

**DEPARTMENT OF COMMERCE - BPS
(BUSINESS PROCESS SERVICES)
(SELF-FINANCING)
SYLLABUS
2022 - 2025 BATCH ONWARDS**

**CHOICE BASED CREDIT SYSTEM (CBCS)
OUTCOME BASED EDUCATION (OBE)**



**SCHOOL OF COMMERCE
NATIONAL COLLEGE (Autonomous)**
(Nationally Re- Accredited at 'A+' Grade by NAAC,
College with Potential for Excellence)
Tiruchirappalli - 620 001.
Tamil Nadu, India

CHOICE BASED CREDIT SYSTEM (CBCS)

OUTCOME BASED EDUCATION (OBE)

ABOUT THE COLLEGE

National College, Tiruchirappalli was founded in June, 1919. The founders conceived idea of a National institution to promote among its youth the highest and the loftiest ideals which constitute the essence of Indian Culture and Nationalism. The College in fact had its origin to the National High School founded on the 11th of June 1886. The College functioned in the old Teppakulam campus for nearly four decades from 1919. The shifting of the College campus from Teppakkulam to the Junction area began in 1959. The College celebrated its Golden Jubilee in the year 1969, Platinum Jubilee in February 1995. The college continues its march to the centenary year with relentless vigour, keeping its mission and vision clear. National Evening College was started in the year 1978. The Evening College was rechristened as Unaided Programmes from the academic year 2005-06 and they co-exist with the Aided Programmes. The College introduced Co-Education pattern from the academic year 2007. The II shift classes were introduced from the year 2015-16.

As on date, the college offers 19 PG Programmes and 20 UG Programmes. 13 Departments offers M.Phil and PhD Research Programmes. The College was first accredited by NAAC at “A” Grade in 2005 and Re-accredited in III cycle at “A+” Grade in 2016. The UGC, New Delhi, conferred “Autonomous” status on the college in 2010. The College has also been conferred the rare distinction of College with Potential Excellence status in 2011. The Managing Agency of the college is Dr. V. Krishnamurthy Educational Foundation, a registered society. There are 250 Teaching and 100 non-teaching staff working in the college. About 4300 students are studying in the college.

VISION

- ❖ To offer quality Higher Education to the younger generations, especially from rural India, who are economically and socially backward, to liberate themselves from prejudice, oppression and ignorance and to gain knowledge for their bright future.

MISSION

- ❖ To ignite the young minds with lofty ideals and inspire them to achieve excellence in the chosen field.
- ❖ To facilitate individual growth of students, with accent on character building, through co-curricular and extra-curricular activities.
- ❖ To encourage the students to take-up research and help them reach global
- ❖ To provide a congenial atmosphere to study and learn, with infrastructural facilities of highest order.
- ❖ To insist in the minds of the students, the sense of Nationalism and to train them in social awareness.

Course Outline:

Memorandum of Understanding with Tata Consultancy Services Ltd., brings the real world to the classroom. This is a uniquely designed program to create full-fledged corporate oriented professional which is first of its kind in India. The curriculum of this course is specially designed based on the industry requirements, giving ample opportunities for placement. The following TCS designed electives will equip students with relevant skills in the following areas to manage business processes apart from relevant concepts in management:

- ✚ Finance & Accounting for Business Process Services
- ✚ Banking for Business Process Services
- ✚ Insurance for Business Process Services
- ✚ Capital Markets for Business Process Services
- ✚ Market Research and Retail
- ✚ Campus to Corporate Transition
- ✚ Managing Business Processes – I
- ✚ Managing Business Processes - II

Our well experienced faculty pool trained by industry (TCS) experts will make B.Com (BPS) students industry ready during the course period of 3 years.

On successful completion of this course a student's likelihood of getting placed in reputed companies including TCS increases manifold upon fulfilling the condition of each company's hiring criteria.

Vision:

To be a vibrant and innovative center for education, to equip students with knowledge and skills in the field of Commerce with business process, inculcate values, identify hidden talents, and provide opportunities for students to realize their full potential and thus shaping them for global employment, professional excellence, entrepreneurial business ventures and above all a responsible citizen of India.

Mission:

- To improve the standards of the students through effective curriculum and innovative teaching methods.
- To develop the personality of students in a holistic manner by combining the skills and values.
- To provide state-of-the-art technology and facilities of global standards.
- To develop the students for Higher Education, Employability, Business Ventures.

Programme Outcomes:

PO1. To demonstrate understanding of contextual knowledge to assess commerce and business.

PO2. To motivate the students to analyze the problems and bring out proper solution in business process and also in every field of life.

PO3. To provide competence and skill to meet the requirements of the BPS industry and to cope up with modern business environment.

PO4. To create awareness about the industry environment and demonstrate a thorough understanding of the internal structures and processes of businesses at multinational level.

PO5. To transform the students to play a leading role in the community

PO6. Identifying the problems in Banking and Accounting Sectors and to formulate the solutions

Programme Specific Outcomes:

PSO1. To develop the professional skills of analyze the concepts and apply technology with banking and other business.

PSO2. To cope up with the recent trends in commerce and business process with special focus on employability skills.

PSO3. To enable students to take responsibilities, work constructively, play a leading role in the community including team work and cooperation.

PSO4. To equip the students to communicate both in verbal and written form effectively.

PSO5. To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

PSO6. To enables the students to understand the legal remedies available in the law to Business people.

WHAT IS CREDIT SYSTEM?

Weightage to a course is given in relation to the hours assigned for the course. Generally one hour per week has one credit. For viability and conformity to the guidelines credits are awarded irrespective of the teaching hours. The following Table shows the correlation between credits and hours. However, there could be some flexibility because of practicals, field visits, tutorials and nature of project work. For UG courses, a student must earn a minimum of 140 credits as mentioned in the table below. The total number of minimum courses offered by a department is given in the course pattern.

SUMMARY OF HOURS AND CREDITS for UG Course

Part	Specification	No. of Courses	Credits
Part I Language	Language	4 Courses	12 Credits
Part II English	English	4 Courses	12 Credits
Part III	Core course	21 Courses	81 Credits
	Allied Course I to VII	7 Courses	17 Credits
Part IV	Environmental Studies	1 Course	02 Credits
	Value Education	1 Course	02 Credits
	Non Major Elective	2 Courses	04 Credits
	Skill Based Elective	2 Courses	06 Credits
	Gender Studies	1 Course	01 Credit
	Soft Skills	1 Course	02 Credits
Part V	Extension Activities		01 Credit
	Total		140 Credits

Course Pattern

The Undergraduate degree course consists of five vital components. They are as follows:

- ❖ **Part -I:** Languages (Tamil / Hindi / Sanskrit)
- ❖ **Part-II:** General English
- ❖ **Part-III:** Core Course (Theory, Practical, Core Electives, Allied, Project, Internship and Comprehensive Examinations)
- ❖ **Part-IV:** NME, Value Education, Soft Skills, Environmental Studies (EVS), Gender Studies and Skill based elective
- ❖ **Part-V:** Fine Arts, Nature Club, NCC, NSS, etc.
- ❖ Non-Major Courses (NMC)

There are three NMC's – Communicative English, Computer Literacy and Environmental Studies offered in the I, II & III Semesters respectively.

Extra Credit Courses

In order to facilitate the students gaining extra credits, the extra credit courses are given. There are two extra credit courses – Massive Open Online Courses (MOOC) and Skill-based Course – offered in the III and V Semesters respectively. According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, etc. Skill based course is offered by the department apart from their regular class hours.

Non-Major Elective / Skill Based Elective

These courses are offered in two perspectives as electives “Within School” (WS) and “Between School” (BS).

Subject Code Fixation

The following code system (06 characters) is adopted for Under Graduate courses:

Example U22BP1

UG Code	Year of Revision	Department	Running No. in that part
U	22	BP	xx
UG	2022	Business Process	1

A - Denotes for Allied Course

E – Denoted for Electives

Question Paper Pattern

The general pattern of the question paper (theory) for end semester examinations shall be followed as given below.

Part A	Twenty Multiple Choice Questions (No choice) Four Questions from each Unit	20 x 1 = 20 marks
Part B	Five Questions (Either-OR-Type) One Question from each Unit	5 x 5 = 25 marks
Part C	Three Questions out of five One Question from each unit	3 x 10 = 30 marks

Evaluation

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a continuous internal assessment by the concerned Course Teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Components	Under Graduate
Assignments	3 x 2 Marks = 06 Marks
CIA Test	2 x 7 Marks = 14 Marks
Seminar	-----
Teaching Practice	-----
Attendance	05 Marks
Total	25 Marks

Marks for attendance will be awarded as below

96 - 100%	5marks
91 - 95%	4marks
86 - 90%	3marks
81 - 85%	2marks
75 - 80%	1marks
Less than 75%	withheld

The components for the Continuous Internal Assessment in the practical (for both UG & PG) are as follow:

Choice Based Credit System (CBCS)

Programmes of study under Choice Based Credit System (CBCS)

The choice based credit system (an innovative instructional package developed to suit the needs of students to keep pace with the development in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education) was introduced in the Under graduate and Post graduate programmes during 2005-2006 as per the guidelines of Bharathidasan University, Tiruchirapalli.

As the college was conferred Autonomous status in 2010, a restructured syllabus was introduced under CBCS in all UG and PG programmes from the academic year 2010-2011 onwards.

Grading System**Conversion of Marks to Grade Points and Grades**

Range Of Marks	Grade	Classification	Grade Point
90 – 100	O	Outstanding	10
75 – 89	D	Distinction	9
65 – 74	A+	Very Good	8
60 – 64	A	Good	7
50 – 59	B	Average	6
40 - 49#	C	Satisfactory	5
Below 40#	U	Re-appear	0
Below 50@	U	Re-appear	0
ABSENT	-	-	-

Grade Point Average (GPA) = Σ (Credits x Grade Points) / Σ Credits (For each semester)

Cumulative Grade Point Average (GPA) = Σ (Credits x Grade Points) / Σ Credits (for all the semesters)

CGPA	Grade	Classification Of Final Result
9.0 and above but below 10.0	O	First Class - Exemplary
7.5 and above but below 9.0	D	First Class with Distinction
6.5 and above but below 7.5	A+	First Class
6.0 and above but below 6.5	A	First Class
5.0 and above but below 6.0	B	Second Class
4.0 and above but below 5.0#	C	Third Class
0.0 and above but below 4.0#	U	Re-appear
0.0 and above but below 5.0@	U	Re-appear

Credits: The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours and content of the course assigned to it. The total minimum credits, required for completing a UG Programme is 120 and PG programme is 90. The details of credits for individual components and individual courses shall be obtained from the course structure of the syllabus book provided to the students.

Ranking System: Two rank certificates shall be issued for every Programme under Autonomous Stream. The Bharathidasan University, Tiruchirapalli, conducts University Rank Examination (URE) for the toppers in every programme.

First rank-holders of all autonomous colleges and top 20 Rank holders of non-autonomous colleges (having passed the examinations in the first appearance within the prescribed duration of the programme; absence from an exam shall not be taken as an attempt) are required to take the examination.

The question papers of the examination comprise of objective type questions covering the core courses in each of the programme. The top scorers of University Rank Examination shall be declared as University Rank holders, irrespective of grades in their end-semester Autonomous examinations.

