

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com.– (Business Process Services)
 (For the students admitted from the academic year 2018-19
 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

| Part | Study Components | Course Title | Ins. Hrs /Week | Examinations | | | | Credits |
|------|--|--------------|----------------|--------------|-----|-------|-------|---------|
| | | | | Dur. Hr | CIA | Marks | Total | |
| | SEMESTER –I | | | | | | | |
| I | Language – I | | 6 | 3 | 25 | 75 | 100 | 4 |
| II | English – I | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core I – Principles of Accountancy | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core II – Introduction to Information Technology | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Allied Paper I: Mathematics for Business | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core V – Computer Applications: MS Office – Practical - I | | 4 | 3 | - | - | - | - |
| IV | Environmental Studies# | | 2 | 3 | - | 50 | 50 | 2 |
| | SEMESTER –II | | | | | | | |
| I | Language – II | | 6 | 3 | 25 | 75 | 100 | 4 |
| II | English – II | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core III – Advanced Accounting | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core IV – Business System | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Allied Paper II: Statistics for Business | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core V – Computer Applications: MS Office – Practical - I | | 4 | 3 | 40 | 60 | 100 | 4 |
| IV | Value Education – Human Rights # | | 2 | 3 | - | 50 | 50 | 2 |
| | SEMESTER – III | | | | | | | |
| III | Core VI – Finance and Accounting for BPS | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core VII – Fundamentals of Insurance | | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core VIII – Accounting for Corporates | | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core XIV – Computer Applications Practical-II: Computational Finance using spread sheet | | 4 | 3 | - | - | - | - |
| III | Allied III – Managerial Economics | | 4 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject 1: Cyber Law | | 4 | 3 | 20 | 55 | 75 | 3 |
| IV | Tamil @ / Advanced Tamil #(or)Non-major Elective–I :Yoga for Human Excellence # / Women’s Rights # | | 2 | 3 | 50 | 50 | 50 | 2 |
| | SEMESTER –IV | | | | | | | |
| III | Core X – Cost Accounting | | 6 | 3 | 25 | 75 | 100 | 4 |

| | | | | | | | |
|-----|---|---|---|----|----|------|-----|
| III | Core XII – Corporate Governance Practices | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core XIII - Business Law | 5 | 3 | 20 | 55 | 75 | 3 |
| III | Core XIV – Computer Applications Practical-II: Computational Finance using spreadsheet- | 5 | 3 | 40 | 60 | 100 | 4 |
| III | Allied IV - Marketing & Market Research | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject 2: Principles of Management | 3 | 3 | 20 | 55 | 75 | 3 |
| IV | Tamil @ /Advanced Tamil # (or) Non-major elective - II :General Awareness # | 2 | 3 | 50 | | 50 | 2 |
| | SEMESTER V | | | | | | |
| III | Core XI – Banking for Business Process | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core XVI – Corporate Finance | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core XVII –Management Accounting | 5 | 3 | 20 | 55 | 75 | 3 |
| III | Core XIX – E-Business | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Elective I - | 6 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject 3 - Capital Market for Business Process Services | 3 | 3 | 20 | 55 | 75 | 3 |
| | SEMESTER – VI | | | | | | |
| III | Core XX – Income Tax Law & Practice | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core XX1 - Business Intelligence | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core XXII – Brand Management | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Elective II - | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Elective III - | 6 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject 4 – Fundamentals of Customer Service | 3 | 3 | 20 | 55 | 75 | 3 |
| V | Extension Activities @ | - | - | - | - | 50 | 2 |
| | TOTAL | | | | | 3500 | 140 |

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA) # No Continuous Internal Assessment (CIA). Only University Examinations.

List of Elective Papers (Colleges can choose any one of the paper as electives)

| | | |
|----------------|---|-------------------------------------|
| Elective – I | A | Investment Management |
| | B | Entrepreneurial Development |
| | C | Managing Business Process I |
| Elective – II | A | Securities Management |
| | B | Managing Business Process II |
| | C | Advertising and Sales Promotion |
| Elective – III | A | Supply Chain Management |
| | B | Financial Markets and Institutions |
| | C | Project Work |

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SCHEME OF EXAMINATION – CBCS PATTERN

SEMESTER I

| Part | Study Components | Course Title | Ins. Hrs / | Examinations | | | | Credits |
|------|---|--------------|------------|--------------|-----|-------|-------|---------|
| | | | | Dur. Hr | CIA | Marks | Total | |
| | SEMESTER –I | | | | | | | |
| I | Language – I | | 6 | 3 | 25 | 75 | 100 | 4 |
| II | English – I | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core I – Principles of Accountancy | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core II – Introduction to Information Technology | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Allied Paper I: Mathematics for Business | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core V – Computer Applications: MS Office – Practical - I | | 4 | 3 | - | - | - | - |
| IV | Environmental Studies# | | 2 | 3 | - | 50 | 50 | 2 |

LANGUAGE- I

Part-I Tamil (Colleges) (CBCS)2017-2018 & onwards
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Annexure : 9A
SCAA dt. 03/07/2017

BHARATHIAR UNIVERSITY, COIMBATORE-641 046.
UNDER GRADUATE DEGREE PROGRAMMES (CBCS Semester Pattern)
(For the students admitted during the academic year 2017 -2018 onwards)

பாடத்திட்டம் - முதற்பருவம் - பகுதி - I - தாள் - I
(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)
(செய்யுள், சிறுகதை, இலக்கிய வரலாறு, இலக்கணம், மொழிபெயர்ப்பு)

அலகு - I

1. பாரதியார் - புதுமைப் பெண்
2. பாரதிதாசன் - அழகின் சிரிப்பு - தமிழ்
3. கண்ணதாசன் - காலக்கணிதம்
4. சுரதா - சிக்கனம்
5. காசி ஆனந்தன் - பெருமூச்சு
6. இன்குலாப் - மனுசங்கடா நாங்க மனுசங்கடா

அலகு - II

7. அப்துல் ரகுமான் - ஒப்பில்லாத சமுதாயம்
8. அறிவுமதி - நட்புக்காலம்
9. நா.முத்துக்குமார் - அக்காவின் கடிதம்
10. தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்
11. ஈரோடு தமிழன்பன் - ஹைகூக் கவிதைகள் (10 கவிதைகள்)
12. நாட்டுப்புறப் பாடல்கள் - தெம்மாங்கு பாடல், தொழில் பாடல்

அலகு - III

- ❖ புதுமைப்பித்தன் முதல் இறையன்பு வரை -சிறுகதைத் தொகுப்பு -NCBH,வெளியீடு.

அலகு - IV - இலக்கிய வரலாறு

- ❖ புதுக்கவிதை, ஹைகூக் கவிதை - தோற்றமும் வளர்ச்சியும்
- ❖ படிமம், குறியீடுகள் - பற்றிய விளக்கங்கள்.
- ❖ சிறுகதையின் தோற்றமும் வளர்ச்சியும்.

இலக்கணம் :

1. மொழித்திறன், சொற்பொருள் வேறுபாடு, ர.ற.ல.ள.ழ.ந.ண.ன வேறுபடுத்தி அறியும் முறை.
2. தொடரில் வடிவச் சொற்களை நீக்கி எழுதுதல், மரபுப் பிழையை நீக்கி எழுதுதல்
3. உண்டு, உள், உள்ளது, அன்று, அல்ல, அல்லன், அல்லர் பயன்பாடு ஓர், ஒரு பயன்பாடு
4. ஒருமை, பன்மை தொடரில் அமையும் விதம்.

அலகு - V - மொழிபெயர்ப்புப் பகுதி

- பொதுப்பகுதி, அலுவலகப் பகுதி, ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்.

BHARATHIAR UNIVERSITY
COIMBATORE 641 046
Part I – Hindi Language
For Under-graduate Degree Programmes
(For the students admitted during 2017-2018 onwards)

FIRST SEMESTER – Paper I

(Prose, Non-detailed, Grammar & Translation, Comprehension)

1. PROSE : NUTHAN GADYA SANGRAH
Editor : Jayaprakash
(Prescribed Lessons – only 6)
Lesson 1 – Bharathiya Sanskurthi
Lesson 3 – Razia
Lesson 4 – Makreal
Lesson 5 – Bahtha Pani Nirmala.
Lesson 6 – Rashtrapitha Mahathma Gandhi
Lesson 9 – Ninda Ras.
Publisher : Sumitra Prakashan
Sumitravas, 16/4, Hastings Road,
Allahabad – 211 001.
2. NON DETAILED TEXT : KAHANI KUNJ
3. Editor : Dr. V.P. Amithab.(Stories 1-6 only)
Publisher : Govind Prakashan
Sadhar Bagaar,
Mathura, Uttar Pradesh –
281001.
4. GRAMMAR : SHABDHA VICHAR ONLY
(NOUN, PRONOUN, ADJECTIVE, VERB, TENSE, CASE ENDINGS)
Theoretical & Applied.
Book for Reference : Vyakaran Pradeep by Ramdev
Publisher : Hindi Bhavan,
36, Tagore Town
Allahabad – 211 002.
5. TRANSLATION : English – Hindi only.
ANUVADH ABHYAS – III
(1-15 lessons only)
Publisher : DAKSHIN BHARAT HINDI PRACHAR SABHA
CHENNAI – 17.
6. COMPREHENSION : 1 Passage from ANUVADH ABHYAS – III (16-30)
DAKSHIN BHARATH HINDI PRACHAR SABHA
CHENNAI-17.

BHARATHIAR UNIVERSITY
COIMBATORE 641 046
PART-I, PAPER-I, FRENCH
(COMMON FOR ALL U.G. COURSES)
SYLLABUS - UNDER CBCS – AFFILIATED COLLEGES
[with effect from 2014-2015]
SEMESTER- I
PAPER I

Prescribed text : **ALORS I**

Units : 1 – 5

Authors : Marcella Di Giura Jean-Claude Beacco

Available at:Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar
(Kamla Nagar) New Delhi – 110007.

Tel : 011 – 23852986 / 9650597000

Question Paper Pattern: Semester I

(ALL QUESTIONS TO BE SET ONLY FROM THE PRESCRIBED TEXT)

Maximum Marks: 75 Time: 3 hrs.

SECTION A (10)

1. CHOISISSEZ LA MEILLEURE RÉPONSE: (10X1=10)

SECTION B (20)

1. TRADUISEZ LES TEXTES SUIVANTS EN ANGLAIS:(4/5) (4X5=20)

(Pg Nos : 26 ex-6,44 ex-3,56 ex-4,74ex-4,80.)

SECTION C (45)

2. COMPRÉHENSION (8x1=8)

3. EXERCICES DE GRAMMAIRE:(5X5=25) (EITHER/OR)

4. FAITES DES PHRASES:(6/8) (6X1=6)

5. TRADUISEZ LES EXPRESSIONS EN ANGLAIS :(6/8)

(6X1=6)

ENGLISH- I

**Bharathiar University – Coimbatore Part II English-Semester I
(For the students admitted from the academic year 2016-17 and onwards)**

Prescribed Text: AROMA Board of Editors

**Publishers: New Century Book House(p)Ltd., 41B,SIDCO Industrial Estate
Chennai-98.**

Unit I:-Poetry

1. Where the mind is without Fear-Rabindranath Tagore
2. The Road not Taken-Robert Frost
3. The Village Schoolmaster-Oliver Goldsmith

Unit II: Prose

1. Spoken English and Broken English-G.B.Shaw
2. How to Avoid Foolish Opinion Bertrand Russell
3. At School –M.K. Gandhi

Unit III: Short Stories

- 1.Lalajee-Jim Corbett
- 2.A Hero-R.K.Narayan
3. A Day's Wait-Hemingway

Unit IV: One Act Plays

1. Refund-Fritz Karinthy
2. The Never Never Nest-Cedric Mounte

Unit V: Grammar and Composition

1. Parts of Speech Noun Pronoun Adjective Verb Adverb Preposition
2. Reading Comprehension (a Passage with 5 questions)

Question Paper Pattern: Existing Pattern is to be followed.

CORE PAPERS

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- I

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | I |
| Subject | CORE 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%.

BOOKS FOR REFERENCE

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

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- I

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | I |
| Subject | CORE II: INTRODUCTION TO INFORMATION TECHNOLOGY |

Subject Description: To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.

Goals: To provide basic conceptual knowledge about the computer systems and information technology

Objectives:

After the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology.

Unit - I

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit - II

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Net workings: Local and wide area networks.

Unit - III

Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

Unit - IV

Operating systems: Dos, windows, UNIX, windows NT, windows98 –E-commerce. Internet- Extranet- E.mail and its uses-world wide websites-mobile computers.

Unit -V

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

BOOKS FOR REFERENCE

1. Computer and common sense-Roger Hunt and John Shellery
2. Using Micro Computers- Brightman and Dimsdale
3. P.c.Software made simple-R.K.Taxali
4. Introduction to computers-Alexis Leon and Mathews Leon
5. Information technology for management-Henry c.Lucas

BHARATHIAR UNIVERSITY
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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- I

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | I |
| Subject | Core V: COMPUTER APPLICATION – PRACTICALS -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.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

I

- 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.

