

**RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
COIMBATORE-21.**

B.Com (BPS) DEGREE COURSE

SCHEME OF EXAMINATION: CBCS PATTERN

(APPLICABLE TO STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2015 –2016)

RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

Scheme of Curriculum for B.Com (BPS) for the Batch admitted during 2015-2016 Onwards

Sem	Part	Type	Sub Code	Subject & Paper	Per Week	CIA	ESE	Max Mark	Exam Hours	Credit
1	1	L-1	LANG1	Language-I	6	25	75	100	3	4
	2	E-1	15BGE12E	English-I	6	25	75	100	3	4
	3	C-1	15BPS13A	Core-I Fundamentals of Accountancy-I	6	25	75	100	3	4
	3	C-2	15BPS13B	Core-II Business Organization and Office Management	5	25	75	100	3	4
	3	AL-1	15BPS1AA	Allied Paper-I Managerial Economics	5	25	75	100	3	4
	4	FCA	15BGE1FA	Environmental Studies	2	0	50	50	3	2
2	1	L-2	LANG2	Language-II	6	25	75	100	3	4
	2	E-2	15BGE22E	English-II	6	25	75	100	3	4
	3	C-3	15BPS23A	Core-III Fundamentals of Accountancy-II	5	25	75	100	3	4
	3	C-4	15BPS23B	Core-IV Principles of Marketing	5	25	75	100	3	4
	3	AL-2	15BPS2AB	Allied Paper-II Financial Management	6	25	75	100	3	4
	4	FCB	15BGE2FB	Value Education-Human Rights	2	0	50	50	3	2
3	3	C-5	15BPS33A	Core-V Cost Accounting	6	25	75	100	3	4
	3	C-6	15BPS33B	Core-VI Finance and Accounting for Business Process Services	5	25	75	100	3	4
	3	C-7	15BPS33C	Core-VII Insurance for Business Process Services	5	25	75	100	3	4
	3	CP -1	15BPS33P	Core Practical I Computer application Practical -I (MS.Office and Tally I)	4	40	60	100	3	3
	3	AL-3	15BPS3AC	Allied Paper-III Mathematics for business	5	25	75	100	3	4
	4	SB-1	15BPS3ZA	Skill based Subject-I Business law	3	20	55	75	3	3
	4	OL	ALANG1	Tamil / Advanced Tamil (OR) Constitution of India /Communicative English-I	2	0	50	50	3	2
	6	ALC1	BALC1	Advanced Learner Course – Paper 1	0	0	100	100	3	2
4	3	C-8	15BPS43A	Core VIII - Banking for Business Process Services	5	25	75	100	3	4
	3	C-9	15BPS43B	Core-IX Retail Environment & Market Research	5	25	75	100	3	4
	3	CP-2	15BPS43P	Core Paper II- Computer application Practical –II (Tally II)	4	30	45	75	3	3
	3	C-10	15BPS43C	Core-X Direct tax	5	25	75	100	3	4
	3	AL-4	15BPS4AD	Allied Paper-IV Statistical Methods	5	25	75	100	3	4
	4	SB-2	15BPS4ZB	Skill based Subject : II Company Law	4	20	55	75	3	3
	4			ALANG2	Tamil / Advanced Tamil (OR) Non-major elective-	2	0	50	50	3

			II General Awareness / Communicative English –II						
	5		15BGE45A	Extension Activity	0	0	0	0	0
	6	ALC2	BALC2	Advanced Learner Course – Paper 2	0	0	100	100	3
5	3	C-11	15BPS53A	Core- XI Corporate Accounting	5	25	75	100	3
	3	C-12	15BPS53B	Core-XII Capital Market for Business Process Services	5	25	75	100	3
	3	C-13	15BPS53C	Core-XIII Managing Business Processes-I	5	25	75	100	3
	3	CP -3	15BPS53P	Core Practical III Computer application Practical -- III(Online Accounting & SPSS)	4	20	30	50	3
	3	EL-1	ELE1	ELECTIVE-I	4	25	75	100	3
	4	SB-3	15BPS53C	Skill based Subject-III Executive Business Communication	4	20	55	75	3
	3		15BPS53V	Industrial report	3	20	80	100	3
	6	ALC3	BALC3	Advanced Learner Course – Paper 3	0	0	100	100	3
6	3	C-14	15BPS63A	Core-XIV Campus to Corporate Transition	6	25	75	100	3
	3	C-15	15BPS63B	Core-XV Managing Business Processes-II	6	25	75	100	3
	3	SB-4	15BPS63P	Skill based III: Computer application Practical --IV (Ms.Excel with VBA)	4	20	30	50	3
	3	EL-2	ELE2	Elective-II	5	25	75	100	3
	3	EL-3	ELE3	Elective-III	5	25	75	100	3
	3		15BPS63V	Project and Viva-voce	4	20	80	100	3
	4	ALC4	BALC4	Advanced Learner Course – Paper 4	0	0	100	100	3
	TOTAL					180	860	3040	3900

ADVANCE LEARNER COURSE

Semester	Sub Code	Subject
III	15BOM3LA	Banking Theory and Practices in India
	15BOM3LB	International Business Environment
	15BOM3LC	Accounting Theory
	15BOM3LD	Marketing Research
IV	15BOM4LA	Financial Institutions, Instruments & Markets
	15BOM4LB	International Marketing
	15BOM4LC	Strategic Financial Management
	15BOM4LD	Advertising Management
V	15BOM5LA	International Finance
	15BOM5LB	Foreign Trade and Politics
	15BOM5LC	International Finance
	15BOM5LD	Sales Management
VI	15BOM6LA	International Trade
	15BOM6LB	International Finance
	15BOM6LC	Financial Institutions, Instruments & Markets
	15BOM6LD	International Marketing

Note

* No Internal Examinations only External Examinations

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Elective-I	A	Business Research Methods
	B	Principles and Practices of Insurance
	C	Business Finance
Elective-II	A	Logistics and Supply chain management
	B	Brand Management
	C	Micro Finance
Elective-III	A	Human Resource Management
	B	Indian Stock Market
	C	International Business

Semester –I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS13A	Fundamentals of Accountancy-I	6			4	Core-I

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT –I

Fundamentals of Book Keeping - Accounting Concepts and Conventions – Journal – Ledger - Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments –Errors and rectification

UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments - Income and Expenditure account and Balance sheet – Accounts of professionals.

