, Platform, Counting, Data Privacy Law etc.	16
Unit V	Basics of Accounting Standard – Differences between various GAAPs (US, UK, Indian and IFRS) – COSO, Internet Controls & Audit, ISO Standards (applicable to BPS) /CMMI Certification. etc., - PCI Data Security Standard / Security Audit /Data Privacy and Protection SOX – Compliance / SSAE 17 / ISAE 3402 – SOD, Access, Incident Management, BCP etc., - How the various transaction flows are happening – BPS Terminologies – Importance of Process Documents Service Level Measurements Contractual element – Governance model – Internal Reporting – Delivery Excellence – Integration of support functions – Future and Challenges	16
	Total contact hrs/semester	78

- **Foot Note :Italics denotes for self study.**

Text Book	Hand book on Finance And Accounting for business process services.
Reference Books	1. Reddy, T.S. & Murthy, Finance Accounting 2009 Chennai Margham Publication. 2. Jain & Narang Advanced Accounting 2010 Chennai Kalayani Publishers. 3. Finance And Management Accounting Dr. S.Ganeson & S.R. Kalavathi-Thirumalai Publication-Nagercoil-I. 4. Gupta. R.L & Radhaswamy.M 2014 Finance Accounting Theory Methods and Application New Delhi.

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TCS	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017.
Subject code: 17UBP 3A4	<u>ALLIED : III</u> Title: BUSINESS MATHEMATICS	Semester: III
Hrs/Week: 6		Credit : 4
Objectives	To enable students to apply mathematical knowledge to Business Problems and also to deal with the application of integration to Commerce.	
Unit	Contents	Hrs
Unit I	Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Present Value – Bills Discounting	15
Unit II	<i>Fundamental Ideas of Sets, Relations and Functions</i> – Demand Function – Revenue Function – Supply Function – Arithmetic and Geometric Series – Application to Business Problems.	15
Unit III	Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – <i>Inverse of Matrix</i> ; Determinants and Solution of simultaneous linear equations - Application to Business	16
Unit IV	Differentiation - Rules for differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a function rule. Differentiation of algebraic, logarithmic and exponential functions (excluding Trigonometric functions) –Derivative as rate measure second order derivatives – Revenue, marginal revenue and average revenue, marginal cost and average cost – Elasticity of Demand-Elasticity of supply.	16
Unit V	Elementary Integral Calculus - Indefinite Integral-Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.	16
	Total contact hrs/semester	78

- Foot Note :Italics denotes for self study.

Text Book	Navanithan , PA Business mathematics and statistics jai publishers, Thrichy edition july2011.
Reference Books	1. Sanchetti, D.Cand Kapoor, V.K. Business Mathematics. New Delhi: Sultan chand Co and Ltd. 2. Ranganath, Sampamgiram,C.S And Rajan,Y. A Text Book Business Mathematics. Himalaya Publishing House. 3. Sundaresan And Jayaseelan, Introduction to Business Mathematics. New Delhi: Sultan Chand Co & ltd.

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Mr.K.Veerakumar	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE	
Course	B.COM – BPS(S.F)	Effective from the year: 2017.
Subject code: 17UBP 3N1	<u>NON-MAJOR ELECTIVE– I</u> Title: ENTREPRENEURIAL DEVELOPMENT	Semester: III
Objective	To enable the students to acquire knowledge on entrepreneurship. And also how to become an entrepreneur.	
Hrs/Week:1		Credit : 2
Unit	Contents	Hrs
Unit I	Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – <i>Qualities of an entrepreneur</i> – Distinction between an Entrepreneur and Manager.	2
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP.	2
Unit III	Institutional support to Entrepreneurs – National Small Industries Corporation (NSIC) – Small Industries Development Organisation (SIDO) - District Industries Centres (DIC) – <i>Small Industries Development Corporation (SIDCO).</i>	3
Unit IV	Sources of finance – Own fund – Lease – Venture capital.	3
Unit V	Institutional finance – IDBI – IFCI – SFC – SIDBI – EXIM Bank.	3
	Total contact hrs/semester	13

- **Foot Note :Italics denotes for self study.**

Text Book	Khanka, S.S. Entrepreneurial Development
Reference Books	Gupta C.B And Gupta S.P. Entrepreneurial Development

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Name with signature	Name with signature		
Mr.K.Veerakumar	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE	
Course	B.COM – BPS(S.F)	Effective from the year: 2017.
Subject code: 17UBP 3N2	<u>NON MAJOR ELECTIVE – II</u> Title:ADVERTISING AND SALES PROMOTION	Semester: III
Hrs/Week:1		Credit : 2
Objective	To Provide an overview of advertising. To gain knowledge on sales promotion.	
Unit	Contents	Hrs
Unit I	ADVERTISING Meaning – Definition –Objectives – Advertising Copy - Clarification Of copy – <i>Advertising Media</i> – Kinds of Media.	2
Unit II	ADVERTISING AGENCIES Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning - Function of Advertising Layout – Different Types of Layout.	3
Unit III	BASIC ELEMENTS OF ADVERTISING Print Production – Methods of Printing - Print Production Process - Broadcast vs. Print Production – <i>Television Production</i> - Radio Production.	3
Unit IV	ADVERTISING CAMPAIGN Campaign Planning – Media Planning - Scheduling the Message – Advertising budget - Methods.	2
Unit V	SALES PROMOTION Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.	3
	Total contact hrs/semester	13

- **Foot Note :Italics denotes for self study.**

Text Book	1. Philip Kotler Marketing Management
Reference Books	1. Bagwati Piliai. Marketing Management

