

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

**B.Com (Business Process Service) DEGREE COURSE**

**SCHEME OF EXAMINATION: CBCS PATTERN**

**(APPLICABLE TO STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2014 – 2015)**

Part	Study Components	Ins. hrs/ week	Examinations				Credit
			Dur.Hrs	CIA	ESE	Total	
<b>SEMESTER-I</b>							
I	Language-I	6	3	25	75	100	4
II	English-I	6	3	25	75	100	4
III	Core I-Principles of Accountancy	5	3	25	75	100	4
III	Core II- Business Organization and Office Management	5	3	25	75	100	4
III	Allied Paper I – Managerial Economics	6	3	25	75	100	4
IV	Environmental Studies*	2	3	-	50	50	2
<b>SEMESTER-II</b>							
I	Language-II	6	3	25	75	100	4
II	English-II	6	3	25	75	100	4
III	Core- III- Financial Accounting	5	3	25	75	100	4
III	Core- IV- Principles of Marketing	5	3	25	75	100	4
III	Allied Paper -II Financial Management	6	3	25	75	100	4
IV	Value Education – Human Rights *	2	3	-	50	50	2
<b>SEMESTER-III</b>							
III	Core- V- Cost Accounting	6	3	25	75	100	4
III	<i>Core-VI- Finance and Accounting for Business Process Services</i>	6	3	25	75	100	4

III	<b>Core- VII- Insurance for Business Process Services</b>	6	3	25	75	100	3
III	Allied Paper – III- Mathematics for Business	6	3	25	75	100	3
IV	Skill based Subject : 1 Business law	4	3	25	75	100	3
IV	Tamil ** / Advanced Tamil ** (OR) Constitution of India*/Communicative English-I*	2	3	50	-	100	2
<b>SEMESTER-IV</b>							
III	Core- VIII- Corporate Accounting-I	6	3	25	75	100	4
III	<b>Core-IX - Banking for Business Process Services</b>	5	3	25	75	100	3
III	<b>Core- X - Retail Environment &amp; Market Research</b>	5	3	25	75	100	3
III	Core- XI- Computer application Practical –I (MS. Office and Tally)	4	3	40	60	100	3
III	Allied Paper -IV Statistical Methods	5	3	25	75	100	3
III	Industrial report @	-	-	20	80	100	3
IV	Skill based Subject : 2 Company Law	3	3	25	75	100	3
IV	Tamil ** / Advanced Tamil ** (OR) Non-major elective - II General Awareness* */Communicative English -II*	2	3	-	50	50	2
<b>SEMESTER-V</b>							
III	Core- XII- Corporate Accounting –II	5	3	25	75	100	4
III	Core- XIII- Income tax law & Practice	5	3	25	75	100	3
III	<b>Core-XIV-Capital Market for Business Process Services</b>	5	3	25	75	100	3

III	<i>Core-XV- Managing Business Processes – I</i>	5	3	25	75	100	3
III	ELECTIVE-I	5	3	25	75	100	3
IV	PLACEMENT TRAINING**	2			-		
IV	Skill based Subject : 3 Business Ethics	3	3	25	75	100	3
<b>SEMESTER-VI</b>							
III	Core- XVI- Management Accounting	5	3	25	75	100	4
III	<i>Core-XVII- Campus to Corporate Transition</i>	4	3	25	75	100	4
	<i>Core-XVII- Managing Business Processes – II</i>	5	3	25	75	100	4
III	Elective-II	5	3	25	75	100	4
III	Elective-III	5	3	25	75	100	4
III	Project Report	6	3	40	160	200	8
IV	Skill Based Subject – 4 Indirect Taxes	3	3	25	75	100	4
IV	Placement Training	2			-		
V	Extension Activity	-	-	50		50	2
	<b>Total</b>			-	-	<b>3800</b>	<b>140</b>

**Note**

\* No Internal Examinations only External Examinations

\*\* No External Examinations only Internals Examinations

@ Vocational Industrial Training

**List of Elective Papers**

Elective-I	A	Business Research Methods
	B	Principles of Auditing
	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

### PRINCIPLES OF ACCOUNTANCY

Goal: To enable the students to learn principles and concepts of Accountancy.