II

- 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.
6. 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 wordart.

ALLIED PAPER-I

BHARATHIAR UNIVERSITY
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B. Com Business Process Services

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SEMESTER- I

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | I |
| Subject | Allied I : MATHEMATICS FOR BUSINESS |

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – 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 – Input-Output Analysis.

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 – Integration by Parts.

UNIT – V

Linear Programming Problem – Formulation – Solution by Graphical Method Solution by Simple Method.

Books for Reference:

2. **Navanitham, P.A,**” Business Mathematics & Statistics II Jai Publishers, Trichy-21
3. **Sundaresan and Jayaseelan,**” Introduction to Business Mathematics II, Sultan Chand Co & Ltd, New Delhi
4. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics II , Sultan Chand Co & Ltd, New Delhi
5. **G.K.Ranganath, C.S.Sampangiram & Y.Rajan**-A Text book Business Mathematics - Himalaya Publishing House.

ENVIRONMENTAL STUDIES

BHARATHIAR UNIVERSITY

COIMBATORE-641 046

B. Com Business Process Services

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2018 onwards)SCHEME OF EXAMINATION - CBCS

PATTERN

SEMESTER- I

| | |
|-----------------------|------------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | I |
| Subject | Environmental Studies |

SYLLABUS

Unit 1: Multidisciplinary nature of environmental studies Definition, scope and importance, Need for public awareness.

Unit 2: Natural Resources: Renewable and non-renewable resources Natural resources and associated problems.

a) Tourist resources : Use and over-exploitation,deforestation, case studies. Cxtraction, mining, dams and their effects on forest and tribal people

b) water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d)Food resources World food problems, changes caused by agriculture and Overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e)Energy resources :Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems. Concept of an ecosystem.

Structure and function of an ecosystem. Producers, consumers and decomposers.

Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids.

Introduction, types, characteristic features, structure and function of the following ecosystem:-

- a. Forest ecosystem
- b. Grassland ecosystem
- C. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 4:Biodiversity And its conservation

Introduction- Definition : genetic, species and ecosystem diversity. Biogeographical classification of India

Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values

Biodiversity at global, National and local levels. India as a mega-diversity nation

Hot-spots of biodiversity

threats to biodiversity habitat loss. poaching of wildlife, man-wildlife conflict Endangered and endemic species of India

Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity

Unit 5: Environmental Pollution Definition

Cause, effects and control measures of

- a. Air pollution Water pollution
- C. Soil pollution
- d. Marine pollution Noise pollution
- f. Thermal pollution Nuclear hazards

Solid waste Management: Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution.

Pollution case studies. Diaster management: foods, earthquake, cyclone and landslides.

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SCHEME OF EXAMINATION – CBCS PATTERN

SEMESTER II

| Part | Study Components | Course Title | Ins. Hrs / | Examinations | | | | Credits |
|------|--|--------------|------------|--------------|-----|-------|-------|---------|
| | | | | Dur. Hr | CIA | Marks | Total | |
| | SEMESTER –II | | | | | | | |
| I | Language – II | | 6 | 3 | 25 | 75 | 100 | 4 |
| II | English – II | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core III – Advanced Accounting | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core IV – Business System | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Allied Paper II: Statistics for Business | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core V – Computer Applications: MS Office – Practical - I | | 4 | 3 | 40 | 60 | 100 | 4 |
| IV | Value Education – Human Rights # | | 2 | 3 | - | 50 | 50 | 2 |

LANGUAGE - II

BHARATHIAR UNIVERSITY, COIMBATORE-641 046.
UNDER GRADUATE DEGREE PROGRAMMES (CBCS Semester Pattern)
(For the students admitted during the academic year 2017 -2018 onwards)
பாடத்திட்டம் - இரண்டாம் பருவம் - பகுதி - I - தாள் - II
(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)
(செய்யுள், உரைநடை, இலக்கிய வரலாறு, விண்ணப்பம் வரைதல்)

அலகு - I

1. திருக்குறள் (முன்று அதிகாரங்கள்)
அ. அன்புடைமை

Part-I Tamil (Colleges) (CBCS)2017-2018 & onwards

*Annexure : 9A
SCAA dt. 03/07/2017*

ஆ. அறிவுடைமை
இ. பிரிவாற்றாமை

2. சிறுபஞ்சமூலம் - 11-20 பாடல்கள் (10 பாடல்கள்)
3. பழமொழி நானூறு - முயற்சி - முதல் 10 பாடல்கள்

அலகு - II

1. நந்திக் கலம்பகம்
2. திருப்பாவை, திருவெம்பாவை
3. சித்தர் பாடல்கள்

அலகு - III - உரைநடைத் திரட்டு -NCBH, வெளியீடு.

1. சங்கச் சான்றோர்களின் ஆளுமைப் பண்புகள் - பேரா. இரா.மோகன்
2. உருவ ஊன்று பாத்திரங்கள் - முனைவர் கா.மீனாட்சிகந்தரம்
3. திருக்குறளும் தந்தை பெரியாரும் - பேரா. க.பஞ்சாங்கம்
4. இயற்கையும் மனிதனும் - முனைவர் க.சிவமணி
5. பாட்டு ஆட்டங்கள் - ஆறு. இராமநாதன்

அலகு - IV

1. வல்லினம் மிகும் இடம் - மிகா இடம்
2. வினா விடை வகைகள் - (அறுவகை வினா, எண்வகை விடை)
3. ஆகுபெயர் விளக்கம் - பயன்பாடு வகைகள் 10.

அலகு - V - இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவினது.

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் - வளர்ச்சியும்

பயிற்சிக்குரியன

3. விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்.

BHARATHIAR UNIVERSITY

COIMBATORE – 641 046

**Part II – Hindi
Language**

For Under-graduate Degree Programmes

(For the students admitted during 2017-2018 onwards)

SECOND SEMESTER – PAPER II

(Modern Poetry, One Act Play, Translation & Letter Writing, Conversation)

1. MODERN POETRY : BHOOMIJA by

NAGARJUNPublishers:

Rajkamal Prakashan

1B Nethaji
Subash Marg,
New Delhi.

2. ONE ACT PLAY : NAVEEN EKANKI SANGRAH

By Dr. Smt.
MALATI THIVARI
SUMITHRA
PRAKASHAN
ASHOK NAGAR
ALLAHABAD – 1.

3. TRANSLATION : HINDI-ENGLISH ONLY
(ANUVADH ABYAS-III)
Lessons – 1-15 only

PUBLISHER : DAKSHIN BHARATH HINDI
PRACHAR SABHACHENNAI –
600 017.

4. LETTER WRITING : (Leave Letter, Job Application, Ordering
Books, Letter to Publisher, Personal Letter)

5. CONVERSATION : (Doctor & Patient, Teacher & Student,
Storekeeper & Buyer, Two Friends, Booking Clerk & Passenger at
Railway Station,

Autorickshaw driver and Passenger)
Ref : Bolchal Ki Hindi Aur Sanchar by Dr.
Madhu DhavanVani Prakashan, New Delhi.

BHARATHIAR UNIVERSITY COIMBATORE 641 046
Syllabus for U.G. (Part. I) Malayalam (C B C S)

For those who joined in 2017-2018 academic year and onwards
Second Semester
Paper II Prose : Non-Fiction

This paper will have the following five units:

Unit I & II

Autobiography

Unit III, IV & V

Travelogue

Text Books prescribed:

Unit I & II

Vazhithiruvukal-Dr.A.P.J.Abdulkalam
(D.C.Books, Kottayam)

Unit III, IV & V

Alkoottathil Thaniyae - M.T Vasudhevan Nair (D.C.Books, Kottayam)

Reference books:

Athmakathasahithyam Malayalathil-Dr.Vijayalam Jayakumar (N.B.S.Kottayam)

2. Sancharasahithyam

Malayalathil –

Prof.Ramesh chandran.

V,(Kerala BhashaInstitute,

Trivandrum

SEMESTER II

PAPER II

Prescribed text : LATITUDES I Units : 5 – 8

Authors :

Régine
Mérieux
Yves
Loiseau

Available at : Goyal Publishers Pvt Ltd
86, University Block
Jawahar Nagar
(Kamla Nagar) New
Delhi – 110007
Tel : 011 – 23852986 / 9650597000

Question Paper

Pattern

Semest

er II

Maximum Marks: 75

Times: 3 hrs.

*(All questions to be set only from the prescribed
text) Section A (10)*

1. Choisissez la meilleure réponse: (10X1=10)

Section B (25)

2. Choisissez un des trois sujets et écrivez un texte d'environ 60 mots: (5X1=5)

3. Traduisez les textes suivants en anglais :(4/5) (4X5=20)

Section C (40)

4. Compréhension (5x1=5)

5. Exercices de grammaire :(5X5=25) (either/or)

6. Remplissez le dialogue :(5X1=5)

7. Associez :(5X1=5)

ENGLISH - II

Part II English-
Semester II

**Unit I:
Poetry**

1. Stopping By Woods on a Snowy Evening-Robert Frost
2. A Prayer for my Daughter-
W.B.Yeats
3. Enterprise-Nissim
Ezekiel

Unit II: Prose

1. Woman, not the weaker sex- M.K.Gandhi
2. Dimensions of Creativity-Dr.A.P.J.
Abdul Kalam
3. Three Days to See-
Helen Keller

Unit III: Short Stories

1. An Astrologer's Day-R.K.Narayan
2. Little Girls wiser than Men-Tolstoy
3. Boy who Wanted more Cheese-William Elliot Griffir

Unit IV: Biographies

1. Martin Luther King-R.N.Roy
2. Nehru-A.J.Toynbee

Unit V: Grammar and Composition

1. Phrases
and clauses
2. Types of
sentences
3. Framing questions
and answers
4. Dialogue Writing

CORE PAPERS

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- II

| | |
|-----------------------|-------------------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | II |
| Subject | Core III: ADVANCEDACCOUNTING |

SUBJECT DESCRIPTION

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

GOALS:

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, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs
Method and Conversion Method.

UNIT IV

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Past Adjustments - Guarantee of Profits - Admission - Retirement - Death

UNIT V

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray -

Piecemeal Distribution - Sale to a company.

Note: 20% Marks for theory and 80 % marks for problem.

BOOKS FOR REFERENCE

1. Jain and Narang : Advanced Accounting
2. T.S. Grewal : Advanced Accounting
3. M.C Shukla : Advanced Accounting
4. T.S.Reddy&A.Murthy : Financial Accounting
5. R.L.Gupta&M.Radhasamy : Advanced Accountancy
- :

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- II

| | |
|-----------------------|---------------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | II |
| Subject | Core IV: BUSINESS SYSTEM |

Objective : To familiarize the student with the information business and concept of principle of management

Unit I

Introduction of business: meaning and definition of the business-evolution of the business and commerce- establishment of new business essentially requisites of its success- Forms of business ownership: sole proprietary organization; joint Hindu family business- Partnership Firms: Definition; Features; kinds of partners; Rights and duties of partners; Limited liability partnership- Joint stock company: Definition; Characteristics; Formation of Company; Kinds of company-Co-operative organization: Meaning; features; Types; Public utilities: Meaning; features; advantages and disadvantages.

Unit II

State and industry: evolution of state enterprises; meaning and forms of organization for state enterprises; Problems of state enterprises- remedies- Problems of establishing business enterprises: establishment of a business enterprises; the size of the business firm- Small-scale industries- subsidies- role of commercial banks in development of small scale industries; The problem of location; plant layout

Unit III

Business combinations: causes and types of business combinations; forms of business combinations- Business capital: meaning; sources- rules and regulations commercial banks: recent trends; role and its function- financing of domestic trade: procedures; financial institutions: industrial specialized financial institutions; IDBI; ICICI; IFCI

Unit IV

Foreign trade and transport: foreign trade- a general introduction; import procedure; export procedure- Stock and produce Exchange: Meaning; Functions; Procedures; Regulation of stock market - SEBI: Functions; powers and amendments; DEMAT of

shares: Stock Exchanges in India; Chamber of Commerce

Unit V

Principles of management: nature and significance of management; planning: nature, types and importance- Organizing: need and importance; co-ordination: problems; essentials of effective coordination; control: need and importance; staffing and directing - Scientific management; rationalization and productivity; business environment and management; management in future

Note 100%

theory

Reference

Books:

1. Shukla - *Business Organisation and Management* – S.Chand& Company Ltd.,
2. Saksena – *Business Administration and Management* – SahityaBhavan
3. Singh.B.P& Chopra - *Business Organisation and Management* – DhanpatRai& sons

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- II

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | II |
| Subject | Core V: COMPUTER APPLICATION – PRACTICALS - I |

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 atleast three Table must have atleast two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, 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.

II – 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.