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Dr.S.Poornimadevi	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017.
Subject code: 17UBP 409	<u>CORE : IX</u> Title: HIGHER CORPORATE ACCOUNTING	Semester: IV
Hrs/Week: 6		Credit : 4
Objectives	To enable the students to develop awareness about Advanced Corporate Accounting in conformity with the provisions of the Companies Act. Also to provide knowledge on accounting process.	
Unit	Contents	Hrs
Unit I	Accounting for Merger and Amalgamation of Companies – Absorption - External Reconstruction Of Companies.	16
Unit II	Accounting for Internal Reconstruction Companies.	15
Unit III	Banking Company Accounts - Rebate on Bills Discounted - <i>Classification of Advances</i> - Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	15
Unit IV	Insurance Company accounts: A. General Insurance – Revenue account- Balance sheet B. Life Insurance - Revenue account – <i>Valuation Balance Sheet</i> – Balance Sheet.	16
Unit V	Holding Company Accounts - Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding intercompany holdings).	16
	Total contact hrs/semester	78

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Text Book	Jain, S.P and Narang,K.L Advanced accountancy. Kalayani Publishers:
Reference Books	1. Shukla,M.C and Grewal,T.S and Gupta,S.L Advanced accountancy New Delhi: S.Chand & co. 2.Maheswari,S.N Corporate accounting. 3. Gupta,R.L And Radhaswamy,M Corporate accounts theory method and applications. 2006. 13th revised edition. New Delhi: Sultan Chand And company 4.Reddy And Murthy. Corporate Accounting. 2004 Chennai: Margham Publications.

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Ms.D.Saranya	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE- BPS	
Course	B.COM –BPS(S.F)	Effective from the year: 2017.
Subject code: 17UBP 410	<u>CORE: X</u> Title: INFORMATION SECURITY & E-COMMERCE	Semester: IV
Hrs/Week: 5		Credit : 3
Objectives	To enable the students to acquire knowledge on information security Act and also to gain knowledge on electronic commerce and on line business transactions.	
Unit	Contents	Hrs
Unit I	Components of Communications System- Transmission Media – Protocol definition – Introduction to TCP/IP – Wireless Network – Basics of Internet – Types of attack: Phishing , Spoofing , Impersonation , Dumpster diving – Information Security goals – Information Security Threats and Vulnerability : Spoofing Identity, Tampering with data, Repudiation, Information disclosure, Denial of service, Elevation of Privilege.	13
Unit II	Authentication – Password Management – E-Commerce security – Windows security- Network Security: Network Intrusion detection and prevention systems – Firewalls – Software Security – Web security: User authentication, authentication – secret and session management, cross site scripting, Cross site forgery, SQL injection. Computer Forensics – Steganography	13
Unit III	Introduction to E-Commerce – Nature of E-Commerce- Features-Need for E-Commerce-Objectives-Types of E-Commerce- Advantages and Disadvantages -Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications	13

Unit IV	Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages-Bottlenecks of EDI-Components of EDI-Electronic Payment Systems -E-Online Banking-Electronic Delivery Channels- <i>ATM</i> -Tele banking-Electronic Money Transfer (EMT)-E cheque- E- banking-Components-Advantages and Limitations of Online Banking.	13
Unit V	Security Issues in E-Commerce-Risks involved-E-Commerce security tools -Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.	13
	Total contact hrs/semester	65

- **Foot Note :***Italics denotes for self study.*

Text Book	1.Dr. Rayuda.C.J E-Commerce, E-Business. 2008. Himalaya Business house
Reference Books	1.Kamalesh K.Bajaj and Debjani nag. E-Commerce. New Delhi: TATA MC Graw Hill Publishers 2.Roger Leroy Miller. Marketing and E-Commerce. Australia: West Thoaman Learning 3.Principles of Information Security: Michael E. Whitman, Herbert j. Mattord, CENGAGE Learning, 4 th Edition. 4.Network Security and cryptography: Bernard Menezes, CENGAGE Learning. 5.Cryptography and Network Security: Atul Kahate, Mc Graw Hill, 2 nd Edition. 6.Principles of Computer Security: WM.Arthur Conklin, Greg White, TMH. 7.Introduction to Network Security: Neal Krawetz, CENGAGE Learning. 8.Handbook of Security of Networks, Yang Xiao, Frank H Li, Hui Chen, World Scientific. 9.Charles Pfleeger and Shai Lawrence Pfleeger, “Security in Computing” 4 th Edition , Printice hall.

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Ms.T.Mohanasundari	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code: 17UBP411	CORE : XI Title: BANKING FOR BUSINESS PROCESS SERVICES	Semester: IV
Hrs/Week: 6		Credit :4
Objectives	To provide an insight into the banking functions and retail banking products. Also to explore into banking transactional activity.	
Unit	Contents	Hrs
Unit I	Overview of banking – Function 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 Certification ISO –COPC -CMMI –PCI etc –Risks and Controls –AML – KYC –Info security etc. – Account Originations – Account Servicing – Issuer of Cheque Books/Cards Pins – AAML/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 action – Reconciliation – Risk – Control and Information Security..	16
Unit II	Basics of cards- Types of cards, transaction overview, components of cards - Entities Involved, overview on associations - Originations - policy, Account opening, dispatch ,delivery, Card Maintenance – Payments – Concepts, applications, investigations, Statement validations - products on Cards - Rewards programs, merchandising offers - 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 - GL and ATM Reconciliations –	16

	Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.	
Unit III	Lead Generation – Regulation Requirements – Mortgage Originations – Sales/ New Application Management - Support and settlement Services - Pre Underwriting, Underwriting - Verifications and closing - Quality Control and Repurchase - Mortgage Servicing -Customer Service - A/c Maintenance - Payment Processing - A/c closure - Collection - Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies	15
Unit IV	Cash Management Overview - Cash Management Product Suite A Glance and Brief on all - 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 - 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.	15
Unit V	Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigates, Role of banks & Documents in International Trade - Letter of Credit (L/C) - Parties to L/C & Types of L/C - Issuance, Advising,	16

