



YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM–BUSINESS PROCESS
MANAGEMENT FIRST SEMESTER
ACADEMIC YEAR 2023-24 OF 2023-26 BATCH
(CBCS)

Sl. No.	Code	Title of the Subject	Hours/Week	Exam	Marks			Credits
					Internal	External	Total	
THEORY								
1	BE18101	Business English-I (AECC-1)	3	3	40	60	100	3
2	IC19101	Indian Heritage and Culture (AECC-2)	2	3	40	60	100	2
3	BC22001	Business Organization and Management	4	3	40	60	100	4
4	BC22002	Financial Accounting-I	4	3	40	60	100	4
5	BPM22101	Business Economics	4	3	40	60	100	4
6	BC22003	Fundamentals of Information Technology	4	3	40	60	100	4
PRACTICALS								
7	BC22004	Financial Accounting-I	2	3	40	60	100	1
8	BPM22102	Business Economics	2	3	40	60	100	1
9	BC22001P	Business Organization and Management	2	3	40	60	100	1
10	BC22005	Fundamentals of Information Technology	2	3	40	60	100	1
TOTAL			29	-	400	600	1000	25

*Ability Enhancement Compulsory Course (AECC)

* Generic Elective (GE)

* Skill Enhancement Course (SEC)



BUSINESS ENGLISH - I

Credits:3

Semester: I

SubjectCode: BE18101

No. of lecture hours: 45

Objectives: To students significantly improve their ability to write effective business communication.

- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

Outcome: Students will get ability to apply effective communication skills in current business world.

CO1. Students will be able to identify elements, forms and style of letters and will be able to create quotations related to inviting, sending and placing orders.

CO2. Students will be able to identify qualities and functions of a Sales Letter in order to enable them use the format of a Sales Letter.

CO3. To understand and write the functions, structure and types of Memorandum and design a notice, agenda and minutes.

CO4. To demonstrate the guidelines for answering and making effective telephone calls in order to enable understand and implement Note making.

CO5. To have a better understanding of scanning and proof-reading in comprehension.

UNIT-I

Structure and Layout of Letters, Quotations, Orders & Tenders (9)

- Elements, forms and style of letters
- inviting and sending quotations &Tenders
- Placing orders

UNIT-II

Sales Letters (9)

- Qualities and Functions of a Sales letter
- Format of a Sales letter
- Specimen Sales letter

UNIT-III

Memorandum, Notices, Agenda and Minutes (9)

Functions and structure of a memorandum



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Types of memorandum
Specimen memorandum

- Format of Notice, Agenda and
- Minutes Specimen notices, agenda and minutes

UNIT-IV

Telephone skills and Note making

(9)

- Making effective telephone calls
- General guidelines for answering the telephone
- How to note down telephone messages
- Format of note making Specimen note making

UNIT-V

Reading Comprehension

(9)

- Strategies for reading comprehension
- Aspects of efficient reading
- Speed, accuracy skimming, scanning and proofreading
- Factual comprehension Specimen comprehension

ESSENTIAL READING

1. Dutt, Kiranmai P, Raghavan, Geetha and Prakash.2011. **A Course in Communication Skills**. 1st edition. New Delhi.
2. Gruscendorf, Marion. 2007. **English for Presentations**. Ist edition. U.K: Oxford Publicatio.
3. Pal,RajendraandSultan,Korlahalli,.2010.**Essentials of Business Communication**.3rdedition.NewDehli: Sultan Chand & Sons Publishers.
4. Rai, Urmila. and Rae.2002. **Business Communication**. 3rdedition. Mumbai: Himalaya Publishing House.



INDIAN HERITAGE & CULTURE

Credits :2

Semesters:I

SubjectCode:IC19101

No. of lecturehours:30

Objectives: To apprise the students with a sound background of Indian Culture.

- To equip the students with social & community problems of India.
- To prepare the student for civil service exams where Indian Heritage & Culture paper is compulsory for all the streams.

Outcome: Student will be able to get knowledge of Indian culture and able to prepare for competitive examinations.

CO 1.To understand better about the origin of ancient Indian culture and the contributions of great rulers from both north and south India for Indian culture in ancient days.

CO 2.To indicates how Persian culture entered into India and its influence.

CO 3.To express how Indian orthodox society turn into modern and western lifestyle in 19th century.

CO 4.To point out the various challenges faced by the youth of Indian society, the evils of terrorism and its impact on society.

CO 5.To identifies and expresses various gender issues like women rights and LGBT issues.

UNIT-I

Introduction-Impact of Geography of Indian Culture: (6)

- Meaning of culture – Characteristics of Indian Culture, Caste system, unity in diversity, antiquity, caste system, Continuity.
- Indus Valley Civilization and Vedic/Aryan Culture

UNIT-II

Ancients India- Foundation of Indian Culture (6)

- Jainism-Buddhism-Ajivikas and Charvakas
- Political unification and cultural achievement under the Mauryas and the Guptas
- Culture conditions under the satavahanass, Pallavas, Cholas and Chalukyas and Administration in south India.

UNIT-III

Medieval India – Influence of Islam on Indian Culture

(6) Delhi Sultanate - Cultural Development under the

- Delhi Mughals.
- Contribution of Sher Shah and Akbar to Indian Administrative System
- Culture Achievements of Vijayan sagar and Bahamani rulers
- Bhakti and Sufi movements.



UNIT-IV

Indian Religious and Philosophies – Arts and Architecture

(6)

Hinduism- Islam- Christianity- Sikhism-Zoroastrianism.

- Art- Sculpture, Painting, Music and dance.
- Select historical culutre sites- Sanchi, Amravati, Ajanta Ellora, Mahabali puram.
- Tajmahal , Charminar, Sun Temple, Brihadeswara Temple,

UNIT-V

Western Impact:

(6)

- Western Education- Scio Religious Reform Movement.
- Ishwara Chandra Vidyasagar- Emancipation of women and struggle again st caste
- Rise of Indian National Movement –S Mahatma Gandhi Non- violence - and satyagraha
- Eradication of untouchability.
Legacy of the British Rules.

EASSANTIAL READING;

1. DrManassay. 2004. **Indian Heritage and Culture**'s edition. Hyderabad: Gamaliael Publishers.
2. Mahajan, V.D. 2008. **Ancient India**. Ist edition. Delhi: S.Chand, Publisher.
3. Dr Manasseh. 2010. **An Overview of Indian Culture**. I st edition Hyderabad: Gamaleil Publishers, Hyderabad.
4. Malpani, Shamsunder.2014. **Indian Heritage and Culture**.3rd edition Ludhiana: Kalyani Publishers.
5. Dr.Mhaske, DrR.H.2012.Human, Social Justice **and Political Challenges**. Edition: Kanpur: Chandralok Prakashau.
6. Singh, Gurdip &Ahuja. 2012. **Human Rights in 21stCentury**.edition. New Delhi: Universal Law Publisher, New Delhi.



BUSINESS ORGANIZATION AND MANAGEMENT

Credits :4

Subject Code: BC22001

Semesters: I

No. of lecture Hours 60

Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
 - To acquaint the students with the principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.
- Outcome: Students will be knowledgeable about the different forms of business organizations and various management concepts and theories.
- CO1. Identify and interpret the various principles and importance of management
CO2. Explain and demonstrate the uses of planning and organizing
CO3. Classify and combine the various techniques of control and coordination.
CO4. Point out and develop the essence of motivation and direction to the students
CO5. Interrelate and understand the essence of leadership and the importance of communication

UNIT-I

Fundamental Concepts- Concepts of business, trade, industry and commerce Business – features of business Trade classification – aids to trade Industry – classification – commerce
Relationship between trade, industry and commerce Business organization concept Functions of business

UNIT-II

Business Organization Forms of business organization Classification- Factors influencing the choice of suitable form of organization Objectives of business Essentials of a successful business
Sole Proprietorship-Meaning – characteristics, Advantages and disadvantages and suitability Partnership – meaning – characteristics Kinds of partners. Registration of partnerships – partnership deed Rights and obligations of partners

UNIT-III

Joint Stock Company Meaning – characteristics – advantages Kinds of companies
Difference between private and public companies Promotion of a company Stages – promoters Characteristics – registration

UNIT-IV

Introduction-Management – definition - meaning – nature, Universality of management - Significance of management- Principles and functions of management- Characteristics – objectives of management – management vs. administration-Levels of management— skills of management - Scientific management: meaning – principles – objectives –criticism.
Planning Meaning – definition – features- importance, Steps in planning, Types of plans – limitations of planning
Organizing-Meaning – definition – features-Principles of organization-Organization structure (line organization, functional organization, line and staff organization-Delegation of authority - meaning - principles - difficulties in delegation- Centralization – decentralization - differences between delegation and decentralization.

UNIT-V



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Coordination-Meaning – need – principles and techniques-Span of control – factors determining span of control
Control-Meaning – definition – process-Steps – requisites of a good control system
Motivation-Meaning – theories of motivation – Maslow – McClelland and Herzberg Importance of motivation -
motivational techniques-Leadership-Meaning – importance – styles
Theories of leadership – Trait theory – Behavioral theory – Situational theory

SUGGESTED READING:

1. Sharma, R. K. and Gupta Shashi K. 2013. Business Organization and Management. 3rd revised edition. New Delhi: Kalyani Publishers.
2. Jain Sherlekar S.A.S., Kushpat Kavita. N.V. and Satyavati P. 2010.
3. Business Organization and Management. 2nd revised edition. Mumbai: Himalaya Publication.
4. Sharma, R.K. and Gupta Shashi, K. 2008.
5. Industrial Organization and Management. 7th revised edition. New Delhi: Kalyani Publishers.
6. Prasad, L.M. 2001 . Principles and Practice of Management. 6th edition. New Delhi: Kalyani Publishers.
7. Gupta, R.S., Sharma B.D. and Bhalla N.S. 2012.
8. Principles and Practices of Management. 8th revised and enlarged edition. New Delhi: Kalyani Publishers.
9. Sharma, R.K. and Gupta Shashi, K. 2012.
10. Business Organization and Management. 3rd revised edition. New Delhi: Kalyani Publishers.
11. Koontz D'Donnel and Weilrich. Essentials of Management. 9th Edition. New Delhi: Tata McGraw Hill.



FINANCIAL ACCOUNTING – I

Credits: 4

Semester: I

Subject Code: BC22002

No. of lecturehours:75

Objectives: To make the students acquire the conceptual knowledge of accounting

- To equip the students with the knowledge of accounting process and preparation of final accounts

Outcome: The students will be able to prepare Financial Statement in accordance with Generally Accepted Accounting Principles (**GAAP**)

CO1.Describes the need and importance of accounting.

CO2.Explains about subdivision of journal

CO3.Compares the cashbook and pass book balances to reconcile the difference.

CO4.Analyses the financial position of an organization

CO5. Identifies the mistakes in books of accounts and helps in correcting them.

UNIT- I

INTRODUCTION

(15)

- Introduction
 - Need for accounting —definition
 - Meaning – features –objectives
 - Functions – systems and bases and scope of accounting
 - Books keeping & accounting – branches of accounting – advantages –limitations
 - Basic terminology used – accounting concepts an conventions
 - Accounting equation
 - Classification of accounts – rules of double entry system
 - Journalizing – posting to ledgers – balancing of ledgers
- Introduction to Accounting standards- definition, meaning. List of Accounting Standards, Accounting standards Board (ASB)

UNIT – II

SUBSIDIARYBOOKS

(15)

- Subdivision of journal – preparation of subsidiary books
- Different types of cash book – simple cash book, cash book with cash and discount columns
- Cash book with cash and bank columns – cash book with cash discount and bank columns and petty cashbook.



UNIT-III

BANKRECONCILIATION STATEMENT (15)

- Bank reconciliation statement – need – reasons for difference between cash book and pass book balances
- Simple problems on favorable balance
- Simple problems on overdraft balances
- Ascertainment of correct cash book balance

UNIT – IV

TRIAL BALANCEANDFINALACCOUNTS (15)

- Trial balance – meaning –objectives
- Methods of preparation
- Final accounts – preparation of manufacturing, trading, profit & loss account and
- Balance Sheet
- Adjusting and closing entries

UNIT-V

ERRORS AND RECTIFICATION (15)

Errors and their rectification

- Types of errors
- Rectification before and after preparation of final accounts
- Suspense account – effect of errors on profit

SUGGESTED READING:

1. Jain, S.P. and Narang. 2011 **Financial Accounting Part-1**. 11th Revised edition New Delhi:KalyaniPublishers..
2. Gupta, R.L. and Radhaswamy. 2001. **Advanced Accountancy – Volume-I**.10thedition New Dehli : Sultan Chand&Sons.
3. Maheswari, S.N. and Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I**. 9thedition .New Delhi: Vikas Publishing house Pvt.Ltd.
4. Wings, Tally, Focus – **Accounting packages** –BPB publications.
5. Manual provided by Wings, **Tally solutions and Focus Accounting packages**.



BUSINESS ECONOMICS

Credits : 4

Subject code: BPM22101

Semester: I

No. of lecture hours:75

Objective: Business economics is essentially, the applied economic science pertaining to business decision-making. A working knowledge of economic tools of analysis is very useful to a modern business in his decision-making process.

Outcome: Students will be able to apply economic science pertaining to business decision- making.

Course outcomes:

CO1: Understand the basic terms and concepts used in the business economics.

CO2: Appraise the behavior of consumers through demand and supply analysis.

CO3: Understand the theory of production and other production related concepts.

CO4: Understand the theory of cost and revenue and differentiate the various cost types and understand other cost concepts.

CO5: Differentiate the market forms and price output determination under each type of market and understand various pricing strategies.

UNIT-I Introduction to Business Economics

(15)

- Economics meaning, features nature ,scope
- Relation between economics and business economics
- Concepts of business economics
- Role and responsibilities of business economist
- Significance of business economics

UNIT-II Demand Analysis and Supply Analysis

(15)

A. Demand Analysis

- Demand – meaning, determinants of demand, demand schedule and demand curve.
- Law of demand, derivation of demand curve from Law of Diminishing Marginal Utility.
- Elasticity of demand, meaning, types, methods.
- Demand forecasting methods
- Indifference curve analysis of demand.

B. Supply Analysis

- Law of supply- factors influencing supply- market equilibrium- consumer surplus.



UNIT-III Theory of Production

(15)

- Concept of production- production function.
- Meaning and classification of factors of production.
- Production possibility curve.
- Law of variable proportions, law of returns to scale
- Isoquants- Isocosts
- Economies and diseconomies of scale.

UNIT-IV Theory of Cost and Revenue Analysis

(15)

- Theory of cost analysis
- Theory of cost – concepts of cost – short run and long run cost curves.
- Types of production cost – Total cost, Average cost, Marginal cost.
- Relationship between Marginal cost and Average cost.
- Long run cost curve, long run cost- features of long run average cost curve.
- Modern cost theory – L shaped long run average cost curve
- Break Even Analysis
- **Revenue analysis**
- Theory of revenue- meaning of revenue, concepts of revenue- Total Revenue, Marginal Revenue, Average Revenue.

UNIT-V Market Structures and Pricing methods

(15)

- Market structures- meaning and classifications
- Price output determination under Perfect Competition- Monopoly & Monopolistic Competition - Oligopoly.
- Pricing strategies- pricing methods- cost plus pricing- transfer pricing- marginal cost pricing- administrated pricing, pricing of multiple products.