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

Text Book:

1. Principles of Accountancy N.Vinayakam, P.L.Mani, K.L.Nagarajan -S.Chand& Company Ltd.,

Reference Books

1. Introduction to Accountancy T.S.Grewal –S.Chand& Company Ltd.,
2. Financial Accounting R.L.Gupta, V.K.Gupta, M.C.Shukla -Sultan Chand& sons

Semester –I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS13B	Business Organization and Office Management	5			4	Core-II

Objective: On successful completion of this course, the student should have understood Nature and types of business organizations and Process of decision-making.

UNIT – I

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

UNIT – II

Location of Business – Factors influencing location, localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade-Credit – Relative Merits and Demerits.

UNIT – III

Stock Exchange - Functions – Procedure of Trading –Functions of SEBI – DEMAT of shares-Trade Association-Chamber of Commerce.

UNIT – IV

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

UNIT – V

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations - Office furniture.

Text Book

1. Business Organization and Management–Y.K.Bhushan Sultan Chand & sons

Reference Books

1. Business Organization and Management – Shukla- S.Chand& Company Ltd.,
2. Business Administration and Management– Saksena – SahityaBhavan

Semester –I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS1AA	Managerial Economics	5			4	Allied-I

UNIT- I

Nature and Scope of Managerial Economics in relation with other disciplines- Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises: Maximization of profit - Value of enterprise – Role of managerial economics

UNIT- II

Demand analysis-Demand determinants–Demand distinctions–Elasticity of demand–Types, methods–Applications - Demand forecasting for industrial goods –Consumer goods –Consumer durables –Factor influencing elasticity of demand.

UNIT –III

Cost and production analysis -Cost concepts - Cost and output relationship-cost control -Short run and Long run - cost functions-production functions - Break-even analysis-Economies scale of production.

UNIT- IV

Pricing and output decisions in different market situations –Monopoly and Duopoly competition- Perfect and Imperfect Pricing policies.

UNIT –V

Business cycles –National income, monetary and fiscal policy-Public finance TRIM’s-Intellectual Property rights –TRIP’s –Industrial Sickness –causes–remedies.

Note: Question paper shall cover 100% Theory

Text Book:

1. Maheswari and Varshney: Managerial Economics

Reference Books

1. P.L.Metha -Managerial Economics
2. G.S.Gupta: -Business Economics.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BGE1FA	Foundation Course Environmental Studies	2			2	FCA

Semester –I

UNIT I

Multi Disiplinary nature of environmental studies: Definition – Scope and importance- Need for Public awareness-Natural recourses: introduction- renewable and non-renewable recourses-Forest Recourses-Water recourses-Mineral recourses - Food resources-land recourses-Role of an individual in conservation of natural resources.

UNIT II

Eco systems: Concept of an ecosystems-ecosystem degradation-Resource utilization-Structure and functions of an ecosystem-Procedures, consumers and decomposers-Energy flow in the ecosystem-food chains, Food webs and Ecological pyramids.

UNIT III

Environmental Pollution: Definition-Causes, Effects and Control measures – solid waste management-Role of individual in pollution prevention- Disaster management- Floods-Earthquakes-Cyclones-Landslides.

UNIT IV

Social issues and the environment - From unsustainable development – Urban problems related to energy – Water conservation, Rain water harvesting- watershed management – Resettlement and Rehabilitation of people, its problems and concerns

UNIT V

Environment ethics – Climate change – Global warming – Acid rain – Ozone layer depletion – Nuclear accidents – Wasteland reclamation – Consumerism and Wasteland reclamation – Environment protection act –(air , water, wildlife and forest) – Public awareness.

Text Books

1. Environmental Studies- Erach Bharucha

Reference Books

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishing Ltd.Bikaner
2. Down to Earth, Center for science and environment

Semester – II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS23A	Fundamentals of Accountancy - II	5			4	Core-III

Objectives: On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Departmental Accounts, Branch accounts, Hire purchase and Installment System Single entry and Partnership

UNIT I

Depreciation- Meaning, Causes, Types of Depreciations (Change in Method Excluded) – Reserves and Provisions

UNIT II

Branch Accounts - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded).

UNIT III

Single entry system – Net worth method and Conversion method – Self-balancing ledgers – Insurance claims- Claims of stock destroyed- Asset destroyed, Loss of profit (Simple problems only).

UNIT IV

Departmental Accounts - Basis for allocation of expenses - Inter departmental transfer at cost or selling price -Hire purchase and instalment - Default and repossession - Difference between Hire purchase and Instalment system.

UNIT V

Partnership firm - Admission of a partner - Retirement of a partner - Death of a partner.

Text Books

1. Advanced Accountancy- R.L. Gupta and M. Radhaswamy –Sultan Chand &Sons.,New Delhi.

Reference Books:

1. Introduction to Accounting- S.N.Maheswari, Vikas Publishing House, New Delhi.

2. Advanced Accounts -M.C.Shukla, T.S.Grewal and S.C. Gupta –, S.Chand and Company Ltd., New Delhi.

Semester – II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS23B	Principles of Marketing	5			4	Core-IV

Objectives: On successful completion, the students are expected to develop the capability of modern marketing techniques.

UNIT I:

Definition and meaning of marketing – Modern concept of Marketing – Marketing Vs selling – Marketing functions – buying - transportation – warehousing – standardization – Grading – Packaging

UNIT II:

Buyer's behavior – Buying motive – Market segmentation – Marketing strategies – product development -, introduction of new product – branding – packaging -brand loyalty – product life cycle.

UNIT III:

Pricing methods and strategies - Physical Distribution – wholesaler and retailer – Services rendered by them.

UNIT IV:

Promotional methods – Advertising – Publicity – Personal selling – Sales Promotion

UNIT V:

Marketing Research – importance in Marketing decisions – Interactive marketing – Use of Internet – Online marketing.

Text Books:

1. Marketing by Rajan Nair – Sultan Chand Company

Reference Books:

1. Marketing management by Sherlekar
2. Principles of Marketing- Philip Kotler.

Semester – II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS2AB	Financial Management	6			4	Allied-II

UNIT -I

Financial Management - Meaning - Nature and scope- Objectives – Financial Decisions – Functions of financial manager – sources of finance – short-term and Long- term finance. Time value of money – present value, future value and compound techniques.