ALLIED PAPER-II

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- II

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | II |
| Subject | Allied Paper II: STATISTICS FOR BUSINESS |

Subject Description:This course introduces the concepts, methods and the application of Statistical Tools that are essential for commerce, economics and industry

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:

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

VALUE EDUCATION

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018 onwards)

SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- II

| | |
|-----------------------|--------------------------------------|
| Course | B. Com BPS |
| Effective from | 2008-2009 onwards |
| Semester | II |
| Subject | VALUE EDUCATION: HUMAN RIGHTS |

UNIT – I : *Concept of Human Values, Value Education Towards Personal Development*

Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education.

Personal Development :

Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers.

Character Formation Towards Positive Personality:

Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

UNIT – II : *Value Education Towards National and Global DevelopmentNational and International Values:*

Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity.

Social Values - Pity and probity, self control, universal brotherhood.

Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious Values - Tolerance, wisdom, character.

Aesthetic values - Love and appreciation of literature and fine arts and respect for the same.

National Integration and international understanding.

UNIT – III : Impact of Global Development on Ethics and Values

Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise.

Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts.

Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

UNIT - IV : Therapeutic Measures

Control of the mind through

- a. Simplified physical exercise
- b. Meditation – Objectives, types, effect on body, mind and soul
- c. Yoga – Objectives, Types, Asanas
- d. Activities:
 - (i) Moralisation of Desires
 - (ii) Neutralisation of Anger
 - (iii) Eradication of Worries
 - (iv) Benefits of Blessings

UNIT; V : Human Rights

1. Concept of Human Rights – Indian and International Perspectives
 - a. Evolution of Human Rights
 - b. Definitions under Indian and International documents
2. Broad classification of Human Rights and Relevant Constitutional Provisions.
 - a. Right to Life, Liberty and Dignity
 - b. Right to Equality
 - c. Right against Exploitation
 - d. Cultural and Educational Rights

- e. Economic Rights
 - f. Political Rights
 - g. Social Rights
3. Human Rights of Women and Children
- a. Social Practice and Constitutional Safeguards
 - (i) Female Feticide and Infanticide
 - (ii) Physical assault and harassment
 - (iii) Domestic violence
 - (iv) Conditions of Working Women
4. Institutions for Implementation
- a. Human Rights Commission
 - b. Judiciary
5. Violations and Redressal
- a. Violation by State
 - b. Violation by Individuals
 - c. Nuclear Weapons and terrorism
 - d. Safeguards.

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com – (Business Process Services)
(For the students admitted from the academic year 2017-18 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

SEMESTER III

| Part | Study Components | Course Title | Ins. Hrs / | Examinations | | | | Credits |
|------|--|--------------|------------|--------------|-----|-------|-------|---------|
| | | | | Dur. Hr | CIA | Marks | Total | |
| | SEMESTER –III | | | | | | | |
| III | Core VI – Finance and Accounting for BPS | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core VII – Fundamentals of Insurance | | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core VIII – Accounting for Corporates | | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core XIV – Computer Applications Practical- II: Computational Finance using spread sheet | | 4 | 3 | - | - | - | - |
| III | Allied III – Managerial Economics | | 4 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject 1: Cyber Law | | 4 | 3 | 20 | 55 | 75 | 3 |
| IV | Tamil @ / Advanced Tamil #(or)Non-major Elective–I : Yoga for Human Excellence # / Women’s Rights # | | 2 | 3 | 50 | 50 | 2 | |

CORE PAPERS

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- III

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | III |
| Subject | Core VI: FINANCE 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). Budgeting and Budgetary Controls - Capital Budgeting - Ratio Analysis - Process of Decision Making

UNIT IV: 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. 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 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

BOOKS FOR REFERENCE:

1. TCS Material

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- III

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | III |
| Subject | Core VII: FUNDAMENTALS OF INSURANCE |

Objective : To impart theoretical base on fundamentals principles of insurance business

Unit I : Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit II : Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit III : Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit IV : Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit V : Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

BOOKS FOR REFERENCE:

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956.

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

**(For the students admitted from the academic year 2017-2018
onwards)SCHEME OF EXAMINATION - CBCS PATTERN**

SEMESTER- III

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | III |
| Subject | Core VIII: ACCOUNTING FOR CORPORATES |

Subject Description : This course aims to enlighten the students on the accounting procedures followed by the Companies.

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 through 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

a/c. NOTE Distribution of Marks : Theory - 20% Problems - 80%

Books for Reference:

1. S.P. Jain & K.L. Narang, –Advanced AccountingII, Kalyani Publications, New Delhi.
2. Gupta R.L. &Radhaswamy M. ,IICorporate Accounts –, Theory Method and Application- 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. Dr. M.A. Arulanandam, Dr. K.S. Raman, –Advanced Accountancy, Part-III, Himalaya Publications, New Delhi.2003.
4. Gupta R.L. &RadhaswamyM.,IICorporate Accounts –, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. Shukla M.C., Grewal T.S. & Gupta S.L., –Advanced AccountancyII, S. Chand & Co., New Delhi. 6. Reddy & Murthy, –Financial AccountingII, MarghamPublicatuions, Chennai, 2004

BHARATHIAR UNIVERSITY COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- III

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | III |
| Subject | Core XIV: COMPUTER APPLICATIONS PRACTICAL-II: COMPUTATIONAL FINANCE USING SPREAD SHEET |

1) Using the data given, get the sum of all the figures within the range.

| | A | B | C | D | E | F | G |
|----------|---------------|------------|------------|------------|-------------|------------|--------------|
| 1 | | Mon | Tue | Wed | Thur | Fri | TOTAL |
| 2 | Breakfast | 3,560 | 3,186 | 2,952 | 3,395 | 3,436 | |
| 3 | Lunch | 20,163 | 21,416 | 19,912 | 19,681 | 18,628 | |
| 4 | Bar | 9,873 | 12,172 | 12,642 | 12,711 | 18,846 | |
| 5 | Snacks | 2,405 | 3,544 | 2,694 | 3,120 | 3,712 | |
| 6 | TOTALS | | | | | | |

2) Enter the data given below into a worksheet.

| | A | B | C | D | E | | |
|----------|--------------------------------|--------------------|----------|-------------|----------|---------------------|---------------|
| 1 | Stationery Supplies Ltd | | | | | | |
| 2 | | | | | | | |
| 3 | Date | SalesPerson | | Item | | Receipt No | Amount |
| 4 | 21-Nov | Carl | | Toys | | 1238 | 1,782.10 |
| 5 | 26-Nov | Carl | | Stationery | | 1255 | 4,853.55 |
| 6 | 26-Nov | Carl | | Toys | | 1395 | 51.35 |
| 7 | | | | | | Carl's Total | |
| 8 | 21-Nov | John | | Cards | | 1141 | 91.15 |

| | | | | | |
|----|--------------------|-------|--------------|----------------------|----------|
| 9 | 24-Nov | John | Books | 1982 | 442.60 |
| 10 | 21-Nov | John | Toys | 1885 | 561.50 |
| 11 | 26-Nov | John | Toys | 1875 | 62.75 |
| 12 | | | | John's Total | |
| 13 | 22-Nov | Judy | Books | 1032 | 234.50 |
| 14 | 26-Nov | Judy | Sports goods | 1920 | 472.60 |
| 15 | | | | Judy's Total | |
| 16 | 25-Nov | Mary | Toys | 1774 | 364.15 |
| 17 | | | | Mary's Total | |
| 18 | 22-Nov | Susan | Electronics | 1160 | 52.95 |
| 19 | 23-Nov | Susan | Cards | 1075 | 81.60 |
| 20 | 23-Nov | Susan | Others | 1745 | 132.95 |
| 21 | 24-Nov | Susan | Sports goods | 1662 | 2,580.10 |
| 22 | | | | Susan's Total | |
| 23 | Grand Total | | | | |

(i). Calculate the totals for each salesperson and get the grand total.: (ii).Format the worksheet as follows:

Make all the Totals bold, two decimal places, comma, center the title across columns A- E and make it size 16, bold and Italic.

(iii). Put a double border round the whole table and a single line border inside the table. (iv). Save the worksheet as **Stationery Analysis**.

3. Using the information given in the table below, calculate the total amount payable by the company to the employees.

| | A | B | C | D | E |
|----|-----------------------------|-------------|---------------------|-------------|---------------|
| 1 | Services Company Ltd | | | | |
| 2 | Overtime Details | | | | |
| 3 | Date | Name | Hours Worked | Rate | Amount |
| 4 | 26-Nov | Kennedy | 5 | 70 | 350.00 |
| 5 | 26-Nov | Kennedy | 5 | 100 | 500.00 |
| 6 | 26-Nov | Mary | 5 | 100 | 500.00 |
| 7 | 26-Nov | Lewis | 4 | 100 | 400.00 |
| 8 | 30-Nov | Judy | 3 | 100 | 300.00 |
| 9 | 30-Nov | Kennedy | 6 | 70 | 420.00 |
| 10 | 30-Nov | Lewis | 5 | 100 | 500.00 |
| 11 | 30-Nov | Kennedy | 4 | 70 | 280.00 |
| 12 | 30-Nov | Judy | 5 | 100 | 500.00 |
| 13 | 30-Nov | Lewis | 5 | 100 | 500.00 |
| 14 | 02-Dec | Judy | 4 | 70 | 280.00 |
| 15 | | | Total Amount | | |

4. A Payroll consists of Basic Pay, Allowances, Gross Salary, Deductions and Net Salary. The Allowances are 23% of the Basic Pay while the Deductions are 12% of the Gross Salary.

In the given worksheet, indicate in each cell what will be inserted, that is – a value or a formula. In the case of a formula, write down the formula in the cell.

| | A | B | C | D | E | F |
|--|---|---|---|---|---|---|
|--|---|---|---|---|---|---|

| 1 | Stationery Supplies Ltd | | | | | |
|----|-------------------------|-----------|------------|--------------|------------|------------|
| 3 | Name | Basic Pay | Allowances | Gross Salary | Deductions | Net Salary |
| 4 | Lewis | | | | | |
| 5 | Francis | | | | | |
| 6 | Edwin | | | | | |
| . | | | | | | . |
| . | | | | | | . |
| . | | | | | | . |
| 13 | Totals | | | | | |

5. Assume you are the Accountant of Stationery Supplies Ltd. Below is the current payroll in the workbook OLD PAYROLL.

OLD PAYROLL.

| | A | B | C | D | E | F |
|----|--------------------------|----------------|---------------|----------------|--------------|----------------|
| 1 | Stationery Supplies Ltd. | | | | | |
| 2 | Name | Basic Pay | Allowances | Gross Salary | Deductions | Net Salary |
| 3 | Lewis | 15,791 | 3,137 | 18,928 | 1,256 | 17,672 |
| 4 | Francis | 15,537 | 3,061 | 18,598 | 776 | 17,822 |
| 5 | Edwin | 15,506 | 3,051 | 18,557 | 999 | 17,558 |
| 6 | Bernard | 15,417 | 3,025 | 18,442 | 1,099 | 17,343 |
| 7 | George | 15,008 | 2,902 | 17,910 | 718 | 17,192 |
| 8 | Albert | 14,969 | 2,890 | 17,859 | 846 | 17,013 |
| 9 | Edward | 14,651 | 2,795 | 17,446 | 760 | 16,686 |
| 10 | Cornell | 14,618 | 2,785 | 17,403 | 663 | 16,740 |
| 11 | John | 14,553 | 2,765 | 17,318 | 558 | 16,760 |
| 12 | Carl | 14,508 | 2,752 | 17,260 | 706 | 16,554 |
| 13 | | | | | | |
| 14 | Totals | 150,558 | 29,163 | 179,721 | 8,381 | 171,340 |

The following salary review is given to you in the workbook INCREMENT. INCREMENT

| | A | B | C | 6 | George | 15,008 | 21% |
|-----|-----------------------|-------------|------------|----|---------|--------|-----|
| 1 | Name | Current Pay | % increase | 7 | Albert | 14,969 | 17% |
| 2 | Lewis | 15,791 | 19% | 8 | Edward | 14,651 | 15% |
| 3 | Francis | 15,537 | 19% | 9 | Cornell | 14,618 | 25% |
| 4 | Edwin | 15,506 | 22% | 10 | John | 14,553 | 19% |
| 5 | Bernard | 15,417 | 18% | 11 | Carl | 14,508 | 20% |
| 12. | Allowances 20% | | | | | | |

Required:

Using formulas, you are required to update the payroll with the changes in a blank worksheet. This new blank sheet is in the workbook NEW PAYROLL.