ESSENTIAL READING

1. Mithani & Murthy. 2011. **Business Economics**. Himalaya Publishers.
2. Varshney & Maheshwari. **Managerial Economics**.
3. Mithani & Mithani. **Business Economics**.
4. Agarwal, H.S. **Principles of Economics**.
5. Dewett, H.S. & Varma, I.D. **Economics Theory**.



FUNDAMENTALS OF INFORMATION TECHNOLOGY

Credits : 4

Semester:II

Subject Code: BC22003

No. of lecture hours:60

Objectives: Information technology IT is the application of computers and telecommunications equipment to store, retrieves, transmit and manipulate data in the context of a business or an enterprise.

Outcome: Students would be able to gain knowledge on fundamental concept of Information Technology & its Application.

CO 1. Understand basic computer terminology and number systems.

CO 2. Explain about operating systems, and its types

CO 3. Identify different applications of Information technology.

CO 4. Classify phases of Software Development Life Cycle

CO 5. Categorize modern means of communications, types of networks and topologies

UNIT-I

12Hrs

Introduction to Computers

Definition - Characteristics and limitations of computers

Block diagram of a computer, CPU

Primary and secondary storage

Input and output devices

Data Representation and Storage

Data representation in computers, bits and bytes

Number systems (Binary, Octal and Hexadecimal)

Conversion from decimal to binary, octal, hexadecimal and vice versa

Secondary storage

Random Vs Sequential access, Tracks and Sectors

Storage characteristics

Increasing data storage capacity through compression (disk compression and file Compression)

UNIT-II

12Hrs

Operating Systems: meaning, definition, Functions

Types of operating systems: Desktop OS, Server OS, Mainframe OS, Hand-held OS & Embedded OS

Multi Tasking and Multi threading

Multi User multi processor support

Miscellaneous tasks

Batch Processing systems

Real time systems, Time sharing systems

User Interfaces: GUI, Pen based, Touch Screen & Conversational interfaces

Common Operating Systems: DOS, Windows 95/98 and UNIX



UNIT-III

12Hrs

Applications of Information Technology

Application programs

Horizontal Market Applications, Vertical Market Applications

Customs Applications, Shareware and Public domain software

Transaction Processing – Centralized transaction processing

Client Server software, Distributed computing and Replication

Information tools for management control: DSS, EIS, GIS, OLAP

Data Warehousing and Data Mining

IT in Business and Industry – Home and at play, Education and Training, Entertainment and Arts, Science, Engineering and Math, computers in hiding

IT Enabled Services: BPO, KPO & Call centers

UNIT-IV

12Hrs

Systems Development: The six phases of Systems Analysis & Design

The challenges of Digital Age: Security issues: Threats to Computers & Communications

Security: Safeguarding Computers & Communications

Quality of Life Issues

The ethics of using databases: concerns about accuracy & privacy
Five generations of programming languages

UNIT-V

12Hrs

Modern Communications: Communications, FAX

Voice Mail and Information Services, Email

Group Communications: News groups, Mailing lists, IRC, Network games

Video conferencing

File exchange, bandwidth

Modem, Network

topologies

Network Types – LAN, MAN and WAN

Dialup Access

SUGGESTED READING:

1. Curtin Dennis, P. and Foley Kim. 2000. **Information Technology – The Breaking Wave.** 7th edition. New Delhi: Tata McGrawHill Publications.
2. Williams Brian, K. and Sawyer Stacey, C. 2007. **Using Information Technology – A Practical Introduction to Computers and Communications.** 6th edition. New Delhi: Tata McGrawHill Publications.
3. Sinha Pradeep, K. and Sinha Preeti. 2007. **Computer Fundamentals, Concepts, Systems and Applications.** 4th edition. New Delhi: BPB Publications.
4. Rajaraman. 2006. **Fundamentals of Computers.** 4th edition. New Delhi: PHI Publications.
5. Bharihoke Deepak. 2000. **Fundamentals of Information Technology.** 2nd edition.

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New Delhi:ExcelBooks.



**FINANCIAL ACCOUNTING – I
PRACTICAL**

Credits :1

Semester:I

SubjectCode: BC22004

No. of practical hours:30

Objectives: To develop the skills of recording financial transactions and preparation of reports using computers

Outcome: Students will be independently able to apply their theoretical knowledge and practical accounting.

Computer Work: Computerized accounting: Meaning and features – advantages and disadvantages of computerized accounting: creating an organization – grouping of accounts – creation of accounts – creation of inventory – creation of stock groups – stock categories, units of measurement – stock items – entering of financial transactions – types of vouchers – voucher entry – editing and deleting of voucher numbering – customization of vouchers.(6)

Computer lab work: Preparation of sales register, purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers. (6)

Computer lab work: Preparation of trial balance, trading, profit and loss account and balance sheet using computers. (6)

Computer lab work: Rectification of errors using computers. (6)

Computer lab work: Preparation of bank reconciliation statement using computers. (6)

Accounting packages: Wings, Tally, Focus.

SUGGESTED READING:

1. Nadhani,AK.AndNadhani.KK. 2010. **ComprehensiveGuideforTally9**. BPB Publications
2. Kogent Solutions Inc. 2010. **Tally 9 in Simple Steps**. Dreamtech Press.
3. Dr. AgrawalNamrata and Agrawal Sanjay. 2011. **Tally9**, Dreamtech Press.



BUSINESS ORGANIZATION
PRACTICALS

Credits : 1

Subject Code: BC22001P

I Year / I Semester

No. of lecture Hours: 30

Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To get knowledge about company systems

Learning Outcomes:

- The students will gain knowledge about different form of organization and various management concepts & theories

UNIT – II

10 Hrs

Entrepreneur

LAB WORK:

The students should go through and present case studies of entrepreneurs – success and failures.

UNIT – IV

10 Hrs

Sole proprietorship

LAB WORK:

The students are expected to go through partnership deed and prepare a simple partnership deed.

UNIT – IV

10 Hrs

Joint Stock Company

LAB WORK:

The students are expected to know the formalities of registration of a company including documents.



**FUNDAMENTAL OF INFORMATION TECHNOLOGY
PRACTICALS**

Credits : 1

Semester:II

SubjectCode: BC22005

No. of practicalhours:30

Objectives: Information technology IT is the application of computers and telecommunications equipment to store, retrieves, transmit and manipulate data in the context of a business or an enterprise.

Outcome: Students will be independently able to apply Application of Computers & Manage to use Tele-Communication Equipment.

1. Preparing Resume, timetable (2)
2. News print, applying formats (2)
3. Documents using bullets and numbering (2)
4. Mail Merge (2)
5. Creating an Excel worksheet, applying functions (4)
6. Marks memorandum, Customer bill (2)
7. Creating charts, creating an Excel database (2)
8. Sort and filter data (4)
9. Preparing a Power point presentation (2)
10. Creating an Access database, tables (4)
11. Queries on data, Designing forms and reports (4)



BUSINESS ECONOMICS PRACTICAL



YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE B.COM-BUSINESS PROCESS MANAGEMENT
SECOND SEMESTER
ACADEMIC YEAR 2022-23 OF 2022-25 BATCH CBCS

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	BE18201	Business English-II (AECC-3)	3	3	40	60	100	3
2	I	VE18201	Value Education and Personality Development (AECC-4)	2	3	40	60	100	2
3	II	BPM22201	Company Law	4	3	40	60	100	4
4	II	BC22007	Financial Accounting-I	4	3	40	60	100	4
5	II	BC222088	Banking theory and Practice	4	3	40	60	100	4
6	II	BC22084	Business Mathematics	4	3	40	60	100	4
PRACTICALS									
7	II	BC22009	Financial Accounting-I	2	3	40	60	100	1
8	II	BC222089	Banking theory and Practice	2	3	40	60	100	1
9	II	BC22085	Business Mathematics	2	3	40	60	100	1
10		BPM22202	Company Law	2	3	40	60	100	1
TOTAL				29		400	600	1000	25

*Ability Enhancement Compulsory Course(AECC) * Generic Elective(GE)





BUSINESS ENGLISH - II

Credits: 3

Semester: II

SubjectCode: BE18201

No. of lecture hours: 45

Objectives: To make students significantly improve their ability to write effective business communication.

- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

Outcome: Students will be able to synthesize the theoretical knowledge of business communication through Report and Letter writing.

CO1.Students will be able to identify the elements of Claim and Adjustment letters. Students will also be able to draft Claim letters and Adjustment letters.

CO2.They will be able to identify nature and types of credit letters.

Students will be able to recognize tone and style of Collection letters.

CO3.Students will comprehend the general guidelines to write Application letters and Resumes.

They will also be able to execute the form and content of an Application letter and Resume.

CO4.Students will also be able to understand characteristics and importance of Business Reports.

They will also be able to prepare a good Business report.

CO5.Students will be able to understand the techniques of describing Machines and Mechanisms.

They will also be able to describe and create good Technical Reports.

UNIT-I

Claim Letters and Adjustment Letters

9Hrs

Hints for Drafting Claim Letters and Adjustment Letters

Elements of Claim and Adjustment Letters

Specimen Claim and Adjustment Letters

UNIT-II

Credit Letters and Collection Letters

9Hrs

Nature of Credit Letter

Types of Credit Letters

Tone and Style of Collection Letters

Examples of Credit and Collection Letters



UNIT-III

Job Applications Letters and Resume writing

9Hrs

Importance and Functions of an Application Letter

General Guidelines to write Application Letters and Resumes

The Form and Content of an Application Letter - Preparing a Resume

Specimen Application Letter and Resume

UNIT-IV

Report Writing –I (Business Report)

9Hrs

Characteristics of a good Business Report

Importance of Business Reports

Types and Functions of Business Reports

Preparing a Business Report and Specimen

Specimen Business Reports

UNIT-V

9Hrs

Report Writing – II (Technical Reports)

Techniques of Description

Describing Machines and

Mechanisms Describing Process

Sample Descriptions

Specimen Technical Reports

ESSENTIAL READING:

1. Dutt, Kiranmai P. Raghavan, Geetha and Prakash. 2011. **A Course in Communication Skills**. New Delhi: Cambridge University Press..
2. Gruscendorf, Marion. 2007. **English for Presentations**. U.K: Oxford Publication.
3. Pal, Rajendra and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication**. New Dehli: Sultan Chand & Sons Publishers..
4. Rai, Urmila and Rai. 2002. **Business Communication**. 11th edition. Mumbai: Himalaya Publishing House.



VALUE EDUCATION AND PERSONALITY DEVELOPMENT

Credits:2

Semester: II

SubjectCode:VE18201

No. of lecturehours:30

Objectives: To make students become aware of the good and evil present within and around them and enable them to move from evil to good

- To enable them to be culturally conscious and socially sensitive;
- To make them aware of mass media and its positive and negative impact;
- To make them aware of their fundamental rights and duties;
- To help them become aware of the importance of holistic health and to sensitize them regarding some health hazards;
- To clarify some basic issues of life and make them responsible towards the betterment of society.

Outcome: Students will be transformed into conscious citizen through Holistic Education & contribute to nation building.

CO1. Students will be able to identify Accepted norms and Counter values.

They will be able to differentiate the various Dimensions of Human Development.

CO2. Students will be able to demonstrate Love and Experience of God.

They will be able to identify the Basic Issues of Life and Happiness as a life goal.

CO3. They will be able to understand the importance of Concern for others.

They will be able to critique the various problems that deter the growth of the society.

CO4. The students will be able to recognize the traits of a good personality.

They will be able to identify their personality by Self-Exploration.

CO5. Students will be able to interpret the Purpose of Life and Goal Setting.

They will be able to learn Self-Management.

UNIT – I

Introduction to Ethics

6Hrs

Why Value Education?

Reasons to have Ethics for

Life

Accepted Norms and Counter Values

Dimensions of Human Development: Physical, Intellectual, Emotional, Moral, Spiritual and Social

UNIT – II

Approach to Life

6Hrs



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Conscience and
Pseudo-Conscience Happiness as
Life-goal
Values revealed and lived in Religions
Experience of God
Love: The three components of Love
Some of the basic stages and issues of Life: Family, Love, Sex, Marriage

UNIT – III

Concern for Others **6Hrs**

Self and another
Human Context

Moral Problems of a Society / True Society: Social Desire, Social Fear, Social Silence, Social Indifference

UNIT – IV

Transformation of Self **6Hrs**

Definitions of personality, Characteristics of personality
Elements of personality, Traits of good personality
Self-Identity, self-concept, Self-Discovery, self-acceptance
Self-Esteem
WORK SHEET (1): Self Estimation

UNIT – V

Life Enrichment Skills **6Hrs**

Purpose of life - Goal
setting Characteristics of
Goals Building
Relationships
Time Management
Stress Management
Emotional
Management Conflict
Management
Team Management (Group Dynamics)

WORK SHEETS (1) & (2): 1) Anger Management 2) Team Management

ESSENTIAL READING:

1. Human Values - Development Programme-AIACHE
2. InHarmony



COMPANY LAW

Credits :4

Semester:II

SubjectCode: BPM22201

No. of lecture hours:60

Objectives: The students are provided with the basic knowledge of the provisions of the Companies Act 1956 and 2013, along with relevant case laws.

Outcome: Students will be able to gain an insight to application of Companies Act 2013 for the incorporation, its management and winding up under Indian Legal framework of the Company Act 2013.

COURSE OUTCOMES:

- CO1. Demonstrate an understanding of the Companies Act, 1956 and 2013
- CO2. Explain the Kinds of Companies and Share Capital.
- CO3. Appraise Borrowing powers Types and Debentures and Mortgages
- CO4. Interpret the director's Powers, duties & liabilities and explain Meetings and Resolutions.
- CO5. Infer Reconstruction and amalgamation and classify types of winding up

UNIT-I

INTRODUCTION TO COMPANIES ACT 1956

(12)

- Introduction to companies act 1956 and 2013– definition of
- company Nature and characteristics of a company
- lifting the corporate veild
- Incorporation of company – memorandum and articles of association – doctrine of constructive notice – doctrine of indoor management
- Alteration of memorandum and articles of association.

UNIT-II

KINDS OF COMPANIES AND SHARE CAPITAL

- Kinds of companies
- Issue of prospectus – contents of prospectus
- Issue of shares – surrender –
- forfeiture – reissue of forfeited shares Transfer – issue of bonus shares and right shares
- Depository system

- Share capital – alteration, reduction, consolidation, sub-division and reorganization of share capital.

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(12)





UNIT-III

INTELLECTUAL PROPERTY RIGHTS:

- Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents
- Transfer of the Patent Rights - Rights of the Patentee - Copy Rights:
- Definition Rights of the Copyright Owner - Terms of Copy Right –
- Copy Rights Infringement – Other Intellectual Property Rights: Trade Secrets - Geographical Indications

UNIT-IV

DIRECTORS OF A COMPANY AND MEETINGS

(12)

- Company management – directors – number of directorships
- Appointment – qualifications – disqualifications
- Removal and resignation
- Managerial remuneration
- Powers, duties & liabilities of directors
- Contracts in which directors are interested
- Meetings – kinds of meetings, notice agenda
- Resolutions – types of resolutions – quorum and proxy.

UNIT-V

WINDING UP: Meaning - Modes of Winding Up - Winding Up by tribunal Voluntary Winding Up - Compulsory Winding Up - Consequences of Winding Up. Removal of name of the company from Registrar of Companies - Insolvency and Bankruptcy code - 2016.