	Amendment, Confirmation, Document Checking, Acceptance & Payment - collection - Parties to Collection & types of Collection – Document Cheeking, Acceptance & Payment - Method of Payment - Advance, Open Account & Documentary Collection & Documentary Credit - Guarantee / SBLC - Types of Guarantee - Issuance, Amendment, Claim / Payment, Clean Payment, Irrevocable undertaking, FI Advance - Loans & Finances, - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance. Channel Finance & Bill Fiancé/ Discounting – Basics and outline of UCP 600, ISBP, URCCC 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.	
	Total contact hrs/semester	78

- **Foot Note :***Italics denotes for self study.*

Text Book	Hand book on Banking for business process services.	
Reference Books	1. Tannan. M.L. 2014 Banking Law & Practice. New Delhi Sultan & Chennai Limited. 2. Varshney 2014 Banking Theory law & Practice New Delhi Sultan & Chand Limited. 3. Garden & Natrajan 2013 Banking Theory Limalaya Publishing house. Banking Theory law & Practice-R. Rajesh T. Sivagnasithi Tata MCGraw-Hill Publishing Co-limited.	

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Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code: 17 UBP 412	CORE XII Title: RETAIL ENVIRONMENT & MARKET RESEARCH	Semester: IV
Hrs/Week: 6		Credit :5
Objectives	To endow students with the knowledge of marketing concepts and management of retail practices	
Unit	Contents	Hrs
Unit I	Market - Research - Market Research - Need for Market Research - Type of goods - CPG - Why CPG industry is different? - Global CPG Manufacturers - Consumer Behaviour - Influencers.	16
Unit II	Retailing - Characteristics of Retailing - Retail formats - Overview to Retail functions - Global Retailers - Segmentation - Need for segmentation criteria - Types of Segmentation.	15
Unit III	Primary Research - Secondary Research - Custom Study - Syndicated study - Quantitative Research methodology - Qualitative Research Methodology - Research Types - Introduction to 4 Ps of Marketing - Optional Ps - Product - Price - Place - Promotion - Market Research and 4Ps	15
Unit IV	Product Planning - Product Mix - New Product Development - Product Life Cycle. - Branding - Brand Types - Private Labels - 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 consumer? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products.	16
Unit V	Retail Research - Need for Retail Research - Retail data - Importance of Retail Data Validation - Retail Research reports. - Media Research reports. - Media Research - Importance of Media research - Media Data - Importance of	16

	Media Data Validation - Media research - Media Data - Importance of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer Panel - Consumer Data - Panel Research reports	
	Total contact hrs/semester	78

- **Foot Note :***Italics denotes for self study.*

Text Book	Hand book on Finance And Accounting for business process services.
Reference Books	1. Pillai, R.S.N & Bagavathi 2012 Mordern Marketing Principles & Practices, New Delhi S. Chand & co. 2. Phillip Kotler 2012, Principle of Marketing New Delhi Prentice hall of India. 3. Swapna Pradhaa 2013-Retail Marketing New Delhi 3rd edition, Tata MCGraw Hill education private limited. 4. Peter, M. Chisan-Marketing Research 3rd edition MCGraw- hill Back company UK limited England.

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TCS	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017.
Subject code: 17UBP 4A5	<u>ALLIED - IV</u> Title: STATISTICAL METHODS	Semester: IV
Hrs/Week: 5		Credit : 4
Objectives	To enable the students to gain understanding of Statistical Techniques applicable to Business. To gain knowledge on business forecasting methods.	
Unit	Contents	Hrs
Unit I	Meaning and Scope of Statistics – <i>Characteristics and Limitations</i> – Presentation of Data by Diagrammatic and Graphical Methods. Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean	13
Unit II	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.	13
Unit III	<i>Simple Correlation</i> – Pearson's coefficient of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation	13
Unit IV	Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES' Method, PAASCHE'S Method, FISHER'S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	13
Unit V	Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems) Methods of Sampling – Sampling and Non-sampling errors	13

	(Theoretical aspects only) Note: Marks Distribution shall be 80% for Problems and 20% for theory	
	Total contact hrs/semester	65

- **Foot Note :***Italics denotes for self study.*

Text Book	Navanitham. P.A. Business Mathematics And Statistics. Jai Publishers
Reference Books	1. Gupta.S.P. Statistical Methods 2. Sivathanu Pillai, M. Economic and business statistics.

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Ms.K.Vani	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	Commerce - BPS	
Course	B.COM – BPS (S.F)	Effective from the year: 2017.
Subject code : 17UBP 4N3	<u>NON MAJOR ELECTIVE : II</u> Title: PROJECT MANAGEMENT	Semester: IV
Hrs/Week: 1		Credit : 2
Objective	To lime-light the students into the entrepreneurial area. To get knowledge on the project development.	
Unit	Contents	Hrs
Unit I	Project – meaning – Project Identification – Selection – Network planning Techniques – <i>PERT</i> - CPM.	3
Unit II	Project formulation - Significance – Stages in project formulation – Feasibility Analysis – Project report.	2
Unit III	Project appraisal – Methods – <i>Payback period</i> – Average Rate of return – Discounted cash flow techniques.	3
Unit IV	Plant location – importance – Factors affecting Location – Factory design – Types of Factory	2
Unit V	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.	3
	Total contact hrs/semester	13

- Foot Note :Italics denotes for self study.