UNIT II

Cost of capital – Meaning – Significance – concepts – cost of debt, preference shares, equity and retained earnings – weighted average cost of capital. Capital Budgeting – Meaning – Significance – Methods of ranking investment proposals – payback period, Net present value, internal rate of return and Accounting rate of return.

UNIT III

Leverage – Meaning – Type of leverage – Financial, operating and combined leverage –EBIT–EPS. Capital structure – Meaning – Significance – Theories of capital structure – Net Income approach – Net operating Income approach – MM Hypothesis – Traditional Approach –Determinants of capital structure.

UNIT IV

Dividend Theories – Walter’s model, Gordon and MM’s model – Forms of dividends – Factors determining dividend policy – stability of Dividend policy.

UNIT V

Working capital Management – Meaning – Objectives – Factors affecting working capital requirement – Sources of working capital. Management of working capital components – Cash management – Receivables management – Inventory management.

Note: Question paper shall cover 60% Theory and 40% problems.

Text book

1. Financial Management – I.M.Pandey

Reference Books

1. Financial Management – Khan and Jain
2. Financial Management – S.N.Maheswari

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BGE2FB	Value Education- Human Rights	2			2	FCB

Semester – II
UNIT-I

Definition of Human Rights – Nature, Content, Legitimacy and Priority – Theories on Human Rights –Historical Development of Human Rights.

UNIT-II

International Human Rights – Prescription and Enforcement upto World War II – Human Rights and the U .N .O. – Universal Declaration of Human Rights –

UNIT-III

Human Rights Declarations –U.N. Human Rights Declarations –U.N. Human Commissioner- Fundamental Rights in the Indian Constitution – Directive Principles of State Policy –Fundamental Duties –National Human Rights Commission.

UNIT-IV

International Covenant on Civil and Political Rights – International Covenant on Economic, Social and Cultural Rights and Optional Protocol.

UNIT-V

Contemporary Issues on Human Rights: Children’s Rights – Women’s Rights –Dalit’s Rights – Bonded Labour and Wages – Refugees – Capital Punishment.

Text Books:

1. International Bill of Human Rights, Amnesty International Publication, 1988.

Reference Books:

1. Human Rights, Questions and Answers, UNESCO, 1982
2. Maurice Cranston- What is Human Rights

Semester – III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS33A	Cost Accounting	6			4	Core-V

Objective: On successful completion, the students are expected to develop the capability of modern cost accounting techniques.

UNIT I

Definition,- Scope and Nature of cost accounting-Cost concepts- Classification- Objectives and advantages- Demerits of cost accounting- Methods and techniques-Cost unit-Cost centers-Cost sheets.

UNIT-II

Material purchase control – Level - Aspects,- Need and essentials of materials control- Stores control- EOQ- stores records - ABC analysis-Pricing of issue of materials.

UNIT-III

Labour cost –system of wage payment-methods of remuneration and incentive-schemes-overtime and idle time -Labor turnover – types- Causes and remedies

UNIT-IV

Overheads-collection- Classification- Allocation- Apportionment Absorption-Recover rates-over& under absorption-Cost sheet and Cost reconciliation statement.

UNIT –V

Methods - Job costing, Contract Costing, Process costing (normal loss, abnormal loss and gain only)-Operating costing.

Text books

1. Cost Accounting - Jain S.P.and Narang K.L

Reference Books

1. Cost Accounting - R.S.N. Pillai and V. Bagavathi, S. Chand and Company Ltd., New Delhi Edn. 2006.
2. Cost Accounting - Reddy and Murthy, S. Chand and Company Ltd., New Delhi

Semester – III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS33B	Financing and Accounting for BPS	5			4	Core-VI

UNIT- I

Basic Accounting Principles, Concept, Convention - Systems of Book Keeping - Recording, Classifying and Summarizing of Transaction - Final Accounts - Types of Business Organizations - Business Partnerships - Types of BPOs - Merits and De-Merits on various BPO options - Accounting Business Process Cycle - Evolving of Outsourcing - Need for outsourcing Horizontal Services - Current Trend in F&A Outsourcing.

UNIT -II

Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc - How a Purchase Order is raised, types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Issues and various Documents - Accounting Impact -Inventory Control - Types of discount offered by Vendors - Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies Freight Negotiation, FTL, Payments, Conditions etc., Various Activities in Accounts Payable and Accounting Impact - Types of Invoice Matching and resolving issues - Invoice Payment, Procedures and Mode of payment - Employee Payment (T&E and Various Cards) - Debit Balance, Write back, Discount adjustments and various actions - Help desk and support Activities -Vendor Account Reconciliation - Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,) - Effective management of AP leads to working Capital improvement.

UNIT -III

Various Activities in Accounts Receivable and Accounting Impact - Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order - Management) - Mode of receiving Payment, Actions for non-receipt, Netting off - Revenue Recognition - Collection - Cash Applications - Adjustment of Discounts, Rebate, QPS discount, Write off etc., - Disputes Handling procedures - Customer Help desk and support Activities - Customer Account Reconciliation - Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) - Effective management of AR leads to working Capital improvement. Activities in General Ledger - What is Subsidiary and Control Accounts - Chart of Accounts and maintenance, Cost Centre, Profit Centre, - Adjustment journals - Cost Allocation etc. - Bank Reconciliation - Fixed Asset Maintenance - Inter Company - Accounting and Reconciliation - Tax Accounting - Transactional Element - Generation of Final Accounts - Various Reports (Statutory Reports, Schedules, Variance Analysis).

UNIT- IV

Budgeting and Budgetary Controls - Capital Budgeting - Ratio Analysis
- Process of Decision Making - Analysis of Financial Statements and Variances
- Management Reporting - Modules and usage of ERPs - Basic Screens required to be understood for F&A process - 3. Report generation - XBRL, Platform, Counting, Data Privacy Law etc.

