

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 |
|----------------------------|------|-------------------------------------|--|----------------|------------------|---------------|------------|------------|-----------|
| | | | | | | CIA | ESE | | |
| <u>SEMESTER – I</u> | | | | | | | | | |
| 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 |
| <u>SEMESTER -II</u> | | | | | | | | | |
| 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 : Programing 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 | | |
| <u>SEMESTER-III</u> | | | | | | | | | |
| 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 |
| <u>SEMESTER- IV</u> | | | | | | | | | |
| 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

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| 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. |

| Compiled by Name with signature | Verified by HOD Name with signature | CDC | COE |
|------------------------------------|--|----------------|-----|
| Dr.S.Poornimadevi | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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|------------------------------|--|------------------------------|
| 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.**

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|-----------------|---|
| 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. |

| Compiled by Name with signature | Verified by HOD Name with signature | CDC | COE |
|------------------------------------|--|----------------|-----|
| Mr.K.Veerakumar | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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| 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.

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

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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.

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|-----------------|---|
| 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. |

| Compiled by Name with signature | Verified by HOD Name with signature | CDC | COE |
|------------------------------------|--|----------------|-----|
| Dr.S.Poornimadevi | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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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 – <i>No Consideration No Contract</i> – 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 |

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| 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 compampany 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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|------------------------------------|--|----------------|-----|
| Dr.S.Poornimadevi | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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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 |

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| 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 |

| Compiled by Name with signature | Verified by HOD Name with signature | CDC | COE |
|------------------------------------|--|----------------|-----|
| Ms.D.Saranya | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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| Department | COMMERCE – BPS | |
| Course | B.COM -BPS(S.F) | Effective from the year: 2017. |
| Subject code: 17 UB3 2A3 | ALLIED: II Title: PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET | Semester: II |
| Hrs/Week: 2 | | Credit : 2 |
| Unit | Contents | Hrs |
| MS WORD | <ul style="list-style-type: none"> • Formatting Text • Table Creation • Mail Merge • Resume Preparation | 5 |
| MS EXCEL | <ul style="list-style-type: none"> • Invoice Preparation • Salary Bill Creation • Inventory List Creation • Student Result Analysis Using Graphics | 5 |
| MS POWERPOINT | <ul style="list-style-type: none"> • Slide Presentation about a new car • Graphics in a Slide • Organizational Chart for a industry | 5 |
| MS ACCESS | <ul style="list-style-type: none"> • Creation of tables with Student Information • Viewing student information by using Queries • Creation of Form by using wizard • Creation of report | 6 |
| HTML | <ul style="list-style-type: none"> • 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 |

| | | |
|--|---|----|
| | <ul style="list-style-type: none"> • Create a HTML document to show the Computer Advertisement details | |
| | Total contact hrs/semester | 26 |

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|------------------------------------|--|----------------|-----|
| Dr.S.Poornimadevi | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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 | | |
| <u>SEMESTER-III</u> | | | | | | | | | |
| 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 |
| <u>SEMESTER-IV</u> | | | | | | | | | |
| 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.

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| Text Book | Jain and Narang, Advanced Accountancy. New Delhi : Kalyani Publications |
| Reference Books | <p>1. Dr. Arulanandam, MA and Dr. Raman, K.S. Advanced accounting –part 1. 2003 New Delhi: Himalaya publications.</p> <p>2. Gupta R.L and Radha swamy, M. Corporate accounts, Theory method and application. 13th edition 2006. Sultan Chand and Company.</p> <p>3. Shukla, M.C and Grewal, T.S and Gupta S.L . Advanced accounting. New Delhi : S.Chand Company</p> <p>4. Reddy and Murthy. Corporate accounting. 2004. Chennai. Margham Publications.</p> |

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

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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 |

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| | 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.**

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

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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 |

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| | 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.**

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| 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 | |

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| 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 |

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| | 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.**

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| Text Book | Hand book on Finance And Accounting for business process services. |
| Reference Books | <ol style="list-style-type: none"> 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 | |

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| 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.

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| Text Book | Navanithan , PA Business mathematics and statistics jai publishers, Thrichy edition july2011. |
| Reference Books | <ol style="list-style-type: none"> 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 | |

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| Department | COMMERCE | |
| Course | B.COM – BPS(S.F) | Effective from the year: 2017. |
| Subject code: 17UBP 3N1 | NON-MAJOR ELECTIVE– I 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.