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 and income and expenditure account and Balance sheet – Accounts of professionals.

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

#### Text Books:

1. – Principles of Accountancy N.Vinayakam, P.L.Mani, K.L.Nagarajan– S.Chand & Company Ltd.,
2. Introduction to Accountancy T.S.Grewal –S.Chand & Company Ltd.,
3. Financial Accounting R.L.Gupta, V.K.Gupta, M.C.Shukla — Sultanchand & sons
4. Advanced Accountancy T.S.Grewal, S.C.Gupta, S.P.Jain –Sultanchand & sons
5. Advanced Accountancy K.L.Narang, S.N.Maheswari - -Kalyani publishers
6. Advanced Accountancy S.K.Maheswari, T.S.Reddy -Vikas publishers
7. Financial Accounting A.Murthy – Margham Publishers
8. Advanced Accountancy P.C.Tulsian – Tata McGraw Hill Companies.
9. Modern Accountancy A.Mukherjee, M.Hanif –. Vol.1- Tata McGraw Hill Companies

## **BUSINESS ORGANISATION AND OFFICE MANAGEMENT**

**Goal:** To enable the students to learn principles and concepts of Business.

**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 Organisation – 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 Books**

1. Business Organisation and Management–Y.K.Bhushan Sultanchand & sons
2. Business Organisation and Management – Shukla- S.Chand & Company Ltd., .
3. Business Administration and Management– Saksena – Sahitya Bhavan
4. Business Organisation and Management – Singh.B.P & Chopra - Dhanpat Rai & sons
5. Office Management–. R.K.Chopra – Himalaya Publishing House
6. Office Management - J.C.Deneyer - Chatterjee –Modern Business

## MANAGERIAL ECONOMICS

### 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

### Reference Books

1. Maheswari and Varshney : Managerial Economics
2. P.L.Metha -do-
3. G.S.Gupta: -do –
4. D.Gopalakrishnan: -do–
5. B.M.Wali & Kalkundrikar: -do –

## **FOUNDATION COURSE ENVIRONMENTAL STUDIES**

### **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
2. Agarwal KC, 2001. Environmental Biology, Nidi Publishing Ltd.Bikaner
3. Down to Earth, Center for science and environment
4. Jadhav H and Bhosale VM,1995 Environmental Protection and Laws – Himalaya Publishing House , Delhi.



## SEMESTER – II

### FINANCIAL ACCOUNTING

**Goal:** To enable the students to learn the functional aspects of Accounting

**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.
2. Introduction to Accounting- S.N.Maheswari, Vikas Publishing House, NewDelhi.
3. Advanced Accounts -M.C.Shukla, T.S.Grewal and S.C. Gupta –, S.Chand and Company Ltd., New Delhi.

## PRINCIPLES OF MARKETING

**Goal:** To make the students to understand about the Modern marketing and other marketing concepts

**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 behaviour – 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
2. Marketing management by Sherlekar
- 3Principles of Marketing- Philip Kotler.

## FINANCIAL MANAGEMENT

### 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.**

### Books for Reference

1. Financial Management – I.M.Pandey
2. Financial Management – Khan and Jain
3. Financial Management – S.N.Maheswari
4. Fundamentals of Financial Management – Van Horne
5. Financial Management – C.D.Balaji (Margham Publications)

## **HUMAN RIGHTS**

### **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.
2. Human Rights, Questions and Answers, UNESCO, 1982
3. Maurice Cranston- What is Human Rights
4. Desai, A.R. - Violation of Democratic Rights in India
4. Constitutional Law-Pandey
5. Working for Justice and Human Rights Timm. R.W.

## **SEMESTER – III**

### **COST ACCOUNTING**

**Goal:** To provide adequate knowledge on Cost Accounting principles and practices

**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
2. “Cost Accounting” - R.S.N. Pillai and V. Bagavathi, S. Chand and Company Ltd., New Delhi Edn. 2006.
3. Cost Accounting - Reddy and Murthy
4. Cost Accounting - N. K. Prasad and V.K. Prasad
5. Cost Accounting - Saxena and Vashist
6. Cost Management Accounting and Control - Hansen/Mowen

## **FINANCING AND ACCOUNTING FOR BPS**

### **Unit I**

Basic Accounting Principles, Concept, Convention - Systems of Book Keeping - Recording, Classifying and Summarising of Transaction - Final Accounts - Types of Business Organisations - 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**

## **Insurance for Business Process Services**

### **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 – Medigap - 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.