CONTENT			
S.No	Semester	Subjects	Page .No
1	I	Financial Accounting I	
2	I	Business Law	
3	I	Business Mathematics	
4	II	<i>Finance & Accounting for BPS - 1</i>	
5	II	Financial Accounting II	
6	II	Business Statistics	
7	II	Business Economics	
8	III	<i>Finance & Accounting for BPS - II</i>	
9	III	Business Communication	
10	III	Principles of Management	
11	III	Human Resource Management	
12	IV	Cost Accounting	
13	IV	Company Law 2013	
14	IV	<i>Banking for BPS</i>	
15	IV	<i>Insurance for BPS</i>	
16	IV	NME 1 Entrepreneurial Development	
17	V	Corporate Accounting	
18	V	Income Tax Law and Practice and GST	
19	V	<i>Managing Business Process - I</i>	
20	V	Entrepreneurial Development	
21	V	<i>Capital Markets for BPS</i>	
22	V	<i>Retail Environment & Market Research</i>	
23	V	NME 2 Service Marketing	
24	VI	Management Accounting	
25	VI	<i>Managing Business Process II</i>	
26	VI	<i>Campus to Corporate Transition</i>	
27	VI	Auditing	
28	VI	Financial Management	
29	VI	Commerce for Competitive Examinations	

B.Com (Business Process Services)

Course Pattern (Applicable to students admitted during the academic year 2022 onwards)

SEMESTER	PART	COURSE	COURSE TITLE	CODE	Hours Per week	Credit	Exam hrs	CIA Marks	ES E	O	Total Marks
I		SEMESTER-I									
	I	Language course-I (LC-I)	Language	U22T1	6	3	3	25	75		100
	II	English Language course I- (ELC-I)	English	U22E1	6	3	3	25	75		100
	III	Core Course I- (CC-I)	Financial Accounting I	U22BP1	6	6	3	25	75		100
		Core Course II- (CC-II)	Business Law	U22BP2	5	5	3	25	75		100
		Allied Course I (AC-I)	Business Mathematics	U22ABP1	5	3	3	25	75		100
	IV	ES-Environmental Studies	Environmental Studies	U22ES	2	2	3	25	75		100
		TOTAL			30	22					600
II		SEMESTER-II									
	I	Language course-II (LC-II)	Language	U22T2	6	3	3	25	75		100
	II	English Language course II- (ELC-II)	English	U22E2	4	3	3	25	75		100
	III	Core Course III (CC III)	Finance & Accounting for BPS – 1	U22BP3	4	3	3	25	75		100
		Core Course IV (CC IV)	Financial Accounting II	U22BP4	5	2	3	25	75		100
		Core Course V (CC V)	Fundamentals of Investment	U22BP5	2	2	3	25	75		100
		Allied Course II(ACII)	Business Statistics	U22ABP2	4	2	3	25	75		100
		Allied Course III (AC III)	Business Economics	U22ABP3	3	2	3	25	75		100
	IV	SBE-1:	Office Automation	U22SBE1	2	2	3	25	75		100
		TOTAL			30	19					800

SEMESTER	PART	COURSE	COURSE TITLE	CODE	Hours Per week	Credit	Exam hr	CIA Marks	ES	O	Total Marks
III		SEMESTER-III									
	I	Language course-III (LC-III)	Language	U22T3	6	3	3	25	75		100
	II	English Language course III- (ELC-III)	English	U22E3	6	3	3	25	75		100
	III	Core Course VI (CC VI)	Finance & Accounting for BPS – II	U22BP6	4	3	3	25	75		100
		Core Course VII (CC VII)	Business Communication	U22BP7	4	3	3	25	75		100
		Allied Course IV (AC-IV)	Principles of Management	U22ABP4	3	3	3	25	75		100
		Allied Course V (AC-V)	Human Resource Management	U22ABP5	3	3	3	25	75		100
	IV	Skill Based Elective Course –II (SBEC –II)	Desktop Publishing-Theory	U22SBE2	2	2	3	25	75		100
		Skill Based Elective Course –III (SBEC –III)	Office Automation & Desktop Publishing – Practicals	U22SBE3P	2	2	3	25	75		100
		TOTAL			30	22					800
IV		SEMESTER-IV									
	I	Language course-IV (LC-IV)	Language	U22T4	6	3	3	25	75		100
	II	English Language course IV- (ELC-IV)	English	U22E4	4	3	3	25	75		100
	III	Core Course VIII (CC VIII)	Cost Accounting	U22BP8	5	4	3	25	75		100
	III	Core Course IX (CC IX)	Company Law 2013	U22BP9E	3	2	3	25	75		100
		Allied Course VI (AC-VI)	Banking for BPS	U22ABP6	4	2	3	25	75		100
		Allied Course VII (AC-VII)	Insurance for BPS	U22ABP7	4	2	3	25	75		100
	IV	Non Major Elective – I (NMEC I)	Entrepreneurial Development	U22BPNME1	2	2	3	25	75		100
		VE-Value Education Course (VEC)	Value Education	U22VE	2	2	3	25	75		100
		TOTAL			30	20					800

SEMESTER	PART	COURSE	COURSE TITLE	CODE	Hours Per week	Credit	Exam hr	CIA Marks	ESE	O	Total Marks
V		SEMESTER-V									
	III	Core Course X (CC-X)	Corporate Accounting	U22BP10	4	4	3	25	75		100
		Core Course XI (CC-XI)	Income Tax Law and Practice and GST	U22BP11	5	4	3	25	75		100
		Core Course XII (CC-XII)	Managing Business Process - I	U22BP12	4	3	3	25	75		100
		Core Course XIII (CC-XIII)	Entrepreneurial Development	U22BP13E	4	4	3	25	75		100
		Core Course XIV (CC-XIV)	Capital Markets for BPS	U22BP14	5	4	3	25	75		100
		Core Course XV (CC- XV)	Retail Environment & Market Research	U22BP15	4	4	3	25	75		100
	IV	Non Major Elective Course II (NMEC II)	Service Marketing	U22BPNME 2	2	2	3	25	75		100
		SS: Soft Skills	Soft Skills	U22SS	2	2	3	25	75		100
			TOTAL		30	27					800
VI		SEMESTER-VI									
	III	Core Course XVI (CC- XVI)	Management Accounting	U22BP16	5	4	3	25	75		100
		Core Course XVII (CC- XVII)	Managing Business Process II	U22BP17	4	5	3	25	75		100
		Core Course XVIII (CC- XVIII)	Campus to Corporate Transition	U22BP18	5	5	3	25	75		100
		Core Course XIX (CC- XIX)	Auditing	U22BP19E	4	5	3	25	75		100
		Core Course XX (CC- XX)	Financial Management	U22BP20	6	5	3	25	75		100
		Core Course XXI (CC- XXI)	Commerce for Competitive Examinations	U22BP21E	5	4	3	25	75		100
	IV	(GSC)	Gender Studies	U22GS	1	1	3	25	75		100
		EA-Extension Activity			---	1					
			TOTAL		30	30					700
		GRAND TOTAL			180	140					4500

CC: Core Course, A : Allied , E : Elective

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course I (CC I)		Semester- I
Course Title : FINANCIAL ACCOUNTING 1		
Course Code : U22BP1	Hours per week: 6	Credit: 6
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective

1. To acquire the knowledge on the concepts and conventions of accounting.
2. To prepare the accounts of sole proprietor.
3. To present various accounts to the stakeholders of the organization.

Course Outcomes (COs)

After completing this course the student will be able to

- CO1: Develop and understand the basic concepts of financial accounting.
- CO2: State the uses and users of accounting information;
- CO3: To enter the business transactions in a systematic manner by using the rules of accounting
- CO4: Record basic accounting transactions and prepare annual financial statements; and
- CO5: Develop in-depth knowledge about various accounting statements applied

Unit I: Accounting Concept

18 Hours

Accounting – Meaning – Definition - Objectives – Functions – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions - Advantages - Limitations– Fundamentals of Book Keeping – Journal – Ledger – Subsidiary books – Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book - Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system – Journal proper - Trial balance.

Unit II: Final Accounts

18 Hours

Final Accounts of a Sole Traders – Trading Account, Profit and Loss Account, Balance sheet with adjustments – Differences between Trial Balance and Balance sheet.

Unit III: Bills of exchange and average due date

18 Hours

Bills of Exchange – Promissory notes and bills of exchange – Recording of transactions relating to bills – Renewal of bills – Retiring of bills under rebate – Average Due Date – Meaning – Advantages – Calculation of Average Due Date

Unit IV: Bank Reconciliation Statement & Rectification of errors

18 Hours

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Rectification of errors: Types of accounting errors – Suspense A/c.

Unit V: Depreciation**18 Hours**

Depreciation – Meaning – Causes – objectives of depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation.– Straight line method – Diminishing Balance Method – Annuity Method– Sinking fund method.

Note: Distribution of Marks – Problem - 80% and Theory - 20%

Text Books

1 S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana

References

- 1 T.S.Reddy& Dr. A. Murthy, 2019: Advanced Accountancy-Volume:I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.
- 2 R.L.Gupta&M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi
- 3 S.N. Maheswari, & S.K. Maheswari, Advantanced Accountancy, Vikas Publishing House, New Delhi, 2017
- 4 Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.
5. M.C.Shukla, T.S.Grewal, S.P.Gupta, Advanced Accounts, S. Chand and Company Ltd., New Delhi – 2019
6. Dalston L.Cecil, JenitraL.Merwin, Financial Accounting, Learntech Press Publisher, Trichy, 2010

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code		Title of the Paper			Hours	Credits			
I	U22BP1		FINANCIAL ACCOUNTING 1			6	6			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	3	2	1	3	2	3
CO2	3	3	2	3	2	3	2	2	3	2
CO3	3	2	2	2	3	1	3	3	3	2
CO4	2	2	3	1	2	1	1	2	3	1
CO5	2	3	1	3	3	3	3	2	1	2

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Part –III : Core Course II (CC II)		Semester- I
Course Title : BUSINESS LAW		
Course Code : U22BP2	Hours per week: 5	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

The purpose of this course is to define fundamental legal terminology regarding contracts, free consent, Quasi Contract and various laws as applied to business and individual.

Course Outcomes

After completing this course the student will be able to

- **CO 1:** Understand the basic terms, values and laws in the area of commercial law
- **CO2:** On successful completion of the course students will be able to identify the fundamental legal principles behind contractual agreements
- **CO3:** Equip the students about free consent, discharge of contract and performance of contract
- **CO 4:** Describes commercial law in the global context
- **CO 5:** Facilitate an understanding of legal processes relevant to commercial law

UNIT I: Indian Contract Act, 1872

15 Hours

Indian Contract Act, 1872: Definitions – Contract – Essentials of a valid contract- Classification of contracts – Offer - Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract – Free Consent – Coercion – Undue Influence- Fraud – Misrepresentation – Mistake.

UNIT II: Performance of Contract

15 Hours

Performance of Contract – Modes of Performance- Essentials of a valid Tender – Time as the essence of the contract – Quasi-Contract – Features – Differences between Quasi contract and Contract – Types – Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract.

UNIT III: Contract of Indemnity & Guarantee, Bailment & Pledge

15 hours

Introduction- Contract of Indemnity- a Contract of Indemnity may also be Implied- Rights of the Indemnity holder- Contract of Guarantee- Definition- Features of a Contract of Guarantee- Differences between Contract of Indemnity & Guarantee- Bailment- kinds- Rights and Duties of Bailor and Bailee- Pledge- Difference between Pledge & Bailment- Rights and Duties of Pledger and Pledgee.

UNIT IV: Information Technology Act

15 Hours

Information Technology Act, 2000: Salient features of Information Technology Act 2000 – Definitions – Object of the Act - Legal provisions under Information Technology Act - Authentication of Electronic Records– Electronic Governance – Digital Signature Certificates – Electronic Contract

UNIT V: Sale of Goods Act

15 Hours

Sale of Goods Act – Goods – Classification of Goods – Sale and Agreement to Sell – Conditions and Warranties – Distinguish between Condition and Warranty – Remedies on breach of condition – Consequences on Breach of Warranty – Law of Carriage of Goods

Text Book:

1. N.D. Kapoor Business law ,Sultan Chand & Sons, New Delhi ,2017

Books for Reference:

1. S.S .Gulshan, Business law, Anurag Jain, N.D, 2006
2. Dr. M.R. Sreenivasan, Commercial & Industrial law Margham Publications 2004, Chennai, 2017
3. Tulsian, Business law Tata Mcgrew Hill Co, New Delhi, 2016
4. Kathiresan.S, Business law Prasanna Publication, 2013

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits		
I	U22BP2	BUSINESS LAW					5	5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	1	3	3	3
CO2	2	1	2	3	2	3	2	2	2	2
CO3	3	2	2	2	3	1	3	3	3	2
CO4	2	2	3	1	2	1	1	2	3	1
CO5	2	3	1	3	3	3	3	2	1	2

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Part –III : Allied Course I (AC I)		Semester- I
Course Title : BUSINESS MATHEMATICS		
Course Code : U22ABP1	Hours per week: 5	Credit : 3
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

- To facilitate an understanding of the basics of business mathematics.