Text Book	1.Khanka, S.S Entrepreneurial Development
Reference Books	1.Gupta,C.B and Srinivasan, N.P Entrepreneurial development

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Mr.K.Veerakumar	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code : 17 UBP 4N4	NON MAJOR ELECTIVE : II Title :SERVICES MARKETING	Semester: IV
Hrs/Week: 1		Credit : 2
Objectives	To introduce the basic service concept and impart knowledge about different service sectors. To gain knowledge on customer care services.	
Unit	Contents	
Unit I	Characteristics of Service – Service classification – <i>Service Marketing</i> – Service Design and Blue printing	3
Unit II	Segmentation and target market for services – Positioning of services – Services quality and measurement	3
Unit III	Concept of the service producer – developing service product – pricing techniques and strategies	2
Unit IV	<i>Promotion</i> – tools, mix and campaign planning distribution – Channel for services, Roll of intermediaries franchising	3
Unit V	Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies	2
	Total contact hrs/semester	13

- **Foot Note :Italics denotes for self study.**

Text book	1.Helen Woodruffe,Service Marketing,Mac Millan 1995
Reference Books	1.Payne,Essence of Service Marking PHI,1993 2.R.S.N .Pillai&Bagavathi,Morden Marketing Principles and Practices S.chand&sons,2005. 3.K.Ram Mohanarao,Service marketing, pear education 2000. 4.Philip Kotler,Marketing Management,Prentice hall,2005.

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Name with signature	Name with signature		
Dr.S.Poornimadevi	Dr.S.Poornimadevi	Dr.M.Durairaju	

B.COM-BPS(S.F)
V AND VI SEMESTERS
SCHEME OF EXAMINATION (2017 – 2020 BATCH) AND ONWARDS

S.No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
			<u>SEMESTER-V</u>						
35	III	17 UBP 513	CORE XIII : Cost Accounting	6	3	25	75	100	4
36	III	17 UBP 514	CORE XIV: Income Tax	6	3	25	75	100	3
37	III	17 UBP 515	CORE XV : Executive Communication and Commerce Practical	6	3	25	75	100	3
38	III	17UBP 517	CORE XVI : Institutional Training	-	-	20	30	50	2
39	III	17 UBP 517	CORE XVII : <i>Managing Business Processes – I</i>	5	3	25	75	100	4
40	III	17 UBP 518	CORE ELECTIVE-I : <i>Capital Market For Business Process Services</i>	5	3	25	75	100	5
41	IV	17UBP5S1/ 17UBP5S2	Skill Based Subjects- Major elective- I	1	2	-	50	50	2
			Human Resources Management /Retail Business Management						
42	IV	17 GKL 501	General Awareness – Self Study	SS	-	-	50	50	2
43	IV	17 HEC 505	Human Excellence - National values & SKY Yoga Practice – V	2*	2	25	25	50	1
			TOTAL	30		170	530	700	26
<u>SEMESTER- VI</u>									
44	III	17 UBP 619	CORE XVIII : Management Accounting	6	3	25	75	100	4
45	III	17 UBP 620	CORE XIX : Programming Lab In Tally	3	3	40	60	100	2
46	III	17 UBP 621	CORE ELECTIVE-II : Case Analysis	4	3	40	60	100	5
47	III	17 UBP 622	CORE XX: Indirect Taxation	5	3	25	75	100	3
48	III	17 UBP 623	CORE ELECTIVE–III: <i>Campus to Corporate Transition</i>	5	3	25	75	100	5
49	III	17 UBP 624	CORE XXI : <i>Managing Business Processes – II</i>	5	3	25	75	100	4
50	IV	17UBP6S3 / 17BP6S4	Skill Based Subjects – Major elective - II Technology Management/ International Trade	1	2	-	50	50	2
51	IV	17 HEC 606	Human Excellence - Global values & SKY Yoga Practice – VI	2*	2	25	25	50	1
			TOTAL	30		205	495	700	26
			GRAND TOTAL	180		995	2905	3900	140

- One hour is from out of working hours.

Department	COMMERCE - BPS	
Course	B.COM - BPS (S.F)	Effective
		from the year: 2017.
Subject code: 17UBP513	CORE : XIII Title: COST ACCOUNTING	Semester: V
Hrs/Week: 6		Credit : 4
Objectives	To expose the students to the aspects of Cost Accounting. To impart knowledge on cost accounting methods.	
Unit	Contents	Hrs
Unit I	Cost Accounting - Definition- Meaning and Scope-Objectives and functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – <i>Limitations and Objections against Cost Accounting.</i>	16
Unit II	Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Base Stock - Standard Price - Simple Average - Weighted Average Methods - Perpetual Inventory – ABC - VED Analysis - Control Over Wastages –Scrap and Spoilage.	16
Unit III	Labour - Systems of Wage Payment - Time Rate - Piece rate - Taylor, Merrick, Piece Rate System - Incentive Schemes-Halsey – Rowan – Idle Time - Labour Turnover. Overheads – Classification – Allocation Apportionment and Absorption of Overheads - Methods of Absorption of Factory overheads	16
Unit IV	Process Costing - Features - <i>Comparison between Job Costing and Process Costing</i> - Process Losses - Normal Loss-Abnormal Loss - Abnormal Gain.	15
Unit V	Unit costing – Cost Sheet – Tender or Quotations – Job Costing – Transport Costing. Distribution of Marks – 40% theory and 60 % problems	15
	Total contact hrs/semester	78

- **Foot Note :Italics denotes for self study.**

Text Book	Reddy, T.S, Hari Prasad Reddy. V. Chennai: Margham Publications.
Reference Books	1. Jain. S.P and Narang.K.L. Cost Accounting Principles and Practises. 2. Iyengar. S.P. Cost Accounting