6. You are in charge of a young and growing business. You have identified the various factors (sources of revenue and expenses) that influence the business as shown in the table below. Use the figures provided and the layout to create a financial projection model for the business for the next six years. The parameters are given on Sheet 2.

| INCOME AND EXPENSES PROJECTIONS | | | | | | |
|---------------------------------|--------|------|------|------|------|------|
| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| Sales | 10,000 | | | | | |
| % Growth over the previous year | | 20% | 30% | 20% | 10% | 10% |

| | | | | | | |
|--|--------|---|--|--|--|--|
| Materials | | | | | | |
| Wages | | | | | | |
| Other benefits | | | | | | |
| Others | | | | | | |
| Total Cost of Goods Sold | | | | | | |
| Salary: Office | | | | | | |
| Salary: Sales | | | | | | |
| Other Benefits | | | | | | |
| Advertising & Promotions | | | | | | |
| Depreciation | | | | | | |
| Miscellaneous | | | | | | |
| | | | | | | |
| Total General & Admin. Expenses | | | | | | |
| Total Operating Costs | | | | | | |
| Interest on Loans | | | | | | |
| Pre-tax Income | | | | | | |
| Tax | | | | | | |
| Profit | | | | | | |
| Parameters | | Description | | | | |
| Sales | 10,000 | Starts at 10,000 and grows by a percentage | | | | |
| Materials | 17% | 17% of Sales | | | | |
| Wages | 14% | 14% of Sales | | | | |
| Other benefits | 2.1% | 2.1% of Sales | | | | |
| Others | 8% | Starts at 100, then grows by 8% yearly | | | | |
| Salary: Office | 10% | Starts at 1,000, then grows by 10% annually | | | | |
| Salary: Sales | 8% | 8% of Sales | | | | |
| Other Benefits | 17% | 17% of Total Salary | | | | |
| Advertising & Promotions | 2.5% | 2.5% of Sales | | | | |
| Depreciation | 20 | Fixed at 20 every year | | | | |
| Miscellaneous | 10 | Starts at 10 and grows by a fixed amount of 10 annually | | | | |
| Interest on Loans | 10 | A fixed amount of 10 each year | | | | |
| Tax | 52% | 52% of Pre-tax Income | | | | |

Exercise Instructions.

- (i). Open the worksheet named **Income and Expenses Projections.xls**.
- (ii). Rename Sheet1 as **Projections** while Sheet 2 should now be **Parameters**.
- (iii). Calculate the Sales for the year 2000 using the percentage given in cell **C5**.
- (iv). Copy the formula across to the Year 2004.
- (v). Calculate the different items that make up the Total Operating Costs using the parameters in the Parameters sheet.
(You should enter the formula for the Year 1999 and copy down to the year 2004. Use Absolute Referencing effectively).
Hint: $Total\ Cost\ of\ Goods\ Sold = Materials + Wages + Other\ Benefits + Others$
- (vi). Calculate the Total Operating Costs:
 $Total\ Cost\ of\ Goods\ Sold + Total\ General\ and\ Administrative\ Expenses$.
- (vii). Calculate the Interest on Loans:
- (viii). Calculate the Pre-tax Income.
 $Sales - Total\ Operating\ Cost - Interest\ on\ Loans$.
- (ix). Calculate the Tax.
- (x). Calculate the Profit:
 $Pre-tax\ Income - Tax$.

- (xi). Format the worksheet as follows:
Make all the Totals bold, zero decimal places, comma, center the heading between A1:G1 and make it size 16, bold.
- (xii). Save the file as **C:\Exams\Creative.xls**

7. From the data given in the table below, create a Pie Chart to show the distribution of the total amount amongst the various salesmen.

| | A | B | C | D | E | F |
|---|---|-------------|-------------|-------------|-------------|--------------|
| 1 | ABC Company Sales Performance Report | | | | | |
| 2 | | | | | | |
| 3 | Salesman | Qtr1 | Qtr2 | Qtr3 | Qtr4 | Total |
| 4 | Albert | 148 | 156 | 171 | 140 | 615 |
| 5 | Carl | 122 | 131 | 153 | 118 | 524 |
| 6 | Cornell | 211 | 243 | 246 | 250 | 950 |
| 7 | Edwin | 129 | 150 | 92 | 218 | 589 |
| 8 | Francis | 311 | 270 | 247 | 322 | 1,150 |

8.

| A | B | C | D | E | F | G | H | I |
|--------------------------------------|----------------------|-------------|--------------|--------------|--------------|--------------------|----------------------|-------------------|
| XYZ COMPANY SALES PERFORMANCE | | | | | | | | |
| SALES PERSON | ANNUAL TARGET | QTR1 | QTR 2 | QTR 3 | QTR 4 | TOTAL SALES | AVERAGE SALES | COMMISSION |
| ALBERT | 750 | 148 | 256 | 133 | 154 | X | | |
| MICHAEL | 650 | 187 | 143 | 258 | 143 | X | | |
| CARL | 800 | 233 | 200 | 216 | 152 | X | | |
| GEORGE | 700 | 256 | 145 | 136 | 259 | X | | |
| LUCY | 1,000 | 249 | 212 | 215 | 124 | X | | |
| | | | | | | | | |
| TOTAL | X | X | X | X | X | X | | |
| COMMISSION | 6% | | | | | | | |

- (i). Given the table above, write formulas or describe how you would calculate the Total Sales in column G and Row 12.
- (ii). How would you calculate the Average Sales? Write the formula as it should appear in Excel and show the method of duplicating it to the other cells.
- (iii). How would you calculate the Commission? Write the formula as it would appear in Excel and explain the method of duplicating it to the other cells.
- (iv). Explain how you can insert two rows above Row 10.
- (v). What does this sign (# #) mean when seen in cell(s)? What should you do when you see this sign?
- (vi). How does one delete an entire row or column and all its cells?
- (vii). You are asked to compare QTR1 and QTR3 sales for all salespersons in the above table using a chart:
(a). What range of cells do you need to select and how would you select it?
(b). What type of graph would you use?
- (viii). How can you edit a chart once it is created, lets say, to change the series from columns to rows, to change the legend, etc?

ALLIED PAPER- III

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- III

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | III |
| Subject | Allied III: MANAGERIAL ECONOMICS |

Subject Description : To enable the students to understand various economic strategies in business decision making.

Objectives : On successful completion of this course, the student should be well versed in the concepts, tools and principles in the field of Economics and Business Management.

Goal :To make the students to understand the tools the techniques and economic analysis applied in the art of managerial decisions.

UNIT-I : Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.

UNIT-II : Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting
– Demand Distinctions.

UNIT-III : Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

UNIT-IV : Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

UNIT-V : Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

BOOKS FOR REFERENCE:

1. R.L.Varshney and K.L.Maheshwari--Managerial Economics Sultan Chand and Sons
2. Alak Gosh and Biswanath Gosh----Managerial Economics Kalyani Publications
3. D.Gopalakrishna----Managerial Economics Himalaya Publishing House
4. S.Sankaran---- Managerial Economics Margham Publications.

SKILL BASED SUBJECT I

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- III

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | III |
| Subject | Skill Based Subject I: CYBER LAW |

Subject Description : This course aims to expose the students to be aware on the information Technology Law.

Objectives : After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts

Goals : To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.

Unit I : Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in ECommerce-cyber law in E-Commerce-Contract Aspects.

Unit II : Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

Unit III : Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crimeAmendments to Indian Penal code 1860.

Unit IV : Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism- Electronic Data Interchange Scenario in India

Unit V : The Information Technology Act 2000-Definitions-Authentication Of Electronic RecordsElectronic Governance-Digital Signature Certificates.

BOOKS FOR REFERENCE:

1.The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi

ADVANCE TAMIL- I

Part-I Tamil (Colleges) (CBCS)2017-2018 & onwards
Page 1 of 83

Annexure : 9A
SCAA dt. 03/07/2017

BHARATHIAR UNIVERSITY, COIMBATORE-641 046.
UNDER GRADUATE DEGREE PROGRAMMES (CBCS Semester Pattern)
(For the students admitted during the academic year 2017 -2018 onwards)

பாடத்திட்டம் - முதற்பருவம் - பகுதி - I - தாள் - I
(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)
(செய்யுள், சிறுகதை, இலக்கிய வரலாறு, இலக்கணம், மொழிபெயர்ப்பு)

அலகு - I

1. பாரதியார் - புதுமைப் பெண்
2. பாரதிதாசன் - அழகின் சிரிப்பு - தமிழ்
3. கண்ணதாசன் - காலக்கணிதம்
4. சுரதா - சிக்கனம்
5. காசி ஆனந்தன் - பெருமூச்சு
6. இன்குலாப் - மனுசங்கடா நாங்க மனுசங்கடா

அலகு - II

7. அப்துல் ரகுமான் - ஒப்பில்லாத சமுதாயம்
8. அறிவுமதி - நட்புக்காலம்
9. நா.முத்துக்குமார் - அக்காவின் கடிதம்
10. தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்
11. ஈரோடு தமிழன்பன் - ஹைகூக் கவிதைகள் (10 கவிதைகள்)
12. நாட்டுப்புறப் பாடல்கள் - தெம்மாங்கு பாடல், தொழில் பாடல்

அலகு - III

- ❖ புதுமைப்பித்தன் முதல் இறையன்பு வரை -சிறுகதைத் தொகுப்பு -NCBH,வெளியீடு.

அலகு - IV - இலக்கிய வரலாறு

- ❖ புதுக்கவிதை, ஹைகூக் கவிதை - தோற்றமும் வளர்ச்சியும்
- ❖ பாடிமம், குறியீடுகள் - பற்றிய விளக்கங்கள்.
- ❖ சிறுகதையின் தோற்றமும் வளர்ச்சியும்.

இலக்கணம் :

1. மொழித்திறன், சொற்பொருள் வேறுபாடு, ர.ற.ல.ள.ழ.ந.ண.ன வேறுபடுத்தி அறியும் முறை.
2. தொடரில் வழுஉச் சொற்களை நீக்கி எழுதுதல், மரபுப் பிழையை நீக்கி எழுதுதல்
3. உண்டு, உள, உளது, அன்று, அல்ல, அல்லன், அல்லர் பயன்பாடு ஓர், ஒரு பயன்பாடு
4. ஒருமை, பன்மை தொடரில் அமையும் விதம்.

அலகு - V - மொழிபெயர்ப்புப் பகுதி

பொதுப்பகுதி, அலுவலகப் பகுதி, ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்.

BASIC TAMIL- I

Part-IV Tamil/Special Tamil wef 2010-11 - revised

Annexure -
SCAA DT. 28-5-2010

பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்
பகுதி - IV : தமிழ்த் தாள் - 2 - நான்காம் பருவம்
கிளங்கலை 2010-11 கல்வி ஆண்டுமுதல் சேர்வோர்க்குரியது
(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பரிவாதவர்களுக்கு)
அக மதிப்பீட்டுத் தேர்வு மட்டும் - பல்கலைக்கழக எழுத்துத் தேர்வுகள் கிடையாது

1. நீதி நூல்கள் : ஆத்திச்சூடி (முதல் 12) ("அறம் செய விரும்பு", முதல் "ஒளவியம் பேசேல்" வரை.
கொன்றை வேந்தன் - "அன்னையும் பிதாவும் முன்னறி தெய்வம்" முதல் எண்ணும் எழுத்தும் கண்ணெனத்ததும்" வரை (7)
திருக்குறள் (5) 1. அகர முதல ... (1)
2. செயற்கரிய ... (26)
3. மனத்துக் கண் ... (34)
4. கற்க கசடறக் ... (391)
5. எப்பொருள் யார் யார் ... (423)
எளிய நீதிக் கதைகள் - (தெனாலிராமன் கதைகள், பீர்பால் கதைகள், கிராமியக் கதைகள், ஈசாப் கதைகள்)

2. **தமிழ்ச்செம்மொழி வரலாறு :**

மொழி - விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் தமிழ்ச்செம்மொழி - தமிழின் தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள்.
தமிழ்ச் செம்மொழி அறிந்தேற்பு - பரிதிமாற் கலைஞர் அவர்கள் முதல் கலைஞர் திரு. ஓ. கருணாநிதி அவர்கள் வரை (அறிஞர்கள் - அமைப்புகள் - நிறுவனங்கள் - தியக்கங்கள் தொடர் முயற்சிகள் - அறப்போராட்டங்கள் - உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010).

பார்வை நூல்கள் (அலகு -5)

1. கலைஞர் ஓ. கருணாநிதி, செம்மொழி வரலாற்றில் சில செப்பேடுகள்.
2. ஆய்வரங்கச் சிறப்புமலர், உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010.
3. உலகத் தமிழ்ச் செம்மொழி மாநாட்டுச் சிறப்பு மலர், கோவை-2010.
4. சாலினி கிளந்திரையன், தமிழ்ச் செம்மொழி ஆவணம், மணிவாசகர் பதிப்பகம், சென்னை, 2005.
5. கால்நுவெல், "திராவிட மொழிகளின் ஒப்பீலக்கணம்", கழக வெளியீடு, சென்னை.

குறிப்பு: அலகு-2க்கு உரிய பாடங்கள் பாடத்திட்டக்குருவினால் உருவாக்கப்பட்டுள்ளது.
அவை தித்துடன் திணைக்கப்பட்டுள்ளன.