SUGGESTED READING:

1. Kapoor, N.D. 2009. **Elements of Company Law**. 3rd revised edition. New Dehli: Sultan Chand&Co.
2. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 31st revised edition. New Dehli: Sultan Chand&Co.
3. Garg, K C, Sareen, V L Sharma Mukesh&Chawla, RC. 2004. **Merchantile law Company Law & Industrial Law**. NewDehli: Kalyani Publisher.



FINANCIAL ACCOUNTING – II

Credits :4

Semester:II

SubjectCode: BC22007

No. of lecturehours:75Hrs

Objectives: To impart the skills of preparation of final accounts of partnership organizations, admission, retirement, death, dissolution and insolvency of a partner.

Outcome: Students will be able to prepare account for partnership organization firms and get knowledge about single entry system and hire purchases

CO1. Introduces to the basic concepts of partnership and explains the admission of a partner.

CO2. Demonstrates the accounting treatment relating to retirement and death of a partner.

CO3. Identifies the rules applicable for winding up of partnership and insolvency of a partner.

CO4. Shows the method of finding out profits and financial position by using incomplete records.

CO5. Illustrates method of preparing books under Hire purchase and installment purchase system

UNIT-I

PARTNERSHIP–ADMISSION

15Hrs

Legal provisions in the absence of a partnership

- deed Fixed and fluctuating capitals
- Preparation of final accounts with adjustments
- Profit and loss appropriation account – methods of calculating good will – Treatment of Goodwill's
- Calculation of sacrificing, new profit sharing ratio and admission of a partner.

UNIT-II

PARTNERSHIP–RETIREMENTANDDEATH

15Hrs

- Treatment of good will
- Methods of calculating goodwill
- Calculation of gaining ratio, new profit sharing ratio
- Retirement of a partner
- Death of a partner
- including joint life policy



UNIT-III

PARTNERSHIP–DISSOLUTIONANDINSOLVENCY

15Hrs

- Dissolution of
- partnership Insolvency of
- a partner
- Insolvency of firm excluding sale to firm, company and amalgamation

UNIT-IV

SINGLEENTRYSYSTEM

15Hrs

- Single Entry- Features -Books and Accounts maintained
- Preparation of Statement of affairs-Difference between statement of affairs And Balance Sheet
- Recording of transactions- Ascertainment of profits under Single entry system (Statement of affairs method) - (including Problems)

UNIT-V

CONSIGNMENT ACCOUNTS:

Consignment - Meaning – Features - Proforma invoice - Account sales - Del credere commission Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems)

SUGGESTED READINGS:

1. Jain, S.P. and Narang, K.L. 2011. **Financial Accounting Part-1**. 11th Revised edition New Dehli:Kalyani Publishers.
2. Gupta, R.L. and RadhaSwamy. 2001. **Advanced Accountancy – Volume-I**.10th editionNew Dehli: Sultan Chand&Sons.
3. Maheswari, S. N. and Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I**. 9thedition. New Dehli: Publishing house Pvt.Ltd.
4. Wings, Tally, Focus – **Accounting packages** – BPB publications.
5. Manual provided by Wings, **Tally solutions and Focus Accounting packages**.



BANKING THEORY & PRACTICE

Credits: 3

Semester: II

Subject Code: BC222088

No. of lecture hours: 60

Objective: To introduce to the students banking and its activities with an emphasis on financial instruments and various services rendered by the banks.

Outcome: Students will be knowledgeable about different banking operations and the role of technology in modern day banking.

CO1. Identify and illustrate the origin and growth of banking in India.

CO2. Interpret the features of various types of negotiable instruments.

CO3. Demonstrate and apply the steps involved in opening a bank account.

CO4. Appraise and criticize the various types of collateral securities and point out the precautions to be taken by a banker while advancing loans against different types of securities.

CO5. Understand the organizational structure and functions of Co-operative banks, NABARD and RBI.

UNIT-I

Introduction

Origin and growth of banking in India	(1)
Kinds of banks	(1)
Unit vs branch	(2)
Banking function of commercial banks	(1)
Nationalization of commercial banking in India	(1)
Narsimham Committee Report	(1)
Electronic Banking – traditional vs E – banking – facets of E-banking, E-banking Transactions	(1)
Models for E-Banking	(2)

12 Hrs

- a) Complete Centralised Solution
- b) Cluster approach
- c) High Tech banking within bank

Advantages & Constraints in E-Banking (2)

UNIT-II

Negotiable Instruments

Negotiable Instruments – characteristics – types of negotiable instruments

**12
Hrs**

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Promissory notes – Bills of exchange	(2)
Cheques – crossing – types of crossing	(2)
Holder in due course privileges of a holder	(1)
In due course – endorsement – types of endorsements	(1)
Presentment dishonor - noting & protest - discharge of parties from liability	(1)
Duties and responsibilities of paying banker and collecting banker	(1)
Circumstances under which a banker can refuse payments of cheques	
(1) Consequences of wrongful dishonor - Rule in Clayton's case - Garnishee order	
(1) Mortgage – types of mortgages	
(1)	
Loans against equitable mortgage and legal mortgage and distinction between them	(1)

12 Hrs



UNIT-III

Banker and Customer

Definition of banker and customer – relationship between: banker and customer (2)

Special feature of relationship (4)

Opening of accounts (1)

Special Types of Customer

Minors (1)

Married women - Companies (2)

Partnership firms - Clubs and Non-trading institutions (2)

UNIT-IV

12 Hrs

Loans & Advances

Loans & Advances (2)

Precautions to be taken while advancing loans against securities– goods

(2) Documents of title to goods (1)

Real estate (2)

Insurance policies (1)

Collateral securities - Banker's receipts (1)

Stock exchange securities (1)

Modes of creating charge (2)

UNIT-V

12 Hrs

Co-operative banking in India

(2)

Regional Rural Banks (2)

NABARD, Central Bank (RBI) (1)

Need and importance – constitution – organization structure – management

– objectives – functions (3)

Credit center – quantitative and selective credit control methods

(2) Critical crossing of RBI and it's working (2)

SUGGESTED READING:

1. Singh Jagroop and Ghosh Seema. 2016. **Banking Theory and Practice**. 1st edition. New Delhi: Kalyani Publishers.
2. Mithani D.M. and Gordon. 2012. **Banking Theory and Practices**. 3rd edition. Mumbai: Himalaya Publications.
3. Sundaram and Varshney. 2011. **Banking Theory, Law and Practice**. 17th Edition. New Delhi: Sultan Chand & Sons.
4. Gordon, E. Natarajan, K. 2008. **Banking Theory, Law and Practice**. 21st Revised Edition. Mumbai: Himalaya Publications.
5. Ranghanadha Chary, A.V. and Paul, R.R. 2008. **Banking and Financial Systems**. New Delhi: Kalyani Publishers.
6. Srivastava, P.K. 2003. **Banking Theory and Practice**. 9th Revised Edition. Mumbai: Himalaya Publications.

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7. Shekar and Shekar. 1998. **Banking Theory and Practice**. 18th Revised Edition. New Delhi: Vikas Publications.



FUNDAMENTALS OF BUSINESS MATHEMATICS

Credits :4 **Semester: II**
Subject Code: BC22084 **No. of lecture hours: 60**

Objectives: To provide strong foundation for commercial applications, to develop logical aptitude for Competitive Exams and to pursue higher education

Outcome: Students will gain knowledge on Application of Mathematics to various field of business

- CO 1.** To solve linear equations.
- CO 2.** To get solutions of real-life problems by using logarithms and set theory.
- CO 3.** To solve the problems in business line like banking sector.
- CO 4.** To get maximum profit and minimum loss in company productivity.
- CO 5.** To measure areas & volumes

UNIT I:

- Quadratic Equations: 12Hrs**
- Solution of a quadratic equation-Factorization method (4)
 - Sum and product of roots- Discriminant and Nature of roots (4)
 - Formation of quadratic equation. (4)

UNIT II:

- Matrices–I 12Hrs**
- Introduction (2)
 - Definition of matrix (2)
 - Types of matrices- Algebra of matrices- Addition, subtraction, Multiplication (2)
 - Transpose of a matrix (3)
 - o Determinant of a Square matrix - Calculation of values of determinants up to third order (3)

UNIT III:

- Matrices–II 12Hrs**
- Adjoin of a matrix- inverse of a matrix through adjoint (4)
 - Simultaneous Linear Equations- Solving Linear equations by Cramer’s Rule (4)
 - Matrix Inversion Method. (4)



UNIT IV:

Indices and Arithmetic progression	12Hrs
• Indices- laws of indices-Simple problems	(4)
• General term- Sum of n-terms-Arithmetic mean	(4)
• Application of Arithmetic progression	(4)

• **UNIT V:**

Logarithms:	12Hrs
• Introduction- Laws of operations	(4)
• Operations with logarithms-Compound Interest-Depreciation.	(4)
• Percentages- Profit Loss-Ratio, properties of ratio-proportion properties of proportion.	(4)

SUGGESTED READINGS:

2. Sancheti, D.C & Kapoor. 2008. **Business Mathematics**.3rd edition NewDelhi: Sultan Chand & Sons.
3. Goel, Ajay&Goel, Alka. 2007. **Mathematics & Statistics**, 4thEdition.NewDehli: TaxmannPublications.
4. Dr. Dikshit, Amarnath & Dr. Jain, Jitendra Kumar. 2005. **Business Mathematics**. Mumbai: Himalaya publishing House.
5. Zameeruddin, Qazi &Khanna,Vijay.2013. **Business Mathematics**. **New Dehli**: Vikas Publishing House.
6. DubeyAnup,Thakur Vishal. **Quantitative Aptitude**. Taxmann's Publications.



BUSINESS MATHEMATICS PRACTICALS

Credits :1

Semester: II

SubjectCode: BC22085

No. of practicalhours: 30

Objectives: To provide strong foundation for commercial applications, to develop logical aptitude for Competitive Exams and to pursue higher education

Outcome: Students will gain knowledge on Application of Mathematics to various field of business

UNIT-I

Quadratic Equations: (6)

- Problems to find roots of quadratic equations
- Problems on nature of the roots of quadratic equations
- Problems on sum and product of roots
- Problems on formation of quadratic equations

UNIT-II

Matrices–I: (6)

- Problems on addition, subtraction and multiplication of matrices
- Problems on transpose
- Problems on determinant of 2 x 2, 3 x 3 matrices

UNIT-III

Matrices–II (6)

- Problems on adjoint matrices
- Problems on finding inverse of the matrices
- Solving simultaneous equations by Cramers rule and inverse method

UNIT-IV

Indices and Arithmetic progression (6)

- Problems by using indices formulas
- Problems to find n^{th} term and sum of first 'n'terms
- Application problems on AP

UNIT-V

Logarithms (6)

- Problems by using Laws of logarithm
- Problems on Compound Interest
- & Depreciation Problems on percentages &
- Profit Loss Problems on Ratios



**BANKING THEORY & PRACTICE
PRACTICALS**

Credits: 1

Semester: IV

Subject Code: BC222089

No. of practical hours: 30

Objective: To give the clear picture of all the financial instruments and their utilization in real life situations.

Outcome: Students will be independently able to record the forms related to banking transactions.

UNIT-I

Lab work: Working & operations of ATM, Credit Cards, E-banking. (3)

UNIT-II

Lab work: Application forms for opening a/c, cheque books, pass books, requisition forms for withdrawals and deposits, bank statements, format of demand draft, cheque, travel cheques etc. (3)

Lab work: Promissory notes, B/E, cheques various modes. (3)

UNIT-IV

Lab work: Documents required for sanction of loans & advances and the procedure. (3)

UNIT-V

Lab work: Study of different co-operative banks and preparation of a report on the role of cooperative banks – a report on the impact of changes in interest rates etc. (recently). (3)



COMPANY LAW PRACTICALS

Credits: 1

Subject Code: BPM22202

Semester:II

No. of Practical hours: 30

Objective – To equip the students about the framework of Indian Mercantile Law.

Course Outcome: To demonstrate an understanding of the legal environment of the business.

1. Agreement to contract – Case Laws
2. Consideration – Case Laws
3. Breach of Contract – Case Laws
4. Free Consent – Case Laws
5. Agreement to sell – Case Laws
6. Contingent Contracts – Case Laws
7. Consumer Redressal Agencies – Case Laws
8. Intellectual Property Rights – Case Laws



**FINANCIAL ACCOUNTING – II
PRACTICALS**

Credits:1
Subject Code: BC22009

Semester: II
No. of Practical hours: 30

Objectives: To develop the skills of recording of transactions relating to partnerships organizations and using computers

Outcome: Students will be able to record transactions relating to partnership using computer.

Recording of partnership transaction and preparation of final accounts using Computers

5)

Admission of partners

(5)

Retirement of partners

(5)

Death of partners

(5)

Dissolution of partners

(5)

Insolvency of partners

(5)



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM BUSINESS PROCESS
MANAGEMENT THIRD SEMESTER
ACADEMIC YEAR 2022-23 OF 2022-25 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	G18BPM1T	General Elective (Financial Markets) (GE-5)	2	3	40	60	100	2
2	I	BPM18301	Banking Theory (Core-4)	5	3	40	60	100	4
3	II	BC18005	Advanced Accounting (Core-5)	6	3	40	60	100	4
4	II	BPM18302	Business Laws (Core-6)	4	3	40	60	100	4
5	II	BPM18303	Retail Environment & Market Research (Core-8)	5	3	40	60	100	3
6	II	BPM18304	Direct Taxes (Core-7)	6	3	40	60	100	4
PRACTICALS									
7	II	G18BPM1P	General Elective (Financial Markets)(GE-5)	2	3	40	60	100	1
TOTAL				30	-	280	420	700	22

* Generic Elective (GE)

* Skill Enhancement Course (SEC)



**GENERAL ELECTIVE (FINANCIAL MARKETS)
INTER DISCIPLINARY**

Credits :2

Semester:III

SubjectCode: G18BPM1T

No. of lecture hours:30

Objectives: The students are provided with the concept of financial system, financial services and financial markets.

Outcome: Students will be able to gain an insight to the functioning of stock exchanges and working of financial markets.

COURSE OUTCOMES:

CO 1. To Understand Financial systems.

CO 2. To get knowledge on Capital Markets and Describes the role of SEBI – Stock exchanges – NSE – BSE – OTCEI

CO 3. To Describes Money Markets Structure – features – objectives – importance

CO 4. Explain Derivatives Meaning and kinds of derivatives

CO 5. To understand depository system and Mutual Funds

UNIT-I

(6)

INTRODUCTION

Financial systems – Meaning- definition- Functions

Financial Services-Meaning- definition - fund based and non-fund based

UNIT-II

(6)

CAPITAL MARKETS

Capital market meaning – definition – importance – types - Primary market - Secondary Markets.

SEBI – Stock exchanges – NSE – BSE – OTCEI

UNIT-III

(6)

MONEY MARKETS

Structure – features – objectives – importance – instruments - call markets – bill markets – commercial papers – certificate of deposit.

UNIT – IV

DERIVATIVES

(6)

Meaning – kinds of financial derivatives – forwards – futures – options – swaps.

UNIT-V

(6)

DEPOSITORY SYSTEM & MUTUAL FUNDS

Meaning – definition of depository fund – objectives - process of depository system in India. Mutual Funds – meaning – definition – types – importance.

BOOKSRECOMMENDED

Gordon &Nataraj 2012, Financial Markets & Services (3rd Edition) Himalaya Publishing House.



BANKING THEORY

Credits :4

Semester:III

SubjectCode:BPM18301

No. of lecturehours:75

Objectives: To appraise the students about the working and functioning of banking companies.