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Dr.S.Poornimadevi	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE - BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017.
Subject code: 17UBP 514	<u>CORE ELECTIVE : XIV</u> Title: INCOME TAX	Semester: V
Hrs/Week: 6		Credit : 3
Objectives	➤ To enable the students to gain adequate knowledge on Income-tax and ➤ To familiarize the students with recent amendments in Income-tax.	
Unit	Contents	Hrs
Unit I	Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – <i>Scope of Total Income.</i>	16
Unit II	Income from Salaries- Computation of Income from Salary	15
Unit III	Profits and Gains of Business or profession – Computation of Profits and Gains of Business or Profession	15
Unit IV	Income from House Property, Capital Gains- <i>Income from other Sources</i>	16
Unit V	Exempted Incomes- Deductions from gross total Income-80C to 80GG, 80QQB and 80U Set off, Carry Forward And Set Off Of Losses. NOTE: 40% Theory & 60% problems. Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Income , Set Off And Carry Forward and Set Off Of Losses.	16
	Total contact hrs/semester	78

- **Foot Note :Italics denotes for self study.**

Text Book	Gaur and Narang,2003.Income Tax Law and Practice. New Delhi : Kalyani publishers
Reference Books	1. Dr. Mehrotra, HC. Income-tax Law and Account Sahithya Bhavan Publishers. 2. Bhagawathi Prasad. Law & Practice of Income Tax in India. Navman Prakashan Aligarh.

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Ms.T.Mohanasundari	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE - BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017
Subject code: 17UBP 515	<u>CORE : XV</u> Title: EXECUTIVE COMMUNICATION AND COMMERCE PRACTICAL	Semester: V
Hrs/Week: 6		Credit : 3
Objectives	To develop the skill of writing letters. To create awareness as how to correspond with special organization To provide basic exposure to various forms and materials associated with office management	
Unit	Contents	Hrs
Unit I	Principles of Communication-Need and Functions of Business Letter – Essentials of Effective business letter - Parts and Layout Of A Business Letter	16
Unit II	Trade letters –Enquiries and Orders And Their Execution- Credit And Status Enquiries- Claims And Adjustments	15
Unit III	Collection letters –Collection Series; Circular Letters – Objectives-Situations; Application letters- <i>Forms and Contents Of An Application Letter-Bio Data</i> ; Sales Letters-Function of a Sales Letter.	16
Unit IV	Report Writing-Importance-Features-Sales Report - Letters to the Editor-Letters to the Local Bodies. Computation of Tax Liability-Filling of Form 17 - Preparation of Saral Form; Inward Mail Register-Outward Mail Register; Application for PAN Card. Pay in Slip-Withdrawal Slip-/ Cheque - DD Challan.	16
Unit V	Money Order-Telegram; Share Application-Promissory Note-Employee History Card-Pay roll-Pay Slip-Fixing Brand Name-USP- <i>Office layout</i> .	15
	Total contact hrs/semester	78

- Foot Note :Italics denotes for self study.

Text Book	Rajendra pal and Korlahalli. J.S. Essential of Business Communication. 2010. New Delhi: Sultan Chand And Sons.
Reference Books	1. SINHA. Business Communication 2.Pattenshetti. Business Communication 3. Balasubrananyan. M. Business Communication

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I. Scheme Of Evaluation:

1. Separate written examination is conducted for business communication for-(Three units)
2. The time of examination- 3 hours
3. Pattern of Examination marks:- 75
4. Part A $10 \times 1 = 10$ (answer all question)
Part B $5 \times 5 = 25$ (five out of eight)
Part C $5 \times 8 = 40$ five out of eight (open choice)
5. The maximum mark is reduced to 45.

II .Scheme of Evaluation for Commerce Practical:

1. Separate written examination is conducted for Commerce Practical areas two units only.
2. The time of examination 3 hours
3. Pattern of Examination marks:- 75
Part A $1 \times 25 = 25$ (Preparation of Saral and Form 17 and Acknowledgement Sheet (Income Tax problem))
Part B- $5 \times 10 = 50$ (five out of eight)
The required forms for Commerce Practical are provided to the students who appear for the exam.
4. Maximum marks obtained by the students, then reduced to 30 marks.

Department	COMMERCE - BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017
Subject code: 17UBP 517	<u>CORE : XVI</u> Title: INSTITUTIONAL TRAINING	Semester: V
Duration One Month		Credit : 2

INSTITUTIONAL TRAINING

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

The distribution of which is as below:

Criteria	Marks
Institutional Training Report	20
Viva(External Examiner)	30
Total	50

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Department	COMMERCE - BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code: 17 UBP 517	<u>CORE : XVII</u> Title: MANAGING BUSINESS PROCESSES – 1	Semester V
Hrs/Week: 5		Credit :4
Objectives	To provide an understanding of BPS process and techniques . To know the basic knowledge of accounting standards.	
Unit	Contents	Hrs
Unit I	Introduction to Process Management-Process Definition- Recognition of Business Processes-Core Processes Vs Support Process- Components of Process Management - Understanding Internal customer Vs End User.	13
Unit II	BPS Overview - Outsourcing Environment - Need for Outsourcing – Business Process outsourced to India – BPS Life Cycle – Sales/ Solutioning –Transitions – Steady State – Value Creation.	13
Unit III	Metrics Management – Service Level Agreements – Business Metrics Vs Operation Metrics – <i>Target Setting</i>	13
Unit IV	Process Mapping Techniques – Process Levels – Process Mapping – Symbols, SIPOC – Kano Model – SIPOC Fundamentals – <i>Customer Expectations in Business Process outsourcing.</i>	13
Unit V	Basics of Accounting Standard – Differences between various GAAPs (US, UK, Indian and IFRS) – COSO, Internet Controls & Audit, ISO Standards (applicable to BPS) /CMMI Certification. etc., - PCI Data Security Standard / Security Audit /Data Privacy and Protection SOX – Compliance / SSAE 17 / ISAE 3402 – SOD, Access, Incident Management, BCP etc., - How the various transaction flows are happening – BPS Terminologies – Importance of Process Documents Service Level Measurements Contractual element – Governance model – Internal Reporting – Delivery Excellence – Integration of support functions – Future and Challenges	13
	Total contact hrs/semester	65

- Foot Note :Italics denotes for self study.