Course Outcomes (COs)

After completing this course the student will be able to

- **CO1:** Learn the methods of solving problems on Set, Simple & Compound Interest
- **CO2:** Provide conceptual & working knowledge of matrices & determinants and for Business application
- **CO3:** Enable the students to calculate law and properties of indices.
- **CO4:** Develop knowledge in Discounting bills and payroll systems
- **CO5:** Compile information on the various techniques used in probability

UNIT I: Set Theory and Interest Calculation

15 Hours

Sets – Types of Sets – Operations on Sets – Venn Diagrams – De Morgan Laws – Applications of Set theory - Simple Interest – Compound Interest.

UNIT II: Matrix Algebra

15 Hours

Matrix – Meaning - Types of Matrices: Equal matrices, Diagonal matrix, Scalar matrix, Unit matrix, Null matrix, Row matrix, Column matrix, Symmetric matrix, Skew-symmetric matrix. Matrix Operation: Addition and Subtraction of matrices – Multiplication of two matrices – Transpose of matrix – Properties of transpose – Determinant of a matrix – Properties of determinants – Singular and non-singular matrices – Ad joint of a square matrix – Reciprocal matrix or Inverse of a matrix – Orthogonal matrix – Simultaneous Linear Equations – Cramer’s rule – General properties of matrices.

UNIT III: Law of Indices & Progressions

15 Hours

Laws of Indices – Properties of Indices – Meaning of a^0 , Meaning of a^m , Meaning of $a^{p/q}$ - Arithmetic Progression – Formula for n^{th} term – Sum to n terms – Properties of an AP – Geometric Progression – Formula for n^{th} term – Formula for sum to n terms – Sum to infinity.

UNIT IV: Discounting Bills & Pay Roll

15 Hours

Bankers Gain and Bankers Discount – Profit & Loss – Payroll – Wages – Commission.

UNIT V: Probability**15 Hours**

Introduction – Classical Definition – Addition theorem – Multiplication theorem – Odds in favour and against an event - Axiomatic Approach – Axioms of Probability – Conditional Probability – Independent events.

Note: Distribution of Marks – Problem - 80% and Theory - 20%

Text book:

1. Business Mathematics and Statistics, Dr.P.R.Vittal, Margham Publications , Sixth revised and Enlarged edition Reprint, 2013.

Books for Reference:

1. Business Mathematics, S P Rajagoplalan and R .Sattanathan, Vijay Nicole Imprints Ltd., 3rd Edition, 2014.
2. Business Mathematics, J. K. Singh, Himalaya Publishers, 3rd Edition, 2018.
3. Business Mathematics, Quazi Zmiruddin, Vijay K. Khanna , S.K. Bhambri, Vikas Publishers, 2nd Edition, 2009.
4. Business Mathematics and Statistics, P.A. Navanitham, Jai Publishers, 1st Edition, 2008.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits		
I	U22ABP1	BUSINESS MATHEMATICS					5	3		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	1	3	3	3
CO2	2	1	2	3	2	3	2	2	2	2
CO3	3	2	2	2	3	1	3	3	3	2
CO4	2	2	3	1	2	1	1	2	3	1
CO5	2	3	1	3	3	3	3	2	1	2

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course III (CC III)		Semester- II
Course Title : FINANCE AND ACCOUNTING FOR BPS 1		
Course Code : U22BP3	Hours per week: 4	Credit : 3
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the Accounting Concepts in Business Process Outsourcing.

Course Outcomes (COs) After completing this course the student will be able to

- CO1 Give an understanding of F&A standards accounts payable and receivable financial processes and general ledger activities.
- CO2 Understand the finance and accounting concept and the need to outsource finance and accounting activities
- CO3 Comprehend the standards pertaining to the accounting, compliances like SOX and internal audit framework like COSO.
- . CO4 Understand the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.
- CO5 Communicate orally and in written form the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.

UNIT – I: Business Process Outsourcing

12 Hours

Need for outsourcing – BPO –Terms and definition of BPO – E-logistics – Facility management – Classification of BPO – Third party BPO – Major areas of BPO sector – Phases for process outsourcing – Transaction flows in Business Process Service – Roles and Responsibilities of Authorities – Tower wise end to end operation- Role of Quality in BPO – Lean – Six Sigma.

UNIT – II: Accounts Receivable

12 Hours

Accounts Receivable – Customer setup – Credit Management – Booking sales order – Billing and Revenue Recognition – Pre-Billing Closing Reconciliations – Collections – Cash Application.

UNIT – III: Accounts Payable

12 Hours

Accounts payable – Vendor master creation and maintenance – Invoice processing – Department functions – Travel and entertainment processing/ employee reimbursements – International commercial terms – Credit note processing – Debit note – Payment process / Vendor payments – Debit balances – Invoice audit and recovery – Vendor reconciliation – Vendor support – Optical Character Reading / Recognition [OCR]

UNIT – IV: Accounting Standards**12 Hours**

Introduction – Scope of Accounting Standards – Procedures for issuing an Accounting Standard – Complaints with Accounting Standards – Indian Accounting Standards.

UNIT– V: International Financial Reporting Standards**12 Hours**

IFRS – Meaning and Advantages – International Accounting Standard Board – extensible Business Reporting Language (XBRL) – International Accounting Standards – Comparison between Indian GAAP, USGAAP and IFRS.

Text Book

Hand book on Finance and Accounting for Business Process Outsourcing

Reference Books

1. Jain S.P. and Narang K.L, “Advanced Accountancy”, Kalyani Publishers, New Delhi.
2. Gupta R.L and Radhasamy, “Advanced Accountancy”, Sulthan Chand and Sons, New Dselhi.
3. Gupta R.L, Gupta V.K. and Shukla M.C, “Financial Accounting”, Sultan Chand and Sons, New Delhi.
4. Grewal T.S, Gupta S.C. and Jain S.P, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits		
II	U22BP3	FINANCE AND ACCOUNTING FOR BPS 1					4	3		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	3	3	3	3
CO2	2	3	1	2	2	3	2	2	2	2
CO3	2	2	2	2	3	2	3	3	3	2
CO4	1	3	3	2	2	1	2	1	2	3
CO5	2	2	3	1	3	3	3	2	1	2

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course IV (CC IV)		Semester- II
Course Title : FINANCIAL ACCOUNTING II		
Course Code : U22BP4	Hours per week: 5	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

- To understand the concept of partnership accounts and allocation of common expenses and incomes while preparing Departmental accounts.

Course Outcomes (COs)

After completing this course the student will be able to

- **CO1:** Paraphrase on Partnership Accounts
- **CO2:** Evaluate Partnership form dissolution and sale of firm to a company
- **CO3:** Summarize on branch and Departmental accounts
- **CO4:** Formulate the expenses on consignment and joint ventures
- **CO5:** Solve Royal account, Hire Purchase system and Fire Insurance Claims.

UNIT I: Partnership Account I

15 Hours

Partnership Accounts - Division of profit – Admission - Retirement – Limited Liability Partnership - Past adjustment and guarantee.

UNIT II: Partnership Account II

15 Hours

Death of a partner - Dissolution of a firm – Piecemeal distribution – Garner Vs Murray – Insolvency of a partner – Sale of firm to a company.

UNIT III: Branch & Departmental Accounts

15 Hours

Branch

accounts –Dependent Branches - Debtors system - Stock and Debtors System- Departmental Accounts - Basis of Allocation of Expenses - Inter Departmental Transfer at cost and invoice price - Departmental Trading, Profit & Loss Account.

UNIT IV: Consignment and Joint venture

15 Hours

Consignment – Meaning-Features - Distinction between Sale and consignment – Account sales - Recurring expenses - Non- Recurring expenses – Accounting treatment for consignment Transactions – Journal entries in the books of Consignors and consignee. Joint venture – Meaning – Features – Difference between joint venture and consignment – Accounting for joint ventures – Journal entries - Complete record method – Partial record method – Conversion of consignment into Joint venture.

UNIT V: Royalty accounts and Hire purchase system & Fire Insurance Claims**15 Hours**

Royalty Accounts – Preparation of Royalty table – Journal & Ledger in the books of Lessor and Lessee – Hire purchase accounts – Meaning – Calculation of Interest – Cash price – Accounting for H.P. under Asset Purchase Method – Default and Repossession (Full) – Difference between H.P. and Installment System – Fire Insurance Claims – Loss of stock – Loss of Profit Policy.

Note: Distribution of Marks – Problem - 80% and Theory - 20%

Text Book:

1. Advanced Accountancy R.L.Gupta & M.Radhasamy Sultan Chand & Sons, New Delhi 2010
16th edition

Reference Book:

1. S.P.Jain& K.L.Narang ,Advanced Accountancy , Kalyani Publishers, Mumbai,2011,18th edition.
2. T.S.Reddy&A.Murthy , Financial Accounting ,Margham Publications,Chennai,2011, 6th edition.
3. S.M .Maheswari&S.K.Maheswari , Advanced Accountancy, Vikas Publishing House, New Delhi, 2009, 6th edition.
4. M.C.Shukla,T.S.Grewal&S.C.Gupta ,Advanced Accounts, , Sultan Chand & Sons, New Delhi, 2008, 15th edition.
5. Dalston L.Cecil&Jenitra L. Merwin ,Financial Accounting, , Learn Tech Press, 2015, 1st edition.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits		
II	U22BP4	FINANCIAL ACCOUNTING - II					5	2		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	3	3	3	3
CO2	2	3	1	2	2	3	2	2	2	2
CO3	2	2	2	2	3	2	3	3	3	2
CO4	1	3	3	2	2	1	2	1	2	3
CO5	2	2	3	1	3	3	3	2	1	2

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)

Part –III : Core Course V (CC V)		Semester- II
Course Title : FUNDAMENTALS OF INVESTMENT		
Course Code : U22BP5	Hours per week: 2	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Course Outcomes

At the end of this course, the students would be able to

- 1 Understand the basic concepts of Investment and Securities
- 2 Know the theoretical perspectives of Fixed Income Securities
- 3 Comprehend the framework of Security Analysis
- 4 Develop the methods of Valuation of Equity Shares
- 5 Recognize the role of investor protection

UNIT- I

2 Hours

Understanding Investment: Investment-Meaning-Investment and Speculation-Real Assets and Financial Assets- Investment Decision Process-Return-Risk- Risk- Return Trade -off-

UNIT- II

2 Hours

Fixed Income Securities: Bonds and Debentures-Types of Debt Instruments-Regulation of Bonds in India-Bond In debenture-Bond yield-Types of yield

UNIT_ III

2 Hours

Security Analysis: Fundamental Analysis-Economic Analysis-Industry Analysis-Company Analysis-Technical Analysis- Charting-Variou Types of Charts-Analysis of Price-Volume Charts

UNIT IV

2 Hours

Valuation of Equity Shares: Features of Valuation of Equity Shares-Assumptions-Valuation Based on Accounting Information-Valuation Based on Dividends-

UNIT-V

2 Hours

Investor Protection: SEBI Guidelines-Securities Ombudsman-Education-Unfair Trade Practices-Insider Trading-Price Sensitive Information-Disclosure of Interest

TEXT BOOK:

1. Dr. R. P. Rustagi, Investment Management Theory and Practice, Fifth Edition, Reprinted on 2013, Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCES:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Second Edition, Vikas Publishing House Private Limited, Noida, 2014.
2. Preeti Singh, Investment Management, 20th Revised Edition, Himalaya Publishing House Private Limited, Mumbai, 2018.
3. S. Gurusamy, Security Analysis and Portfolio Management, Vijay Nicole Imprints Private Limited, Chennai, 2018.

ONLINE REFERENCE:

1. <https://books.google.com.bd>

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
II	U22BP5	FUNDAMENTALS OF INVESTMENT					2	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	1	2	3	2	3	2	3	
CO2	2	3	3	2	3	2	1	2	3	2	
CO3	2	3	2	2	3	1	3	2	3	2	
CO4	1	2	3	1	1	2	1	1	3	1	
CO5	2	2	3	3	3	3	3	2	2	2	

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)

Part –III : Allied Course II (AC II)		Semester- II
Course Title : BUSINESS STATISTICS		
Course Code : U22ABP2	Hours per week: 4	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

1. To promote the skill of applying statistical techniques in business.
2. To enable the students to apply the statistical tools in analysis and interpretation of data.

Course Outcomes (COs)

After completing this course the student will be able to

- **CO1.** Acquire knowledge about averages to be used in Business Research
- **CO2.** Gain knowledge about Standard Deviation
- **CO3.** Gain knowledge about the application of Correlation and Regression.
- **CO4.** Get an in depth knowledge about Index Numbers.
- **CO5.** Acquire knowledge in Measures of Trend and its application in Business Research.