Outcome: Students will gain comprehensive knowledge in banking activities and transactions relating to issue of credit, debit cards and mortgages.

COURSE OUTCOMES:

CO 1. To Understand the General Overview of Banking and Retail Banking

CO 2. To Analyze about the Cards overview and types

CO 3. Explain about the Consumer Loans and Mortgages

CO 4. Interpret Cash Management and Payment Services

CO 5 Evaluate the Trade Finance, Collections, payments, Guarantees & settlements and value added services

UNIT I

(7)

GENERAL OVERVIEW OF BANKING

Functions and Products of a Bank–Liabilities-Deposits - Assets-Loans and Advances- Payments - Risk Management

Common across all products

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

RetailBanking

(8)

Account Originations And Account Servicing - Issuer of Cheque Books/Cards Pins - AML/KYC Checks - Account Conversions and Closures - Customer Correspondence - ATM Management -



Time Deposits – Placements - Maintenance

- Brokerage-Liquidation
- Roll Over - Booking and Topup

Payment Processing and Retail Wealth Management

Mutual Fund processing-
Equities - Bonds - Structured
Notes - Corporate actions -
Reconciliation. Risk -Control
and Information Security

UNITII

(7)

CARDS

Basics of Cards - Types of Cards,
transaction overview, components
of Cards - Entities involved,
overview on associations -
Originations - Policy, Account
opening, dispatch, delivery, Card
Maintenance - Payments -
Concepts, applications,
investigations, Statement
validations - Products on Cards -
Rewards programs



merchandising, offers.

Authorization and Risk reviews – Settlement lifecycle, authorizations, settlement and (8) 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

(15)

CONSUMER LOANS AND MORTGAGES

Loan 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 - Account Maintenance - Payment Processing Account Closure.
Collection - Default Management - Front End Activities - Foreclosure and Loss Mitigation- Bankruptcy - Support functions - Quality Assurance.
Domain Learning and Development - Regulatory Agencies

UNIT IV

(15)

CASH MANAGEMENT AND PAYMENT SERVICES

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 - Account 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

(15)

TRADE FINANCE

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,

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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:

1. Tannan. M.L. 2014 Banking Law & Practice. New Delhi Sultan & Chennai Limited.
2. Varshney 2014 Banking Theory law & Practice New Delhi Sultan & Chand Limited.
3. Gorden & Natrajan 2013 Banking Theory Himalaya Publishing house.
4. Banking Theory law & Practice-R. Rajesh T. Sivagnasithi Tata MCGraw-Hill Publishing Co-limited.



ADVANCED ACCOUNTING

Credits :4

Semester: III

SubjectCode: BC18005

No. of lecturehours:90

Objectives:

- To appraise the students about the application of accounting knowledge in special business activities.
- To impart the skills of preparation of final accounts of non-trading concerns and recording of transactions relating to issue of shares and debentures.

Outcome: Students will gain comprehensive accounting knowledge related to special business activities and transactions relating to issue of shares and debentures in companies.

COURSE OUTCOMES:

CO1. State various methods for preparing branch accounts.

CO2. Describe the allocation and interdepartmental transfer of expenses.

CO3. Analyze the financial position of non-trading concerns.

CO4. Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture.

CO5. Explain about sources of funds through issue of debentures and various methods of redemption.

UNIT-I

BranchAccounts

(16)

- Introduction to branch accounts-features, types of
- branches Dependent branches- Features
- Books of accounts- Methods of accounting of dependent branches
- Debtors system –Invoicing goods at cost-Invoice Price
- Method.(Problems) Stock and debtor system-Goods Charged to Branch at Cost price and at Selling Price.(Problems)

UNIT-II

(16)

Departmental Accounts

- Need- Features- Basis for allocation of expenses-Distinction between Departmental and Branch Accounts(theory)
- Departmental Accounts –Treatment of inter-departmental transfers at cost or Selling price
- Treatment of expenses that cannot be allocated- Preparation of departmental Profit and loss account. (Problems)

UNIT-III

Accounting ofNon-ProfitOrganizations

(16)

- Nonprofit entities- Introduction
- Receipts and Payments Account- Meaning-Features-Preforma



- Income & Expenditure Account- Meaning- Features-Proforma
- Differences between Receipts & Payments Account and Income & Expenditure Account
- Problems in preparation of Income & Expenditure Account and Balance Sheet
- Problems in preparation of Receipts & Payments Account when Income & Expenditure and Balance Sheet is given (problems in the above two models only)

UNIT-IV

CompanyAccounts

(16)

- Issue of shares at par, premium and at discount
- Forfeiture and reissue of shares
- Recording of transactions relating to issue, forfeiture and reissue of shares (Including simple problems)
- Issue of bonus shares
- Provisions of company_s Act and SEBI guidelines – accounting treatment for issue of bonus shares
- Rights issue

UNIT-V

Issue and Redemptionof Debentures

(16)

- Introduction to Debentures-Features and Kinds of
- Debenture) Accounting treatment for issues and redemption
- of debenture
Redemption out of profits - Sinking fund method- Accounting Treatment-(Simple Problems
(Excluding ex-interest and cumulative interest
- problems) underwriting of shares (Theory only)

SUGGESTED READING:

1. Jain, S.P &Narang, K.L. 2011. **Financial Accounting (Advanced Accounting)**. 11th revised edition. New Delhi: Kalyani Publishers.
2. Mukherjee, A and Haneef, M. **Modern Accountancy– Volume I**. 2ndedition.NewDelhi:Tata McGrawHillPublication.
3. Mukherjee, A. and Haneef, M. 2010. **Modern Accountancy– Volume II**.2nd edition 12th reprint. New Delhi:Tata McGrawHillPublication.
4. Jain, S.P. and Narang, K.L. 2012. **Corporate Accounting**. 11th edition. New Delhi: KalyaniPublishers.
5. Maheshwari, S.N and Maheshwari, S.K. 2005. **Corporate Accounting**. 4th revised and enlarged edition. New Delhi: Vikas Publishing HousePrivateLimited.



BUSINESS LAWS

Credits :4
SubjectCode:BPM18302

Semester:III
No. of lecturehours:60

Objectives:

- To equip the students about the basic framework of the IndianBusinessLaws.
- To understand the cases and practical problems relating to the sale ofgoodsact.

Outcome: Students will gain knowledge in Indian contract Act, sale of goods Act, intellectual property rights, consumer protection Act and also company law.

COURSE OUTCOMES:

- CO1.** Demonstrate an understanding of the legal environment of the business.
- CO2.** Explain legality of object and consideration, discharge of a contract and remedies available.
- CO3.** Identify the recognition of transactions involving the sales of goods act.
- CO4.** Dramatize the application of consumer protection act.
- CO5.** Recognize intellectual property rights and introduction to IT act 2000 and right to information act.

UNIT-I CONTRACTACT (12)

Agreement and contract – Definition,
meaning – Essentials of a valid contract –
types of contracts
Offer and acceptance – definition – essentials
of a valid offer
and acceptance – communication and
revocation of offer and acceptance
Consideration – definition and importance –
essentials of a valid consideration – the
doctrines of _stranger to contract_ and
No consideration – No contract
Capacity to contract – special rules regarding
minors agreements Consent – free consent –
flaw in consent – coercion – undue influence
– fraud – misrepresentation and mistake

(12)

UNIT-II DISCHARGE OFCONTRACT

Legality of object and consideration – illegal and immoral agreements – agreements
opposed to public policy
Agreement expressly declared to be void-wagering
agreements and contingent contracts
Discharge of a contract – various modes of discharge of a contract breach of contract – types remedies for
breach of a contract



UNIT-III SALE OF GOODS ACT

(12)

Contract of sale : Definition : features – definition of the term goods – types of goods – rules of transfer of property in goods

Differences between sale and agreement to sell – Rights of an unpaid seller

Conditions and warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale



UNIT-IV CONSUMER PROTECTION ACT (12)

Definitions of the term

consumer – structure of

Consumer Protection Act

1986 - unfair trade practices

- restrictive trade practices

and complaints (12)

Rights of consumers –

consumer protection

councils Consumer redressal

agencies – penalties for

violation

UNIT-V COMPANY LAW

Memorandum of Association – contents –

Alteration

Doctrine of ultra vires and its effects – Articles of Association –

Doctrine of constructive notice – doctrine of indoor management – exceptions Management

of companies – directors – qualifications –

disqualifications –

appointment – removal

rights and duties –

company meetings and

resolutions –

appointment of a

company secretary.

SUGGESTED READING

1. Garg, K.C., Sareen, V.K., Sharma Mukesh and Chawla R.C. 2010. **Business Law**. 7th revised edition. 2013 reprint. New Delhi: Kalyani Publishers.
2. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 31st revised edition. New Delhi: Sultan Chand & Sons.
3. Maheshwari, S.N. and Maheshwari, S.K. 2011. **A Manual on Business Law**. Mumbai: Himalaya Publishers.
4. Sheth, Tejpal and Balan, Salavarani. 2012. **Business Law and Environment**. New Delhi: Pearson Publication.
5. Kapoor, N.D. 2011. — **Business Laws**. (5th revised edition) reprint, New Delhi: Sultan Chand & Co.



RETAIL ENVIRONMENT AND MARKET RESEARCH

Credits :3

Semester:III

SubjectCode:BPM18303

No. of lecturehours:75

Objective: The students are enabled with concepts of research, retail markets and marketing concepts.

Outcome: Students will be able to understand the concept of consumer behavior and marketing concepts.

COURSE OUTCOMES:

CO1: To understand and interpret the basic meaning of Marketing Research, and Consumer Behaviour

CO2: To classify the different segmentation and analyze the overview of retailing.

CO3: To critically evaluate the application of Marketing Mix and Consumer Research

CO4: To explain and Differentiate Product Management, Brand management & media management

CO5: To critically evaluate the application of Consumer Research, Retail Research & Media Research

UNIT-I INTRODUCTION TO MARKET RESEARCH & CONSUMER BEHAVIOR

(15)

Meaning of Market – definition – types of market – Research – meaning – definition – need – importance – primary research – secondary research – custom study – syndicated study – quantitative research methodology – qualitative research methodology – research types.

Types of goods – meaning of CPG – need – importance of CPG – difference between CPG industry and other industries – Global CPG manufacturers – consumer behavior – factors influencing consumer behavior – need and importance to study consumer behavior in CPG – influencers.

UNIT-II RETAIL&SEGMENTATION

15 hrs

Retailing - Meaning - definition – characteristics – retail formats – overview of retail functions – Global retailers

Segmentation – meaning – definition – need – importance – segmentation criteria – types of segmentation.

UNIT-III MARKETING MIX &CONSUMER RESEARCH

15 Hrs

Marketing mix meaning – definition – importance – Introduction to 4 P_s of Marketing – optional P_s – product – price – place – promotion – market research and 4 P_s.

Consumer research meaning – need – objectives – consumer research cycle – consumer research for new product launches – consumer research for existing products.

UNIT-IV PRODUCT MANAGEMENT , BRAND MANAGEMENT & MEDIA MANAGEMENT15

Product planning - meaning- need – meaning of product mix – new product development – product life cycle.

Branding – meaning – definition – need – types of brands – private labels – brand association – brand extension.



Media management – need – importance – advertising – meaning – objective – importance – need for advertising – types of media – media mix and planning.

UNIT–V CONSUMER RESEARCH, RETAIL RESEARCH & MEDIA RESEARCH

Consumer research – meaning – need - consumer research cycle – consumer research for new product launches – consumer research for existing products.

Meaning of retail research- definition – objectives – need – retail data – importance of retail data validation – retail research reports.

Media research meaning – definition – need – objectives – media data – importance of media data validation – media research reports.

Consumer panel – meaning – definition – need – uses – consumer panel data – panel research reports.

Books for Reference:

1. Pillai, R.S.N & Bagavathi 2012 Modern Marketing Principles & Practices, New Delhi S. Chand&co.
2. Phillip Kotler 2012, Principle of Marketing New Delhi Prentice hall of India.
3. Swapna Pradhan 2013-Retail Marketing New Delhi 3rd Edition, Tata McGraw Hill education private limited.
4. Peter, M. Chisan-Marketing Research 3rd Edition McGraw- hill Back company UK limited England.



DIRECT TAXES

Credits :4

Semester:III

Subject Code: BPM18304

No. of lecture hours: 75

Objectives:

- To equip the students practical knowledge of filling of returns and computation of tax liability
- To make students job oriented and competent for professional courses

Outcome: Students will have comprehensive knowledge on Federal Income Taxes for individual and HUF and file their own return.

COURSE OUTCOMES:

CO1. To understand the basic definitions of Income Tax, Agricultural Income, Residential Status and Exempted Incomes.

CO2. To show the computation of income from the Head Salaries and House property as per IT act.

CO3. To identify the Income from Business, Profession and Capital Gains.

CO4. To compute Total Income of individuals and HUF.

CO5. To assess the tax liability of Individuals and HUF as per IT act.

UNIT-I INTRODUCTION

(15Hrs)

Indian Taxation System – Over view of Direct Taxes

Income Tax: Basic Concepts: Income, Person, Assesse, Assessment year,

Previous year, Income, Casual income, PAN, Gross total income

Agricultural income and its assessment (theory only)

Capital and Revenue, Residential status and incidence of tax of an Individual (only Theory)

Exempted Incomes

UNIT-II INCOME FROM SALARY

15Hrs

Definitions: -Salary, Allowances, Perquisites, Profits in lieu of salary- treatment of

Various items of allowances, perquisites in computation of salary income

Deductions from salary income, qualified savings and Provident funds

(Including simple problems)

INCOME FROM HOUSE PROPERTY

Meaning, Annual value, Let-out house, Self-occupied house, Deemed to be let-out

house Deductions from annual value, Deemed ownership, Unrealized rent

Computation of income from house property (including problems)

UNIT-III INCOME FROM BUSINESS AND PROFESSION

Capital Gain

Capital assets meaning, Types, Cost of inflation index, Transfer types

Chargeability, Deductions expressly allowed and disallowed

General deductions, computation of profits and gains from business and profession Depreciation (simple problems)



(15)

Transfer not regarded as transfer, Cost of acquisition of various assets, Deductions from



Capital gains - Exemptions U/S 54. Computation of taxable capital Gains (simple problems)

UNIT-IV INCOME FROM OTHER SOURCES & GROSS TOTAL INCOME (15)

Interest on securities, Bond washing transaction, Dividends on shares, casual income, family pension

Gifts received and other general incomes including deductions, Deemed income (simple problems)

Deductions from gross total income and Rebates, aggregation of incomes, Set off and carry forward of losses

Computation of total income and tax liability of Individual Assesses (simple problems)

UNIT-V ASSESSMENT OF INCOME

Filing of returns & Advance Tax, Tax Deducted at Source, (Theory Only) (15)

Types of Assessment-Self assessment, Regular assessment, Best judgment assessment - Assessment procedure, Income tax authorities (Theory only)

Computation of total income and tax liability of Hindu Undivided

Family Tax Liability of Individual using Old and new regime

SUGGESTED READING:

1. Dr. Singhania Vinod, K. and Dr. Singhania, Kapil. **Direct Taxes Law and Practice**. 48th edition. 2017-18. New Delhi: Taxman Publishers.
2. Raja Prem, H. 2016. **Systematic Study of Income Tax**. 27th edition. Hyderabad: Sri Hamsraala Publications.
3. Gaur, V.P., Narang, D.B. and Ghai Puja. 2011. **Elements of Income Tax**. 26th revised edition. : New Delhi: Kalyani Publishers.
4. Dr. Ahuja Girish and Dr. Gupta Ravi. 2012. **Systematic Approach to Income Tax**. 27th edition. New Delhi: Bharat Publications.
5. Dr. Bangar Yogendra, Bangar Vandana and Sodhani Vineet, C.A. 2012.
6. **Students Guide to Direct Taxes**. 16th edition. Jaipur: Aadhya Prakashan Publications



**GENERAL ELECTIVE (FINANCIAL
MARKETS) PRACTICLES**

Credits :2

Semester:III

Subject Code: G18BPM1P

No. of lecture hours:30

Objective: The students are provided with the concept of financial system, financial services and financial markets.