Text Book	Hand book on Managing Business Processes – I for business process services.
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TCS	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE - BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code: 17 UBP 518	<u>CORE ELECTIVE -I</u> Title: CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES	Semester: V
Hrs/Week: 5		Credit :5
Objectives	To enable the students to acquire in depth knowledge in the field of finance and its markets. To gain knowledge on security market.	
Unit	Contents	Hrs
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	13
Unit II	Basics of Investment Banking – Trade Life Cycle – <i>Clearing and Settlement</i> – Securities Lending – Prime Brokerage – Collateral Management – Corporate Actions – Mandatory & Voluntary – Corporate Actions : How Fund strategies .	13
Unit III	<i>Mutual Funds</i> – Transactions in Mutual Funds – Funds Expenses – Transfer Agency– Hedge Funds – Understanding Hedge Funds – Hedge Fund Strategies	13
Unit IV	Private Equity – Understanding Private Equity Operations – Fund Accounting & NAV calculation – Performance reporting – Reconciliations in Asset Management	13
Unit V	Counterparty Credit Risk Management – Market Risk Management	13
	Total contact hrs/semester	65

- Foot Note :Italics denotes for self study.

Text Book	Hand book on Capital Markets for business process services.
Reference Books	1.Gorden .E & Najatran.K 2014 Financial Service Himalaya Publishing House 2. Preethi Sinh 2013-Investment Management Security Analysis & Pertfolia Management . 3. Gopalakrishnan.V 2014 Investment Management S. Chand & Son New Delhi. 4. <i>Shashi.K Gupta</i> R.K Sharma 2014 Financiakl Management New Delhi Kalyani Publisher.

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TCS	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE - BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017
Subject code: 17UBP 5S1	<u>SKILL BASED ELECTIVE - I</u> Title: HUMAN RESOURCE MANAGEMENT	Semester: V
Hrs/Week: 1		Credit : 2
Objectives	To expose the students to the human resources management and its practices. To impart knowledge on recruitment process.	
Unit	Contents	Hrs
Unit I	Human resource management- Meaning and scope –Evolution of Human Resource Management-Human Resource Functions.	3
Unit II	Human Resource Planning- <i>Importance</i> –Factors governing Human Resource Planning.	2
Unit III	Recruitment - Factors Governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests- <i>Interviews</i> -Evaluation of Recruitment Methods.	3
Unit IV	Performance Appraisal-Objectives-Appraisal Methods-Training And Development-Methods of Training.	3
Unit V	Morale-Measures to improve Morale-Job Satisfaction	2
	Total contact hrs/semester	13

- Foot Note :*Italics* denotes for self study.

Text Book	Aswathappa.K. Human Resources and Personnel Management- Text and Cases. New Delhi : Tata M.C.Graw- Hill Publishing Ltd.
Reference Books	1.Subba Rao. P. Personnel and Human Resources Management- Text and Cases. Mumbai: Himalaya Publishing House.

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Mr.K.Veerakumar	Dr.S.Poornimadevi	Dr.M.Durairaju	

Course	B.COM -BPS(S.F)	Effective from the year:2017.
Subject code : 17UBP 5S2	<u>SKILL BASED ELECTIVE - I</u> Title: RETAIL BUSINESS MANAGEMENT	Semester: V
Hrs/Week: 1		Credit : 2
Objectives	To make the students to understand the conceptual framework of Retail management. To know the functioning of retail market.	
Unit	Contents	Hrs
UNIT – I	Retail Business Management – Meaning – Need for retail management – Scope of Retail Business management – <i>Advantages & Limitations</i>	2
UNIT – II	Types of retail outlets – Retail mechanism – Role of advertising in Retail – Modes of Advertising – Retail store operations	2
UNIT – III	<i>Retail marketing</i> – Store design and layout – Buying decision of customers – Tips to be a successful retailer. Roles & Responsibilities of store manager.	3
UNIT – IV	Buyer Behaviour – Individual Buyer – Buyer’s Product Knowledge – Buyer decision making - Life cycle in Retail - Common Barriers in Retail	3
UNIT – V	International Retailing - FDI in Retailing - Recent developments in retail channel – Involvement of transportation in retailing..	3
	Total contact hrs/semester	13

- **Foot Note :Italics denotes for self study.**

Text Book & Reference Books Online Material.

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Mr.K.Veerakumar	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017
Subject code: 17 UBP 619	<u>CORE : XVIII</u> Title: MANAGEMENT ACCOUNTING	Semester: VI
Hrs/Week: 6		Credit : 4
Objectives	To limelight the students the different concepts of management accounting. To provide a in depth knowledge on management accounting methods.	
Unit	Contents	Hrs
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - <i>Management Accounting and Cost Accounting.</i>	15
Unit II	Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	16
Unit III	Funds Flow Analysis – Cash Flow Analysis.	16
Unit IV	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget - Production Budget – Purchase Budget. Working Capital - <i>Sources of Working Capital</i> - Estimates of Working Capital Requirements.	16
Unit V	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only Note: Theory-20% Problem- 80%	15
	Total contact hrs/semester	78

- **Foot Note :Italics denotes for self study.**

Text Book	Sharma. R.K and Shasi. K.Gupta. Management accounting. New Delhi: Kalyani publishers.
Reference Books	1. Dr. Maheswari.S.N. Management accounting 2.Reddy. T.S, Hari Prasad Reddy. Y. Management accounting 3. Khan.M.Y and Jain. S.P. Management accounting 4. Battacharya.S.K and Sujit Roy. Management accounting and accounting theory

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Department	COMMERCE – BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017
Subject code: 17 UBP 620	<u>CORE : XXIX</u> Title: PROGRAMMING LAB- ACCOUNTING PACKAGE (TALLY)	Semester: VI
Hrs/Week: 3		Credit : 2
Objectives	1. To create practical knowledge in accounting aspects. 2. To prepare the students for job market.	