## MATHEMATICS FOR BUSINESS

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

## **Skill Based Subject - 1**

### **BUSINESS LAW**

**Goals:** To enlighten the students' knowledge on Companies Act.

**Objectives:** 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 lostgoods – 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
2. “Business Law”, **R.S.N Pillai & Bhagavathi** ,New Delhi – 2005
3. “ Business Law”, **M.R Sreenivasan**, Margham Publications

## SEMESTER – IV

### CORPORATE ACCOUNTING –I

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

**Objectives:** After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the corporate.

#### Unit - I

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares  
– Right Issue – Underwriting

#### Unit – II

Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

#### Unit - III

Final Accounts of Companies - Calculation of Managerial Remuneration.

#### Unit - IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

#### Unit - V

Liquidation of Companies - Statement of Affairs -Deficiency account.

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

#### Text Books:

- 1 “Advanced Accounting”, . **S.P. Jain & K.L. Narang**, Kalyani Publications, New Delhi.
- 2.,”Corporate Accounts “,**Gupta R.L. & Radhaswamy M.** Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. “Advanced Accountancy, Part-I”, **Dr. M.A. Arulanandam, Dr. K.S. Raman**, Himalaya Publications, New Delhi.2003.
- 4.,”Corporate Accounts “,**Gupta R.L. & Radhaswamy M** Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- 5., “Advanced Accountancy”, **Shukla M.C., Crewel T.S. & Gupta S.L.S.** Chand & Co., New Delhi.
6. “Financial Accounting”, **Reddy & Murthy**, ,Maugham Publications’, Chennai, 2004.

## **BANKING FOR BUSINESS PROCESS SERVICES**

### **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 - Authorisation and Risk reviews - Settlement lifecycle,authorisations,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.

## **RETAIL ENVIRONMENT & MARKET RESEARCH**

### **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.

## COMPUTER APPLICATIONS PRACTICALS- I

### **I MS WORD**

1. Prepare an invitation for the college function using Text boxes and clip parts.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. Prepare a Class Time Table and perform the following operations:
4. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Mail Merge

### **II - MS EXCEL**

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. Look Up Function

### **. III - MS POWERPOINT**

1. 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.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by Using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. -The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

### **I - MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of Appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions If any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three  
Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and Create an invoice in form design view. 4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

### **I – TALLY AND INTERNET**

- 1 . Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)  
a) FIFO b) LIFO c) Simple Average Method d)Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.



## STATISTICS FOR BUSINESS

**Goal:** To enable the students to learn the Statistical methods and their applications in Commerce

**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.

### Books Recommended:

1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
5. Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden

## **SUMMER INTERNSHIP PROJECT**

### **GUIDELINES FOR THE INTERNSHIP PROGRAMME**

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

1. Duration of the internship training is 20 / 3 weeks days during the Summer Vacation which falls at the end of the 4<sup>th</sup> Semester.
2. The departments concerned will prepare on exhaustive panel of Institutions. Industries and practitioners.
3. The individual student has to identify the institution / industry / practitioners of their choice and inform the same to the HOD / Staff-in-charge.
4. The students hereafter will be called as Trainees should maintain a work diary in which the daily work done should be entered and the same should be attested by the section in-charge.
5. A detailed outline of the job to be done, sections in which they have to be attached both in the office as well as in the field, should be provided to each student.
6. The trainees should strictly adhere to the rules and regulations and office timings of the institutions to which they are attached.
7. The trainees have to obtain a certificate on successful completion of the internship from the chief executive of the organization.
8. Monitoring and inspection by staff on a regular basis.
9. Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.
10. Report writing manual and format should be prepared by the respective departments.
11. Specimen forms are to be attached wherever it is necessary.
12. Report evaluation: External Viva-Voce examination will be conducted and it may be graded as Satisfactory / Commended / Highly Commended.
13. Report should be submitted in the 5<sup>th</sup> Semester.
14. Expected outcome of the internship training is given separately.
15. Students are motivated to go to small companies and observe any one process and try to give ideas to improve the growth of the company.