Outcome: Students will be able to gain an insight to the functioning of stock exchanges and working of financial markets.

1. Structure of Indian Financial System (6)
2. Types of Financial Services Credits (6)
3. Differences between Primary and Secondary Market (6)
4. Structure of Money Market (6)
5. Process of Depository System (6)



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM BUSINESS PROCESS
MANAGEMENT FOURTH SEMESTER
ACADEMIC YEAR 2022-23 OF 2022-25 BATCH
(CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours / Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	ES18201	Environmental Studies & Gender Sensitization (AECC-5)	3	3	40	60	100	3
2	I	BPM18401	Principles of Insurance (Core-9)	4	3	40	60	100	3
3	II	BC18006	Corporate Accounting (Core-10)	5	3	40	60	100	4
4	II	BC18012	Indirect Taxes (Core-11)	4	3	40	60	100	4
5	II	BPM18402	Cost Accounting (Core-12)	5	3	40	60	100	4
6	II	BPM18403	Capital Markets (Core-13)	4	3	40	60	100	3
7	II	BPM18404	Company Law (Core-14)	4	3	40	60	100	4
TOTAL				29	-	280	420	700	25

*Ability Enhancement Compulsory Course(AECC)

* Generic Elective(GE)

* Skill Enhancement Course (SEC)



ENVIRONMENTAL STUDIES & GENDER SENSITIZATION

Credits :3

Subject Code: ES18201

Semester: IV

No. of lecture hours: 45

Objectives:

- To understand the importance of ecological balance for Sustainable Development
- To understand the impacts of developmental activities and mitigation measures
- To understand the environmental policies and regulations.
- To develop students sensibility with regard to issues of gender in contemporary India
- To provide a perspective on the socialization of men and women
- To expose the students to debate on the politics and economic works and on gender violence

Outcome: Students will gain knowledge on environmental aspects and involve themselves in acquiring a sustainable environment.

Students will be sensitized towards gender issues in the society and the laws enforced for their protection.

COURSE OUTCOMES:

CO1: Understand the importance of Environmental education, conservation of natural resources & understand the importance of ecosystems and biodiversity

CO1: Understand the pollution problems and apply the environmental science knowledge on solid waste management, disaster management

CO3: 1. Apply the environmental science knowledge to improve the resources

2. Evaluate and understand the sustainable environmental conditions and control methods

CO4: Identify the interactions and intersections of identities (e.g., gender, race, ethnicity, class, sexuality, and so on) and assess the ways in which they contribute to instances of privilege and power dynamics across cultures, space, and time. And their problems

CO5: Understand the gender problems and ways of addressing them, including interactions across local to global scales in communities and overcome inequalities with legislations

UNIT-I

(9)

NATURAL RESOURCES, ECOSYSTEMS, & BIODIVERSITY

- Definition, Scope and importance of environmental studies. Need for public awareness.
- Renewable & Non Renewable resources, Brief account on Forests, Water, Minerals and Energy (Solar, Wind, and Geo-thermal & Bio-energy).
- Definition of Ecosystem, Structure and functions—food chains, food webs, ecological pyramids, producers, consumers and decomposers.
- Energy flow and example ecosystems--- Forest, Desert, Aquatic ecosystems.
- Definition of Biodiversity, types (Genetic, Species, Ecosystem), India- mega diversity Nation.
- Hotspots, Threats to biodiversity, Conservation of biodiversity (In-Situ and Ex-Situ).



UNIT-II

GENDER ENVIRONMENTAL POLLUTION

(9)

Definition of Environmental pollution

- Brief account of causes, effects, prevention and control measures of
 - (a) Air pollution
 - (b) Water Pollution
 - (c) Soil pollution
 - (d) Noise pollution
 - (e) Marine Pollution
- Solid Waste Management: Causes, Effects & Control measures of urban and industrial wastes
- Disaster Management: floods, Earth quakes, and Cyclones.

UNIT-III

Social Issues and Environment

(9)

Rain-Water Harvesting, Water-shed Management, and From Unsustainable to Sustainable Development.

- Global Warming, Ozone depletion, and Acid rains
- Environmental Legislation: Air Act, Water Act, Environmental Protection Act, Forest Act, Wild life Act.
- Environmental & Human Health HIV/AIDS
- Welfare Programs Family, Women & Child Welfare, Population Explosion
- Role of Information Technology in Environmental Studies.

UNIT-IV

Gender Studies

(9)

Why should we study gender issues?

- Socialization- Making women and making men
- Being together as equals-Through the lens of gender
- Missing women: Gender selection and its
- consequences Health issues of Women

UNIT-V

Gender & Labour -Gender Violence & Law

(9)

- Casework : The invisible labour-my mother doesn't work —share the load
- Sexual harassment – say no eve teasing – the caste based violence –Nirbhaya Act
- Domestic violence - Is home a safe place? - Blaming the victim.-Domestic violence
- Act Forums of justice-Hindu Inheritance Act (2005)

Field Visit for Environmental Studies:

1. Visit to a local Polluted site- Industrial effluent plant/ Polluted Lake/Agricultural Land



2. Visit to any Ecosystem



ESSENTIAL READING (for Gender Sensitization)

1. A.Suneetha, Uma Bhrugubanda, DuggiralaVasanta, Rama Melkote, VasudhaNagaraj, AsmaRasheed, GoguShyamala, DeepaSreenivas and Susie Tharu. 201. **Towards a World of Equals: A Bilingual Text on Gender.**Hyderabad: Telugu Akademi.

SUGGESTED READING (for Environmental Studies)

1. Rajagopalan R. 2015.**Environmental Studies-from Crisis to Cure.** Third Edition. Chennai: OxfordUniversityPress.
2. Dr D K Asthana and DrMeeraAsthana. 2014.**A Text Book ofEnvironmentalStudies** Revised Edition. New Delhi: S. Chand & Company.
3. AnubhaKaushik and C.P. Kaushik Published. 2016. **Perspectives in Environmental Studies.** Fifth Edition. New Delhi: New AgeInternational.

(for Gender Sensitization)

4. SenAmartya**More Than One Million Women Are Missing.** New York ReviewofBooks 37.20 (20 December 1990). Print. **We Were Making History...Life Stories of Women in the TelanganaPeople's Struggle.** New Delhi: Kali for Women. 1998.
5. TriptiLahiri. **By the Numbers: Where Indian Women Work. Women's Studies Journal .**(14 November 2012). Available online at: <[http://blogs.wsj.com/ India real time/2012/11/14/by -thenumbers-where-Indian-women-work/](http://blogs.wsj.com/India_real_time/2012/11/14/by-the-numbers-where-Indian-women-work/)>
6. K. Satyanarayana and Susie Tharu. Ed.**Steel Nibs Are Sprouting : New Dalit Writing From South India, Dossier 2: Telugu andKanadaCode=3732.**
7. Vimala. **Vantillu(The Kitchen)". Women Writing in India: 600 Bc to the Present. Volume II.**The 20thCentury.Ed.SuiseTharu and K.Laltitha. Delhi: Oxford University Press,1995.599-601.
8. Shatrughna, Veena.**Women's Work and its Impact on Child Health and Nutrition.**Hyderabad: National Institute of Nutrition, Indian Council of Medical Research.1993.



PRINCIPLES OF INSURANCE

Credits :3

SubjectCode: BPM18401

Semester: V

No. of lecture hours:60

Objective: The students are provided with the concept of insurance, types of insurance and functioning of insurance companies.

Outcome: Students will be able to gain an insight to the functioning of insurance companies and parties in insurance agreements.

COURSE OUTCOMES:

CO1: To Explain Overview of Insurance and types

CO2: Demonstrate of Life Insurance & Annuity

CO3: Evaluate and understand the Property & Casualty Insurance

CO4: To Explain about Healthcare Insurance

CO5: To critically evaluate the application of the Retirement Services

UNIT-I INSURANCE-GENERIC OVERVIEW (12)

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

UNIT-II LIFE INSURANCE & ANNUITY (12)

Insight into Life Insurance,

Important terminologies in a Life Insurance policy - Parties in a Life Insurance policy - Individual Life Insurance plans - Supplementary Benefits - Policy Provisions - Ownership rights - Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.)

Insight into Annuity

Concept of Annuity - Types of Annuity - Annuity contract provisions - Annuity: USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity - Qualified & Non-Qualified Annuity

Insight into Group Insurance

Principles of Group Insurance- Group Life Insurance - Group Retirement Plans

UNIT-III PROPERTY & CASUALTY INSURANCE (12)

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

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



UNIT-IVHEALTHCAREINSURANCE

(12)

Concept of Healthcare Insurance - working of Healthcare Insurance - Key Challenges of Healthcare Industry - Healthcare Eco System - Healthcare regulations & Standards ; HIP - Medicare - Medicaid - Individual Health Insurance policies - Group Health Insurance policies - Managed Care

UNIT-VRETIREMENTSERVICES

(12)

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

Books for Reference:

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



CORPORATE ACCOUNTING

Credits :4

Subject Code: BC18006

Semester: IV

No. of lecture hours: 75

Objectives:

- To enable students to prepare final accounts of companies and also recording of transactions relating to amalgamation of companies.
- To enable the students to prepare financial statements of Insurance and Bank Companies.

Outcome: Students will be independently preparing financial statements of companies including banking and insurance and accounting treatment for merger and acquisitions.

COURSE OUTCOMES:

CO1. Understand the various types of capital structures of the company and their representation in the balance sheet, preparation of financial statements with profits before incorporation.

CO2. Explain the valuation of shares and goodwill.

CO3. Analyze amalgamation in the nature of merger and purchase and accounting treatment for internal reconstruction.

CO4. Demonstrate the accounting systems of a banking company under the guidance of RBI. CO5. Help to prepare insurance accounts as per IRDAI guidelines.

UNIT-I

(15)

Company Final Accounts and profits prior to incorporation

- Introduction to Company Final Accounts.
- Format of Profit & Loss A/c and Balance Sheet
- Treatment/Provisions relating to preparation of Final Accounts-
- Statement of Profits and Balance Sheet (problems)
- profits prior to incorporation
- Profits prior to incorporation- Meaning and Methods of computing Profits prior to incorporation(Problems)

UNIT-II

(15)

Valuation of Goodwill and Shares

Valuation of goodwill

- Need and methods of Valuing Goodwill- Average profit method
- Super profit method
- Capitalization method
- (Problems) Valuation of shares
- Need for valuation- Methods of
- valuation Net assets method
- Yield Basis Method
- Fair Value Method(Problems)



UNIT-III

(15)

Amalgamation and Internal Reconstruction Amalgamation of Companies

- Amalgamation: Meaning, Definition, Features-Types of Amalgamation
- Amalgamation in the nature of merger and purchase
- Treatment in the books of Transferor and Transferee
- Problems on Amalgamation in the nature of merger and purchase (As per accounting Standard 14, Excluding inter- company holdings) Internal Reconstruction of Companies
- Internal Reconstruction: Meaning of Internal reconstruction Capital Reduction and Reconstruction
- Accounting Treatment in Internal reconstruction
- Preparation of post reconstruction Final statements - Problems on Internal Reconstruction.

UNIT-IV

(15)

Bank Accounts

- Accounting system of a banking
- company Registers to be maintained by banks
- Slip system of posting
- Rebate on bills discounted
- Advances classification of Bank advances Non-Performing assets
- Legal provisions and guidelines for preparation of Form A and Form B Problems on banking companies (final accounts)

UNIT-V

(15)

Accounts of Insurance Companies Life Insurance Companies:

- Meaning of Life Insurance
- Legal provisions relating to Preparation of Revenue Account Profit and loss Account
- Balance Sheet and Valuation Balance sheet
- Problems on Life insurance
- General Insurance:
 - Meaning of General Insurance
 - Legal provision regarding preparation of Final Accounts of GIC
 - Revenue A/C, P&L A/c, and Balance Sheet with special reference to (Fire& Marine insurance only)
 - Problems on GIC



SUGGESTED READING

1. Jain, S.P. and Narang, K.L. 2012. **Accountancy–III**. New Delhi: Kalyani Publishers.
2. Haneef and Mukherjee. 2004. **Modern Accountancy–I**. 2nd edition. New Delhi: Tata McGrawHill Publication.
3. Maheshwari S.N. and Maheshwari S.K. **Advanced Accountancy-I**. New Delhi: Vikas Publishing House Private Limited.
4. Jain, S.P. & Narang, K.L. 2012. **Corporate Accounting**. 11th edition. New Delhi: Kalyani Publishers.
5. Manual of Wings, Tally and Focus Accounting Package
6. Goyal, V.K. **Corporate Accounting**. Excel.
7. Verma, K.K. **Corporate Accounting**. Excel.



**INDIRECT TAX
(Introduction to GST)**

Credit:4

Subject Code: BC18012

Semester:IV

No. of lecture hours:60

Objective:

1. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Outcome: It facilitates the employment opportunities and imparts the knowledge about provisions and principles of goods and services Act.

COURSE OUTCOMES

CO1: To explain overview of GST

CO2: To Demonstrate CGST Act, SGST Act and IGST Act

CO3: To illustrate Procedure and Levy Under GST

CO4: To Calculate Assessment and Returns Under GST

CO5: To understand GST Network , Framework and Guidelines

UNIT 1

INTRODUCTION TO GOODS AND SERVICES TAX (GST)

12Hrs

Objectives and basic scheme of

GST Meaning – Salient features of
GST

Subsuming of taxes – Benefits of implementing GST

Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union

Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

UNIT 2:

GST ACTS: CGST Act, SGST Act (Telangana State), IGST Act

12Hrs Salient features of CGST Act, SGST Act (Telangana State),

IGST Act - **Meaning and Definition:** Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply

Supplier, Goods, Input service distributor, Job work, Manufacture Input tax,

Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person

Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.



UNIT 3: PROCEDURE AND LEVY UNDER GST

12Hrs

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration,

Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons.

Exempted goods and services - Rates of GST.

Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite (4) (supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability.(THEORY ONLY)

UNIT 4: ASSESSMENT AND RETURNS

12Hrs

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return.

UNIT 5: GST AND TECHNOLOGY

12Hrs

GST Network: Structure, Vision and Mission\ Powers and Functions.

Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system.

GSP Eco system.(Theory only).

SUGGESTED READINGS:

1. V.S.DATEY 2017, GST Ready reckoner.5th edition, Taxman Publication, Mumbai.
2. Arun Gupta Student Guide to GST.
3. Vineet Sodhani and CA Deepshika- Indirect Tax and GST
4. Pankaj Ghiya and GST Law and practice.
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication.



COST ACCOUNTING

Credits :4

SubjectCode:BPM18402

Semester:IV

No. of lecturehours:75

Objectives: To impart conceptual knowledge of Cost Accounting and to equip students with skills of ascertainment and control of cost.

Outcome: Students will be able to apply cost accounting methods and to evaluate business performance.