NON-MAJOR ELECTIVE

BHARATHIAR UNIVERSITY
COIMBATORE-641 046

B. Com Business Process Outsourcing

(For the students admitted from the academic year 2017-2018 onwards)

SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- III

| | |
|-----------------------|------------------------------------|
| Course | B. Com BPS |
| Effective from | 2016-2017 onwards |
| Semester | III |
| Subject | NMEC: CONSTITUTION OF INDIA |

UNIT I

Making of Constitution - Constituent Assembly - Dr.Rajendra Prasath - Dr.B.R.Ambedkar
- Salient features - Fundamental Rights.

UNIT II

Union Executive - President of India - Vice-President - Prime Minister - Cabinet –
Functions

UNIT III

Union Legislature - Rajya Sabha - Lok Sabha - Functions and Powers

UNIT IV

Union Judiciary - Supreme Court - Functions - Rule of law

UNIT V

State - Executive - Legislature - Judiciary

Books for Reference:

1. Agharwal.R.C. - National Moment and Constitutional Development - New Delhi, 1977
2. Chapra B.R., Constitution of India, New Delhi, 1970
3. Rao B.V., Modern Indian Constitution, Hyderabad, 1975.
4. Nani Palkhivala - Constitution of India, New Delhi, 1970
5. Krishna Iyer, V.R., Law and Justice, New Delhi, 2009

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com – (Business Process Services)
(For the students admitted from the academic year 2017-18 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

SEMESTER IV

| Part | Study Components | Course Title | Ins. Hrs / | Examinations | | | | Credits |
|------|--|--------------|------------|--------------|-----|-------|-------|---------|
| | | | | Dur. Hr | CIA | Marks | Total | |
| | SEMESTER –IV | | | | | | | |
| III | Core X – Cost Accounting | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core XII – Corporate Governance Practices | | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core XIII - Business Law | | 5 | 3 | 20 | 55 | 75 | 3 |
| III | Core XIV – Computer Applications Practical-II: Computational Finance using spread sheet- | | 5 | 3 | 40 | 60 | 100 | 4 |
| III | Allied IV - Marketing & Market Research | | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject 2: Principles of Management | | 3 | 3 | 20 | 55 | 75 | 3 |
| IV | Tamil @ /Advanced Tamil # (or) Non-major elective - II General Awareness # | | 2 | 3 | 50 | 50 | 2 | |

CORE PAPERS

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- IV

| | |
|-----------------------|---------------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | IV |
| Subject | Core X - COST ACCOUNTING |

UNIT I : Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

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

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

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

UNIT V : Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. S.P. Jain and KL. Narang , -Cost AccountingII, Kalyani Publishers, New Delhi.Edn.2005
2. R.S.N. Pillai and V. Bagavathi , -Cost AccountingII,S. Chand and Company Ltd., New Delhi.Edn.2004
3. S.P.Iyyangar, -Cost Accounting Principles and PracticeII, Sultan Chand, New Delhi. 2005.
4. V.KSaxena&C.D.Vashist, —Cost AccountingII, Sultan Chand, New Delhi 2005.
5. M.N.Arora, -Cost AccountingII, Sultan Chand, NewDelhi 2005.

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- IV

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | IV |
| Subject | Core XII - CORPORATE GOVERNANCE PRACTICES |

Course Objective : To enable the students to understand the elements in Company law and educate in the path of Corporate Governance as per Company Act 2013.

Unit I: Company Law: One Person Company, Private Company, Small Company, Dormant Company – Definition; Setting up of a Company: Incorporation; Commencement of business etc Memorandum of Association: Clauses; Alteration and Registration; Doctrine of Ultra Virus
-Effects- Exceptions. Articles of Association: Contents – Alteration- Doctrine of Indoor Management – Exceptions - Prospectus of a Company: contents.

Unit II: Share Capital: Kinds of Share Capital, Nature and Numbering of Shares; Voting Rights, Prohibition on issue of shares; Further Issue of Share Capital etc. Alteration, Reduction of share Capital; Key Managerial Personnel of a Company: Appointment – Qualifications & Disqualifications; Removal and Resignation of Key Managerial Personnel, Powers and Restrictions of Key Managerial Personnel, Duties, Remuneration and Position of Key Managerial Personnel.

Unit III: Prospectus And Allotment Of Securities: Public Offer & Private Placement; Matters to be stated in Prospectus; Power of SEBI; Shelf Prospectus; Criminal liability & Civil liability for misstatements in prospectus Management & Administration: Annual return; General Meetings; Meetings of the Board and its Powers; Board's report (Clause 134); Corporate Social Responsibility (Clause 135) Concept of One Person Company: Provisions relating to OPC; Registration process & E-Governance: Board And Governance.

Unit IV: Corporate governance: Principles of Corporate Governance; Rights and Equitable treatment of shareholders; Role and Responsibilities of the Board; 4 p's of Corporate Governance; Wealth Creation, Management and Distribution; Company Secretary: Functions of Company Secretary; Secretarial Audit (Clause 204); Secretarial Standards General Meetings: Report on annual general meeting; Financial Statement; Prevention of Oppression And Mismanagement

Unit V: Winding up of a Company: Modes-Legal Provisions; Committee of Inspection; Dissolution of a Company – Kinds – Legal Provisions; Conduct of Winding Up: Contributories
– Liability; Order of Payment of Liabilities; Preferential Payments – Application of Insolvency Law; Submission of report by Company Liquidator. Government Companies: Annual Report of Government Companies; Functions and Objectives of Government Companies.

BOOKS FOR REFERENCE:

1. Bagriyal A.K; -*Company Law*ll; Vikas Publishing House; New Delhi; 14thEdition(2008).
2. “*Taxmann’s Corporate Laws*”; Taxmann Publications Pvt Ltd; New Delhi; 23rdEdition(2011).
3. Gower L.C.B; -*Principles of Modern Company Law*ll; Steven & Sons; London 15thEdition(2005).

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018
onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- IV

| | |
|-----------------------|---------------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | IV |
| Subject | Core XIII - BUSINESS LAW |

Unit –I : Contracts – essentials of Contract – Agreements – Void – Voidable and illegal contracts – Express and implied Contracts – Executed and executory Contracts – Absolute and contingent contracts – offer- Legal rules and lapse of offer . Acceptance and rules as to acceptance – to create legal relation – capacity of parties to create contract – consideration – Legal rule as to Consideration – Stranger to a contract and exceptions – Contract with out consideration – Consent – Coercion – undue influence – misrepresentation – Fraud – Mistake of law and mistake of fact .

Unit – II: Legality of objects – unlawful and illegal agreements –Effects of illegality – Wagering Agreements – Agreement opposed to public policy – Agreements in Restraint of trade – Exceptions – void agreements – Remedies for breach of Contract.

Unit – III : Negotiable Instruments ACT 1881 – Negotiable Instruments – Character- cheque – Essential requirements – Endorsements – kinds – crossing – types- Demand draft – Bills of Exchange.

Unit – IV: Factories ACT 1948, ; provisions relating to health, safety welfare ,working hours , leave etc. of workers; approval , Licensing and registration of factories – manager and occupier – their obligations under the Act; powers of the authorities under the Act : penalty provisions.

Unit – V: Wages and Benefits: - A) Payment of wages ACT 1936 : Objects , responsibilities , fixation of wages periods. Time of payment , deduction : maintenance of records and registers: inspectors. B) Minimum wages ACT 1948 : Objects , Procedure for fixing and revising minimum wages appointment of Advisory Board ; Payment ;Maintenance of registers and records ; offences and penalties. C) Payment of Bonus Act, 1965: Objects , computation and determination of Bonus, eligibility and payment , provisions for new companies.

Reference Books :-

1. N.D.Kapoor - Mercantile Law
- 2.. Shukla M.C - A Manual of Mercantile Law
3. Venkatesan - Hand book of Mercantile Law
4. K.P.Kandasami - Banking Law & Practice

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- IV

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | IV |
| Subject | Core XIV- COMPUTER APPLICATIONS PRACTICAL-II – COMPUTATIONAL FINANCE USING SPREAD SHEET |

9. Create the worksheet below from scratch.

| | A | B | C | D | E | F |
|-----------|-------------------|------------|------------|------------|-------------|------------|
| 1 | TOWN / DAY | Mon | Tue | Wed | Thur | Fri |
| 2 | Mombasa | 30 | 29.5 | 31 | 28.5 | 32 |
| 3 | Kisumu | 31 | 33 | 30 | 30 | 32 |
| 4 | Nakuru | | | | | |
| 5 | Nairobi | 24 | 23.5 | 22 | 23 | 24.5 |
| 6 | | | | | | |
| 7 | TOWN / DAY | Mon | Tue | Wed | Thur | Fri |
| 8 | Mombasa | | | | | |
| 9 | Kisumu | | | | | |
| 10 | Nakuru | | | | | |
| 11 | Nairobi | | | | | |

Questions

- (i). Use a formula to calculate the temperature for Nakuru, given that the temperature for Nakuru is $\frac{3}{4}$ that of Mombasa.
- (ii). Create two blank rows below Row 1.
- (iii). Type **-Temp. in degrees Celsius** in Cell A2 and **-Temp. in degrees Fahrenheit** in Cell A9.
- (iv). Calculate the temperature in F using the conversion factor given as $F=(C+19)*9/5$.
- (v). Insert a blank row before Nakuru and enter the row heading Kericho in both temperature versions.
- (vi). Calculate the temperature for Kericho in both versions given that it is $\frac{4}{5}$ that of Kisumu. (vii). Type **-Average Temp. (C)** in Cell G3 and **-Average Temp. (F)** in Cell G11 respectively. Calculate the average temperatures for all the towns.
- (viii). Format all cells containing the temp. values to zero decimal places with no commas. (ix). Format all cells containing Average Temp. to Arial Black, Italics, size 12.
- (x). Centre the Titles across columns A and G.

- (xi). Put a double border round the whole table and a single line border inside the table. Shade the column for Average temperature gray.
- (xii). Use the Average values (C) in column G to create a 3-D Exploded Pie Chart to show distribution of temperature for the towns. The title should be **-Average Temp. (C)**". Use the text in column A as the legend. In the data labels, select **Show Value**.
- (xiii). Move the chart created above to Sheet3. Do not insert it as an object.
- (xiv). Move the left top corner of the chart in Sheet3 to cell A7. Resize the chart to fit into the range A7:h20.
- (xv). Save the worksheet as **Weather**.

10. Use the worksheet given to answer the questions that follow:

| Expenses for the Month of January vs. Budget | Budget | Savings |
|--|-----------|---------|
| Salaries and Wages | 156675.00 | |
| Rent | 4300.00 | |
| Electricity | 1000.00 | |
| Telephone | 200.00 | |
| Advertisements | 20000.00 | |
| Freight and clearing | 15650.00 | |
| Security | 3800.00 | |

Questions

- (i). Insert a new column between Budget and Savings column. (ii). Enter the title **'Actual'** in cell C3.
- (iii). Enter the following figures in the new column.

| | Actual | | |
|---------------------------|--------|-----------------------------|-------|
| Salaries and Wages | 145200 | Advertisements | 18550 |
| Rent | 4300 | Freight and clearing | 13400 |
| Electricity | 1207 | Security | 3800 |
| Telephone | 142 | | |

- (iv). Calculate the savings in cells D4:D10.
- (v). Format the sheet title to Arial Black, size 14, and Bold.
- (vi). Save the file as **Audit 1**.
- (vii). Format the range B4:D10 to two decimal places.
- (viii). Adjust column C such that all the values are displayed.
- (ix). Add the title **Savings %** in cell E3 and calculate the savings as a percentage of the budget.
- (x). Format the range E4:E10 as a percentage.
- (xi). Enter the row title **Total** in cell A12 and obtain totals for Budget, Actual, and Savings columns.
- (xii). Copy the formula in E10 to E12.
- (xiii). Format the new heading to match the existing headings and Align the heading to **Right**.
- (xiv). Save and Close the worksheet.