## **Skill Based Subject – II - COMPANY LAW**

**Goal :** To enable the students to gain adequate knowledge about company law.

**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 Book:**

- 1., “**Principles of Company Law**”, M.C.Shukla and S.S.Gulshan S.Chand & Co., Publications, 3<sup>rd</sup> Edition 2005.
2. “**Company Law**”, N.D.Kapoor, Sultan Chand & Sons, 10<sup>th</sup> revised edition, Reprint 2002.

## SEMESTER – V

### CORPORATE ACCOUNTING -II

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

**Objectives:** 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%**

#### Books for Reference:

- 1 “Advanced Accounting”, . **S.P. Jain & K.L. Narang**, Kalia Publications, New Delhi.
- 2, ”Corporate Accounts “**Gupta R.L. & Radhaswamy M.** Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. “Advanced Accountancy, Part-I”, **Dr. M.A. Arulanandam, Dr. K.S. Raman**, Himalaya Publications, New Delhi.2003.
4. Corporate Accounts “,**Gupta R.L. & Radhaswamy M.** Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. “Advanced Accountancy’s. **Shukla M.C.,Grewal T.S.& Gupta S.L.**, Chand & Co., New Delhi.

## **INCOME TAX – LAW AND PRACTICE**

### **UNIT – I**

Basic concepts – Assessee – person – previous year– assessment year – Income – Casual income – Gross total income – Total income - Exempted income. – Rate of Income Tax – Due dates for filing – Types of Returns – Basics of E-filing.

### **UNIT--II**

Heads of income – income under salaries – definition, features – computation of salary income – PF– allowances – perquisites – other items included in salary – deductions under salary – tax – rebate, relief – Tax Deducted at Source & Tax collected at source.

### **UNIT--III**

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – net annual value – deductions – let out and self – occupied houses.

### **UNIT – IV**

Definition of business and profession - Profits and gains of business and profession — income chargeable under profits and gains - Income from capital gains –basis of charge –short and long term capital gains.

### **UNIT – V**

Income from other sources - Set off and Carry forward of losses - Computation of Tax liability- Income Tax authorities and their Powers.

### **TEXT BOOKS RECOMMENDED:**

1. Income tax by Reddy & Reddy, Marghum publications.
2. Income tax by T.T.Gaur & Narang, Kalyani publishers
3. Income tax –Law & Practice by Dinakar Pagare –Sultan Chand & Sons
4. Income tax by Bhagwati Prasad –Vishnu Prakasham publication

## **CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES**

### **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**

Counterparty Credit Risk Management - Market Risk Management

## **MANAGING BUSINESS PROCESSES – I**

### **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

### **Skill Based Subject – 3 EXECUTIVE BUSINESS COMMUNICATION**

**Goals:** To develop the written and oral Business Communication Skills

**Objectives:** 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 – Complaints  
and 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

### MANAGEMENT ACCOUNTING

**Goals:** To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making

**Objectives:** After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

#### Unit – I

Management Accounting – Meaning – Objective and Scope – Functions – Tools and Technique – Relationship between Management Accounting, Cost Accounting and Financial Accounting

#### Unit – II

Financial statement analysis – Comparative statement – Common Size Statement – Trend analysis – Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of balance sheet.

#### Unit – III

Capital budgeting – Methods of Capital budgeting – Working Capital – Concept – Working capital requirements and Computation – Cash flow statement – Fund flow statement

#### Unit – IV

Marginal Costing – Absorption costing - Break even analysis – Managerial applications of marginal costing – CVP analysis

#### Unit – V

Budgeting – Budgetary control – Importance – Classification of Budgets –Preparation of Master budget, Cash budget, Sales budget, Purchase budget, Material budget, Flexible budget and Zero Base Budget.