COURSE OUTCOMES:

CO1. Understand importance of cost accounting in organization.

CO2. Describe the principles of managing inventories of materials and the procedures for accounting inventory.

CO3. Describe the principles and practice of costing labor to a

business. CO4. Describe the principles and process of overhead cost analysis.

CO5. To apply the operation of process costing methods.

UNIT-I

INTRODUCTION

(15)

- Meaning of Cost, Cost Accounting & Cost Accountancy
- Scope & objectives of cost accounting, functions & importance of cost accounting
- Cost accounting Vs. Financial accounting
- Advantages & limitations of cost accounting
- Installation of a good costing system
- Methods, techniques & systems of costing
- Cost concepts, elements of costs, classification & analysis of costs
- Cost unit and cost centre.

UNIT-II

MATERIALS

(15)

Introduction - Types of materials

- Purchase department – purchase routine
- Stores routine – classification & codification of stores
- Fixation of inventory levels Problems to be discussed on calculation of minimum, Maximum reorder levels and EOQ
- Bin cards & stores ledger – materials losses treatment of waste, scrap, spoilage and defectives in cost accounts Issue of materials and procedure of issuing – methods of pricing of issues problems to be discussed on FIFO, LIFO, Simple, Weighted Average and base stock method.
- Inventory control – perpetual inventory system – ABC & VED analysis



UNIT-III

LABOUR

(15)

- Types of labor, labor cost and its control
- Labor turnover – its causes and effects – measures to reduce labour turnover
- Time keeping department and time booking department – treatment of leave with pay, idle time, overtime in cost accounts
- Systems of wage payments – time wage & piece rate system
- Incentive wage plans problems to be discussed on time wage, piece rate system, Haley_s & Rowan_s incentive plans
- Taylor_s & Merrick_s Differential piece rate system

UNIT-IV

OVERHEADS

(15)

- Nature and classification of over heads
- Allocation and apportionment of overheads – basis and principles of apportionment
- Overhead absorption rates – under-absorption and over-absorption of overheads (Theory only)
- Methods of re-apportionment or re-distribution of service department_s overhead costs to production department_s problems

UNIT-V

UNIT & OUTPUT COSTING

(15)

- Reconciliation of Cost accounts & Financial
- Accounts Cost control & Cost Reduction
- Meaning of Cost Control Techniques of Cost Control, Cost Reduction
- Distinction Between cost control and cost reduction, areas of cost
- reduction Tools and techniques or cost reduction.
- Advantages of Cost Reduction (Theory Only)

SUGGESTED READING:

1. Jain S P & Narang K L. 2012. **Cost Accounting Principles and Practices**. 23rd edition, .New Dehli: Kalyani Publication..
3. Arora M N. 2010. **Cost Accounting Principles and Practices**. 11th edition. 2010. New Delhi: Vikas Publication.
4. Arora M N. 2010. **Cost and Management accounting with lab work**. 2nd revised edition Mumbai: Himalya Publication.



CAPITAL MARKETS

Credits :3

Subject Code: BPM18403

Semester: IV

No. of lecture hours:60

Objective: The students are provided with the concept, structure and functioning of capital markets, the securities traded in capital markets.

Outcome: Students will be able to gain an insight to the functioning of capital markets and its relationship with the country's economy.

COURSE OUTCOMES:

CO 1. To Understand Capital Markets and Types of Securities

CO 2. To explain about the Financial Markets

CO 3. To Describes Investment Banking

CO 4. To Explain Funds and kinds of funds

CO 5. To understand Private Equity, Credit Risk and Market Risk Management

Unit–I

(12)

Introduction to Capital Markets Securities - Types of Securities

- Equities
 - Fixed Income & Govt
 - Securities Derivatives
 - OTC Products
- Participants in a Trade & Global Financial Markets

Unit–II

(12)

Financial Markets

- Exchanges
- OTC Products and Financial
- Markets Participants in a Trade
- Overview of regulators & important regulations

Unit–III

(12)

Investment Banking

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



Effect of Corporate Actions on securities



Unit-IV

(12)

Funds

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

Unit-V

(12)

Private Equity

- Understanding Private Equity
- Operations Fund Accounting & NAV
- calculations Performance reporting
- Reconciliations in Asset Management
- Risk Management in Capital Markets
- Counterparty Credit Risk
- Management Market Risk
Management

Books for Reference:

1. Gordon .E &Natarajan.K 2014 Financial Service Himalaya Publishing House
2. Preethi Singh 2013-Investment Management Security Analysis & Portfolio Management.
3. Gopalakrishnan.V 2014 Investment Management S. Chand & Son New Delhi.
4. Shashi.K Gupta R.K Sharma 2014 Financial Management New Delhi Kalyani Publisher.



COMPANY LAW

Credits :4

Semester: IV

Subject Code: BPM18404

No. of lecture hours: 60

Objectives: The students are provided with the basic knowledge of the provisions of the Companies Act 1956, along with relevant case laws.

Outcome: Students will be able to gain an insight to application of Companies Act 2013 for the incorporation, its management and winding up under Indian Legal framework of the Company Act 2013.

COURSE OUTCOMES:

- CO1. Demonstrate an understanding of the Companies Act, 1956. CO2. Explain the Kinds of Companies and Share Capital.
- CO3. Appraise Borrowing powers Types and Debentures and Mortgages
- CO4. Interpret the director's Powers, duties & liabilities and explain Meetings and Resolutions. CO5. Infer Reconstruction and amalgamation and classify types of winding up

UNIT-I

INTRODUCTION TO COMPANIES ACT 1956

(12)

- Introduction to companies act 1956 – definition of company
- Nature and characteristics of a company
- lifting the corporate veil
- Incorporation of company – memorandum and articles of association – doctrine of constructive notice – doctrine of indoor management
- Alteration of memorandum and articles of association.

UNIT-II

(12)

KINDS OF COMPANIES AND SHARE CAPITAL

- Kinds of companies
- Issue of prospectus – contents of prospectus
- Issue of shares – surrender – forfeiture – reissue of forfeited shares Transfer – issue of bonus shares and right shares
- Depository system
- Share capital – alteration, reduction, consolidation, sub-division and reorganization of share capital.



UNIT-III

BORROWING POWERS

(12)

- Borrowing powers Types of borrowing powers
- Registration of charges–



- Debentures – types of debentures
- Mortgages and creation of charges.

UNIT-IV

DIRECTORS OF A COMPANY

(12)

- Company management – directors – number of directorships
- Appointment – qualifications – disqualifications
- Removal and resignation
- Managerial remuneration
- Powers, duties & liabilities of directors
- Contracts in which directors are interested
- Meetings – kinds of meetings, notice agenda
- Resolutions – types of resolutions – quorum and proxy.

UNIT-V

RECONSTRUCTION AND AMALGAMATION

(12)

- Meaning and objectives of Reconstruction and amalgamation
- Winding up – meaning – modes – winding up by court – powers of court
- Grounds for winding up
- Provisions applicable for winding up proceedings
- Types of winding up – voluntary winding up – creditors winding up – consequences of winding up

SUGGESTED READING:

1. Kapoor, N.D. 2009. **Elements of Company Law**. 3rd revised edition. New Dehli: Sultan Chand & Co.
2. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 3rd revised edition. New Dehli: Sultan Chand & Co.
3. Garg, K C, Sareen, V L Sharma Mukesh & Chawla, R.C. 2004. **Merchantile law Company Law & Industrial Law**. New Dehli: Kalyani Publisher.



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF
SUBJECTS DEPARTMENT OF COMMERCE - B.COM. BUSINESS
PROCESS MANAGEMENT FIFTH SEMESTER
ACADEMIC YEAR 2022-23 OF
2022-25 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	II	BC18013/ BC18014	Marketing Management / International Business (DSE-1)	4	3	40	60	100	4
2	II	BC18008 / BC18019	Corporate Governance and Business Ethics/ International Marketing & Export Management (DSE-2)	4	3	40	60	100	4
3	II	BPM18501	Managing Business Process I (SEC-2)	5	3	40	60	100	4
4	II	BPM18502	Finance & Accounting for Business Process Services (Core-15)	5	3	40	60	100	4
5	II	BPM18503	Financial Analysis (Core-16)	6	3	40	60	100	4
6	II	BPM18504	Campus To Corporate Transition (SEC-3)	5	3	40	60	100	3
TOTAL				29		240	360	600	23



MARKETING MANAGEMENT

Credits:4

Semester:V

SubjectCode:BC18013

No. of lecture hours:30

Objectives:

- To provide an exposure to the students pertaining to the nature and Scope of marketing, which they are expected to possess when they enter the industry aspractitioners.
- To give them an understanding of the basic philosophies and tools of marketing management. **Outcome:** Students will be able to integrate various elements of marketing in developing marketing plans for specific marketingactivities.

COURSE OUTCOMES:

- CO1.** Explain the concept of marketing and sketches the marketing environment.
CO2. Classify the market and identifies the various market segments
CO3. Point out the marketing mix with reference to product and price
CO4. Analyze the promotion mix and the channels of distribution.
CO5. Explain service marketing mix and points out the importance of direct and online marketing.

UNIT-I	6 Hrs
Introduction	
Concept of marketing-evolution-definitions-nature-scope-significance of marketing	2
Marketing concept Vs selling concept-role of marketing in developing economy	2
Marketing environment-meaning-micro environment-macro environment	2
 UNIT-II	 6 Hrs
Market Segmentation and Targeting	
Identification of market segments-segmenting consumer markets	2
Segmentation basis-selecting target markets	2
Developing and communicating a positioning strategy	2
 UNIT-III	 6 Hrs
Product & Price	
Product-definition-levels of product-classification of products-branding	2
New product development–stages-product life cycle-stages involved	2
Price-concept-importance of pricing- factors influencing pricing decisions	2
 UNIT-IV	 6 Hrs
Place & Promotion	
Channels of Distribution-number of channel levels-channel design	2
Promotion mix variables-the communication process	2
Advertising – designing effective advertising programs	2



UNIT-V

6 Hrs

Consumer Behaviour & Services Marketing

Consumer behaviour- definition-factors influencing consumer behavior	2
Consumer buying roles-stages in buyer decision process	2
Service marketing-concept-reasons for growth of services-role of services in economy	2

SUGGESTED READING

1. Kotler Philip, Gary and Armstrong. **Principles of Management**. 13th Edition. New Delhi: EhsanUIHaque Publications.
2. Kotler Philip. 2007. **Marketing Management**. New Delhi: Pearson Publications.
3. Sherlekar, S.A. 2011. **Marketing Management**. 13th Revised Enlarged Edition. Mumbai: Himalaya Publications.
4. Karunakaran, K. **Marketing Management**. 3rd Revised and Enlarged Edition.



INTERNATIONAL BUSINESS

Credits:4

Semester :V

Subject code: BC18014

No. of lecture hours:60

Objectives: To expose students to the concept, importance and dynamics of international business. OUTCOME- Will be aware of functioning of International atmosphere which will help them to adjust fast in working atmosphere.

CO1: To know overview-International Business

CO2: To Demonstrate Global Business, GATT and TRIPs & TRIMs-WTO & India-UNCTAD

CO3: To explain Global Market entry Strategies and Ownership Strategies

CO4: To understand the Conceptual Framework of E-business, E-business Technology and Environment

CO5: To analyze the Managing Global Business and Intercultural Human Resources Management in Global Context

UNIT-I

Global Imperative

12Hrs

An overview-International Business: A global perspective-Emergence of Globalization

(2) Drivers of Globalization-Internationalization Process

(2)

Stages in International Business-Approaches to International Business

(2)

The World of International Business: Regional and Global Strategy

(2) The Multinational Enterprise-Triad and International Business

International Trade Theories

(2)

Environment of International Business-Cultural Environment and

Political Environment

(2)

UNIT-II

Global Business and National Regulation

Rationale for Government Intervention-Forms of Trade Regulation at National Level-

Tariff and Non-Tariff Barriers

(2)

Regional Economic Integration: Levels of Economic Integration

(1) Benefits & Costs of Economic Integration – Major Trading Blocks: EU,NAFTA,

ASEAN and SAARC

(2)

Multilateral Regulation of Trade and Investment-Basic Principles of Multilateral

Trade Negotiations

(3)

GATT and its early Rounds-World Trade Organization-Structure and functions

(2) TRIPs & TRIMs-WTO&India-UNCTAD

(2)

UNIT-III

12Hrs

Global Business and Entry Strategies

Global Market Entry Strategies-Exporting, Licensing, Franchising,

Contract Manufacturing

(2)

Assembly and Integrated Local manufacturing

(2) Global Ownership Strategies: Strategic Alliance Types of Strategic Alliances

(2) Selection of Strategic Alliance Partner, managing and sustaining Strategic Alliance-



Cost and Benefit Analysis of Entry Strategies
Entry Analysis and Entry strategy configuration

(3)
(3)



UNIT-IV

15Hrs

Global E-Business

- Conceptual Framework of E-business-Prerequisites for Effective E-business Transactions(2)
E-enabled Business Process Transformation and Challenges
(2) E-business Technology and Environment- E-Business Applications-E- Business Models
(2) Alternative E-business Strategies-Global E- Marketing Electronic Processing of
International Trade Documents (4)
Policy Framework for Global E-business (2)

UNIT-V

12Hrs

**Managing Global
Business**

- Strategy and Global Organization –Global Strategic Planning (3)
Going Global and Implementing Strategies (3)
Intercultural Communications (2)
Intercultural Human Resources Management in Global Context (4)

BOOKS RECOMMENDED

- Charles W. K Hill and Arun K. K. Jain. 2010. **International Business - Competing in the Global Market Place**. 6th edition, Tata McGraw Hill: New Delhi.
- John D. Daniels and Lee H. Radebaugh. 2006. **International Business**. Pearson Publications.
- SubbaRao,P. 2011. **InternationalBusiness**. 3rdrevisededition, Himalaya Publications: Mumbai.
- Aswathappa, K. 2010. **International Business**. Tata McGraw Hill: NewDelhi.



INTERNATIONAL MARKETING AND EXPORT MANAGEMENT

Credits:4

Semester :V

Subject code: BC18019

No. of lecture hours :60hrs

Objective

- **To serve as an invaluable guide for students who want to enter into international marketing**

Outcome: Students will gain knowledge on the current challenges in International Marketing (including export management) and propose solutions to it.

COURSE OUTCOMES:

- CO1.** To analyze the process of international marketing and classify India’s export trade.
- CO2.** To describe the important factors of international marketing environment differentiate marketing research, market selection and market segmentation.
- CO3.** Analyze the importance of production and distribution strategies.
- CO4.** Differentiate the need for promotion mix strategies and pricing decisions.
- CO5.** Explain foreign exchange strategies, differentiate balance of payments balance of trade and interpret international economic organizations.