Unit I: Introduction and Measures of Central Tendency 12 Hours

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

Unit II: Measures of Dispersion 12 Hours

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient - Measure of Skewness – Karl Pearson and Bowley’s Co-efficient of skewness.

Unit III: Correlation and Regression 12 Hours

Correlation – Types of Correlation – Measures of Correlation - Karl Pearson’s Co-efficient of Correlation – Spearman Rank Correlation Co-efficient - Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

Unit IV: Index Numbers 12 Hours

Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers - Chain and Fixed base index – Cost of living index numbers.

Unit V: Analysis of Time Series**12 Hours**

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only. Indian Statistics – Birth and Death rates – Crude, Correlated and Standardised – Methods of Economic survey, preparation of schedules and questionnaires.

Note: Distribution of Marks – Problem - 80% and Theory - 20%

Text Books:

1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.
2. Wilson. M, Business Statistics, Himalaya Publishing House Pvt Ltd., Mumbai.
3. Pillai, RSN and V. Bagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2010

Reference Books:

1. S.P.Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
2. S.P. Rajagopalan & Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.
3. D.C.Sanchati and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi.
4. S.C. Gupta & V.K.Kapoor, Fundamentals of Mathematical Statistics, S.Chand & Sons, New Delhi, 2009.
5. S.P.Gupta & M.P.Gupta, Business Statistics, Sultan Chand & Sons, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
II	U22ABP2	BUSINESS STATISTICS					4	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	3	2	3	2	3	
CO2	2	3	3	2	3	2	3	2	3	2	
CO3	2	3	2	3	3	1	3	2	3	2	
CO4	1	2	3	1	1	2	1	1	2	1	
CO5	2	2	1	3	3	3	3	2	2	2	

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)

Part –III : Allied Course III (AC III)		Semester- II
Course Title : BUSINESS ECONOMICS		
Course Code : U22ABP3	Hours per week: 3	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

1. An introduction to economic analysis, with particular application to decision-making in business, and the effects of policy on the broader economic environment in which business decisions must be made.
2. To help students learn and understand these concepts and principles and to apply them to a variety of economic situations.
3. To develop the skills necessary to make optimal managerial decisions given different situations, environments, and information sets by applying microeconomic theory, which involves analytical work.

Course Outcomes (COs)

After completing this course the student will be able to

- **CO1.** Understand the basic concepts of Business Economics.
- **CO2.** Understand and estimating production function.
- **CO3.** Understand basic concepts of demand and supply and its determinants.
- **CO4.** Establish the linkage between production function and cost function.
- **CO5.** Compare and contrast four basic market types.

UNIT I: Introduction to Business Economics

12 Hours

Business Economics : Definitions, scope, Role in Business decisions- Economics systems – theories of economics -Interdependence of Micro and Macro Economics – theory of firm - Production Possibility Curve – Opportunity Cost – consumer preference- utility analysis and Types of Utility –Introduction to Cardinal and Ordinal Approaches- indifference curve analysis - roles of business economist.

Unit II: Demand and Supply

12 Hours

Demand and its Determination: Demand function - Determinants of demand – Elasticity of Demand - Demand elasticity, Degrees and Methods – Price, Income and cross elasticity - Uses of elasticity for analyzing demand - Demand forecasting: Introduction and techniques – supply law – elasticity of supply.

UNIT III: Production Laws and Cost Output Relationship

12 Hours

Production Concept - Importance and Factors of Production-Theory Production Function: Meaning, Concept of productivity and technology – production laws- Short Run and long run production function - Isoquants - Cost analysis: Cost concepts and classification, cost-output relationship - Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - different Types of Revenues- scale of economies.

Unit IV: Market Structure

12 Hours

Market structure - Perfect competition: features, Assumptions -Equilibrium of the firm and the industry in the short and the long runs – imperfect competitions: Monopoly: features -Short-run

and long-run equilibrium of monopoly firm -Price discrimination -Monopolistic Competition: features - Assumption; Short – run and Long run Equilibriums - Oligopoly: features - Causes for the existence of oligopolistic firms in the market rather than perfect Competition - difference between perfect and imperfect competitions.

Unit V: Macro Economics

12 Hours

Macro Economics - Business cycle - National income – Definition, Methods - Measurement of national income.

Text Books:

1. S.Shankaran, Business Economics - Margham Publications - Chennai -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases – Sultan Chand & Sons - New Delhi – 02.
3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.

Reference Books:

1. Francis Cherunilam, Business Environment - Himalaya Publishing House, Mumbai – 04.
2. Peter Mitchelson and Andrew Mann, Economics for Business – Thomas Nelson Australia
3. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons, New Delhi.
4. Yogesh Maheswari, Managerial Economics, Phi Learning, New Delhi, 2005, Gupta G.S.,
5. Managerial Economics, Tata Mcgraw-Hill, New Delhi Moyer & Harris,
6. Managerial Economics, Cengage Learning, Newdelhi, 2005 Geetika, Ghosh & Choudhury, ,
7. Managerial Economics, Tata Mcgrawhill, Newdelhi, 2011.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
II	U22ABP3	BUSINESS ECONOMICS					3	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	2	3	2	3	2	3	2	3	
CO2	2	3	3	2	3	2	3	2	3	2	
CO3	3	3	2	3	3	1	3	2	3	2	
CO4	1	2	3	1	1	2	1	1	2	1	
CO5	2	2	1	3	3	3	3	2	2	2	

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course VI (CC VI)		Semester- III
Course Title : FINANCE AND ACCOUNTING FOR BPS II		
Course Code : U22BP6	Hours per week: 4	Credit : 3
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the Accounting Concepts in Business Process Outsourcing.

Course Outcomes (COs) After completing this course the student will be able to

- CO1: Give an understanding of F&A technology, internal controls over financial reporting, total quality management and general ledger accounting.
- CO2: To understand the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology..
- CO3: To communicate orally and in written form the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.
- CO4: To gain a lifelong learning for applying the F&A Technology in BPS business.
- CO5: To learn the different types of BPO'S.

UNIT I: Supply Chain

12 Hours

Supply chain – Meaning – Decision phases in supply chain – Process views in supply chain – Components of inventory decisions – Transportation – Material Requirements Planning (MRP) – Purchase requisition – Purchase order – E-Procurement – Introduction of cards in purchase and expenses.

UNIT II: General Ledger Accounting

12 Hours

General ledger accounting – Chart of accounts – Inter-company accounting and reconciliation – Tax accounting in India - Tax accounting in UK and US – Various reports (Statutory Reports, Schedules, Variance).

UNIT III: Emerging Trend In Finance and Accounting Technology

12 Hours

Traditional accounting method – Modern accounting – ERP – Integrated system – ERP software companies – Other application Tools – extensible Business Reporting Language (XBRL).

UNIT – IV: Total Quality Management

12 Hours

Total quality management – Capability maturity model – Integration – Information security – Business continuity and disaster recovery planning – incident management software systems – Process quality standards – International organization for standardization (ISO).

UNIT – V: Internal Controls over Financial Reporting**12 Hours**

Internal controls over financial reporting – Operational risk – Sarbanes Oxley Act 2002 – Internal control frame work – Sarbanes Oxley Act compliance in an off shoring environment.

Text Book

Hand book on Finance and Accounting for Business Process Outsourcing

Reference Books

1. Jain S.P. and Narang K.L, “Advanced Accountancy”, Kalyani Publishers, New Delhi.
2. Gupta R.L and Radhasamy, “Advanced Accountancy”, Sulthan Chand and Sons, New Delhi.
3. Gupta R.L, Gupta V.K. and Shukla M.C, “Financial Accounting”, Sultan Chand and Sons, New Delhi.
4. N.V.Badi, ‘Supply Chain Management’. Vrinda Publications.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
III	U22BP6	FINANCE AND ACCOUNTING FOR BPS II					4	3			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	1	3	2	3	2	2	
CO2	2	3	3	2	3	2	3	3	2	2	
CO3	3	2	2	1	2	1	3	2	3	2	
CO4	3	2	3	1	2	2	3	1	2	3	
CO5	2	3	2	3	2	3	3	2	3	2	

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)

Part –III : Core Course VII (CC VII)		Semester- III
Course Title : BUSINESS COMMUNICATION		
Course Code : U22BP7	Hours per week: 4	Credit : 3
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

1. To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.

Course Outcomes (COs)

After completing this course the student will be able to

- CO1: Know about the principles, objectives and importance of communication.
- CO2: Know how to make business enquiries, place orders and write collection letters.
- CO3: Write banking, insurance and agency letters.
- CO4: Acquire knowledge on report preparation.
- CO5: Gain practical knowledge in E-Communication.

Unit I: Introduction

12 Hours

Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit II: Business Correspondence

12 Hours

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

Unit III: Banking, Insurance and Agency Correspondence

12 Hours

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence –Life insurance- Fire insurance – Marine insurance - Agency Correspondence.

Unit IV: Report Writing

12 Hours

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals.

Unit V: Technology and Business Communication

12 Hours

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations. Strategic Importance of ECommunication. Email, Text Messaging, Slide or Visual Presentation – Internet - Video conferencing - Group Discussion – Social Networking.

Text Books:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
3. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.

Reference Books:

1. M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.
2. V.R. Palanivelu & N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.
3. Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
4. Communication conquer: Pushpalatha & Kumar, A Handbook of group discussion and Job Interview, PHI Learning Publisher.
5. Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
III	U22BP7	BUSINESS COMMUNICATION					4	3			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	2	3	3	3	2	3	
CO2	3	3	3	2	3	2	3	1	2	2	
CO3	3	1	2	1	2	1	3	3	3	3	
CO4	2	2	2	2	3	2	2	1	2	3	
CO5	2	2	1	3	2	3	1	2	3	2	

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Part –III : Allied Course IV(AC IV)		Semester- III
Course Title : PRINCIPLES OF MANAGEMENT		
Course Code : U22ABP4	Hours per week: 3	Credit : 3
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

1. To enable the students to study the evolution of Management, to study the functions and principles of management and to learn the application of the principles in an organization.
2. To provide the student with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.

Course Outcomes (COs)

After completing this course the student will be able to

- **CO1:** Understand the basic concepts of management concepts and practices explain the roles and responsibilities of managers.
- **CO2:** examine the importance of developing clearly identified goals and objectives.
- **CO3:** Understanding organizational structure impacts strategy, performance, and operations.
- **CO4:** Identify ways to attract, hire, and retain high-quality employees
- **CO5:** How far IT support to controlling concepts and productivity problems.

Unit I: Introduction and Evolution of Management thoughts and approaches 12 Hours

Management: Meaning- definitions - nature and scope - Levels of management - Managerial roles, responsibilities and skills - Evolution of management thoughts and approaches- functions of management - Trends and Challenges of Management in Global Scenario - Emerging issues in management.

Unit II: Planning and Decision Making

12 Hours

Nature, purpose and functions – importance and elements of planning – types of plan - Management by Objective (MBO) - steps in planning - Planning Tools and Techniques - Planning premises - Strategic planning – concept and process.
 Decision Making: Meaning -Steps in Decision Making - Techniques of Decision Making.

Unit III: Organising

12 Hours

Nature and purpose – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – span of management.

Unit IV: Staffing and Directing

12 Hours

Staffing: Concept of staffing- staffing process - Directing: Motivation – Major Motivation theories – motivational techniques – job satisfaction – job enrichment – Leadership – types and theories of leadership – Communication – process of communication – barrier in communication – effective communication –communication and IT.

Unit V: Controlling**12 Hours**

Definition of control, characteristics of control- importance of control – stages in the control process- requisites of effective control and controlling techniques- use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting.

Text Books:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. Shashi K. Gupta, Principles of Management, Kalyani Publishers.