UNIT - V

Basics of Accounting Standard - Differences between various GAAPs (US, UK, Indian and IFRS) - COSO, Internal Controls & Audit, ISO Standards (applicable to BPO) / CMMI Certification.etc., - PCI Data Security Standard / Security Audit / Data Privacy and Protection SOX - Compliance / SSAE 16 /ISAE 3402 - SOD, Access, Incident Management, BCP etc., - How the various transaction flows are happening - BPO Terminologies - Importance of Process Documents Service Level Measurements Contractual elements - Governance model - Internal Reporting - Delivery Excellence - Integration of support functions - Future and Challenges

Note: This syllabus has 100% theory

Semester – III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS33C	Insurance for BPS	5			4	Core-VII

UNIT - I

Concept of Risk - Risk Management - Basic concepts (Hazards, Perils, Assets, etc.) - Fundamentals of Insurance - Characteristics of a valid contract - Insurance contract - Principles & Practices of Insurance Contract - Important terminologies & parties in insurance contract - Types of Insurance (Personal, Commercial, Health, Life, etc. - History of Insurance - Types of Insurance companies - Business units in an Insurance company - Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.) - Reinsurance concept.

UNIT - II:

Important terminologies in a Life Insurance policy - Parties in a Life Insurance policy - Individual Life Insurance plans - Supplementary Benefits - Policy Provisions - Ownership rights - Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.) - Concept of Annuity - Types of Annuity - Annuity contract provisions - Annuity : USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity - Qualified & Non-Qualified Annuity - Principles of Group Insurance - Group Life Insurance - Group Retirement Plans

UNIT - III

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

UNIT - IV

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

UNIT - V

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

Note: This syllabus has 100% theory

Semester – III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS33P	Core Practical I Computer Applications Practical- I (MS.Office& Tally I)	4			3	CP-I

I - MS WORD

1.Type Chairman's speech/ Auditor's report / Minutes/Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip parts.

II - MS EXCEL

3. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

4. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, and LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

III - MS POWERPOINT

5. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

6. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

TALLY

1. Create a Company with all relevant details including VAT options

2. Create the ledgers under appropriate predefined groups

- ❖ Cash a/c
- ❖ Computer sales a/c
- ❖ Buildings a/c
- ❖ Machinery a/c
- ❖ Furniture a/c
- ❖ Commission received a/c
- ❖ Printer purchase a/c
- ❖ Commission paid a/c Rent received a/c
- ❖ Salary a/c
- ❖ Rent paid a/c
- ❖ Indian bank a/c Wages a/c
- ❖ Sales returns a/c Capital a/c
- ❖ Depreciation a/c Purchase returns a/c

Semester – III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS3AC	Mathematics for Business -I	6			4	Allied-III

UNIT – I

Set Theory - Arithmetic and Geometric Series -Simple and Compound Interest – Effective rate of Interest – Discounting of Bills -True-Discount – Banker’s Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix - Rank of Matrix - Solution of simultaneous Linear Equations.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions.

UNIT – V

Introduction of O.R- Meaning and Scope of O.R- limitations of O.R.Linear Programming Problem – Formulation of L.P.P – Graphical solutions of L.P.P – Problems.

Text Books:

1. Business Mathematics & Statistics ,**Navanitham, P.A**,Jai Publishers,Trichy-21

Reference Books:

1. Introduction to Business Mathematics”,**Sundaresan and Jayaseelan** Sultan chand Co&Ltd,Newdelhi
2. Business Mathematics,**Sanchetti, D.C and Kapoor, V.K**, Sultan chand Co& Ltd,Newdelhi
3. A Text book Business Mathematics -**G.K.Ranganath, C.S.Sampangiram&Y.Rajan** Himalaya Publishing House

Semester – III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS3ZA	Business Law	3			3	Skill -1

Objective: After the successful completion of the course the student should have a thorough knowledge on Formation of company, Documents required and Acts pertaining to it.

UNIT – I

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid Contract -Terms of contract – Offer and Acceptance Considerations.

UNIT – II

Types of Contracts – Breach of Contract

UNIT – III

The India Partnership Act, 1932with Amendments: General Nature of Partnership Deed– Rights and duties of partners – Registration and dissolution of a firm.

UNIT – IV

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lost goods – Performance of Contract of Sale – Rights of an unpaid seller.

UNIT – V

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

Text Books:

1. Business Law- **N.D Kapoor**, Sultan Chand & Sons, New Delhi – 2005

Reference Books:

1. Business Law- **R.S.N Pillai &Bhagavathi**, New Delhi – 2005
2. Business Law- **M.R Sreenivasan**, Margham Publications

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS43A	Banking for Business Process Services	5			4	Core-VIII

Semester – IV

UNIT I

Overview of Banking - Functions and Products of a Bank - Liabilities—Deposits - Assets---Loans and Advances – Payments - Risk Management - Financial Accounting - Customer Service Data&Voice, covering maintenance, disputes and complaints - Metrics management productivity, quality SLA Tracking and monitoring - Pricing methodologies available - Commonly available Certifications ISO-COPC-CMMI-PCI etc - Risks and Controls-AML-KYC-Info security etc. - Account Originations - Account Servicing - Issuer of Cheque Books/Cards Pins - AML/KYC Checks - Account Conversions and Closures - Customer Correspondence - ATM Management - Time Deposits – Placements – Maintenance – Breakage - Booking and Top up - Roll Over - Payment Processing - Retail Wealth Management - Mutual Fund processing – Equities – Bonds - Structured Notes - Corporate actions – Reconciliation - Risk -Control and Information Security.

UNIT - II

Basics of Cards - Types of Cards, transaction overview, components of Cards - Entities involved, overview on associations Originations - Policy, Account opening, dispatch, delivery Card Maintenance-Payments Concepts, applications, investigations, Statement validations - Products on Cards - Rewards programs merchandising offers - Authorization and Risk reviews - Settlement lifecycle authorizations ,settlement and reconciliation - Accounting and Interchange settlement settlements to associations - Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.