UNIT-I

12 Hrs

INTRODUCTION

Nature of International Marketing -Process	1
International dimensions of Marketing	2
Domestic Marketing Vs International Marketing	2
Growing importance of International Marketing Framework of International Marketing - Objectives of International Business	1
Reasons/Basis of international Trade and Marketing‘ - Benefits of International Marketing – International Marketing Decisions.	2
	1

INDIA’S EXPORT TRADE

Growth, trends, composition and direction – Assessment of Prospects	1
Evaluation of Exim policy	1
Problems of India’s export sector— Exploit promotion and incentives EOU’s & EPZ’s -Export Procedures.	1

UNIT-II

12 Hrs

INTERNATIONAL MARKETING ENVIRONMENT

Economic and Trade environment— Social,	2
Cultural and demographic environment Political and Legal environment	2
Technological environment - Regional Trading Rocks economic integration.	2



PLANNING FOR INTERNATIONAL MARKETING

Marketing Research and Information System - Market Selection and Segmentation	2
Market Analysis and Foreign Market Entry Strategies – Organization for International Marketing	2
International Marketing Coordination & Control.	2

UNIT-III **12 Hrs**

PRODUCT STRATEGIES

Basic decisions and Product Planning - Product – New Product Development - Product Positioning –	1
Product Adoption - Theory of International Product Life Cycle	1
Product Standardization Vs. Product Adaptation	1
Marketing of services - Branding, Packaging & Labeling Decisions.	3

DISTRIBUTION

Channels of Distribution - Direct and indirect selling channels – types of Intermediaries in Direct and Indirect Channels	2
Channel Development - Channel Adaptation and Channel Decisions - Determination of Channel types	2
Physical Distribution Transportation - Cargo and Marine Insurance – Packaging - Agents of Exporters and Importers - Documentation.	2

UNIT-IV **12 Hrs**

PROMOTIONAL STRATEGIES

Promotion and Communication - Promotion Mix - Personal Selling – Publicity Sales Promotion International Advertising	3
Patterns of Advertising Expenditure, Advertising and regulations, Advertising Media	2
Standardized International Advertising - Case Studies	2

PRICING STRATEGIES

Basic decisions - The role of Price - Price standardization - Pricing decisions	2
Alternative pricing strategies	2
Dumping - Price distortion - Inflation - Transfer pricing - Counter Trade	1
Price Quotation - Terms of Sale - Methods of Finance and Means of Payment.	2



UNIT-V

12 Hrs

EXPORT MANAGEMENT

Foreign Exchange - Meaning - Importance -Determination	1
of Foreign Exchange Demand for and Supply of Foreign	1
Exchange - Equilibrium rate of Foreign Exchange Theories of Foreign Exchange.	
2 Purchasing Power Parity Theory - Binge of Pa mints Theory - Effect	
of Devaluation of currency. Balance of Payments - Concept –	
Importance - Balance of Payments Vs. Balance of Trade –	
Causes for Disequilibrium in Balance of Payments - Removal of	
disequilibrium.	2
International Economic Organizations - World Bank IMF,	
UNCTAD, IDA, IRC & WTO and Trade Liberalization.	6

BOOKS RECOMMENDED:

- SakOnkvisit& John J. Shaw. **International Marketing (analysis and strategy).**
- Francis Cherunilam. **International Marketing (including export management).**
- Varshney, R.L. & Bhattacharya. **International Marketing Management: An Indian perspective.**
- Varma, M.L. **International Trade.**
- Rathore, B.S. & Rathore, J.S. **Export Marketing.**
- Keegar. **Global Marketing.**
- P. SubbaRao. **International Business.**
- Francis Cherunilam. **Internal Business Environment.**
- Daniers, Lee H &Radebarg. **International Business Environment and Operations.**



CORPORATE GOVERNANCE AND BUISNESS ETHICS

Credits:4

Semester :V

Subjectcode:BC18008

No. of lecture hours :60

Objectives:

- To develop an understanding of policy, practice, theory and doctrine concerning the governance of business corporations.
- To make students aware of ethical and moral issues concerning business and develop sensitivity of students for right ethical practices in conduct of business.

Course Outcome:

- **CO1.** To identify and explain the importance of values and ethics
- **CO2.** To analyze and interpret the various theories of ethical value system.
- **CO3.** To point out the relationship between law and ethics and understand the impact of law on business.
- **CO4.** To explain the various corporate governance codes, transparency and disclosure in the corporate
- **CO5.** To identify and point out the global issues of governance.

UNIT-I

Introduction

9 Hrs.

Values- Importance	(1)
Sources of value systems	(1)
Types, values, Loyalty	(1)
Ethical behavior	(1)
Values across culture	(1)
Business Ethics- nature	(1)
Characteristics and Needs	(1)
Ethical Practices in management	(2)

UNIT-II

The Ethical value and System

9 Hrs

Universalism theory	(1)
Utilitarianism theory	(1)
Distributive justice theory	(1)
Social contracts theory	(1)
Individual freedom of choice- the concept	(1)
Professional Codes in the corporate	(1)
Relationship between culture and ethics	(1)
Ethical values in different cultures	(1)
Relationship between culture and individual ethics	(1)



UNIT –III

Law and Ethics	9 Hrs.
Meaning of law and ethics	(1)
Relationship between law and ethics	(1)
Other bodies in enforcing ethical business behavior (Corporate government, financial institution and NGO)	(1)
Impact of law and business Ethics	(1)
Social responsibilities of business	(1)
Environmental Protection	(1)
Fair trade practices	(1)
Fulfilling all national obligations under various laws (Implementation of Government act and policies)	(1)
Safeguarding of health and well-being of the customer (marketing)	(1)

UNIT-IV

Corporate Governance	9 Hrs.
Meaning of corporate governance	(1)
Issues and needs	(1)
Corporate governance code	(1)
Transparency and disclosure in the corporate	(2)
Role of auditors	(2)
Board of directors	(1)
Shareholders	(1)

UNIT-V

Issues of governance	9 Hrs.
Global issues of governance	(2)
Accounting and regulatory frame work	(2)
Corporate scams	(1)
Committees in India and abroad dealing with corporate governance	(1)
Corporate social responsibility	(1)
Introduction to company act 2013- Provision relating to Corporate Governance	(2)

SUGGESTED READING:

1. Fernando, A.C. 2006. **Business Ethics Corporate Governance.** Ist edition. New Delhi: Pearson Publication.
2. Dr.Senthil,Kumar and Rajan. 2006. **Business Ethics and Values.** Ist edition. Mumbai: Himalayan Publication.
3. Sarker, Jayati. 2012. **Corporate Governance in India.** Mumbai: 2nd edition. Mumbai: Kalyanipublication.
4. Murthi, RS. 2006. **Business Ethics and Corporate Governance.** 3rd edition. New Dehli: HimalayanPublisher.



MANAGING BUSINESS PROCESSES – PAPER I

Credits:4

Semester :V

Subjectcode:BPM18501

No. of lecture hours :60

Objectives: To provide an understanding of BPO processes and techniques

COURE OUTCOMES

CO1: To explain an overview of the Process Management

CO2: To Demonstrate Process management in BPO, explicit role of BPO in Process Management and classify the Business Process Management

CO3: To understand the Process mapping techniques

CO4: To analyze Quality management Transaction monitoring and interpret the Quality assurance methods

CO5: To point out the relationship between Delivery management-Customer Management and Knowledge Management

UNITI PROCESSMANAGEMENT

19 hrs

Process management- Definition-Identification of Business Process-Core Vs Support Processes- components of Process Management-Understanding Internal/External Customer and End User requirements.

UNITII PROCESS MANAGEMENTINBPO

9 hrs

Process management in BPO – Role of BPO in Process Management- Typical Business Processes outsourced - Operating Models-BPO-Lifecycle

UNITIII PROCESS MAPPINGTECHNIQUES

10 hrs

Process mapping techniques -SIPOC-Swim lane diagram-Process Mapping Tools

UNITIV QUALITYMANAGEMENT

19 hrs

Quality management - Introduction-Transaction monitoring -Quality assurance methods

UNITV DELIVERYMANAGEMENT*

14 hrs

Delivery management-Customer Management - Knowledge Management-capacity planning-people management-transition management - finance management

*Self-Study

TEXT BOOKS: TCS MATERIALS



FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

Credits: 4

Subject code: BPM18502

Semester :V

No. of lecture hours : 60

Objectives: To give an understanding of F&A standards, accounts payable and receivable financial processes and general ledger activities. And To give an insight into supply chain, F & A control and compliance and Operating model of BPS

COURE OUTCOMES

CO1: To understand overview of BPO

CO2: To point out the relationship between Accounts payable and payment processing

CO3: To analyze Accounts receivable and its sub categories of credit management-

CO4: To analyze and interpret the various General Ledger Process

CO5: To Demonstrate Accounting standards Board, US GAAP and IFRS

UNIT –I OVERVIEWOFBPO (6hrs)

Outsourcing need and current trends- BPO areas- horizontal and business verticals-BPO industry- Future of BPO

UNITII ACCOUNTSPAYABLE (10hrs)

Accounts payable- vendor master-invoice and payment processing-vendor reconciliation-Role of technology in accounts payable

UNITIII ACCOUNTS RECEIVABLE (11hrs)

Accounts receivable-Sub categories-credit management-sales order management-Billing and revenue recognition-collection procedures-cash application-reconciliation and reporting

UNIT-IV GENERALLEDGERPROCESS (8 hrs)

General Ledger Process-Chart of accounts-Tax accounting-Tax accounting in India and US-Reporting

UNIT-V ACCOUNTING STANDARDS BOARD, IFRS ANDUSGAAP (6hrs)

Accounting standards Board-Key Indian Accounting Standards-India and IFRS-International financial accounting standards-comparison between Indian/US GAAP and IFRS

TEXT BOOKS: TCS MATERIALS



FINACIAL ANALYSIS

Credits: 4

Subject code: BPM18503

Semester: V

No. of lecture hours:75

Objectives:

1. To help students be aware various Financial statements and their use.
2. To help learners to understand the application of various management accounting tools in decision-making

Outcome: Students will be able to recognize basic business financial management concepts and tools of analysis for financing a firm.

COURSE OUTCOMES:

- CO1.**To describe the role of management accounting information in managerial planning and decision making
- CO2.**To prepares and interprets the comparative and common size statements and ratio analysis
- CO3.**To analyze funds flow and to prepare the fund flow statement
- CO4.**To analyze cash flow and prepare cash flow statement
- CO5.**To Develops an understanding of budgetary control methods.

UNIT-I

15hrs

Introduction to Management Accounting

Introduction - Management Accounting – Definition – Nature-Functions	5
Objectives Importance - Management Accounting Vs. FinancialAccounting	5
Management Accounting Vs. Cost Accounting (Theory only).	5

UNIT-II

15hrs

Financial Statement Analysis and Ratio Analysis

Financial Statement Analysis -Financial Statements	2
Meaning - Types – Objectives Uses–Limitations	2
Meaning of Financial Statement Analysis	1
Objectives – Analysis and Interpretation	1
Techniques Methods of Financial Statements Analysis Comparative and Common size statement analysis - trend percentages	2
Intra and inter firm comparison (including problems).	1
Ratio Analysis - Meaning -Importance –	1
Limitations - Classification of Ratios Liquidity Ratios Solvency	1
Ratios-Profitability	1
Ratios – Turnover	1
Ratios Interpretation Ratios (Including Problems).	2



UNIT-III	15hrs
Funds flow Analysis	
Funds flow Analysis - Concept of Fund –	5
Managerial uses of Funds Flow Analysis	5
Preparation of funds flow statement (including simple problems).	5
UNIT-IV	15hrs
Cash Flow Statement Analysis	
Cash flow analysis - Concept of cash –	5
Difference between Cash Flow and Funds Flow	4
Analysis Preparation of cash flow statement (including simple problems).	6
UNIT-V	15hrs
Marginal Costing & Budgetary Control	
Marginal costing – marginal cost equation, contribution, Break-even point (Break-even charts), Profit-volume ratio and Margin of safety (including simple problems).	2
Budgeting and Budgetary control	2
Objectives - Advantages-Limitations	2
types or budgets Functional budgets	2
Fixed and flexible budgets	3
Zero-based budgeting (problems in functional and flexible budgets only).	4

BOOKS RECOMMENDED:

- Gupta, Shashi K. & Sharma, R.K. 2011. —**Management Accounting**l. (12th revised edition) Kalyani Pub.
- Dr. JawaharLal.2010. —**Accounting for Management**l. (5th revised edition) Himalaya Pub.
- Arora, M. N. 2010. —**Accounting for Management**l. (1st edition) Himalaya Pub.
- Khan, M Y. & Jain, P K. 2008. —**Management Accounting**l. (4th edition) TMHPub.
- Atkinson, Kaplan & Young. 2007. —**Management Accounting**l. (4th edition) PearsonPub.



CAMPUS TO CORPORATE TRANSACTIONS

Credits:3

Semester:V

Subject code: BPM18504

No. of lecture hours: 60

Objective: To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate

COURSE OUTCOMES

CO1. Students will be able to identify elements of Oral and written communication merits and demerits

CO2. Students will be able to identify qualities and functions of a Business letters and Application for jobs and preparation of resume

CO3. To understand and Reports types, Preparation, structure, and types of Memorandum and design a notice, agenda and minutes.

CO4. To demonstrate the Fundamentals of English phonetic alphabet-vowel and consonant sounds

CO5. To have a better understanding of corporate etiquette-dressing and grooming skills-workplace etiquette.

UNIT – I -OVERVIEW OF CORPORATE AND COMMUNICATION (13 Hours)

Overview of corporate-History of corporate- campus and corporate -distinction-overview of BPO industry in India and world- Oral and written communication merits and demerits-Communication through letters – Layout of letter – Business letter format

UNIT – II BUSINESS LETTERS AND PREPARATION OF RESUME (14 Hours)

Business letters--Enquiries and Reply — Orders and Execution – Claims and Adjustments – Collection – Sales letters – Bank Correspondence – Application for jobs -preparation of resume

UNIT – III REPORTS AND MEETINGS (17 Hours)

Reports: Types, Preparation, structure and organization of reports – Reports by individuals and committees –Meetings- kinds of meetings -Preparing Agenda & Minutes.

UNIT – IV FUNDAMENTALS OF ENGLISH (14 Hours)

Fundamentals of English- *constructing sentences-correct use of tenses-articles-international phonetic alphabet-vowel and consonant sounds-syllable stress-intonation –listening-principles of good listening-accent comprehension-practical exercises

UNIT – V-CORPORATE ETIQUETTE (13 Hours)

Corporate etiquette-Dressing and grooming skills-Workplace etiquette-Business etiquette-Email etiquette-Telephone and meeting etiquette-Presentation skills, Professional competencies: analytical thinking-listening skills-time management-team skills-stress management-Assertiveness-Facing group discussion and interview

TEXT BOOKS: TCS MATERIALS



YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE
B.COM.BUSINESS PROCESSMANAGEMENT SIXTH SEMESTER
ACADEMIC YEAR 2022-23 OF 2022-25 BATCH (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	II	BC18015 /BC18022	Human Resource Management /Auditing and Accounting Standards (DSE-3)	4	3	40	60	100	4
2	II	BC18023 / BC18026	Entrepreneurship Development / Consumer Behavior (DSE-4)	4	3	40	60	100	4
3	II	BPM18601	Managing Business Process-II (SEC-4)	5	3	40	60	100	4
4	II	BPM18602	Funds Management (Core-17)	5	3	40	60	100	4
5	II	BPM18603	Financial Planning Management (Core-18)	5	3	40	60	100	4
PRACTICALS									
6	II	BPM18604	PROJECT	6	-	40	60	100	6
TOTAL				29	-	240	360	600	26

* Discipline Specific Elective(DSE)



HUMAN RESOURCE MANAGEMENT

Credits:4

Semester:VI.

Subjectcode:BC18015

No. of lecture hours:60

Objective: To acquaint the students with the basics of Human Resource concepts and functions, and provide them practical exposure with relevant case studies

Outcome: Students will gain knowledge on various Human Resource systems along with strategies business objectives of our dynamic business organization.