11. Use the Balance Sheet given below to answer the questions that follow:

| Income and Expenses Projection | | | | | | |
|--|--------|--------|--------|--------|--------|--------|
| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| Sales | 10,000 | 12,000 | 15,600 | 18,720 | 20,592 | 22,651 |
| % Growth over the previous year | | 20% | 30% | 20% | 10% | 10% |
| Materials | 1,700 | 2,040 | 2,652 | 3,182 | 3,501 | 3,851 |

| | | | | | | |
|---------------------------------|-------|-------|-------|-------|-------|-------|
| Wages | 1,400 | 1,680 | 2,184 | 2,621 | 2,883 | 3,171 |
| Other benefits | 210 | 252 | 328 | 393 | 432 | 476 |
| Others | 100 | 108 | 117 | 126 | 136 | 147 |
| Total Cost of Goods Sold | 3,410 | 4,080 | 5,280 | 6,322 | 6,952 | 7,644 |



Questions

- Insert five rows above Row 1.
 - Reduce the size of the picture to a **Height of 0.96”** by a **Width of 1.66” (inches)**.
 - Drag and drop the picture to fit in the range A1:A5.
 - Add the Header **Balance Sheet 2001** to the right section of the worksheet. (v). Make the heading size 14, and Bold.
 - Save the file as **Balance Sheet**.
12. Use the worksheet given below to answer the questions that follow:

| Emp No | Name | Category | Basic Pay | Allowances | Gross Pay | Tax Deductions |
|---------------|-------------|-----------------|------------------|-------------------|------------------|-----------------------|
| E8 | Cornell | Assistant | 4,600 | 300 | | |
| E9 | John | Assistant | 3,500 | 450 | | |
| E2 | Francis | Supervisor | 6,508 | 500 | | |
| E3 | Edwin | Management | 8,006 | 1,801 | | |
| E10 | Carl | Assistant | 4,200 | 100 | | |
| E4 | Bernard | Management | 7,917 | 1,775 | | |
| E5 | George | Supervisor | 5,500 | 850 | | |
| E1 | Lewis | Management | 8,291 | 2,500 | | |
| E6 | Albert | Supervisor | 5,700 | 760 | | |
| E7 | Edward | Supervisor | 7,151 | 1,545 | | |
| Tax Rate | | | | | | |
| 12% | | | | | | |

Questions : Make all the column titles bold, and size 12. Center the title , across columns A1:H1 and make it size 16, and Bold.

- Calculate the gross pay in cell **F4**.
- Calculate the amount of tax deducted from each employee, given that the tax rate is 12% of the gross pay. Tax rate is found in cell A16 of the worksheet.
- Format the text orientation in the range **A4:G4** to 0

degrees. (iv). Adjust the column width such that all the headings are visible.

(v). In cell **H4**, enter the title **Net Pay** and calculate the Net pay for all employees. (vi). Format the range **G4:H13** to zero (0) decimal places.

(vii). Format the title **Net Pay** to match the other titles.

(viii). Set the range A1 to H16 as **Print Area**.

(ix). Using the Names in column B, Basic Pay in column D, and Allowances in column E, insert a **Clustered Column Pie Chart** on the same sheet to show comparison of the salaries for the employees. The Chart Title should be **Employee Details**, the Y-axis should be **Employee Names** and the X-axis should be **Thousands (Kshs)**.

(x). Move the chart so that the top left corner is on cell

A18. (xi). Change the Chart Title to **Employees' Salary Details**.

(xii). Change the Chart Type to **Clustered bar with a 3-D visual effect**. (xiii). Increase the Chart Title **Font size to 14**.

(xiv). Change the text direction for the title of the X-axis to 0 degrees, and for the Y-axis to -90 degrees.

(xv). Resize the chart such that the bottom left corner is on cell A55, while the bottom right corner is on cell I55 so that all the details are clearly visible.

(xvi). Save the worksheet as **Salary Details (Reviewed Copy)**. **13**. Use the data given in the table below:

SHEET 1:

| Brick Court Investments | | | | | |
|--|-------------|---------------------|--------------------|-------------|---------------|
| Overtime calculations for the month of November | | | | | |
| Date | Name | Hours Worked | Day of Week | Rate | Amount |
| 27-Oct | Albert | 4 | Sun | 100 | 400 |
| 8-Nov | Albert | 3 | Fri | 50 | 150 |
| 18-Nov | Lewis | 4 | Mon | 50 | 200 |
| 9-Nov | Albert | 4 | Sat | 50 | 200 |
| 12-Nov | Albert | 3 | Tue | 50 | 150 |
| 27-Oct | Carl | 5 | Sun | 100 | 500 |
| 15-Nov | Albert | 4 | Fri | 50 | 200 |
| 19-Nov | Albert | 1 | Tue | 50 | 50 |
| 19-Nov | Albert | 4 | Tue | 50 | 200 |
| 5-Nov | Bernard | 4 | Tue | 50 | 200 |
| 7-Nov | Bernard | 5 | Thu | 50 | 250 |
| 20-Nov | Albert | 2 | Wed | 50 | 100 |
| 21-Nov | Albert | 4 | Thu | 50 | 200 |
| 28-Oct | Carl | 3 | Mon | 50 | 150 |
| 11-Nov | Lewis | 4 | Mon | 50 | 200 |
| 22-Nov | Lewis | 2 | Fri | 50 | 100 |
| 26-Oct | Bernard | 2 | Sat | 50 | 100 |
| 28-Oct | Bernard | 4 | Mon | 50 | 200 |
| 30-Oct | Bernard | 3 | Wed | 50 | 150 |
| 2-Nov | Bernard | 1 | Sat | 50 | 50 |
| 9-Nov | Bernard | 4 | Sat | 50 | 200 |
| 14-Nov | Bernard | 1 | Thu | 50 | 50 |

SHEET 2:

| Date | Name | Hours Worked | Day of Week | Rate | Amount |
|------|------|--------------|-------------|------|--------|
| | | | | | |
| | | | Average | | |
| | | | Maximum | | |

Questions

- (i). Find the name **Lewis** and replace it with **Martin**.
- (ii). Sort the data according to name in **Ascending** order.
- (iii). Insert a row at each change of name.
- (iv). Type the heading **‘Average’** in cell **E13**.
- (v). Adjust the width of column E to view the contents in full.
- (vi). Copy the heading in E13 to cells: E22, E38, E50, E61, E74, E87, E98 and E109.
- (vii). Use the **AVERAGE** function to calculate the average sales of all salesmen.
- (viii). Insert four blank rows above row 1.
- (ix). Insert a picture (Logo) into the worksheet.
- (x). Resize the picture to Height 0.62 and Width 3.76 inches.
- (xi). Position the picture such that the bottom left corner of the picture is within cell A4.
- (xii). Cut Bernard's details (A18:F26) and paste them in Sheet 2, starting from Cell A2.
- (xiii). In cell E11 type the title **‘Maximum’**.
- (xiv). Use a function to extract the maximum amount that Bernard has ever earned.
- (xv). Save the file as **Overtime analysis**.

14. The following is a simple payroll:

| | A | B | C | D | E | F | G | H | I |
|---|-------------|---------------------|--------------------|------------------|------------------|-----------------------|---------------------------|-------------------|----------------|
| 1 | Name | Hours Worked | Hourly Rate | Basic Pay | Gross Pay | Tax Deductions | NSSF Contributions | Allowances | Net Pay |
| 2 | John | 8 | 200 | | | | | | |
| 3 | Peter | 12 | 450 | | | | | | |
| 4 | Sam | 22 | 300 | | | | | | |
| 5 | Njogu | 30 | 286 | | | | | | |
| 6 | Mary | 16 | 220 | | | | | | |
| 7 | Sally | 45 | 468 | | | | | | |
| 8 | Jane | 15 | 150 | | | | | | |
| 9 | Tina | 3 | 280 | | | | | | |

Required:

Write formulae using cell names for the following expressions. State where the formula is placed.

Basic Pay = Hours Worked * Hourly Rate.

Allowances are allocated at 10% of the Basic Pay.

Gross Pay = Basic Pay + Allowances.

Tax Deduction is calculated at 20% of the Gross Pay.

Net Pay = Gross Pay – Tax Deductions.

15. The data below represents day sales of a certain wholesale shop in Sultan Hamud. Enter the details into a worksheet using a spreadsheet package, and use it to answer the questions that follow.

| Item | Opening Stock | Closing Stock | Sold Items | Buying Price | Selling Price |
|--------------|---------------|---------------|------------|--------------|---------------|
| Sugar (bags) | 250 | 130 | | 2,500 | 2,650 |
| Unga (ctn) | 340 | 120 | | 400 | 450 |

| | | | | | |
|--------------------|-----|-----|--|-------|-------|
| Salt (ctn) | 271 | 107 | | 200 | 250 |
| Kimbo (ctn) | 300 | 210 | | 1,150 | 1,200 |
| Blue band (ctn) | 250 | 30 | | 220 | 265 |
| GRAND TOTAL | | | | | |

1. (a). Adjust the columns to fit the contents.
 (b). The heading row should be Size 12 and Bold. The rest should be size 10.
 (c). Apply the borders around the table as shown.
 (d). Insert two new columns after the column for Selling Price. Enter the titles ‘Total’ and ‘Profit’
 (e). The column for the Totals should be Italic and shaded in blue.
 (f). Position the contents in the totals column at the center of the cells.
 (g). Add thousand separators where necessary, and set the number of decimal places to be zero.
2. Calculate the number of items sold for each.
3. Calculate the total sales for each item on that day.
4. Calculate the total sales for that day (the grand total sale)?
5. What was the profit gained in each group of items?
6. Calculate was the total profit the wholesale made that day.
7. Save the changes to your document.
8. Down the worksheet, create another table with the same contents and respond to the following:
 - i) Show what would happen if the buying price of sugar was increased by 2 percent.
 - ii) Save the document as **Income and Expenditure**.

16. You have been asked to analyse the rainfall pattern of a city called Mooncity. The following data, which shows the average weekly and monthly rainfall, has been provided. **Table 1.** Weekly Rainfall of Mooncity in mm.

| MON | TUE | WED | THUR | FRI | SAT | SUN |
|-----|-----|-----|------|-----|-----|-----|
| 10 | 5 | 30 | 20 | 15 | 0 | 50 |

Table 2. Monthly Rainfall of Mooncity in mm.

| JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 30 | 25 | 55 | 100 | 60 | 40 | 35 | 60 | 35 | 25 | 20 | 10 |

- (a). Enter Table 1 and Table 2 into Microsoft Excel and Save as **Mooncity**
- (b). Using the most appropriate formulas and functions,
 - (i). Calculate the total rainfall for the week and the year respectively.
 - (ii). Find the lowest rainfall for the week and the year respectively.
 - (iii). Find the highest rainfall for the week and the year respectively.
 - (iv). Find the mean rainfall for the week and the year respectively.
- (c). Save the changes made to the worksheet.
- (d). Create a 3-D column chart for Table 1. The title for the graph should be **AVERAGE DAILY RAINFALL**. The title for the X-axis should be **DAY** while that of the Z-axis should be labeled as **RAINFALL (mm)**. The chart should be inserted as an object within the worksheet. Format the chart appropriately

17. You are in charge of a young and growing company. You have identified the various factors (sources of revenue and expenses) that influence the company business as shown below.

All the figures are in **thousands** of Kenya Shillings except the percentages.

| ANNUAL INCOME AND EXPENSES PROJECTION | |
|--|----------------------------------|
| Revenue | |
| Sales | Starts at 10,000 and grows by 8% |
| Expenses | |
| Raw materials | 15% of sales |

| | |
|---------------------------|--|
| Transport | 7% of sales |
| Electricity | 2.1% of sales + 10 |
| Rent | Starts at 120 then grows by 2% |
| Salaries | Starts at 1,000 then grows by 10% |
| Commissions (Sales) | 1.8% of sales |
| Loan repayment | 170 |
| Advertising and promotion | 2.5% of sales |
| Depreciation | Fixed at 20 |
| Miscellaneous | Starts at 10 and grows by a fixed amount of 10 |
| Total (Expenses) | |
| Profit | |

1. Use the information provided in the table above to produce a financial projection model for the company for the next six years.
2. Format all the projected figures into Kshs.
3. Make a line graph of sales, total expenses and profit for the six year period.
4. Find the average expenses, sales and profit for the six year period.
5. Print the worksheet and the graph. Give

ALLIED PAPER - IV

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- IV

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2018-2019 onwards |
| Semester | IV |
| Subject | Allied IV- MARKETING AND MARKET RESEARCH |

Unit I: Market: - Meaning, Definition, Classification of Markets. Marketing: - Meaning, Definition, Features, Importance, Functions- Modern Marketing Concepts – Marketing Mix: Definition – Concepts – and elements of marketing mix –benefits and limitations of marketing -Market segmentation: meaning – Basis of segments – effective segmentation criteria–marketing segmentation strategy- Methods of segmenting market – Practice of market segment. Marketing research –meaning – Definition –scope – objectives of Marketing research -Marketing research and market research – elements, functions and classification of marketing research -Steps in marketing research –importance and limitations of marketing research.

Unit II: Product: - Meaning, Definitions – Elements of Product Policy –Classification of products &CPG (Consumer Packaged Goods)- Product Life Cycle and New Product Planning & Development. Branding and packaging: Brand, brand name, brand mark, Brand image and product image –Types of brand - Advantage of branding –limitation of branding –Characteristic of good brand name, Price: - Meaning, Definition, Importance, Factors affecting pricing decisions, Kinds of Pricing.

Unit III: Promotion Mix: - Sales Promotion, Meaning, Definition, Objectives, Advantages and Kinds of Sales Promotion. Advertising: - Meaning, Definition, Functions, Objectives, Advantages, Kinds of Advertising Media. Channels of Distribution:- Meaning, Definition, Importance &Types of Channels of Distribution, Factors Determining Choice of Channel of Distribution.