Readings:

1. George Terry, Principles of Management, Richard D. Irwin.
2. Newman, Summer, and Gilbert, Management, PHI.
3. James H. Donnelly, Fundamentals of Management, Pearson Education.
4. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.
5. Griffin, Management Principles and Application, Cengage Learning.
6. Robert Kreitner, Management Theory and Application, Cengage Learning.
7. TN Chhabra, Management Concepts & Practice, Dhanpat Rai & Co.(Pvt.Ltd.), New Delhi.
8. Peter F Drucker, Practice of Management, Mercury Books, London.
9. Singla, R.K., Theory of Management, V.K. Publications.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code		Title of the Paper					Hours	Credits	
III	U22ABP4		PRINCIPLES OF MANAGEMENT					3	3	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	2	3	3	3	2	3
CO2	3	3	3	3	2	2	2	1	1	2
CO3	1	2	2	2	2	2	3	2	3	1
CO4	3	2	2	2	3	3	2	3	2	3
CO5	2	3	1	2	2	3	2	2	3	2

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Part –III : Allied Course V(AC V)		Semester- III
Course Title : HUMAN RESOURCE MANAGEMENT		
Course Code : U22ABP5	Hours per week: 3	Credit : 3
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

1. Discusses the role of human resource management in relation to organizational requirements
2. To acquaint students with the techniques and principles to manage human resource of an organisation

Course Outcomes (COs)

After completing this course the student will be able to

- **CO1:** Gain basic understanding of Human Resource Management and its' essential role in contemporary organizations
- **CO2:** Identify and explain HR Functions
- **CO3:** Understating the recent HRM concepts and its challenges.
- **CO4:** Impact on HRIS.
- **CO5:** To familiarise students with the Human Resources management involving planning, placement and training, significance of performance appraisal and methods of compensation.

Unit I: Introduction to Human Resource Management

12 Hours

HRM Concept and Functions, Role, Status and competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

Unit II: Acquisition of Human Resource

12 Hours

Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment And Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.

Unit III: Training and Development

12 Hours

Concept and Importance -Training and development methods –Identifying Training and Development Needs - Designing Training Programmes – Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development – Career Development.

Unit IV: Performance Appraisal

12 Hours

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling – job changes - transfers and promotions -Problems in Performance Appraisal –Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.

Unit V: Compensation and Maintenance**12 Hours**

Compensation - Concept and policies- wage and Salary administration - Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal – Grievance handling and redressal.

Text Books:

1. K. Aswathappa : Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.
2. George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.
3. P.G.Aqinas: Human Resource Management Principles and Practice: Vikas Publishing House Pvt. Ltd., New Delhi

Reading books:

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning.
4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis. Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning.
9. Khurana Ashok, Human Resource Management, V.K. Publications.
10. Sankalp Gaurav, Human Resource Management, Sahitya Bhawan Publications.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
III	U22ABP5	HUMAN RESOURCE MANAGEMENT					3	3			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	3	2	3	3	3	2	3	
CO2	3	3	3	3	2	2	2	1	1	2	
CO3	1	2	2	2	2	2	3	2	3	1	
CO4	3	2	2	2	3	3	2	3	2	3	
CO5	2	3	1	2	2	3	2	2	3	2	

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Part –III : Core Course VIII (CC VIII)		Semester- IV
Course Title : COST ACCOUNTING		
Course Code : U22BP8	Hours per week: 5	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To keep the student conversant with the ever – enlarging frontiers of Cost Accounting Knowledge

Course Outcomes (COs)

After completing this course the student will be able to

- To enable the students to be aware of meaning and elements of cost.
- to enable the students to aware of material control as a tool for cost control.
- To enable the students to be aware of how to account Labour and overheads cost as an element of total cost.
- To enable the students to be aware of process costing as a methods of costing and its application.
- To enable the students to be aware of practice of costing methods and accuracy of cost sheet.

Unit I:

15 Hours

Cost accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit II:

15 Hours

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit III:

15 Hours

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and absorption of overhead.

Unit IV:

15 Hours

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

Unit V:

15 Hours

Operating Costing – Contract costing – Reconciliation of Cost and Financial accounts.

Text books:

1. Dr.RRamachandran &Dr.R.Srivasan, “Cost Accounting Theory, Problems and Solutions
2. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011
3. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S Chand and Company Ltd., New Delhi. Edn. 2004.
4. T.S. Reddy and Dr. Y. Hari prasad reddy, “Cost Accounting”, Margam Publications, Chennai – 600 017, 7th Revised Edition 2009.

Reference books:

1. S.P. Iyyengar, “Cost Accounting principles and practice”, Sultan Chand, New Delhi. 2005
2. V.K.Saxena & C.D. Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005
3. M.N. Arora, “Cost Accounting”, Sultan Chand, New Delhi.2005.
4. B.S. Kanna, I.M. Pandey, G.K. Ahuja, M.N. Arora, Practical Costing, Sultan Chand & Sons. Edition 2009.
5. Bhattacharya “Principles and practices of Cost Accounting” PHI Publications, Third Edition – 2010.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
IV	U22BP8	COST ACCOUNTING					5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	2	3	3	3	2	3	
CO2	3	3	2	3	3	2	2	3	2	2	
CO3	2	2	2	2	2	3	3	2	3	2	
CO4	3	3	2	3	3	3	2	3	2	3	
CO5	2	1	3	2	2	2	2	2	3	2	

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Part –III : Core Course IX (CC IX)		Semester- IV
Course Title : COMPANY LAW 2013		
Course Code : U22BP9E	Hours per week: 3	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

1. To enlighten the students on the Provisions governing the Company Law (After 2013 and so on)
2. To make the students aware on the recent amendments to Companies Act.(after 2013 and so on)

COURSE OUTCOMES:

- CO1: Identify the basic legal principles behind Joint Stock Company contractual agreements.
- CO2: Understand the relevance of Company law in economic and social context.
- CO3: Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
- CO4: Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
- CO5: Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.

Unit I: Joint Stock Company

(12 hours)

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents – Restriction on “Other Objects” - Doctrine of Ultra Virus - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialization.

Unit II: Share Capital and Debentures

(12 hours)

Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

Unit III: Managerial Personnel

(12 hours)

Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

Unit IV: Meetings and Resolutions

(12hours)

Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

Unit V: Winding up of Company**(12 hours)**

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – members. Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

Suggested Readings:

1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi.
2. Sreenivasan, M.R. Business Laws, Margam Publications, Chennai.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi.
4. Avatar Singh, Company Law, Eastern Book Company
5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law
6. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications
7. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co.
8. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-Resources:

www.mca.gov.in
 www.companyliquidator.gov.in
 www.companyformationindia.co.in
 www.iepf.gov.in

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
IV	U22BP9E	COMPANY LAW 2013					3	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	3	2	3	
CO2	3	3	2	3	3	2	2	3	3	2	
CO3	2	2	3	1	3	3	3	2	2	1	
CO4	2	3	2	3	3	3	2	3	2	3	
CO5	1	2	3	2	2	3	2	2	3	2	

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Part –III : Allied Course VI (AC VI)		Semester- IV
Course Title : BANKING FOR BPS		
Course Code : U22ABP6	Hours per week: 4	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the Banking Law and Practices in India

Course Outcomes (COs)

After completing this course the student will be able to

- **CO1:** Acquire practical knowledge in the field of banking
- **CO2:** Understand the financial analysis of banks
- **CO3:** Communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions.
- **CO4:** Apply the learning of the bank functions and operations lifelong practice in BPS.
- **CO5:** Examine the Rewards programs and merchandising offers and analyze the different methods of payment and value added services.

UNIT - : Overview of Banking

12 Hours

Origin of Banking-Indigenous bankers- Commercial banks – Cooperative banks Regional Rural | Constitution- Functions – NABARD – Recent Trends in Indian banking – E-Banking – Core banking – Universal banking – Corporate banking. banker and customer – Banker-customer relationship - Types of deposits – Account opening – Know Your Customer guidelines – Pass Book – Type of customers. Functions and products of banks – Liabilities and Assets – Payments and risk management – Customer service – Data and voice – Maintenance, disputes and complaints – Metrics management Productivity – Quality, SLA tracking and monitoring – Risk and control – AML/KYC Info security.

UNIT – II: Retail Banking

12 Hours

Retail banking : Account origination – Account servicing – Issue of cheque books – AML/KY Check – Account conversion – Closure – Customer correspondence – ATM management – Time deposits – Placement, maintenance breakage liquidation – Roll over booking and top up – Payment processing retail wealth management : Mutual fund processing – Equities – Bonds – Structured notes – Corporate actions – Reconciliation. risk control and information security. Cards : Basics of cards – Originations – Payments – Products on cards – Authorization and risk reviews – Reconciliations – Customer relationship management – Dispute processing and fraud investigation – Collections.

UNIT-III: Negotiable Instruments and Loans and Advances

12 Hours

Negotiable instruments : Characteristics – Types – Cheque – Material alteration – Crossing of cheque endorsement – Paying banker – Statutory protection to a paying banker – Payment in due course – Holder in due course – Collecting banker – Statutory protection to collecting banker – Duties of collecting banker. Secured and Unsecured Advances : Principles of sound lending - Modes of charging security-Lien-Pledge – Hypothecation - Unsecured secured advances - Advances against goods, titles and stock exchange securities .Mortgages : Originations – sales/new application management – Underwriting – Servicing – Customer service – Account maintenance, processing, closure – Collections – Default management – Foreclosure – Bankruptcy – Quality Assurances - Regulatory agencies.

UNIT –IV: Cash Management and Trade Finance**12 Hours**

Cash management overview : Payments lifecycle – Funds transfer – Payments – Nostro reconciliations - Risk management - Trade finance : Introduction – Letters of credit – Collections – Methods of payment – Guarantees – Reimbursements – Loans and finances – Basic outline of UCP.

UNIT –V: Service Channels**12 Hours**

Alternate Channels: ATM – Internet banking – Phone banking – payment and remittance services – Pay order – Draft – Electronic fund transfer – Intra-Branch, Inter-Branch, NEFT, RTGS, Allied services – Safe keeping, Advisory services – Demat services.

Text Book

Hand book on Banking Law and Practice

Reference Books

1. Gordan.E. and Natrajan.K, "Banking Theory Law and Practice", Himalaya Publishing House, New Delhi.
2. Sundharam K.P.M and Varshney P.N, "Banking Theory Law and Practice", Sultan Chand and Sons, New Delhi.
3. Indian Institute of Banking and Finance, "Legal aspects of Bank operations", Macmillan India Ltd, New Delhi .
4. Indian Institute of Banking and Finance, "Principles of Banking", Macmillan India Ltd, New Delhi.
5. Kaptan.S.S, " New Concepts in Banking", Sarupand Sons, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
IV	U22ABP6	BANKING FOR BPS					4	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	3	2	3	
CO2	3	3	2	3	3	2	2	3	3	2	
CO3	2	2	3	1	3	3	3	2	2	1	
CO4	2	3	2	3	3	3	2	3	2	3	
CO5	1	2	3	2	2	3	2	2	3	2	

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Part –III : Allied Course VII (AC VII)		Semester- IV
Course Title : INSURANCE FOR BPS		
Course Code : U22ABP7	Hours per week: 4	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the Basic Concepts of Domestic Insurance.
 To impart Knowledge on various concepts of International Insurance

COURSE OUTCOMES:

Learners should be able to

1. Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.
2. Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.
3. Communicate orally and in written form the understanding of insurance operations, functions, risk associated with and law pertaining to insurance functioning.
4. Apply the learning of the insurance procedures, products, services and operations lifelong.
5. Comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk.

UNIT I:

15 Hours

Concept of Risk – Risk of Management – Basic concept (Hazards, Perils, Assets)-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 – History of Insurance – Types of Insurance companies – Business units in an Insurance company – Overview of Insurance Life Cycle (Underwriting, Policy Servicing ,Claims-Reinsurance concept.

UNIT II:

15 Hours

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 – 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 .

UNIT III:

15 Hours

Non-Life Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage,

Subrogation, – Insurance Providers-Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process – Claims process – Reinsurance.

UNIT IV:

15 Hours

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.

UNIT V:

15 Hours

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

Text Book:

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

Reference Book:

1. Mirshra. M.v and Mishra S.B., Insurance Principle & Practice, revised 5th edition, 2014, S. Chand & Sons Delhi.
2. Inderjit singh, Rakesh, Katyal Surjeet Kaur, Insurance Principle & Practice, 1995, Kalyani Publishers New Delhi.
3. Dr. Premavathy N., Element of Insurance, first edition ,2006 ,Sri Vishnu Publication, Chennai.
4. Dr. Periasamy, Principles & Practice of Insurance, second edition 2006, Himalaya Publisher New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code		Title of the Paper					Hours	Credits	
IV	U22ABP7		INSURANCE FOR BPS					4	2	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	3	3	3	2	3
CO2	3	3	2	3	3	2	2	3	3	2
CO3	2	2	3	1	3	3	3	2	2	3
CO4	2	3	2	3	3	3	2	3	2	3
CO5	2	2	3	2	3	3	2	2	3	2

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Part –IV : Non Major Elective I (NMEC I)		Semester- IV
Course Title : ENTREPRENEURIAL DEVELOPMENT		
Course Code : U22BPNME1	Hours per week: 2	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To Understand the Basic Development of Entrepreneurship as a Profession.