**NOTE:** Distribution of Marks: 20% Theory and Problems 80%

#### Books for Reference:

1. “Management Accounting”, **Dr.A.Murthy & Dr.S.Gurusamy**. Tata McGraw-Hill New Delhi, 2009
2. “Management Accounting”, **Dr. S.N Maheswari**. Sultan Chand & Sons New Delhi, 2004.
3. “Cost and Management Accounting”, **S.P. Jain and KL Narang**, Kalyani Publishers, New Delhi.
4. “Management Accounting”, **Sharma and S.K Gupta**, Kalyani Publishers, New Delhi, 2006

## **CAMPUS TO CORPORATE TRANSITION**

### **Unit 1**

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

## **MANAGING BUSINESS PROCESSES – II**

### 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 Why Analysis - FMEA(Process Failure Mode Effects Analysis).

### Unit V

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

### PROJECT WORK GUIDELINES

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
	<hr/>
	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)	<hr/>
	160 Marks

## **Skill Based Subject – 4**

### **INDIRECT TAXES**

**Goals:** To familiarize the students with the major in.

**Objectives:** On successful completion of this course, the student should be well versed in the prevailing act.

#### **UNIT- I**

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

#### **UNIT-II**

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labelling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration

#### **UNIT-III**

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers – Rates Input and Output Tax – Penalties – Filing of Return – Service Tax Registration and Rates input and output – Tax penalties and Filings and Returns.

#### **UNIT-IV**

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

#### **UNIT-V**

Central Sales Tax Act 1956 - Objectives of the CST– Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

#### **Reference Books**

1. “Indirect Taxes”, V.S.Datey, Taxmann Publications (P) Ltd., New Delhi 2002
2. “Indirect Taxation”, Balachandran, Sultan Chand &Co., New Delhi 2006.

R.L.Gupta V.K.Gupta, “Indirect Tax

## **ELECTIVE – I –A-- BUSINESS RESEARCH METHODS**

### **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.

### **BOOKS FOR REFERENCE:**

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

## **ELECTIVE- I – B- PRINCIPLES OF AUDITING**

**Goals :** To familiarize the students with the principles of Auditing

**Objectives :** 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.Sundara Balu – 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 Dinker pagare – Sultan Chand & Sons.

## **ELECTIVE – I- C- BUSINESS FINANCE**

Goals : To enable the students to know the intricacies of Business Finance.

Objectives: 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 Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalization – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

### **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



## **ELECTIVE – II – A – LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Objectives:** 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 Book:**

- 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.
3. Supply Chain Management: Janat Shah, Text and Cases, 1st Edition, Pearson. Text Book: D K Agrawal, Textbook of Logistics and Supply Chain Management, MacMillan 2003, 1st Edition

## **ELECTIVE – II – B - BRAND MANAGEMENT**

**Goals:** To teach the importance of brand and its impacts among the customers

**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. Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
3. “Strategic brand Management”, Jean Noel, Kapferer, The Free Press, New York, 1992.
4. Branding in Asia, Paul Tmeporal, John Wiley & sons (P) Ltd., New York, 2000.
5. “Managing Indian Brands”, S.Ramesh Kumar, Vikas publishing House (P) Ltd., New Delhi, 2002.
6. Brandex, Biztantra, Jagdeep Kapoor, New Delhi, 2005

## **ELECTIVE – II – C - MICRO FINANCE**

### **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 RuralDevelopment. 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
3. Micro finance and Rural development in India-B P Nanda,S k Dash,J Rath

### **ELECTIVE – III – A- HUMAN RESOURCE MANAGEMENT**

#### **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.

#### **BOOKS FOR REFERENCE**

1. Management of Human Resources - P.C.Dinuvedi :
2. Organizational behaviours - Fred Luthans :
3. Personnel Management and Industrial Relations - Memoria
4. Human Resource Management - VSP. Rao
5. "Human Resource Management", Gary Dessler, Seventh edition, Prentice-Hall of India P.Ltd., Pearson.

## **ELECTIVE – III – B- INDIAN STOCK MARKETS**

### **UNIT I**

Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organisation-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.Joseph Anbarasu & Others, Sultan Chand & Sons.
- 4.Financial Institutions and Markets : L.M.Bhole, Tata McGraw – Hill Publishing

## **ELECTIVE – III – C- INTERNATIONAL BUSINESS**

### **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.

### **Text Books Recommended:**

- 1) International business environment – sandarac and black
- 2) International business environment – ballad and raju
- 3) International financial management – p.g. apte
- 4) International business – Francis cherunilam
- 5) International business – rao and rangachari