Unit IV: Consumer behavior –meaning –definition –need for the study- Kinds of consumer market –Buyer Behavior – Buying Motives- Buyers Decision making process –Factors influencing buyer behavior. Consumer Research – Meaning – Need – Consumer Research Cycle- Consumer Research for New & Existing Products.

Unit V: Retail research- Introduction to Retail-characteristics of retailing - Retail Functions-Types of retailers-retail CPG industry. Process in Retailing-Retail Image. Media Research – Definition & Need - Advertising Research. Product Appeal Research – Copy Testing – Pre & Post Testing- Media Data–Importance of Media Data validation - Media Research Report.

Text Books:

A.TATA Consultancy Services - Materials

B. Philip Kotler, Marketing Management, 13th Edition, Pearson Education.

Reference Books:

Sharma, D.D; Marketing Research; Sultan Chand & Sons. Tull, Donald S, and Hawkins, Del I; Marketing Research: Measurement & Method; Prentice-Hall; 6th Edition.

SKILL BASED SUBJECT 2

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- IV

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2018-2019 onwards |
| Semester | IV |
| Subject | Skill Based Subject 2: PRINCIPLES OF MANAGEMENT |

Subject Description : To enable the students to know the theories/concepts about management

Goals : To make the students to understand the elements of effective Management

Objectives: On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

Unit I : Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

Unit II : Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit III : Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit IV : Motivation – Need – Determinants of behavior – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit V : Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Books for Reference:

Principles of Management - Koontz and O'Donald

Business Management - Dinkar - Pagare

The Principles of Management - Rustom S. Davan

Business Organization and Management - Y. K. Bhushan

Business Management - Chatterjee

ADVANCE TAMIL- II

BHARATHIAR UNIVERSITY, COIMBATORE-641 046.
UNDER GRADUATE DEGREE PROGRAMMES (CBCS Semester Pattern)
(For the students admitted during the academic year 2017 -2018 onwards)
பாடத்திட்டம் - இரண்டாம் பருவம் - பகுதி - I - தாள் - II
(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)
(செய்யுள், உரைநடை, இலக்கிய வரலாறு, விண்ணப்பம் வரைதல்)

அலகு - I

- 1.திருக்குறள் (மூன்று அதிகாரங்கள்)
அ.அன்புடைமை

Part-I Tamil (Colleges) (CBCS)2017-2018 & onwards

*Annexure : 9A
SCAA dt. 03/07/2017*

ஆ.அறிவுடைமை

இ.பிரிவாற்றாமை

- 2.சிறுபஞ்சமூலம் - 11-20 பாடல்கள் (10 பாடல்கள்)
- 3.பழமொழி நானூறு - முயற்சி - முதல் 10 பாடல்கள்

அலகு - II

1. நந்திக் கலம்பகம்
2. திருப்பாவை, திருவெம்பாவை
3. சித்தர் பாடல்கள்

அலகு - III - உரைநடைத் திரட்டு -NCBH, வெளியீடு.

1. சங்கச் சான்றோர்களின் ஆளுமைப் பண்புகள் - பேரா.இரா.மோகன்
2. உருவ ஊன்று பாத்திரங்கள் - முனைவர் கா.மீனாட்சிசுந்தரம்
3. திருக்குறளும் தந்தை பெரியாரும் - பேரா.க.பஞ்சாங்கம்
4. இயற்கையும் மனிதனும் - முனைவர் க.சிவமணி
5. பாட்டு ஆட்டங்கள் - ஆறு.இராமநாதன்

அலகு - IV

1. வல்லினம் மிகும் இடம் - மிகா இடம்
2. வினா விடை வகைகள் - (அறுவகை வினா, எண்வகை விடை)
3. ஆகுபெயர் விளக்கம் - பயன்பாடு வகைகள் 10.

அலகு - V - இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவினது.

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் - வளர்ச்சியும்

பயிற்சிக்குரியன

3. விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்.

BASIC TAMIL- II

Part-IV Tamil/Special Tamil wef 2010-11 - revised

Annexure -
SCAA DT. 28-5-2010

பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்
பகுதி - IV : தமிழ்த் தாள் - 2 - நான்காம் பருவம்
கிளங்கலை 2010-11 கல்வி ஆண்டுமுதல் சேர்வோர்க்குரியது
(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)
அக மதிப்பீட்டுத் தேர்வு மட்டும் - பல்கலைக்கழக எழுத்துத் தேர்வுகள் கிடையாது

1. நீதி நூல்கள் : ஆத்திச்சூடி (முதல் 12) ("அறம் செய விரும்பு", முதல் "ஒளவியம் பேசேல்" வரை.
கொன்றை வேந்தன் - "அன்னையும் பிதாவும் முன்னறி தெய்வம்" முதல் எண்ணும் எழுத்தும் கண்ணெனத்தகும்" வரை (7)
திருக்குறள் (5)
1. அகர முதல ... (1)
2. செயற்கரிய ... (26)
3. மனத்துக் கண் ... (34)
4. கற்க கசடறக் ... (391)
5. எப்பொருள் யார் யார் ... (423)
எளிய நீதிக் கதைகள் - (தெனாலிராமன் கதைகள், பீர்பால் கதைகள், கிராமியக் கதைகள், ஈசாப் கதைகள்)

2. தமிழ்ச்செம்மொழி வரலாறு :

மொழி - விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் தமிழ்ச்செம்மொழி - தமிழின் தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள்.
தமிழ்ச் செம்மொழி அறிந்தேற்பு - பரிதிமாற் கலைஞர் அவர்கள் முதல் கலைஞர் திரு.சு.கருணாநிதி அவர்கள் வரை (அறிஞர்கள் - அமைப்புகள் - நிறுவனங்கள் - தியக்கங்கள் தொடர் முயற்சிகள் - அறப்போராட்டங்கள் - உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010).

பார்வை நூல்கள் (அலகு -5)

1. கலைஞர் சூ.கருணாநிதி, செம்மொழி வரலாற்றில் சில செப்பேடுகள்.
2. ஆய்வரங்கச் சிறப்புமலர், உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010.
3. உலகத் தமிழ்ச் செம்மொழி மாநாட்டுச் சிறப்பு மலர், கோவை-2010.
4. சாலினி கிளந்திரையன், தமிழ்ச் செம்மொழி ஆவணம், மணிவாசகர் பதிப்பகம், சென்னை, 2005.
5. கால்நுவெல், "திராவிட மொழிகளின் ஒப்பீலக்கணம்", கழக வெளியீடு, சென்னை.

குறிப்பு: அலகு-2க்கு உரிய பாடங்கள் பாடத்திட்டக்குழுவினால் உருவாக்கப்பட்டுள்ளது. அவை தித்துடன் இணைக்கப்பட்டுள்ளன.

NON MAJOR ELECTIVE – II

BHARATHIAR UNIVERSITY
COIMBATORE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- IV

| | |
|-----------------------|-----------------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | IV |
| Subject | NMEC II: GENERAL AWARENESS |

PREFACE

This book aims at imparting knowledge on “General Awareness” prescribed for the examination to be taken by the Undergraduate students of degree courses (Arts, Science, Commerce and Management) at the end of the fourth semester of Bharathiar University.

Following are the areas which cover the various test items prescribed in the syllabus:

1. Verbal Aptitude
2. Numerical Aptitude
3. Abstract Reasoning
4. Tamil and Other Literature
5. General Science and Technology and Education
6. Computer
7. Economics and Commerce
8. Social Studies
9. Sports
10. Current Affairs

BHARATHIAR UNIVERSITY: COIMBATORE-641 046
B.Com – (Business Process Services)
(For the students admitted from the academic year 2017-18 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

SEMESTER V

| Part | Study Components | Course Title | Ins. Hrs / | Examinations | | | | Credits |
|------|--|--------------|------------|--------------|-----|-------|-------|---------|
| | | | | Dur. Hr | CIA | Marks | Total | |
| | SEMESTER – V | | | | | | | |
| III | Core XI – Banking for Business Process | | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core XVI – Corporate Finance | | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core XVII –Management Accounting | | 5 | 3 | 20 | 55 | 75 | 3 |
| III | Core XIX – E-Business | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Elective I - | | 6 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject 3 - Capital Market for Business Process Services | | 3 | 3 | 20 | 55 | 75 | 3 |

CORE PAPERS

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

**(For the students admitted from the academic year 2017-2018
onwards)SCHEME OF EXAMINATION - CBCS PATTERN**

SEMESTER- V

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | V |
| Subject | Core XI: BANKING FOR BUSINESS PROCESS |

Objective : The objective of this course is to help students to understand the conceptual framework of business process.

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 offer, 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. 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.

Unit IV: 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.

BOOKS FOR REFERENCE:

TCS Material

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- V

| | |
|-----------------------|------------------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | IV |
| Subject | Core XVI: CORPORATE FINANCE |

UNIT – I: Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization- importance of financial management
– finance manager – role.

UNIT – II: Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – Capitalization – over capitalization – under capitalization – capital gearing.

UNIT – III: Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – best capital.

UNIT – IV: Cost of Capital – importance of the concept – loss of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

UNIT – V: Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance corporation – state Finance corporation – IDBI.

BOOKS FOR REFERENCE:

1. Kuchal S.C - Corporation Finance
2. Kulkarm.P - Financial Management
3. Pandey I.M - Financial Management
4. Vasanthdeski - Indian Financial System
5. S.N.Maheswari - Corporate Finance

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- V

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | V |
| Subject | Core XVII: MANAGEMENT ACCOUNTING |

Subject Description : This course aims to to develop an understanding of the conceptual framework of 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 through knowledge on the Management Accounting Techniques in business decision making.

UNIT I: Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II: Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III: Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV: Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V: Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

- 1) Dr. S.N. Maheswari. -Management AccountingII, Sultan Chand & Sons, New Delhi, 2004.
- 2) Sharma and S.K.Gupta -Management AccountingII, Kalyani Publishers, New Delhi,2006.
- 3) S.P. Jain and KL. Narang , -Cost and Management AccountingII, Kalyani Publishers, New Delhi.
- 4) S.K.Bhattacharya, -Accounting and ManagementII, Vikas Publishing House.

BHARATHIAR UNIVERSITY

COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- V

| | |
|-----------------------|-----------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | V |
| Subject | Core XIX: E-BUSINESS |

Objectives: The paper imparts understanding of the concepts and various application issues of ebusiness like Internet infrastructure, security over internet, payment systems and various online strategies for e-business.

Unit I: Introduction to e-business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce,

Unit II : Intranet, Composition of Intranet, Business Applications on Intranet, Extranets Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process)

Unit III : Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Applications.

Unit IV : Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.

Unit V : E-Business Applications & Strategies- Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models.

BOOKS FOR REFERENCE:

- 1 Whitley, David (2000). e-Commerce Strategy, Technologies and Applications. Tata McGraw Hill.
- 2 Schneider Gary P. and Perry, James T (1st Edition 2000). Electronic Commerce. Thomson Learning.
- 3 Bajaj, Kamlesh K and Nag, Debjani (1st Edition 1999). E-Commerce: The Cutting Edge of Business. Tata McGraw Hill, Publishing Company Ltd., New Delhi.

ELECTIVE- I

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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- V

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | V |
| Subject | Elective – I A : INVESTMENT MANAGEMENT |

Unit I : Investment : Introduction and Meaning; Objectives - Investment and Speculation- Investment and Gambling- Importance of Investment- Factors favorable for investment - Investment media- Features of an investment programme The investment process –Securities: Equity shares-Sweat equity- Non-voting shares- Bonus Shares- Right Shares- Preference stock- Debenture- Bond- Warrants- Investment information.

Unit II : Investment Alternatives: Negotiable securities- Non- Negotiable securities- Schemes of LIC- Mutual funds-Other classification - Basis for selection- Real assets- Real Estate- Art-Antiques. Stock Market Indices: Usefulness of indices- Computation of stock index- Difference between the indices – The BSE sensitive index- NSE- 50 index(Nifty)- Selection criteria- CNX Nifty Junior S&P CNX 500.

Unit III : Risk: Systematic risk- Unsystematic risk- Minimizing risk exposure - Fundamental Analysis: Economic analysis- Industry analysis- Company analysis- Earnings of company- Financial analysis- Growth in earnings, Technical Analysis: Technical analysis- Assumptions- History of Technical analysis- Technical tools- Dow theory- Primary trend- The secondary trend- Minor trends, Support and Resistance level- Indicators- Odd lot trading- Moving average- Rate of change- Charts.