Course Outcomes (COs)

After completing this course the student will be able to

- To keep in mind the critical thinking skills in business.
- To get the idea how to manage people, process, and resource within a organization.
- To apply knowledge of leadership concepts in an integrated manner.
- To analyze the internal/external factors affecting a business to evaluate business opportunities.

Unit-1 (2 Hours)

Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – Qualities of an entrepreneur – Distinction between an Entrepreneur and Manager.

Unit-2 (2 Hours)

Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP.

Unit-3 (2 Hours)

Institutional support to Entrepreneurs –NSIC(National Small Industries Corporation) –SIDO (Small Industries Development Organization) - DIC (District Industries Centers)–SIDCO (Small Industries Development Corporation).

Unit-4 (2 Hours)

Sources of finance – Own fund – Lease – Venture capital.

Unit-5 (2 Hours)

Institutional finance – IDBI – IFCI – SFC – SIDBI – EXIM Bank.

Books for Study:

Khanka, S.S. Entrepreneurial Development, 2006, 1st edition, S.chand publishing.

Books for Reference:

1. Gupta C.B and Gupta S.P., Entrepreneurial Development, 1st edition, 2013, S.Chand and sons.
2. B.L.Gupta and Anil Kumar, Entrepreneurial Development, Revised Edition, 2009, Mahayana, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
IV	U22BPNME1	ENTREPRENEURIAL DEVELOPMENT					2	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	2	2	1	
CO2	3	2	1	3	1	2	1	3	3	2	
CO3	2	2	3	1	3	3	3	2	2	3	
CO4	3	3	2	3	2	2	3	3	1	3	
CO5	1	2	3	2	3	3	2	2	3	2	

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course X (CC X)		Semester- V
Course Title : CORPORATE ACCOUNTING		
Course Code : U22BP10	Hours per week: 4	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and analysis.
- The students will gain the knowledge about Accounting standards and companies' accounts.

COURSE OUTCOMES: Learners should be able to

CO1. Comprehend and apply the accounting process related corporate accounting

CO2. Prepare final accounts for corporate entity.

CO3. Understand the accounting standard and apply the same for corporate entity and Holding Company.

CO4. Understand the difference of banking balance sheet and non-banking balance sheet

CO5. Enhance the problem-solving skills and analytical skills in the accounting of Insurance companies.

UNIT I Accounting for Share Capital

(15 hours)

Shares-Types of shares- - Issue of shares at par , at a premium and at a discount- Forfeiture- Reissue- Valuation of Shares and Goodwill

UNIT II Accounting for Debentures & Final Accounts

(15 hours)

Debentures –Types- Issue of debentures-for cash-for consideration other than cash - as collateral security - Redemption of debentures-Open market -buying-Conversion-Sinking Fund method Final accounts of companies (with simple adjustments- excluding managerial remuneration)Vertical formats

Unit III Holding Company Accounts

(15 hours)

Holding company accounts- Preparation of consolidated balance sheet -Vertical Format (excluding cross holding and chain holding-)

Unit IV Accounts of Banking Companies

(15 hours)

Purchase and Discounting of bills- Rebate on Bills discounted -Final accounts of banking companies – Profit and Loss Account and Balance Sheet- Schedule preparation for P&L A/C - Classification of bank advance for determining Amount of Provision -Non Performing Assets - Meaning and norms.

Unit V Accounts of Insurance Companies**(15 Hours)**

Types of Insurance - Annual Accounts - Life Insurance - Consideration for Annuities Granted - Balance Sheet - Determination of Profit - Accounts of General Insurance - Reserve for Unexpired Risk - Preparation of Final Accounts.

Note: Question Paper shall cover 80% Problems & 20% Theory

Text Book:

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting. Revised Edn. Margham Publications, Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand & Company Private Limited, New Delhi.

Reference Books:

1. Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6th Edn. Himalaya Publishing House, Mumbai.
2. Gupta R.L. and Radhaswamy 2009. Advanced Accountancy. 13th Revised Edn. Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20th Edn. Kalyani Publishers, Ludhiana
4. Pillai, R.S.N. and Bagavathi. 2012. Advanced Accountancy. 5th Edn. Chand, S. & Co Ltd., New Delhi.
5. Rajasekaran, V. and Lalitha, R. 2011. Advanced Accounts. 1st Edn. Pearson. New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code		Title of the Paper			Hours	Credits			
V	U22BP10		CORPORATE ACCOUNTING			4	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	3	3	2	2	3
CO2	3	2	3	3	2	2	2	3	3	2
CO3	2	2	3	2	3	3	3	2	2	3
CO4	3	3	2	3	2	2	3	3	3	3
CO5	2	2	3	2	3	3	2	2	3	2

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**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course XI (CC XI)		Semester- V
Course Title : INCOME TAX LAW AND PRACTICE AND GST		
Course Code : U22BP11	Hours per week: 5	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the provisions of the income tax law.

COURSE OUTCOMES: After completing this course the student will be able to

- CO1: Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
- CO2: Compute Income Tax Returns under various income heads and deductions for any assessed
- CO3: Formulate the Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax
- CO4: Communicate orally and in written the Income tax computation under various income heads and deductions.
- CO5: Familiar with the laws pertaining to the Income Tax and its apply it lifelong.

Unit I (18 Hours)

Basic concepts – Definition – Difference between Direct Tax and Indirect Tax - Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

Unit II (18 Hours)

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary.

Unit III (18 Hours)

House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income.

Unit IV (18 Hours)

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income. Income from Capital Gains – Income from other sources.

Unit V (18 Hours)

Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Introduction to GST - Meaning - Need for GST - Objectives and basic scheme of GST - Salient features of GST – Subsuming of taxes – benefits of implementing GST Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union

Territory GST – Integrated GST - GST Council: Structure, Powers and Functions, Provisions for amendments Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person.

Text Books :

1. Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice. Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice, Margam Publications, Chennai.

Books for Reference:

1. I.Gaur and Narang, “Income Tax Law and Practice” Kalyani Publishers, New Delhi.
2. Dr. H. C.Mehrotra, “ Income Tax Law and Accounts” Sahithya Bhavan Publishers, Agra.
3. R. G. Shaha, Income Tax Law and Prctice (Direct Tax) Himalaya Publications, Mumbai.
4. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
V	U22BP11	INCOME TAX LAW AND PRACTICE AND GST					5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	2	2	3	3	
CO2	3	2	3	3	2	2	3	3	3	2	
CO3	2	2	3	2	3	3	3	2	2	3	
CO4	3	3	2	3	2	2	3	3	3	3	
CO5	2	2	3	2	3	3	2	2	3	2	

School of Commerce

Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)

Part –III : Core Course XII (CC XII)		Semester- V
Course Title : MANAGING BUSINESS PROCESS - I		
Course Code : U22BP12	Hours per week: 4	Credit : 3
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the Principles and Practice of Operations Management.

COURSE OUTCOMES: After completing this course the student will be able to

CO1: Understand the Concept of business process, its need in India.

CO2: Evaluate the BPS business and operation using metrics.

CO3: Understand and apply various techniques of process mapping in BPS sector.

CO4: Understand the risk types and apply various techniques to mitigate risk.

CO5: Communicate orally and in written form the understanding of managing the business process using various techniques

UNIT – I: Process management

12 Hours

Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs end user.

UNIT – II: Process Management in BPO Industry

12 Hours

Role of BPO Industry in process management – Typical business processes outsourced to India – BPO operating models – BPO life cycle.

UNIT – III: Process Mapping Techniques

12 Hours

Process mapping techniques – SIPOC – Swim lane diagram – Process mapping tools.

UNIT – IV: Quality Management

12 Hours

Introduction to quality management - Quality assurance.

UNIT – V: Delivery Management

12 Hours

Customer management – Knowledge management – Capacity management – People management – Transition management – Finance management.

Text Book

Hand book on Operations Management - Part I for Business Process Services.

Reference Book

1. AdrewGreasley, “Operation Management”, Sage Publication India Pvt Ltd, NewDelhi.
2. Chary S.N, “Production and Operation Management”, Tata MC Graw Hill, NewDelhi.

3. Danial Hunt V, “Process Mapping- How to Reengineer your Business Process”, John Wiley and Sons, USA.
4. Nair N.G, “Production and Operation Management”, Tata MC Graw Hill, NewDelhi.
5. Poornima .M Charantimath, “Total Quality Management”, Pearson Education, NewDelhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
V	U22BP12	MANAGING BUSINESS PROCESS - I					4	3			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	2	2	3	3	
CO2	2	2	3	3	2	2	3	3	1	2	
CO3	2	3	2	2	3	3	3	2	2	3	
CO4	3	3	2	3	2	2	1	3	2	3	
CO5	3	2	3	2	3	3	2	2	3	2	

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course XIII (CC XIII)		Semester- V
Course Title : ENTREPRENEURIAL DEVELOPMENT		
Course Code : U22BP13E	Hours per week: 4	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities.
3. To analyse the environment for potential business opportunities.
3. To provide conceptual exposure on converting ideas to an entrepreneurial firms.

COURSE OUTCOMES: After completing this course the student will be able to

- CO1: To know about the role the entrepreneur in India and around and the globe,
 CO2: To develop student’s ability to create, lead and coordinate projects within the textile and fashion sector.
 CO3: Students will be able to define, identify the principles new venture financing, growth financing, and growth financing for existing businesses.
 CO4: To understand process women entrepreneur and how faced their problems.
 CO5: To understand difference between Micro, small and medium Enterprises.

Unit I: Entrepreneurship

(12 Hours)

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies – Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

Unit II: Developing successful Business ideas:

(12 Hours)

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling – Benefits of Business Modelling - Business Models to Business Plans.

Unit III: Start-Up

(12 Hours)

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping - Ownership Structures.

Unit IV: Support**(12 Hours)**

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase – Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises.

Unit V: Development**(12 Hours)**

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements- Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

Course Text Books:

1. Khanka . S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar., Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7th Revised Edition- 2017.

Reference Books:

1. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.
2. Desai Vasant, Entrepreneurial Development and Management, Himalaya Publishing House, 2007.
3. Bruce R. Barringer, R. Duane Ireland, Entrepreneurship – Successfully Launching New Ventures, Pearson Education, 2008.
4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons.
5. Barringer Bruce R., Ireland R. Duane, Entrepreneurship – Successfully Launching New Ventures, Pearson Education, 2008.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
V	U22BP13E	ENTREPRENEURIAL DEVELOPMENT					4	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	2	2	3	3	
CO2	2	2	3	1	2	2	3	3	2	2	
CO3	2	3	2	2	3	3	2	2	2	3	
CO4	3	3	2	3	2	2	1	3	2	2	
CO5	3	2	3	2	3	3	2	2	3	2	

School of Commerce

Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)

Part –III : Core Course XIV (CC XIV)		Semester- V
Course Title : CAPITAL MARKETS FOR BPS		
Course Code : U22BP14	Hours per week: 5	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the various concepts and techniques of Capital Markets.

COURSE OUTCOMES: Learners should be able to

- CO1. Understand the Concept of capital markets in domestic and global scenario,
 CO2. Calculate the NAV and analyse the performance of mutual fund scheme
 CO3. Apply the hedge fund strategies and fund accounting principles along with theoretical knowledge of capital market in BPS operations.
 CO4. Communicate orally and in written form the understanding of capital markets
 CO5. Apply the knowledge of capital market operations, in lifelong practice at BPS sector.

UNIT – I: Financial Markets and Trade**(12 Hours)**

Meaning of capital market – Importance of capital market-Capital market in India- Market types – Primary and secondary market – OTC vs Exchange markets- Participants in a trade - Trade life cycle - Business process in TLC - Parties involved in TLC - Role of the process - Master agreement - Order management - Trade execution - Overview of regulators and important regulations.