UNIT -III

Lead Generation - Regulation Requirements - Mortgage Originations - Sales/ New Application Management - Support and Settlement Services - Pre Underwriting, Underwriting - Verification and Closing - Quality Control and Repurchase - Mortgage Servicing - Customer Service - A/c Maintenance - Payment Processing - A/c Closure – Collection - Default Management - Front End Activities - Foreclosure and Loss Mitigation – Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies

UNIT - IV

Cash Management Overview - Cash Management Product Suite A Glance and Brief on all - products - Payments Life Cycle - Payments Originations and various products in Originations - phase - Introduction to Funds Transfer - Various types of Funds transfer (Clearing, Treasury Payments, Bills receivables, Collections, lockbox, loans/deposits - Bulk Remittances etc - Pre Funds Transfer - A/c Opening and Maintenance - Workflow Management - Funds Transfer - Payments - Instruction Acceptance - Payment Security - Call Back and Other Controls - Routing and Accounting Entries - Settlement and Payment Structuring - Various Clearing Systems - Overview - Post Funds Transfer - Nostro Reconciliations - Proofing - Investigations - Financial Messaging - Tracking - MIS and Treasury Reporting - Amendments and Collections - Risk management around payments- few case studies. STP Analysis and Improvements.

UNIT -V

Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - Letter of Credit (L/C) – Parties to L/C & Types of L/C – Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - Collection - Parties to Collection & Types of Collection - Document Checking, Acceptance & Payment - Method of Payment – Advance, Open Account, Documentary Collection & Documentary Credit - Guarantee / SBLC – Types of Guarantee – Issuance, Amendment, Claim / Settlement & Cancellation - Reimbursement– Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance - Loans & Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting - Basics and outline of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98 - Value Added Services - After Service– Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing & Reporting - Trade Compliance - Trade Advisory / Customer Owner - Overview on specialized training course for CDCS certification.

Note: This syllabus has 100% theory

Semester – IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS43B	Retail Environment & Market Research	5			4	Core-IX

UNIT I

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

UNIT II

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

UNIT III

Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative Research Methodology - Qualitative Research Methodology - Research Types - Introduction to 4 Ps of Marketing - Optional Ps – Product – Price – Place - Promotion - Market Research and 4Ps

UNIT IV

Product Planning - Product Mix - New Product Development - Product Life Cycle. - Branding - Brand Types - Private Labels - Brand association - Brand extension. - Advertising - Need for Advertising - Types of Media - Media Mix and Planning - What is Consumer Research? - Why research consumers? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products

UNIT V

Retail Research – Need for Retail Research - Retail Data - Importance of Retail Data Validation - Retail Research reports. - Media Research – Importance of media research - Media Data - Importance of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer Panel - Consumer Panel Data - Panel Research reports.

Semester – IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS43P	Core Practical II- Computer Applications Practical -II (TallyII)	4			3	CP-II

Cost Center

1. Create cost centers project A &B project B under primary cost category and record the following transaction in the books of TATA trading company:

(a) On 07-09-2014, purchased cement worth Rs.150000/-from Ultratech cement Ltd. That will be shared equally between project A and project B.A credit period of 30days was provided.

(b) Record a transaction on 09-09-2014 for the purchase of steel worth Rs.450000 from Embed enterprises. Allocate Rs.50000 to project A and project B.A credit period of 45 days was allowed.

2. Create cost centers Bangalore and Pune under primary cost category and record the following transactions in the books of Universal Co. Limited.

(a) On 05-10-2014, purchased done worth rs.2, 50,000/-from Hindustan Unilever Ltd. That will be shared equally between Bangalore and Pune.

(b) Record a transaction on 09-10-2014 for the purchase worth Rs.6, 00,000from Hindustan Unilever Ltd. Allocate rs.250000 to Bangalore and the rest to Pune. A credit period of 45 days was allowed.

(c) On 18-10-2014, record a transaction for the sale to Super Technologies for Rs.15, 75,000- of which 1200000 would be allocated to Bangalore branch and the rest to Pune.

(d) On 22-10-2014, one more sales entry was made for 1600000 to Super Technologies of which 1000000 was allocated to Pune branch and the rest to Bangalore.

Tally ERP

3. M/S Kishore Associates is a sales tax practicing firm and owned by Mr.Pravin&Mr.Prakash is their accountant. The firm uses Tally. ERP 9 to record their business transactions.

Kindly guide Mr.Prakash in creating the above mentioned company in Tally.ERP9 with the name of his firm creating a user account for Mr.Prakash giving owner rights.Mr.Pravin is very much concerned about the data security and that is why he decides to adopt the following password policy:

- Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it.
- Users need to change password on first login.
- Users should be provided the rights to change their passwords.

After setting password policy in Tally.ERP9, create up the above a suitable password for Mr.Prakash.

Help Mr.Prakash record the following transactions and complete the steps as mentioned:

1. Received rs.10000 in cash from National Enterprises on 22-11-2014 against audit services provided.
2. Received rs.16000 in cash from Pooja Infrastructures, a construction company on 27-11-2014 against audit services provided.
3. Paid rs.1500 in cash to and general stores on 03-12-2014 for stationary expenses.
4. Deposited rs.18000 on 08-12-2014 in the Kodak bank account of the firm.
5. Paid rs.2700 against electricity bill to Mumbai suburban electricity supply using a cheque.
6. E- Mailed the balance sheet in excel format to Mr.sudhir at sudhir_1607_2022@gmail.com.
7. Export all the master in XML format with file name masters 1.xml to "D:/dataBackup"
8. Export transaction in XML format with file name transactions 1.xml to "D:/dataBackup"
9. Create a new company "copy of M/SPravin associates" with security control enabled.
10. Import the two file masters 1.xml and transactions 1.xml in this new company.

4. Mahesh is one of the partners in karma marketing .His work keeps him way from the office many times,however he wants to know his business details even while travelling.

1. He wants to check his daily purchases,payments that are approaching,overdue receivables,orders outstanding and daily deposits into bank.
2. Enable his mail id mahesh@karmamarketing.com as a tally.NET users with owner's rights.
3. Mr. Mahesh also wants to view the stock which is not getting sold for the last 60 days.

INVENTORY

5. Record the following vouchers in the books of Universal Company Ltd.

- 04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cash book.
- 08-04-2014 paid 2,000 from petty cash for buying stationary for office.
- 15-04-2014 made purchase from ultra tech cement Ltd. worth Rs.45, 000.
- 19-04-2014 issued cheque to ultra tech cement ltd for Rs.45, 000.
- 21-04-2014 sold goods worth of rs.75, 000 to civic center association.
- 25-04-2014 received a cheque from civic center associations for rs.75, 000 .The same was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.9800 from petty cash.