Unit IV : Efficient Market Theory: Basic concepts- The Random- Walk theory- Semi strong form- The strong form - Options and Futures: Meaning- Factors affecting the value of Call option- The Black Scholes option, Futures- Forward and Futures- Selection of index for the futures, Portfolio Construction: Approaches in portfolio construction- Determinants of Objectives- Selection of portfolio

Unit V : Portfolio- Markowitz model: Simple diversification- the Markowitz model- Risk and Return with different correlation, Capital Assets Pricing Theory and Arbitrage Pricing Theory: The CAPM theory- Assumptions- Arbitrage Theory - Portfolio Evaluation: Mutual fund- Sharpe's performance index- Treynor's performance index- Jensen's performance index, Portfolio Revision: Passive management- Active Management- The formula plan- assumptions of the formula plan- Variable ratio plan

BOOKS FOR REFERENCE:

1. PunithavathiyPandian, *Security Analysis and Portfolio Management* ;Vikas Publishing Ltd, 2010.
2. Preethi Singh, *Investment Msnsgement*, Himalaya publishing House, New Delhi, 2010
3. V.K Bhalla ,*InvestmentMsnsgement*, S. Chand & Company; New Delhi, 2010.
4. V.A Avadhani, *Security Analysis and Portfolio Management* ; Himalaya publishing House, New Delhi, 2011.
5. Donald E.Fischer, Ronald J. Jordan, *Security Analysis and Portfolio Management* ; Pearson 2011.

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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- V

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | V |
| Subject | Elective – I B : ENTREPRENEURIAL DEVELOPMENT |

Subject Description : This course enables the students to know the fundamentals of being a good entrepreneur.

Goals : To enable the students to learn the concept of Entrepreneurship

Objectives : On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

Unit – I : Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II : The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III : Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV : Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V : Incentives and subsidies – Subsidised services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- V

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2018-2019 onwards |
| Semester | V |
| Subject | Elective – I C : MANAGING BUSINESS PROCESS – 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 BPO Life Cycle - Sales/Solutioning - Transition - Steady State - Value Creation.

Unit-III: Metrics Management - Service Level Agreements. Business Metrics Vs Operations Metrics - Target Setting handling procedures

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

Text Book: TATA Consultancy Services - Materials

SKILL BASED SUBJECT 3

BHARATHIAR UNIVERSITY
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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- V

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | V |
| Subject | Skill Based Subject 3: CAPITAL MARKET 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.

BOOKS FOR REFERENCE:

1. Dr. Gurusamy. S.: “**Capital Markets**”, Tata Mc’Graw Hill Education Private Limited, New Delhi, 2nd Edition (2010).
2. TATA Consultancy Services – Materials
3. Frank J.Fabozzi& Franco Modigliani : “**Capital Markets Institutions and Instruments**”, PHI Learning Private Limited, New Delhi. 4th Edition, 2010

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B.Com – (Business Process Services)
(For the students admitted from the academic year 2017-18 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

SEMESTER VI

| Part | Study Components | Course Title | Ins. Hrs / | Examinations | | | | Credits |
|------|----------------------|--|------------|--------------|-----|-------|-------|---------|
| | | | | Dur. Hr | CIA | Marks | Total | |
| | SEMESTER – VI | | | | | | | |
| III | | Core XX – Income Tax Law & Practice | 6 | 3 | 25 | 75 | 100 | 4 |
| III | | Core XX1 - Business Intelligence | 5 | 3 | 25 | 75 | 100 | 4 |
| III | | Core XXII – Brand Management | 4 | 3 | 25 | 75 | 100 | 4 |
| III | | Elective II - | 6 | 3 | 25 | 75 | 100 | 4 |
| III | | Elective III - | 6 | 3 | 25 | 75 | 100 | 4 |
| IV | | Skill Based Subject 4 – Fundamentals of Customer Service | 3 | 3 | 20 | 55 | 75 | 3 |
| V | | Extension Activities @ | - | - | - | - | 50 | 2 |

CORE PAPERS

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | VI |
| Subject | Core XX: INCOME TAX LAW & PRACTICE |

Subject Description : This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goal : To familiarize the students with recent amendments in Income-tax.

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

UNIT I : Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II : Heads of Income: Income from Salaries – Income from House

Property. **UNIT III :** Profit and Gains of Business or Profession – Income from

Other Sources.

UNIT IV : Capital Gains – Deductions from Gross Total Income.

UNIT V : Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

BOOKS FOR REFERENCE:

1. Gaur and Narang, -Income Tax Law and Practicell Kalyani publishers New Delhi
2. Dr. HC Mehrotra, -Income-tax Law and Accountsell SahithyaBhavan publishers.

BHARATHIAR UNIVERSITY
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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2018-2019 onwards |
| Semester | VI |
| Subject | Core XXI: BUSINESS INTELLIGENCE |

Course Objective: To have a thorough knowledge of business intelligence such as transactional data sources, data warehousing, data analysis and its business applications.

Unit I: Business Intelligence: Introduction- Definition- Evolution of Business Intelligence- Need for Business Intelligence Business Intelligence Roles and Responsibilities – Role of DSS, EIS, MIS & Digital Dashboards- Business Intelligence value chain Tools of Business Intelligence

Unit II: Introduction to Business Analytics Business Intelligence Component Framework- Who is Business Intelligence for - Business Intelligence users Business Intelligence Applications - Practices in Business Intelligence- The complete Business Intelligence Professional Data Warehouse- Definition – Need for Data Warehouse- Goals of Data Warehouse Data Sources- Extract, Transform, Load – Stages of ETL

Unit III: Data Integration- Approaches to Data Integration- Need for Data Integration- Advantages and Disadvantages of Data Integration Data Integration Technologies- Data Quality- Definition- Maintaining Data Quality Data Profiling- When to conduct data profiling- How to conduct data profiling- DataProfiling Software.

Unit IV: Multidimensional Data Modeling- Basis of Data Modeling- Types of Data Model- Techniques of Data Modeling Dimensional Models- Dimensional Tables- Types of Dimension Table- Dimensional Modeling Life Cycle Measurement System Terminology- Role of Metrics and Metrics Supply Chain – KPI usage in Companies

UNIT V: Report Standardization and Presentation- Types of Report Layout – Format of Report Delivery- Characteristics of enterprise reporting in OLAP world Balanced Scorecard- Perspectives of Balanced Scorecard- Balanced Scorecard as a Management System Business Intelligence and Cloud Computing- Business Intelligence for ERP Systems – Benefits of Business Intelligence in ERP.

Books for Reference:

1. Prasad. R. N, Seema Acharya; *Fundamentals of Business Analytics*, Wiley India Pvt. Ltd, New Delhi, (2014)

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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|------------------------------------|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | VI |
| Subject | Core XXII: BRAND MANAGEMENT |

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

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

Unit II: Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit III : Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

Unit IV: Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit V: Brand Strategies: Designing and implementing branding strategies – Case

studies **REFERENCES:**

1. Kevin Lane Keller, –Strategic brand ManagementII, Person Education, New Delhi, 2003.
2. LanBatey Asian Branding – –A great way to flyII, Prentice Hall of India, Singapore 2002.
3. Jean Noel, Kapferer, –Strategic brand ManagementII, The Free Press, New York, 1992.
4. Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000. S.Ramesh Kumar, –Managing Indian BrandsII, Vikas publishing House (P) Ltd., New Delhi, 2002.
5. Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

ELECTIVE –II

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

**(For the students admitted from the academic year 2017-2018
onwards)SCHEME OF EXAMINATION - CBCS PATTERN**

SEMESTER- VI

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | VI |
| Subject | Elective – II A: SECURITIES MANAGEMENT |

UNIT – I : Securities – Meaning – Definitions – Types of Securities – Fundamentals of security analysis – Listing of securities.

UNIT – II : Brokerage of Business – Introduction – Function of Brokerage Firm – Brokerage information.

UNIT – III : Functional specialization of members – selecting a Brokerage and a Brokerage Firm – Types of transactions in a stock exchange.

UNIT – IV : Portfolio Analysis – Introduction – Portfolio and Security Returns –Portfolio Risk – Portfolio selection model.

Unit – V : Financial Derivatives – Meaning – Options – Futures – Swaps – Warrants

BOOKS FOR REFERENCE:

1. Investment Management – V.K. Bhalla – S.Chand & Company Limited.

BHARATHIAR UNIVERSITY
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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2018-2019 onwards |
| Semester | VI |
| Subject | Elective – II B : MANAGING BUSINESS PROCESS-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 - Basic7QC Tools -)-Why Analysis – FMEA (Process Failure Mode Effects Analysis

Unit V: Need for Process Improvement - Kaizen - Introduction to Lean Methodology – Introduction toSix Sigma methodology

Text Book: TATA Consultancy Services - Materials

BHARATHIAR UNIVERSITY
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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | VI |
| Subject | Elective – II C : ADVERTISING AND SALES PROMOTION |

Objective: The subject aims at acquainting students with concepts and techniques of advertising management and to familiarize the student with the practice of promoting market for products through advertisements and sales promotion.

Unit I: PROMOTION MIX Steps in Communication process, Factors in deciding promotion mix. Promotion Mix Tools.

Unit II: ADVERTISING MANAGEMENT: Meaning, Objectives, importance, classification of advertisement, Economic and social affects of advertising, Organization of Advertising Department, Department of Advertising Agency Management, campaign planning, advertising budget.

Unit III: ADVERTISING MEDIA MANAGEMENT: Print, Radio, TV, Cinema outdoor and other forms- advantages, Limitations, Availability, Media, Rates, Media Planning and Scheduling.

Unit IV: ADVERTISING CREATIVITY: Advertising Copywriting for print and Broadcast Media-Principles, Styles, Advertisements, Evaluation of Advertising.

Unit V: SALES PROMOTION: Sales Promotion: Objectives, Tools, planning, implementation and Control- Consumer sales promotion trade sales promotion- Evaluation of sales Promotion.

Unit VI: CASE ANALYSIS

BOOKS FOR REFERENCE:

1. Promotion Management- John J Burnett- Aitbs.
2. Advertising-Theory & Practice- Vernon Fryburger- Aitbs.
3. Advertising Excellence- Bovee& This- McGraw Hill International.
4. Sales Promotion- Tony Dakin.
5. Sales Promotion- Julian Cummins.
6. Successful Sales Promotion- PranChowdhry.Et.Al. Macmillan.

7. Sales Management- Cundiff, Still &GovaniPh I.
8. Practical Public relations- Sam Black- Universal Books.
9. Managing Public Relations- Graning and Hunt- Cbs College, Publishing.
10. Advertising and Promotion: An Integrated Marketing Communication
Prespective- George E Belch and Micheal E Belch.

ELECTIVE –III

BHARATHIAR UNIVERSITY
COIMBATOE-641 046

B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | VI |
| Subject | Elective – III A : SUPPLY CHAIN MANAGEMENT |

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

Unit I : Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II : Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III : Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit IV : Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V : Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

BOOKS FOR REFERENCE:

1. Rushton, A., Oxley, J &Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page. 2. Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).

Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

BHARATHIAR UNIVERSITY
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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | VI |
| Subject | Elective – III B: FINANCIAL MARKETS AND INSTITUTIONS |

Subject Description : This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

Goals : To enable the students to know the functioning of Indian Financial Markets and Institutions.

Objectives : On successful completion of this course, the student should know about the methods of financing by this agencies and the key role played by them in Corporate Financing.

Unit – I : Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit – II : Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit – III : Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit – IV : Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit – V : New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

BOOKS FOR REFERENCE:

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
6. Principles of Financial Management - S.N. Maheshwari
7. Financial Management Theory and Practice - Prasanna Chandra

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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|---|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | VI |
| Subject | Elective – III C: PROJECT WORK & VIVA-VOCE |

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 10 Marks
Second Review 10 Marks
Work Diary 05 Marks
_____25 Marks _____

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

External Examiner 25
Marks Internal Examiner
25 Marks

Viva-Voce Examination 25 Marks (Jointly given by the external and internal examiner)
_____75 Marks _____

SKILL BASED SUBJECT 4

BHARATHIAR UNIVERSITY
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B. Com Business Process Services

(For the students admitted from the academic year 2017-2018

onwards)SCHEME OF EXAMINATION - CBCS PATTERN

SEMESTER- VI

| | |
|-----------------------|--|
| Course | B. Com BPS |
| Effective from | 2017-2018 onwards |
| Semester | VI |
| Subject | Skill Based Subject 4: FUNDAMENTALS OF CUSTOMER SERVICE |

Objective: To help students understand the critical need for service orientation in the current business scenario.

Unit I : Focus on Customers: Understanding the customers, understanding customer service, service triangle, benefits of exceptional customer service, customer delight, first impressions, perception vs. reality

Unit II : Scanning environmental and cultural influences: Environmental and cultural influences on customer behaviour

Unit III : Building customer relationship: Why do people do business with you, Ways to address human needs, building relationships through valuing the customer, building rapport, emotional bank account, the Value Equation

Unit IV : Empathy and Ownership: What is empathy, empathy vs. sympathy, how to empathise, benefits of empathy, the pitfalls, what is ownership, how does one convey ownership, problem solving, customer interaction cycle

Unit V : Communication styles: Three main styles. (aggressive, passive and assertive), disagreement process, selective agreement, benefits of assertive communication
Suggested Instructional Methodology- Case studies on importance of understanding the customers and meeting their demands

BOOKS FOR REFERENCE:

1. Peeru Mohammed: Customer Relationship Management
2. Grover S K: Marketing: A Strategic Orientation
3. P. Kotler: Marketing Management
4. R. Saxena: Marketing Management Stanton: Marketing Management

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