UNIT – II: Capital Market Instruments**(12 Hours)**

Meaning of securities – Types of securities - Equities - Types of equity - Preference stock - Warrants - Leaps and Lepo - Types of capital - debt / equity - Cost of capital – Fixed income and govt. securities - Introduction and features - Classification - Cash flow pattern - Interbank money market - Repo and types - Security borrowing. Types of securities and markets - Bankers acceptance - US treasuries - Bond types and interest types - Inverse and super floater - Euro currency market - Types of ratings – Concept of interest calculation - Simple vs compounding - Day count basis - Risk free rate.

UNIT – III: Derivatives and Risk Management in Capital Markets**(12 Hours)**

Meaning of derivatives – Basics on derivatives -Growth of derivatives market - Accounting definition - Leverage - Asset classes - General types - Market risk - speculation - Pricing principles – Hedging and speculation - Forward - Hedging - Speculation - Performance case let – Futures strategies - Future - Quotations and terminologies - Trade guarantee - Margining - Span mechanism – EFRP – Swaps - CFD - Swap Vs Other Derivatives - Application of IRS - Currency swaps– Options - Option styles, Exposures, Pay offs - Non Linear and Linear - FX Option. Introduction – Types of risk - Settlement and clearing - Counterparty credit risk management – Assessment of credit risk - Market risk management – Sovereign and counterparty risk.

UNIT – IV: Mutual Funds**(12 Hours)**

Mutual fund objectives and industry players - Responsibilities of fund accountant - Fund expenses - NAV and components - Benefits of mutual funds – Transfer agency - Overview of transfer agency -TA activities ,processing and systems – Workflow – Meaning of hedge funds-

Overview and structure - Types and classification - Understanding hedge funds - Hedge fund strategies - Hedge funds vs Mutual funds. Meaning of private equity - Understanding private equity operations - Fund accounting and NAV calculations - Direct private equity funds - Role of private equity - Fund of fund and structure - Realization and investors in private equity - Private equity vs hedge funds - Performance reporting - reconciliations in asset management.

UNIT – V: Basics of Investment Banking

Meaning of investment banking - Trade life cycle – Trade capture and booking - trade enrichment - Confirm / affirm / match - Allocation and reporting - Position reconciliation – Mark to market and margining – Clearing and settlement - Clearing – Novation in clearing - Netting - Settlement - Physical and cash settlement - Early termination and post settlement – Statics data - Security identifier – Securities lending - Legalities in security lending – Stock loan fees - Prime brokerage - Global custody services - Risk management , advisory services and consulting services - Collateral management – Need for collateral management - Multiple complex and interrelated functions – Corporate actions - Mandatory - Dividends - Stock splits - Spin offs - Mergers and acquisitions - Return of capital - Voluntary - Rights exercise - Tender offer - Corporate actions : How they affect securities.

Text Book

Hand Book on Capital Markets for Business Process Services

Reference Books

1. Bharathi V. Pathak, "The Indian Financial System", Dorling Kindersley (India) Pvt. Ltd, South Asia.
2. Gurusamy S, "Capital Markets", Margham McGraw-Hill Education (India) Pvt. Ltd, Uttar Pradesh.
3. Maheshwari S. N, "Elements of Financial Management", Sultan Chand and Sons, New Delhi.
4. Natarajan L, "Investment Management", Margham Publications, Chennai.
5. Santhanam B, "Financial Services", Margham Publications, Chennai.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
V	U22BP14	CAPITAL MARKETS FOR BPS					5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	2	2	3	3	
CO2	2	2	3	1	2	2	3	3	2	2	
CO3	2	3	2	2	3	3	2	2	2	3	
CO4	3	3	2	3	2	2	1	3	2	2	
CO5	3	2	3	2	3	3	2	2	3	2	

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course XV (CC XV)		Semester- V
Course Title : RETAIL ENVIRONMENT AND MARKET RESEARCH		
Course Code : U22BP15	Hours per week: 4	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To impart knowledge about Modern Concepts of Marketing and Marketing Research

COURSE OUTCOMES: Learners should be able to

CO1: To Understand the ways that retailers use marketing tools and techniques to interact with their customers.

CO2: To Exhibit an in-depth awareness national and international benchmarking and best practices in retailing.

CO3: To Compare and contrast a range common market research tools in order to evaluate the most appropriate tool for a unique research question.

CO4: To Design and implement a research tool in response to a client brief within a team or individually.

CO5: To Summaries a market research project and reflect on constructive feedback to improve the summary.

UNIT – I: Market and to Marketing (12 Hours)

Meaning of market - Evolution - Classification – Marketing - Marketing concepts - Functions of marketing - Classification of goods : Consumer goods, Industrial goods - Concept of Consumer Packaged Goods (CPG) – CPG Industry – Global CPG Manufacturers - Consumer behavior and CPG - Influencers of CPG.

UNIT –II: Marketing Mix (12 Hours)

Marketing Mix- Product – Features – Classification – Product planning- Product mix,-New product development - Product life cycle - Pricing-Factors affecting pricing decisions - Types of pricing strategies - Place – Supply Chain Management – Elements – Promotion: Branding – Private Labels - Advertising - Media Vehicles - Market research and 4 P’s.

UNIT- III: Market Segmentation and Retail Marketing (12 Hours)

Market segmentation – Need for segmentation - Segmentation criteria - Types of segmentation – Retail marketing – CPG and MR offerings - Input services – Input validation offerings – Data management – Reporting - Introduction to KPO offerings.

UNIT –IV: Market Research Concepts (12 Hours)

Primary research - Secondary research - Custom study - Syndicated study - Quantitative research methodology - Qualitative research methodology.

UNIT -V: Research and Retail CPG Industry (12 Hours)

Consumer research – Importance – Consumer research cycle - Research for new product and

existing product – Media research – Importance –Types – Media data - Retail audit –Importance - Retail data - Data validation – Retail audit reports – Consumer panels –Importance - Types of consumer panel.

Text Book

Hand Book on Retail, CPG and Market Research for Business Process Services

Reference Books

1. Gupta C.B. and Rajan Nair, “Marketing Management “, Sultan Chand and Sons, New Delhi.
2. Pillai R.S.N and Bagavathi ,”Modern Marketing Principles and Practices”, Sultan Chand Company, New Delhi.
3. Kotler Philip, “Marketing Management”, PHI, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
V	U22BP15	RETAIL ENVIRONMENT AND MARKET RESEARCH					4	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	2	2	3	3	
CO2	2	2	3	1	2	2	3	3	2	2	
CO3	2	3	2	2	3	3	2	2	2	3	
CO4	3	3	2	3	2	2	1	3	2	2	
CO5	3	2	3	2	3	3	2	2	3	2	

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –IV : Non Major Elective II (NMEC II)		Semester- V
Course Title : SERVICES MARKETING		
Course Code : U22BPNME2	Hours per week: 2	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To equip the student with basic concepts and knowledge about different service sectors.

COURSE OUTCOMES: Learners should be able to

CO1 : Demonstrate an extended understanding the similarities and differences in services and tangible Products.

CO2 : Demonstrate knowledge segmentation and approach to target market.

CO3 : Develop strategies and positioning product/services in the market.

CO4 : Specify and analyse the consumers' expectation in services

CO5 : To acquire knowledge on emerging trends in service marketing.

Unit-1

(2 Hours)

Characteristics of Service – Service classification – Service Marketing – Service Design and Blue printing

Unit-2

(2 Hours)

Segmentation and target market for services – Positioning of services – Services quality and measurement

Unit-3

(2 Hours)

Concept of the service producer – developing service product – pricing techniques and strategies

Unit-4

(2 Hours)

Promotion – tools, mix and campaign planning distribution – Channel for services, Roll of intermediaries franchising

Unit-5

(2 Hours)

Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies.

Books for Study:

1.Helen Woodruffe, Service Marketing, 1995, 1st Edition, M & E/Pitman publishing.

Books for Reference:

1. Adrian Payne, Essence of Service Marking PHI, illustrated Edition, 1993, Prentice Hall of India.

2. R.S.N .Pillai&Bagavathi, Morden Marketing Principles and Practices, 4th Edition, 2013, S.Chand & Company Ltd,

3. K.Ram Mohanarao, Service Marketing, 2nd Edition, 2011, Pear Education India.
4. Philip Kotler and Suzan Burton, Marketing Management, 15th Edition, 2008, Prentice hall of India.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
V	U22BPNME2	SERVICES MARKETING					2	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	2	2	3	3	
CO2	2	2	3	1	2	2	3	3	2	2	
CO3	2	3	2	2	3	3	2	2	2	3	
CO4	3	3	2	3	2	2	1	3	2	2	
CO5	3	2	3	2	3	3	2	2	3	2	

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course XVI (CC XVI)		Semester- VI
Course Title : MANAGEMENT ACCOUNTING		
Course Code : U22BP16	Hours per week: 5	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the importance of management accounting and its concepts.

Course Outcomes: Learners should be able to

CO1: Define the concepts of Management accounting and classifying the financial accounting and management accounting and cost accounting

CO2 Calculate the types of ratio and construction of balance sheet

CO3 Describe the procedures relating to calculate Working Capital requirements, Cash flow and fund flow statement

CO4 Explain the concepts of Marginal costing and Break Even Analysis

CO5 Predict more Knowledge about the Budgeting and types of budgets

Unit I

(15 Hours)

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

Unit II

(15 Hours)

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

Unit III

(15 Hours)

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

Unit IV

(15 Hours)

Standard costing – Meaning, Advantages and its Limitations. Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

Unit V**(15 Hours)**

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period —
Accounting rate of return - Discounted cash flow – Net present value – Profitability index –
Internal rate of return.

Note: Theory: 20% Problem: 80%

Text Books (Latest revised edition only)

1. Management accounting by S.N.Maheswari – Sultan Chand & Sons Publications, New Delhi
2. Management accounting by Sharma and Gupta, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram Publication, Trichy

Reference Books (Latest revised edition only)

1. Management Accounting by R.S.N.Pillai & V.Baghavathi – S.Chand & Co, Mumbai.
2. Management Accounting by E.Gordon, P.Jeyaram, N.Sundaram & R.Jayachandran, Himalaya Publishing House, Mumbai.
3. Management Accounting by Reddy.T.S & Hari Prasath.Y, Margham Publications, Chennai.
4. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
5. Management accounting by Hingorani & Ramanathan – S.Chand & Co, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits		
VI	U22BP16	Management Accounting					5	4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2	3	3	3	2	3
CO2	2	2	2	2	3	3	2	3	3	2
CO3	2	3	3	3	2	3	3	2	2	3
CO4	3	2	2	3	3	3	2	2	3	2
CO5	3	2	3	2	3	2	3	3	2	2

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course XVII (CC XVII)		Semester- VI
Course Title : MANAGING BUSINESS PROCESS II		
Course Code : U22BP17	Hours per week: 4	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the problem solving techniques and process improvements of Operations Management.

COURSE OUTCOMES: Learners should be able to

CO1. Understand the concept, products, services, regulatory body and laws pertaining to insurance.

CO2. Analyse the features of the six sigma project methodology and apply the theoretical learning into lifelong practice of BPS industry.

CO3. Critically evaluate the appropriate alternative products and services suitable for customer needs and draw a solution.

CO4. Comprehend and apply the laws related to insurance.

CO5. Communicate in oral and written form and prepare report

UNIT- I: Problem Solving Techniques

Process solving steps –Why analysis – Benefits – Significance -Steps to complete the 5 whys – Failure mode and effects analysis.

UNIT- II: Tools for Problem Solving

7QC Tools for simple problem solving – Histograms- Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs- Control charts – Scatter diagram.

UNIT- III: Process Improvements – Six Sigma Six sigma methodology overview – Six sigma organization - Six sigma project methodology.

UNIT- IV: Process Improvements – Lean Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen - Lean tools – Value stream mapping – Poke yoke – Difference between pull system and push system – 5S principles.

UNIT –V: Risk Management

Introduction to quality management – Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan.