Exercises	Contents	Hrs
	LIST OF PROGRAMMES	
1.	Company Creation and Alteration	
2.	Creating and Displaying Ledger.	
3.	Voucher Entry.	
4.	Voucher alteration and deletion.	
5.	Display of trial balance.	
6.	Inventory information- Stock Summary.	
7.	Inventory information- Godown creation and alteration	
8.	Final accounts Without Adjustments.	
9.	Final accounts with Adjustments.	
10.	Display of Ratio Analysis	
11.	Bank- Reconciliation Statements.	
12.	Cost categories and cost centres.	
13.	Accounting and inventory information	
		39

14.	Tax Feature Alteration and Tax Heading Creation.	
	Total contact hrs/semester	39

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Dr.V.Suganthi	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE - BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017
Subject code: 17 UBP 621	<u>CORE ELECTIVE :II</u> Title: CASE ANALYSIS	Semester: VI
Hrs/Week: 4		Credit : 5
Objectives	To enable the student to develop their an analytical skills, problem solving abilities and decision making strategies.	
Unit	Contents	Hrs
Unit I	Case Study-Meaning-Purpose-Preparation Of Cases- <i>Types Of Cases</i> -Role Of Case Analysis	10
Unit II	Case Studies In Marketing Related-Concept Of Marketing- <i>New Product Development</i> -Pricing Strategy-Product Promotion-Sales Management.	10
Unit III	Case studies in Human Resources Management Related-Training And Development-Performance Appraisal-Leadership-Motivation-Industrial.	11
Unit IV	Case Studies In Financial Management Related-Working Capital-Dividend Policies-Capital Structure-Budgeting.	10
Unit V	Case studies in Costing-Production and Material Management related-Production Techniques –Material Management – Cost Management – Transport Management.	11
	Total contact hrs/semester	52

- **Foot Note :Italics denotes for self study.**

Reference Books	1. Sherlakar. Case studies in Marketing 2. Nair and latha Nair. Personnel management and industrial relations
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Ms.D.Saranya	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE - BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017.
Subject code: 17 UBP 622	<u>CORE : XX</u> Title: INDIRECT TAXATION	Semester: VI
Hrs/Week: 5		Credit : 3
Objectives	This paper aims at imparting basic knowledge about major Indirect Taxes. To gain knowledge on various taxes.	
Unit	Contents	Hrs
Unit I	Indirect taxes - Meaning - Features - Contribution to government revenue - Taxation under the constitution - <i>Merits – Demerits</i>	13
Unit II	Central excise duty - Meaning - <i>Excise Duty Vs Sales Tax</i> - Bases Of Excise Duty - Kinds Of Excise Duty - Administrative Set Up For Levy And Collection - Exemption - Basic Conditions For Liability To Excise Important Concepts - Goods, Excisable Goods, Excitability And Intermediate Products, Packing, Labelling And Branding Of Goods - Valuation Of Excisable Goods - Transaction Value - Maximum Retail Price - Registration In Central Excise - Exemptions - Procedure - Issue Of Certificate Of Registration.- Demand Refund/Rebate Of Central Excise Duty.	13
Unit III	Service Tax –Introduction –Service Tax In India –Scope And Coverage –Services Covered – Exemption From Service Tax – Levy Of Service Tax – Rate Of Tax – Registration – Collection And Recovery Of Service Tax.	13
Unit IV	Customs duty - Meaning - Objectives - Features - Customs Vs Excise - Types Of Import Duties - Important Definitions - Prohibition Of Importation And Exportation Of Goods - Officer's Of Customs - Their Powers - Levy Of Duty - Provision For Detection And Prevention Of Illegal Import And Export -	13

	Exemptions - Clearance Of Goods – Refund.	
Unit V	Value Added Tax- Meaning - Objectives-Levy of VAT- TNVAT- Historical Background-Important Terms - Dealer, Casual Trader, Goods, Taxable Turnover, Total Turnover And Works Contract - Registration - Procedure - Maintenance Of Accounts - Mode Of Payment Of Tax - Levy Of Tax - Input Tax Credit - Procedure Of Claiming Input Tax Credit –Filing Of Returns	13
	Total contact hrs/semester	65

- **Foot Note :***Italics denotes for self study.*

Text Book	Balachandran. Indirect Taxation. 2006. New Delhi Sultan Chand & Co
Reference Books	1. Datey, V.S. Indirect Tax. 2002. New Delhi: Taxmann Publication(p) Ltd 2. Gupta R.Land Gupta,V.K. Indirect tax.

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Dr.V.Suganthi	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE - BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code: 17 UBP 623	<u>CORE ELECTIVE : III</u> Title: CAMPUS TO CORPORATE TRANSITION	Semester: VI
Hrs/Week: 5		Credit :5
Objectives	To familiarize students with various methods of communication and to train them for smooth transition from campus to corporate.	
Unit	Contents	Hrs
Unit I	Corporate Readiness -Overview of corporate -History of corporate - Overview of BPS industry -History of BPS – <i>Benefits of BPS</i> -BPS Industry in World –BPS Industry in India –TCS BPS ..	13
Unit II	Difference between campus and corporate –Change management – Learn the Culture –impact of your attitude and behaviour –Consider the language –Establish and maintain relationship –Respect others – <i>Be Confident</i> –keep on learning –Consider the body language	13
Unit III	Corporate Etiquettes –Dressing and grooming skills –Workplace etiquette –Business etiquette –E-Mail etiquette –Telephone etiquette – Meeting etiquette – Presentation Skills – Professional Competencies – Analytical Thinking – Listening Skills – Time management – Team Skills – Assertiveness – Stress Management – Participating in Group Discussion – Interview facing Ownership – Attention to Detail	13
Unit IV	Communication – Grammar – Phonetics – One on one basic conversation skill practice – Reading Comprehension – Listening Comprehension – Improving Vocabulary – Improving Writing Skills – Comprehension while interacting face to face..	13
Unit V	Recitation of short stories – Interview Skills – Group Discussion – Social Conversation Skills – Presentation – One Act Plays	13
	Total contact hrs/semester	65

- Foot Note :Italics denotes for self study.