6. Record the following vouchers in the books of TEXMO Trading Co.Pvt.Ltd.

- 02-04-2014 Withdraw rs.10000 from bank of Baroda and transferred to petty cashbook.
- 05-04-2014 paid 1000 from petty cash for office expenses.
- 11-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.33000.
- 13-04-2014 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.26000.
- 18-04-2014 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
- 21-04-2014 sold goods worth of rs.90000 to Tahuraa Traders Pvt.Ltd.
- 22-04-2014 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000. The same was deposited in the bank on the same date.
- 23-04-2014 sold goods worth of Rs.85000 to Tahuraa Traders Pvt.Ltd.
- 25-04-2014 received a cheque from Tahurra Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.7200

PAY ROLL

7. COMPUTE: 1. on Earning Total

From amount	Amount up to	Slab type	Value basis
	5000	Percentage	10
5000	10000	Percentage	15
10000		percentage	20

In the above examples, the head would be computed on all earning total (all heads of types earnings for employees), as follows:

- For amount up to 5000-10%
- For amount above 5000 but upto 10000-15%
- For amount above 100000-20%
-

8. COMPUTE: 1. On Earning total

From amount	Amount up to	Slab type	Value basis
	5000	Percentage	10
5000	10000	Percentage	15
10000		percentage	20

In the above examples, the head would be computed on all earning total (all heads of types earnings for employees), as follows:

- For amount up to 5000-10%
- For amount above 5000 but upto 10000-15%
- For amount above 100000-20%

Semester – IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS43C	Direct Tax-I	5			4	Core-X

Objectives: To gain the knowledge of the provisions of Income- tax law relating to the topics mentioned in the contents below; and To gain ability to solve simple problems concerning assesses with the status of “Individual” and covering the areas mentioned in the contents below.

UNIT I

Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year–Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

UNIT II

Income from salary – Income from House Property

UNIT III

Income from Business or Profession

UNIT IV

Income from Capital Gains – Income from other sources

UNIT V

Income of other persons included in assesses total income – Aggregation of income; Set – Off or carry forward and set off of losses – Deductions from gross total income Computation Of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

Note: (The question paper shall consist of 20% Theory 80% Problem.)

Text Book:

1. .Gaur and Narang, “Income Tax Law and Practice” Kalyani Publishers, New Delhi

Reference Books:

1. Dr. HC.Mehrotra, “Income Tax Law and Accounts” SahithyaBhavan publishers
2. Dr.VinodK.Singhania, Taxmen’s Direct Taxed Law & Practice.

Semester – IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS4AD	Statistical Methods I	5			3	Allied-IV

Objective: On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

UNIT I:

Meaning and Definition of Statistics – Collection of data - Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

UNIT II:

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson’s and Bowley’s co-efficient of Skewness.

UNIT III:

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT -IV:

Time Series – Meaning, Components and Models – Business forecasting –Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

UNIT V:

Interpolation: Binomial, Newton’s and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) –Simple problems based on Addition and Multiplication theorems only.

Text Book:

1. Statistical Methods by S.P. Gupta

Reference Books:

1. Business Mathematics and Statistics by P. Navaneetham
2. Statistics by R.S.N. Pillai and V. Bagavathi

Semester – IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS4ZB	Company Law	4			3	Skill-II

Objectives: On successful completion, the students are expected to familiarize with law.

UNIT – I

Company – Definition – Characteristics – Kinds - Formation– promotion – Promoters –functions – Duties – certificate of Incorporation - Prospectus –Contents – Misstatement in prospectus.

Unit –II

Memorandum of Association – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Contents – Alteration of Article (Table A) – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

Unit –III

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal - Director’s remuneration – Powers – Duties– Liabilities - Kinds of Shares and Debentures – Share Certificate – Form and Content – Object of Share Certificate – Rules with regard to issue of Share Certificate – Share Warrant – Procedure – Distinction between Share Certificate and Share Warrant.

Unit –IV

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Notices – Agenda – proxy – Writing of Minutes.

Unit –V

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).

Reference Books:

1. **Principles of Company Law**,:M.C.Shukla and S.S.GulshanS.Chand& Co., Publications, 3rd Edition 2005.
2. **Company Law**, N.D.Kapoor, Sultan Chand & Sons, 10th revised edition, Reprint 2002.

Semester – V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS53A	Corporate Accounting	5			4	Core - XI

Objective: After the successful completion of the course, the student should have a thorough knowledge on the Advanced Accounting Practice prevailing in the corporate.

UNIT-I

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

UNIT-II

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and Payment of dividend (Inter Company Holdings excluded).

UNIT-III

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances -Classification of Investments.

UNIT-IV

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000.

UNIT-V

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice –International Financial Reporting Standards - IFRS – Theoretical Aspects only.

NOTE: Distribution of Marks: Theory - 20% Problems - 80%

Reference Books:

1. Advanced Accountings - Jain & K.L. Narang, Kalia Publications, New Delhi.
2. “Corporate Accounts -Gupta R.L. &Radha Swamy M. Theory Method and Application -13th Revised Edition 2006, Sultan Chand & Co., New Delhi.

Semester – V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS53B	Capital Markets For Business Process Services	5			4	Core-XII

Objective: To study about the securities market (an integral part of capital market) which can provide sufficient marketability and price continuity for shares, so necessary for the needs of investors.

UNIT I

Securities - Types of Securities - Equities - Fixed Income & Govt. Securities - Derivatives - OTC Products - Participants in a Trade & Global Financial Markets - Financial Markets – Exchange - OTC Products and Financial Markets - Participants in a trade - Overview of regulators & important regulations.

UNIT II

Basics of Investment Banking - Trade Life Cycle - Clearing and Settlement - Securities Lending - Prime Brokerage - Collateral Management - Corporate Actions -Mandatory & Voluntary - Corporate Actions: How they affect securities.

UNIT III

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

UNIT IV

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

UNIT V

Counter party - Credit Risk Management - Market Risk Management.

Reference Books:

1. Mulki, M A.The New Capital Issue Market in India.
2. Dave, S.A. State of the Capital Market.

Semester – V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS53C	Managing Business Processes – I	5			4	Core- XIII

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Semester – V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS53P	Computer Practical IV- SPSS & Online Accounting	4			3	CP-III

1. Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

2. The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?

Drug A	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3.3	2.00	6.8	8.5	7.00	8.00
DrugB	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4.5	4.00	9.1	1.8	8.5	7.5

Null Hypothesis: Drug A and B provides similar relief

3. The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyze the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.0	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another.

4. Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Videocon CD Player	–	Videocon Music Systems	Not Applicable	No.s	2	18	36
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Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Null Hypothesis: (H_0) there is no correlation between age and systolic blood pressure.

Alternate hypothesis: (H_A) there is correlation between age and systolic blood pressure.

5. From the followings prepare the Inventory.

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
Accessories						
CD ROM Disk 100s	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10 Nos	350	40
USB Pen Drive	1200	0	10	10 Nos	12500	1600

Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless Mouse	250	10	10	20 Nos	5000	430
Printer						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
Total					286150	

6. From the following prepare payroll

Capital = Rs.10, 00,000

Mano = Rs.5, 00,000

Krish = Rs.2, 00,000

Raghul = Rs.3, 00,000

Deposited into UCO Bank Rs 10,000

Employee Groups

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay head	Manager	Staffs	Supervisors	Workers
Basic salary(on attendance per day)	Rs 100	RS 80	RS 75	RS.50

House rent allowance(HRA)(As computer value) <1000 2% 1000to3000 3% <3000 5%				
Dearness allowance(DA)(flat rate)(per month)Rs 100				
Provident fund (PF)(as user delined value)Rs.50				

ATTENDENCE

Name	No of Days	Name	On attendance	Name	No of Days
Ram	23days	Guru	30 days	Feroz	31days
Arun	31days	Babu	29 days	Rraju	27 days
Vivek	28 days	Thomas	27 days	Gokul	10 days
Karthik	30days	Prabhu	26 days	Sanjay	31 days
Madhan	29 days	Feroz	31 days		

Semester – V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS5ZC	Executive Business Communication	4			4	Skill Based-III

Objective: After the successful completion of the course the students must be able to communicate clearly in the day – to – day business world.

UNIT – I

Business Communication-Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layouts.

UNIT – II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaint sand Adjustments - Collection Letters – Sales Letters – Circular Letters.

UNIT – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

UNIT – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit – V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

Text Books:

1. **Essentials of Business Communication- Rajendra Pal Korahill** Sultan Chand & Sons, New Delhi, 2006.
2. **Business Communication - , Ramesh, MS, & C. C Pattanshetti** R.Chand&Co, New Delhi, 2003.
3. **Effective Business Communication Concept- Rodriquez M V,** Vikas Publishing Company, 2003.

Semester – VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS63A	Campus to Corporate Transition	6			4	Core-XIV

UNIT I

Corporate Readiness - Overview of Corporate - History of Corporate –Overview of BPO Industry - History of BPO - Benefits of BPO - BPO Industry in World - BPO Industry in India - TCS BPO.

UNIT II

Difference between campus and corporate – Change management - Learn the Culture - Impact of your attitude and behavior - Consider the language – Establish and maintain relationship – Respect others - Be Confident - Keep on learning - Consider the body language

UNIT III

Corporate Etiquettes – Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette - Telephone etiquette - Meeting etiquette - Presentation Skills - Professional Competencies - Analytical Thinking - Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion - Interview facing – Ownership - Attention to Detail

UNIT IV

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

UNIT V

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

Semester – VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS63B	Managing Business Processes – II	6			4	Core- XV

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Semester – VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS63P	Computer Application practical IV(Ms Excel With VBA)	4			3	Skill Based-III

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline
6. Using What-If analysis in Excel performs Data Table and Goal Seek Features.
7. Create, assign and protect a macro in Excel.
8. Prepare a program that loops through all charts on a sheet and changes each chart to a pie chart where the other program changes some properties of the first chart.
9. Create a histogram in Excel VBA.
10. Perform Message box and Input box function in Excel VBA.
11. Find the prime number using Excel VBA.
12. Sort numbers using Excel VBA.

Semester – VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS63V	Project Work& viva Voce	4			4	Core

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2)CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review 15 Marks

Second Review 15 Marks

Work Diary 10 Marks

40Marks

3)End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner 60 Marks

Internal Examiner 60 Marks

Viva-Voce Examination 40 Marks

(Jointly given by the external and internal examiner) _____
160 Marks)

Semester – V

ELECTIVE – I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS5EA	Business Research Methods	4			4	Elective I

UNIT – I

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Identification, Selection and formulation of research problems- Setting objectives – literature review - Hypothesis – Research design.

UNIT – II

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

UNIT – III

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing– Types and contents and style of reports – Steps in drafting reports.

UNIT – IV

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation – Path analysis – Auto correlation – Regression models – OLS ordinary least square methods – Multiple regressions.

UNIT – V

Test of significance – ‘T’ Test - large sample and ‘F’ Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chi-square test and ANOVA test.

Note: The question paper shall cover 100 % theory only.

Reference Books:

1. Business Research Methods – Emory.
2. Business Research Methods – Rummel &Ballaine.
3. Statistical Methods - S.P. Gupta.

Semester – V

ELECTIVE- I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS5EB	Principles Of Auditing	4			4	Elective I

Objective: On successful completion of this course, the students should be well versed in the fundamental concepts of Auditing.

UNIT – I

Introduction – definition of audit – objectives of audit – classification of audit – internal audit – periodical audit – continuous audit – interim audit – balance sheet audit – internal check internal control – procedure of audit – audit programme – test check.

UNIT – II

Vouching of cash transactions, trading transactions personal and impersonal ledgers – valuation and verification of assets and liabilities.

UNIT – III

Depreciation - Meaning – Causes – Methods – Auditors duties regarding depreciation – Reserves – Classification of reserves – Secret reserves – Auditors duties regarding secret reserves.

UNIT – IV

Audit of limited companies – share capital audit – share transfer audit – appointment, Qualification rights and liabilities of company auditors – audit reports.

UNIT – V

Divisible profits and Dividends – Investigations – Audit of computerized Accounting.

Text Books Recommended:

1. Practical Auditing by Spicer and Pegler.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand& Co.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalayani Publishers.
5. Auditing by Dinkerpagare – Sultan Chand & Sons.

Semester – V

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS5EC	Business Finance	4			4	Elective I

Objective: On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

UNIT – I

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance -Traditional and Modern Concepts.