Text Book

Hand book on Operations Management - Part II for Business Process Services

Reference Book:

1. Craig Gygi, Bruce Williams, “Six Sigma for Dummies”, John Wleyand Sons, NewDelhi.
2. Khanna R.B, “Production and Operation Management”, PHI Learning PvtLTd, NewDelhi.
3. Mahadevan.B, “Operation Management Theory and Practice”, Pearson Education, NewDelhi.
4. Mukherjee P.N and Kachwala T.T, “Operation Management and Production Techniques”, PHI Learning Pvt LTd, NewDelhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
VI	U22BP17	MANAGING BUSINESS PROCESS II					4	5			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	2	3	3	2	3	
CO2	3	2	1	2	3	3	2	2	3	2	
CO3	2	3	3	2	2	2	3	3	2	3	
CO4	1	3	2	3	3	3	2	2	3	2	
CO5	2	2	3	2	1	2	3	3	2	2	

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course XVIII (CC XVIII)		Semester- VI
Course Title : CAMPUS TO CORPORATE TRANSITION		
Course Code : U22BP18	Hours per week: 5	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the principles and practice of Corporate Culture.

COURSE OUTCOMES: Learners should be able to

CO1. Understand the corporate and BPS industry growth in India.

CO2. Comprehend on the requirement of the industry like attitude, language, behavior, body language, learning style etc.

CO3. Train the student on corporate etiquettes, professional skills, English language.

CO4. Equip the students to draft resume, face the Group discussion and interview.

CO5. Communicate efficiently in oral and in written form as expected by the BPS industry.

UNIT – I: Overview of Corporate Sector and BPO Industry

12hours

Overview of corporate – History of corporate sector - Corporate culture – Overview of BPO – History of BPO – BPO culture – Benefits of BPO – BPO industry in world – BPO industry in India.

UNIT – II: Difference between Campus and Corporate Sector

12hours

Change management – Culture – Attitude and behavior – Significance of language – Maintaining internal and external relationship – Politeness – Building confidence– Life long learning – Body language.

UNIT- III: Grooming for Corporate Sector

12hours

Corporate etiquette - Dressing and grooming skills – Workplace etiquette – Business etiquette – e-mail etiquette – Telephone etiquette – Meeting etiquette – Professional competencies – Analytical thinking – Listening skills – Time management – Assertiveness – Team skills - Stress management – Ownership – Attention to detail.

UNIT – IV: Basics in Communication

12hours

Grammar – Phonetics – One on one basic conversation skill practice – Reading comprehension – Listening comprehension – Comprehension while interacting face to face.

12hours

UNIT – V: Advanced Level English Communication

Interview skills – Composition and delivery - group discussions – Dynamics and critical aspects - Social conversation skills – Formal and informal conversation skills - Presentation skills – Elements – Planning – Structuring.

Text Book

Hand Book on Corporate Culture for Business Process Services

Reference Books

1. Madhukumar.R.K,“Business Communication”, Vikas Publishing House Pvt Ltd, New Delhi.
2. Raghunathan.N.S,Santhanam.B,“Business Copmmunication”, Margham Publications, Chennai.
3. RajendrapalandKoralahalli.J.S,“Essentials of Business Communication”, Sultan Chand Sons, New Delhi.
4. Raymond V.Lesikar, “Basic Business Communication”, Tata Mcgraw Hill Publishing Company Ltd, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code		Title of the Paper			Hours	Credits			
VI	U22BP18		CAMPUS TO CORPORATE TRANSITION			5	5			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2	2	3	3	2	3
CO2	3	1	2	3	3	3	2	2	3	2
CO3	2	2	3	2	3	3	3	3	3	3
CO4	3	3	3	2	2	2	2	2	3	3
CO5	2	3	2	1	2	3	2	3	2	2

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)

Part –III : Core Course XIX (CC XIX)		Semester- VI
Course Title : AUDITING		
Course Code : U22BP19E	Hours per week: 4	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

1. To understand the nature of present day auditing in India.
2. To gain an insight on the nature of auditing practices and to know the procedure for auditing.
3. To understand the dynamics of auditing transactions of various institutions.
4. To learn the meaning and importance of developments in the practices of auditing in India.

COURSE OUTCOMES: Learners should be able to

- CO1. Comprehend on the Concept of auditing,
 CO2. Recall the audit techniques and practices.
 CO3. Apply lifelong the key learning of best auditing process.
 CO4. Communicate orally and in written form the auditing concept and techniques in business.
 CO5. Familiar with the standards and laws pertaining to the auditing and examine the different types of audit and its importance in an organization.

Unit I : Introduction

(15 hours)

Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing – Classifications of Audit – Techniques of Auditing – Audit Evidence – Criteria for Selection of Audit Evidence – Process of gathering Evidence.

Unit II : Preparation for Audit

(15 hours)

Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.

Unit III: Vouching Verification and Valuation

(15 hours)

Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions- Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

Unit IV: Laws Relating to Company Auditor

(15 hours)

Auditors of a Company – Appointment – Removal – Remuneration – Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor – Audit Report – Types of Audit Report – Statutory Report – Matters to be included in the Audit Report.

Unit V: Emerging Areas in Auditor and Government Audit (15 hours)

Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit- Computerised Audit – Benefits – Deficiencies – Role of Auditor in Computerised Environment – Audit of Government Accounts – Features of Government Audit – Functions of Comptroller and Audit General of India – Duties of Accountant General – Consolidated Fund of India – Contingency Funds of India.

Text Books:

1. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015
3. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.

Reference Books:

1. Natarajan, L. 2013. Auditing Chennai: Margham Publications.Chennai
2. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultan Chand & Sons.
3. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi
4. Kamal Gupta, 2015 Contemporary Auditing Tata McGraw Hill, New Delhi.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits			
VI	U22BP19E	AUDITING					4	5			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	1	2	3	2	3	
CO2	3	2	3	3	2	3	2	1	3	2	
CO3	3	2	3	2	3	2	3	3	3	2	
CO4	3	2	3	2	2	2	2	2	3	1	
CO5	2	2	2	3	3	3	3	2	1	2	

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course XX (CC XX)		Semester- VI
Course Title : FINANCIAL MANAGEMENT		
Course Code : U22BP20	Hours per week: 6	Credit : 5
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Objective:

To enable the students to know the principles and practices of managing the finance.

Course Outcomes: At the end of this course, The Students were enabled

CO1 :To understand the concepts and objectives of Corporate Finance along with essential concepts and importance of Financial Management. The students acquired basic skills on financial manager function and duties

CO2 To upgrade the ability of the students in order to construct sound financial planning system and its importance. The students were educated about Financial Forecasting and its impact of corporate sectors.

CO3 To enlighten their knowledge in association with long term and short term financial decision, sources and venture capital.

CO4 To help the students identify the types of stock market and know the methods of trading in capital market.

CO5 To acquire knowledge about corporate sector and enable them to learn basic aspects of Indian Financial market, Financial institutions and Corporate Governance.

Unit I

(15 Hours)

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital – Cost of Equity – Cost of retained earnings – Weighted average cost of capital.

Unit II

(20 Hours)

Capital structure – Meaning and features – Factors determining capital structure – EBITEPS relationship – Indifference point of EBIT – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

Unit III

(15 Hours)

Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

Unit IV**(15 Hours)**

Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash.

Unit V**(15 Hours)**

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

Note: Theory: 25% Problem: 75%

Text (Latest revised edition only)

1. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons., New Delhi
2. Financial Management by R.K.Sharma – Kalyani publishers, New Delhi
3. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy
4. Financial Management by P.Periyasamy, Vijay Nicole Publications, Chennai.

Reference Books (Latest revised edition only)

1. Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication, New Delhi
2. Financial Management by S.P.Guptha, SahityaBhavan Publication, New Delhi
3. Financial Management by Prasanna Chandra, Tata McGraw-Hill Education, New Delhi
4. Financial Management by Dr. A. Murthy, Margham Publications, Chennai
5. Fundamentals of Financial Management by S. K. Sharma, Sultan Chand & sons, New Delhi

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits		
VI	U22BP20	Financial Management					6	5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	3	2	2	1	3	2	3
CO2	3	3	2	2	2	3	2	2	3	2
CO3	2	2	3	1	3	2	3	3	3	2
CO4	2	1	3	2	2	1	1	2	3	1
CO5	3	2	2	3	3	3	3	2	1	2

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2022-2025 onwards)**

Part –III : Core Course XXI (CC XXI)		Semester- VI
Course Title : COMMERCE FOR COMPETITIVE EXAMINATIONS		
Course Code : U22BP21E	Hours per week: 4	Credit : 4
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

Course Outcomes

CO1: To acquire the basic principles of business organization and to develop the business practices with relevance to Trade and Commerce.

CO2: To know the basic Accounting Principles and to acquire conceptual knowledge of Financial Accounting and to understand Taxation System especially Basic platforms of Income Tax, GST and Customs Duty.

CO3: To grasp the broad features various banking services and their regulations which govern the lending operations, holding of funds and various banking innovations.

CO4: To acquire the dynamics of marketing and their techniques, skills and also the relevance of consumer behavior.

CO5: To understand the nature of human resources and its significance to the organization.

UNIT I

6 Hours

Business Organization and Management: Business Meaning and Nature - Differences between Business, Profession and Service Elements of Business - Commerce Meaning Hindrances of Commerce - Various forms of Business Organization. Management: Meaning Functions levels.

UNIT II

6 Hours

Accounting and Taxation: Accounting Meaning - Concepts Conventions Journal Ledger Trial Balance Final Accounts (Theory Only). **Taxation:** Tax Meaning - Types of Taxes Direct and Indirect Taxes (Theory Only) GST Basics of Customs Duty. (Theory Only)

UNIT III

6 Hours

Banking Services Meaning Types of Banks - Commercial Banks Functions - Types of bank Account Cheque - types - Crossing types - Central Bank Functions - E-Banking and M-banking.

UNIT IV

6 Hours

Marketing: Market and Marketing Evolution Classification of market Marketing Functions - Marketing Mix Market Segmentation Bases - Marketing of Services.

UNIT V

6 Hours

HRM: Meaning-Objectives-Functions-Job Analysis-Job Description-Job Specification-Job Evaluation- Recruitment sources-Process-Selection Method Training

Text Books:

1. C.D.Balaji - Business Organisation Margham Publications, Chennai (2019)
2. T.Ramasamy- Principles of Management - Himalaya Publishing House (2019)
3. T.S.Reddy & Dr. A Murthy - Financial Accounting - Margham Publications, Chennai (2020)
4. A.Murthy - Income Tax Law & Practice - Vijay Nicole Imprints (P) Ltd, Chennai. (2020)

5. R.G.Saha&S.K. Podder GST Law &Practice - Himalaya Publishing House (2019)
6. Preeti Singh - Dynamics of Indian Financial System Ane Books Pvt Ltd., Chennai (2016)
7. E.Gordon&K.Natarajan - Banking Theory, Law & Practice Himalaya Publishing House (2019)
8. RSN Pillai & Bagavathi Modern Marketing S.Chand & Company, New Delhi (2017)
9. S.S.Khanka - Human Resource Management S.Chand & Company, New Delhi (2018)

Books for Reference:

1. D.N. Bose & Ragavendra Mathur Principles and Practice of Commerce S.Chand & Company Ltd.
2. R.K. Sharma & Shashi K Gupta - Business Organisation and Office Management Kalyani Publishers, Chennai (2017)
3. Gordan & Natarajan - Indian Financial System - Himalaya Publishing House (2019)

Online References:

1. <https://www.indiabix.com/>
2. <https://scholarexpress.com/multiple-choice-questions-mcq-with-answers-on-organisation/>
3. <https://www.objectivequiz.com/objective-questions/business-management/financial-accounting>
4. <https://www.avatto.com/ugc-net-exam/commerce/mcqs/ugc-net/questions/427/1.html>
5. <https://www.gkseries.com/accounting/accounting-questions-and-answers>
6. <https://www.oliveboard.in/blog/250-banking-awareness-mcqs-pdf-ibps-rrb/>
7. <https://competitive-exam.in/questions/banking-mcq-question-answer>
8. <http://dimr.edu.in/wp-content/uploads/2015/03/MCQ-FOR-BOM.pdf>
9. <http://www.ngmc.org/wp-content/uploads/2019/06/B.Com.-BI-16UBI513-INCOME-TAX.pdf>
10. http://www.rcemorissa.org/images/SHRM_MCQ.pdf
11. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code	Title of the Paper					Hours	Credits		
VI	U22BP21E	COMMERCE FOR COMPETITIVE EXAMINATIONS					6	4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	1	2		2	1	3	2	3
CO2	2	2		3	2	3	2	2	3	2
CO3	3	1	2		3	1	3		3	2
CO4	2	1	3	1	2	1	1	2	3	1
CO5	3	2	1	3	3	3	3	2	1	2