Text Book	Hand book on Campus To Corporate Transition for business process services
Reference Books	1. Rajendra Pal & Kerlahali J.S. Essential of Business communication 2010 New Delhi Sultan Chand & Sons. 2. 2. Speaking and writing for effective business communication – Francis Soundara Rajan MacMillan New Delhi, 2007. 3. Effective English communication for Dr.V.Syamala Emeral Publishers. 4. English phonetics for Indian students – T. Balasubramanian, Trinity Press New Delhi.

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TCS	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM -BPS(S.F)	Effective from the year:2017
Subject code: 17UBP 624	<u>CORE : XXI</u> Title: MANAGING BUSINESS PROCESS - II	Semester: VI
Hrs/Week: 5		Credit :4
Objectives	To provide an understanding of featured BPS techniques . To impart knowledge on process improvement.	
Unit	Contents	Hrs
Unit I	Introduction to Quality Management – Quality Definition – Quality Control Vs Quality Assurance – International Quality Standard.	13
Unit II	Transaction monitoring Process – <i>Sampling inspection</i> – Transaction monitoring Cycle – Inspection – <i>Feedback</i> – RCA – Assurance	13
Unit III	Defects Management – Defect Vs Defective – Opportunity – Definition DPU/DPMO Calculations – FPY & COQ – Value Stream Mapping – Standard Operating Procedures	13
Unit IV	Systematic Problem solving basis (P D C A) – Problem Solving Tools – Brainstorming – Basic 7QC Tools – Why Analysis – FMEA(Process Failure Mode Effects Analysis).	13
Unit V	Need for Process Improvement – Kaizen – Introduction to Lean Methodology – Introduction to Six Sigma methodology	13
	Total contact hrs/semester	65

- **Foot Note :Italics denotes for self study.**

Text Book	Hand book on Managing Business Process – II for business process services.	
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Name with signature	Name with signature		
TCS	Dr.S.Poornimadevi	Dr.M.Durairaju	

Course	B.COM -BPS(S.F)	Effective from the year:2017.
Subject code : 17UBP 6S3	<u>SKILL BASED ELECTIVE - II</u> Title: TECHNOLOGY MANAGEMENT	Semester: VI
Hrs/Week: 1		Credit : 2
Objectives	To make the students to understand the conceptual framework of Technology management. To enable the students to know about the technological changes.	
Unit	Contents	Hrs
UNIT – I	Meaning – Definition – Scope – <i>Need of technology management</i> – Advantages – Limitations	2
UNIT – II	Evolution of technology – <i>Management of Technology</i> – critical factors in managing technology – creativity factor – Link between science and technology.	2
UNIT – III	Technology and creation of wealth - Historical perspective Globalization concept – Competitiveness – Competitiveness pyramid.	3
UNIT – IV	Technological changes – Changes in business Environment –technology life cycle – multiple generation technologies – Technology & Market Innovation.	3
UNIT – V	Technology transfer – channels of technology flow – international technology transfer – intra firm technology transfer.	3
	Total contact hrs/semester	13

- Foot Note :Italics denotes for self study.

Text Book	A.Tarek Khalil “Management of Technology-The key to Competitive and Wealth Creation”,Tata Megraw still Education Pvt.ltd, New Delhi,1 st Edition, (2009)
Reference Books	1.Dr.Khurana .v.k,”Management of Technology & Innovations,” A new books Pvt.ltd, New Delhi,1st Edition,(2009) 2.Marget A.white &Garry D.Bرتون;”The Management of Technology and Innovation -A Strategic Approach “,Cengage Learning India Pvt.ltd, New Delhi,1st Edition,(2009) 3.Ravi kiran.U;”A text book of Technology Management (Text and cases)”,University science Press, New Delhi,1st Edition,(2008)

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Ms.T.Mohanasundari	Dr.S.Poornimadevi	Dr.M.Durairaju	

Department	COMMERCE – BPS	
Course	B.COM - BPS (S.F)	Effective from the year: 2017
Subject code: 17UBP 6S4	<u>SKILL BASED ELECTIVE-II</u> Title: INTERNATIONAL TRADE	Semester: VI
Hrs/Week: 1		Credit : 2
Objectives	To Expose the students to the trade operations in the International Scenario. To provide knowledge on export procedures.	
Unit	Contents	Hrs
Unit I	International trade- <i>Difference between internal trade and International trade</i> - Merits and Demerits of international Trade	3
Unit II	<i>Recent trends in World Trade</i> - Alternative Strategy for foreign trade and Economic growth- prosperity to explore growth of manufacturers.	3
Unit III	Balance of trade-Balance of payments-Balance of payments Disequilibrium.	3
Unit IV	FEMA - Objectives - Exchange rate Adjustments-WTO-GATT-Objectives	2
Unit V	Export Documents and Procedures- Regulatory requirements-Operational requirements-Processing of an Export Order-Stages involved-EXIM .	2
	Total contact hrs/semester	13

- **Foot Note :Italics denotes for self study.**

Text Book	Francise cherunilam. International Trade and Export Management
Reference Books	Mithani. B.M. Banking international and public finance. Balagopal. T.A.S. Export Management. Francise cherunilam. International Business Varshney. R.L and Bhattacharya.B. International Marketing Management.

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