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

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| 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.**

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

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| 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 |

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

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

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| 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- <i>Advantages and Disadvantages</i> -Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications | 13 |

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| 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.*

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

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| 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 |

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| | 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 - <i>A/c Opening and Maintenance</i> - 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 |

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| | <p>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.</p> | |
| | Total contact hrs/semester | 78 |

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

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| Text Book | Hand book on Banking for business process services. |
| Reference Books | <ol style="list-style-type: none"> 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. <p>Banking Theory law & Practice-R. Rajesh T. Sivagnasithi Tata MCGraw-Hill Publishing Co-limited.</p> |

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| TCS | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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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 - <i>Type of goods</i> - 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 - <i>Product Life Cycle</i> . - 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 |

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| | 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.**

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|-----------------|--|
| Text Book | Hand book on Finance And Accounting for business process services. |
| Reference Books | <ol style="list-style-type: none"> 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 | |

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|----------------------------|---|--------------------------------|
| 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 |

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| | (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.*

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| 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 | |

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| 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.

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| 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 | |

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| 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.**

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|-----------------|--|
| 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 | 1 | 2 | - | 50 | 50 | 2 |
| | | | Technology Management/ International Trade | | | | | | |
| 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.

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| 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.**

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

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| 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 | <ul style="list-style-type: none"> ➤ 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 | |

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| 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 | <p>To develop the skill of writing letters.</p> <p>To create awareness as how to correspond with special organization</p> <p>To provide basic exposure to various forms and materials associated with office management</p> | |
| 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 | <ol style="list-style-type: none"> 1. SINHA. Business Communication 2.Pattenshetti. Business Communication 3. Balasubrananyan. M. Business Communication |

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

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 $10*1=10$ (answer all question)
Part B $5*5=25$ (five out of eight)
Part C $5*8=40$ 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 - $1*25=25$ (Preparation of Saral and Form 17 and Acknowledgement Sheet (Income Tax problem))
Part B- $5*10=50$ (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.

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

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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.

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| Text Book | Hand book on Managing Business Processes – I for business process services. |
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| 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.**

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| Text Book | Hand book on Capital Markets for business process services. |
| Reference Books | <ol style="list-style-type: none"> 1. Gordon .E & Najatran.K 2014 Financial Service Himalaya Publishing House 2. Preethi Sinh 2013-Investment Management Security Analysis & Portfolio Management . 3. Gopalakrishnan.V 2014 Investment Management S. Chand & Son New Delhi. 4. <i>Shashi.K Gupta R.K Sharma</i> 2014 Financial Management New Delhi Kalyani Publisher. |

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| TCS | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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| 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.**

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|-----------------|---|
| 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 | |

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| 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.

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| Text Book & Reference Books Online Material. |
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| 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 | <ol style="list-style-type: none"> 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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| Dr.S.Poornimadevi | Dr.S.Poornimadevi | Dr.M.Durairaju | |

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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 |
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| | LIST OF PROGRAMMES | |
| 1. | Company Creation and Alteration | 39 |
| 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 | |

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| 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 | |

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| 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.**

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| 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 | |

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| 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 | Introduction to Indirect Tax: Meaning – Features -Types- Objectives – Principles- Cannon of Taxation – Tax system in India- Pros and Cons of Indirect tax- Contribution to government Revenues- Development of Indirect Taxation. | 13 |
| Unit II | Customs Law: Basic Concepts of Customs Law- <i>Different types of Customs Duty</i> - Abatement of duty in damaged or deteriorated goods- Valuation –Customs procedure- Exemptions- Customs Duty drawback- Duty Free Zones- Offense and Penalties. | 13 |
| Unit III | Introduction to Goods and Services Tax (GST): Meaning of GST – Basic Concepts – Features of GST- <i>Benefits of GST</i> - GST working Mechanism – GST rate and taxes on GST – Goods and Service Tax Network (GSTN) – Constitutional Framework of GST – Model GST Law – Chargeability for GST – Composition Scheme. | 13 |
| Unit IV | Supply: Meaning and Scope- Types of Supply – Time of Supply – Provision relating to time of Supply – Place of supply – Provision relating to place of supply – Valuation | 13 |

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| | mechanism – Input tax credit mechanism – Payment mechanism – Registration under GST-Rules | |
| Unit V | Registration under GST: Return Filing- Rules- Refund Provision in GST – E –commerce- operators- TDS/TCS- Small scale exemption. | 13 |
| | Total contact hrs/semester | 65 |

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

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

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

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| 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.

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| Text Book | Hand book on Campus To Corporate Transition for business process services |
| Reference Books | <ol style="list-style-type: none"> 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 | |

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| 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.**

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

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| 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.

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| 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 | <p>1.Dr.Khurana .v.k,”Management of Technology & Innovations,” A new books Pvt.ltd, New Delhi,1st Edition,(2009)</p> <p>2.Marget A.white &Garry D.Bruton;”The Management of Technology and Innovation -A Strategic Approach “,Cengage Learning India Pvt.ltd, New Delhi,1st Edition,(2009)</p> <p>3.Ravi kiran.U;”A text book of Technology Management (Text and cases)”,University science Press, New Delhi,1st Edition,(2008)</p> |

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

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| 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.**

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