UNIT – II

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

UNIT – III

Capitalization - Bases of Capitalization – Cost Theory – Earning Theory – Over Capitalization - Under Capitalization – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalization.

UNIT – IV

Capital Structure – Theories of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

UNIT – V

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages-Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Reference Books:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain

Semester – VI

ELECTIVE – II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS6EA	Logistics And Supply Chain Management	5			4	Elective II

Objective: To create awareness about the supply chain activities taken in order to deliver the goods.

Unit - I

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory

Unit - II

Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century

Unit - III

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain.

Unit - IV

Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement- Systems and Values of Supply Chain

Unit - V

Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

Reference Books:

- 1., Logistics and Supply Chain Management - G Raghuram& N Rangaraj Cases and Concepts. Mac Millan.
2. Logistics & Supply Chain Management: Martin Christopher, Creating Value-Adding Networks, FT Press.

Semester – VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS6EB	Brand Management	5			4	Elective II

Objective: On the successful completion of the course, the students can establish their own branching

UNIT-I

Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brand – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

UNIT-II

Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

UNIT-III

Branding impact on buyers – competitors, Brand loyalty – Loyalty programmes–brand equity – role of brand manager – Interrelations with manufacturing, marketing, finance, purchase and R & D – brand audit.

UNIT --IV

Planning and implementing brand marketing programs- Choosing brand elements to build brand equity - Options and tactics for brand elements - designing marketing programs to build brand equity - product strategy- pricing strategy - channel strategy- Integrating marketing communications - leveraging secondary brand knowledge.

UNIT-V

Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding. Designing and implementing branding strategies.

Reference Books:

1. “Strategic brand Management”, Kevin Lane Keller, Person Education, New Delhi, 2003.
2. LanBatey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.

Semester – VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS6EC	Micro Finance	5			4	Elective II

UNIT-I

Microfinance: meaning and definition, concept of Micro finance and Rural poverty: Evolution and character of microfinance in India: Present and Future.

UNIT-II

Some Innovative and Creative Microfinance Models. Legal and regulatory framework. Major Micro Finance Institutions, (MFIs), SHG; Monitoring and Evaluation Findings. Emerging issues.

UNIT-III

Impact assessments and Social Assessments of MFIs; Loan Disbursement and repayment. Risk Management in Microfinance, Delinquency management in microfinance, Operational aspects of microfinance. Micro finance and sustainability -Microfinance as a Tool for Development.

Reasons for establishment of Regional Rural Banks (RRBs), Meaning – Objectives -Organization and Management - Functions of - Progress - performance and problems - Difference between and Commercial banks.

UNIT-IV

Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, different intermediaries credit cooperative sector.

UNIT-V

Regulatory framework of MFIs in Reserve Bank of India and its policy and functions in Rural Banking - National Bank for Agriculture and Rural Development (NABARD) and its role in Rural Development- Financial Inclusion- Priority sector lending.

Reference Books:

1. Micro finance-prospective and operation-Macmillan India-IIBF
2. Micro finance in India-P Arunachalam-Serials publications

Semester – VI

ELECTIVE -III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS6ED	Human Resource Management	5			4	Elective III

UNIT - I

Personnel Management - meaning, nature, scope and objective– Functions of Personnel Department- Personnel Policies and Procedures.-Theories X & Y – Organization structure.

UNIT – II

Human resource planning – Job analysis – Role analysis – Selection and Recruitment– Testing – Interview – Placement training – Promotion - Performance appraisal. Job evaluation and merit rating – Job satisfaction and morale (theories of motivations).

UNIT – III

Job evaluation and merit rating -Human behavior process – Perception learning – Motivational and personality Development- Definition of learning – Learning theories -Human relations - approaches to good human relations - Punishment.

UNIT – IV

Discipline – Meaning - Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressed Procedure.

UNIT – V

Industrial relations - Trade unionism - Grievance handling -Organization conflict – conflict in organizational behaviors – Individual aspect of conflict – Organizational conflict – Management of conflict – Leadership – Leadership theories.

Reference books:

1. Management of Human Resources - P.C.Dinuvedi :
2. Organizational Behaviors - Fred Luthans :
3. Personnel Management and Industrial Relations - Memoria

Semester – VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS6EE	Indian Stock Markets	5			4	Elective III

UNIT I

Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges- Origin and Growth-Organization Structure-Mode of Organization-Membership-Stock Exchange Traders - Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings-Trading of Securities.

UNIT II

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

UNIT III

Listing: Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Listing conditions of BSE and NSE – Delisting – Insider Trading – Speculation- Speculation vs. Gambling-Investors Vs Speculators – Investor Protection.

UNIT IV

SEBI-Functions and working - SEBI measures for primary market and secondary market

UNIT V

Internet Stock Trading-Meaning and features-Current Scenario- Different trading systems - Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures – DEMAT and Trading Accounts

Books for reference:

1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
2. Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
3. Financial Services: Dr.D.JosephAnbarasu& Others, Sultan Chand & Sons.
4. Financial Institutions and Markets: L.M.Bhole, Tata McGraw – Hill Publishing

Semester – VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BPS6EF	International Business	5			4	Elective III

UNIT I

Meaning and features of International Business Management, Globalization forces – Meaning, dimensions and stages in Globalization – Globalization Boon or bane – Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler – Trading Environment of International Trade- Tariff and Non-Tariff Barriers – Trade blocks.

UNIT II

International Financial Management – Balance of Trade and Balance of Payment – International Monetary fund. Asian Development Bank, World Bank, Introduction to Export and Import finance, methods of Payment in International Trade, International Financial Instruments.

UNIT III

Bilateral and Multilateral Trade Laws – World Trade Organization (WTO), different rounds, IPR, TRIPS, TRIMS, GATS, Ministerial Conferences, SAARC.

UNIT IV

Foreign Direct Investment and Financial Institutional Investments.

UNIT V

SEZ – Introduction- Types of economic zones, Meaning and Nature of SEZ – Mechanism of setting of SEZ, opposition to SEZ.

Reference Books:

- 1) International business environment – sandarac and black
- 2) International business environment – ballad and rajju
- 3) International financial management – pg.apte
- 4) International business – Francis cherunilam
- 5) International business – Rao and rangachari