COURSE OUTCOMES:

CO1. Understand the concept of HRM, functions and changing role of a hr manager

CO2. Distinguish between the various methods of job design and interpret the techniques of acquisition of human resource.

CO3. Explain the importance of HRP and point out the various HRD approaches for Work life balance and describe the concept of job evaluation.

CO4. Analyze the core concepts of HRD,TQM and understand the concept of career development.

CO5. Explain the various concepts of worker’s participation and quality of work life.

UNIT-I:

12hrs

INTRODUCTION: Human Resources Management (HRM)

Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager

4

HRM Policies - Impact of Environment on HRM.

4

Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.

4

UNIT-II:

ACQUISITION OF HUMAN RESOURCE

12hrs

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth 3

Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification)

(Methods of Job Analysis.)

3

Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.

3

Recruitment: Objectives - Sources of recruitment Selection: Concept – Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer.

3

UNIT-III:

DEVELOPING AND MOTIVATING HUMAN RESOURCE:

12hrs

Training - Assessing training needs - Methods and Evaluation of Training.

2

Development: Techniques of Management Development – Evaluating Effectiveness

2

Performance Management: Concept - Performance Appraisal – Concept

Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal,

Assessment Centers and Career Planning and Development.

4

Concept of Empowerment

1

Participative Management: Objectives – Types – Quality Circles Brief Introduction to forms





UNIT IV:

INTERNATIONAL HUMAN RESOURCE MANAGEMENT AND E-HRM 12hrs

Introduction-Global recruitment- global selection approach-cross culture training, compensation.

6

Aspects of E-HRM, E-HRP, E-Recruitment, E-Selection, E-Performance Management-E-Training and Development, E-HR Records And Audit

6

UNIT-V:

RECENT TRENDS IN HRM 12hrs

Knowledge Management: Concept - KM Architecture - Knowledge Conversion – Knowledge Management Process.

4

Employer's Brand, Business Process Outsourcing -HR Issues. 4

Learning Organization: Concept – Role of Leader in Learning Organizations. 4

Suggested Readings:

- SubbaRao P: Personnel and Human Resource Management, Himalaya.
- K. Aswathappa Human Resource And Personnel Management.
- David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
- Biswajeet Pattanayak: Human Resource Management, PHI
- Srinivas K. R: Human Resource Management in Practice, PHI.
- 6.. Gupta CB, Human Resource Management, Sultan Chand & Sons.



AUDITING & ACCOUNTING STANDARDS

Credits-4

Semester-VI

Subjectcode:BC18022

No. of lecture hours: 60

Objectives:

- To impart Knowledge about methods and principles of auditing
- To make students aware of accounting standards and its utility

Outcome: Students will gain knowledge on internal verification of books of accounts and documents and also to assess the current accounting standards and acceptable practices.

COURSE OUTCOMES:

- CO1.** To understand the basic concepts of Auditing and the nature and scope of auditing.
- CO2.** To organize the various steps in an auditing process and point out the techniques of vouching of cash payments and receipts.
- CO3.** To analyze the features and importance of Internal Control, Check and Audit.
- CO4.** To prepare different types of audit reports and explain the procedure for appointment and removal of a company auditor.
- CO5.** To understand the regulatory framework in which accounting standards are formulated and operated.

UNIT-I**12hrs****Nature of Auditing**

Introduction-definition of auditing	1
Objectives of audit, scope of audit	2
Advantages and limitations of an Audit	2
Types of Audit	1
Fraud	2
Error	1
Basic concepts in auditing (audit evidence, independence, materiality)	2
Qualities and classification of Auditors	1

UNIT-II**12hrs****Audit Process**

Audit Process	1
Procedure	1
Techniques	1
Planning & Programme	1
Audit Working Papers and audit note book	1
Test Checking, its features advantages and limitations)	2
Audit sampling (methods of sampling)	1
Vouching & verification -Vouching of cash payments (purchase of goods ,assets, payment of taxes, travelling - expenses, salaries & wages)	2
Vouching of cash receipts(cash sales, rental receipts, sale of assets, income from investments)	2





UNIT-III	12hrs
Internal Control, Check and Audit	
Definition of internal control-objectives & environment of internal controls-features and limitations of internal control	4
Internal check (meaning & objectives)	4
Internal Audit(meaning & objectives)	4
UNIT-IV	12hrs
Company Auditor	1
Appointment of Auditor	
Qualification and disqualification of Auditor	2
Duties Rights of auditor	2
Procedure for removal of auditor	2
Audit reports (clean report, qualified report, adverse report and disclaimer of opinion)3	
UNIT-V	12hrs
Introduction to accounting Standards (issued by ICAI)	
Meaning of accounting standards-objectives of accounting standards	1
-advantages of setting accounting standards	2
The accounting standard Board-objectives of accounting standard board-functions of accounting standard board	3
Applicability and scope of accounting standards	1
Importance of accounting standards, responsibility of management and auditor's responsibility	2
A brief introduction to list of accounting standards issued by Institute of Chartered Accountants of India (AS-1 TOAS-29)	
3	

SUGGESTED READING:

1. Tandon, B.N **Principles of Auditing**. Mumbai: Himalaya Publications.
- 2.Kumar pradeep. **Auditing Theory and Practice**. New Delhi: Kalyani Publishers
3. Rawat,DS. **Student Guide to Accounting Standards**. New Delhi: Taxman Publication.
- 4.Sharma, D.G. and Srinivasan Anand, G. **Accounting Standards**



ENTREPRENEURSHIP DEVELOPMENT

Credits:4

Semester :VI.

Subjectcode:BC18023

No. of lecture hours :60hrs

Objective

- To serve as an invaluable guide for students who want to enter into entrepreneurship arena
- To create and develop qualities of leadership and motivate hidden talents of entrepreneurship embedded in the minds of youth.

Outcome: To acquaint the students with practical exposure of entrepreneurship.

COURSE OUTCOMES:

CO1. Understand the nature and basic concept of entrepreneur and entrepreneurship.

CO2. Demonstrate the knowledge of entrepreneurship development programmes

CO3. Recognise the need for project report and analyze the concepts of project formulation

CO4. Interpret factory design and factory layout and identify the importance of standardization and quality control

CO5. Differentiate small and large scale industries and identify the reasons for sickness of small scale industries

UNIT-I

12Hrs

INTRODUCTION TO ENTREPRENEURSHIP

Entrepreneurship – meaning, definition of entrepreneur	2
entrepreneurship. Characteristics, classification and functions of an entrepreneur	2
Entrepreneurs VS Entrepreneurship –Entrepreneurial environment	2
Women Entrepreneurs – concept support and assistance, problems and measures	3
Role of entrepreneur in Economics Development.	3

UNIT-II

12hrs

ENTREPRENEURSHIP DEVELOPMENT IN TRAINING

Entrepreneurial Development & Training – meaning, need and objectives of EDP	3
Entrepreneurial Training – meaning, importance objectives and methods	3
Institutions assisting entrepreneurs	2
Financial assistance to entrepreneurs	2
Types and sources of finance.	2

UNIT-III

12hrs

PROJECT IDENTIFICATION AND REPORT

Project – meaning and definition	1
Project classification	1
project identification and its importance.	1
Project formulation – concept, need and significance	1
project feasibility and its aspects.	2
contents, reason for Project report failure of a project.	3
Review Techniques – PERT and CPM method.	3



UNIT-IV	12hrs
FACTORY DESIGN AND STANDARDIZATION	
Factor design & layout – meaning, importance and factors affecting factory design.	2
Factory layout – meaning, considerations in factory layout.	4
Standardization – meaning, objectives, types and advantages / importance	3
quality control – meaning and importance.	3

UNIT-V	12 hrs
SMALL SCALE INDUSTRY	
Small scale industries – concept, meaning and definition.	2
Classification and characteristics.	2
Difference between large scale and small scale industries	2
financial schemes and policies for SSI – problems of SSI	3
sickness of small scale industries reasons and remedies.	3

BOOKS RECOMMENDED:

- Desai, Vasant. 2010. —**The dynamics of Entrepreneurial Development & Management**l. (6th edition) Himalaya Pub.
- Srinivasan& Gupta. 2007. —**Entrepreneurship Development**”. (5th edition) Sultan Chand & Co: New Delhi.
- Gordon & Natrajan. —**Entrepreneurship Development**l. (1st edition) Himalaya Pub.
- Desai, Vasant. 2008. “**Small Scale Industries & Entrepreneurship**”. (2ndedition) Himalaya Pub.
- Dr. S S Khanka. 2006. —**Entrepreneurial Development**l. (6th edition) Sultan Chand & Co: Newdelhi.



CONSUMER BEHAVIOUR

Credits:4

Subjectcode:BC18026

Semester:VI.

No. of lecture hours:60

Objectives: to acquaint the student with the skills required for understanding Consumer behavior as a profession.

Outcome: Students will be able to recognize basic the skills required for understanding Consumer behavior as a profession.

COURSE OUTCOMES:

CO1. State the role of consumer and behavioral learning theories.

CO2. Explain the Brand Loyalty related Concepts.

CO3. Interpret the results, developments, models and attributes of attitudes.

CO4. Analyze Reference groups and their relevance, social class and culture and Social stratification.

CO5. Demonstrate various Consumer Behavior Models and Consumer decision process model.

UNIT-I

12Hrs

INTRODUCTION

Nature – scope – marketing concept	2
Role of consumer – consumer – decision process.	2
Learning theories – behavioral learning theory, cognitive learning theory	2
Learning process – drives, cues, stimuli	2
Role of reinforcement – extinction	2
Generalization discrimination-advertising effect.	2

UNIT-II

12Hrs

BRAND LOYALTY

Perception – concept – role,	2
perceptual mapping – perceived risk and cognitive processes, attribution process.	2
Consumer motivation – Freudian theory,	2
stimulus – response and trail approach – theories	2
personally types, self – concept – life style – social character.	4

UNIT-III

12Hrs

ATTITUDES

Concept – components of attitudes – development of attitudes – functional nature of attitudes.	6
Attitudes models – tri-component attitude model,	
Multi – attributes attitude model, attitude towards the Ad-model.	6



UNIT-IV	12Hrs
GROUP CONFORMITY	
Reference groups and their relevance –	3
Opinion leadership –	3
Class and culture –	3
Social stratification, social class and consumer behavior.	3

UNIT-V	12Hrs
CONSUMER BEHAVIOR MODELS	
Maslow's hierarchy of needs,	1
Consumer – decision process model,	2
Howard-Sheth Model	2
Buyer Behavior – Model,	2
Contemporary model –	1
Nicosia model –	2
Engel-Blackwell Miniard Model.	2

BOOKS RECOMMENDED:

1. Gupta, S.L. and Pal, Sumitra. 2001. **‘Consumer Behavior – An Indian Perspective’ – Text & Cases**. S. Chand and Sons: NewDelhi.
2. Chunawall, SA. 2000. **‘Commentary on Consumer Behavior’**. Himalaya Publishers: Mumbai &Hyderabad.
3. Schiffinan, Leon & Kanuk, Leslie. 2002. **‘Consumer Behavior’ (6th edition)** PHI:USA.
4. Nair, R.Suja, 2003. **‘Consumer Behavior in Indian Perspective’**. re-print, Himalaya publishing house: Mumbai &Hyderabad.



MANAGING BUSINESS PROCESSES – PAPER II

Credits:4

Subjectcode: BPM18601

Semester:VI

No. of lecture hours:

60 Objectives: To provide an understanding of BPO processes and techniques

COURE OUTCOMES

CO1: Analyze the Problem solving steps and Techniques

CO2: Interpret the Process Improvements – Six Sigma

CO3: Interpret the Process Improvements – Six Sigma Methodology

CO4: Explain the Process improvements and introduction to lean - lean Principles

CO5: To have a better understanding of Risk Management

UNIT I PROBLEM SOLVING TECHNIQUES

12hrs

Problem solving steps -7QC tools-Why Why analysis - Failure Mode and Effects Analysis (FMEA)

UNIT II PROCESS IMPROVEMENTS –SIXSIGMA

12hrs

Meaning of Six sigma-history-application of six sigma-variation measures (mean, median, mode)-level of performance-characteristics of Normal distribution-CTQ-six sigma approaches-DMAIC/DFSSS.

UNIT III PROCESS IMPROVEMENTS –SIXSIGMA

12hrs

Six sigma Organization- six sigma project methodology (with description of activities done in each phase) – define-measure-analyse-improve-control.

UNIT IV PROCESS IMPROVEMENTS(LEANMETHODOLOGY)

12hrs

Process improvements- Introduction to lean - lean Principles-Types of Waste-Kaizen-LEAN tools

UNIT V RISK MANAGEMENT*

12hrs

Risk Management- Introduction to risk management–Risk factors-types of risks- fraud management- business continuity plan –Identity management

*Self-study

TEXT BOOKS: : TCS MATERIALS



FUNDS MANAGEMENT

Credits:3

Semester: VI

Subject code: BPM18602

No. of lecture hours:

60 OBJECTIVE: To familiarize the student with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

COURE OUTCOMES

CO1: To explain Importance, Objectives, Factors of Investments and understand of Financial Assets

CO2: To demonstrate the Primary Market and Secondary Market

CO3: To interpret the Risk and Return Analysis

CO4: To Analyze the Portfolio Analysis, Sources of Risk and types of Risk

CO5: State the Portfolio Selection and apply the efficient set of Portfolios Selection of Optimal Portfolios

UNIT-I : INTRODUCTION:

Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling – Investment Process (Theory).

Financial Assets: Meaning – Classification – Shares – Debentures – Bonds – Innovative Financial Assets- Properties of Financial Assets (Theory).

UNIT-II: INDIAN CAPITAL MARKETS - AN OVERVIEW:

Primary Market: Meaning – Growth and Development – Role of NIM – Methods of Issues – Parties Involved – Allotment Process – Investor Protection – Recent Trends (Theory).

Secondary Market: Meaning – History – Functions – Regulatory Framework – Listing and Delisting of Securities – Trading Procedure – Stock Exchanges in India – Growth of Stock Exchanges in India – SEBI – Its Functions and Role (Theory).

UNIT-III: RISK AND RETURN ANALYSIS:

Return: Meaning – Holding Period Return – Equivalent Annual Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns over Multiple Period – Arithmetic Average – Geometric Average – Rupee Weighted Average Return(Theory).

Risk: Meaning – Sources of Risk – Market Risk – Interest Risk – Interest Rate Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk – β as a Measure of Risk(Theory).

UNIT-IV: PORTFOLIO ANALYSIS:

Portfolio Analysis: Meaning – Traditional VS Modern Portfolio Analysis – Return on Portfolio – Risk on Portfolio – Diversification of Investments – Reduction of Portfolio Risk through Diversification – Security Returns Perfectly Positively Correlated – Security Returns Perfectly Negatively Correlated – Security Returns Uncorrelated (Theory)

UNIT-V: PORTFOLIO SELECTION:

Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Theory).



FINANCIAL PLANINGMANAGEMENT

Credits: 4

Semester: VI

Subject code: BPM18603

No. of lecture hours: 75

Objectives:

- To provide the necessary basic tools for the students to manage the finance function.
- To make students understand the management of the financing of working capital needs and the long term capital needs of the business organization.

Outcome: Students will be able to recognize basic business financial management concepts and tools of analysis for financing a firm.

COURSE OUTCOMES:

CO1. To interpret the concept of business finance, finance decision and functions of finance manager.

CO2. Able to understand the concept of cost of capital and leverages and calculate the cost of capital and leverages of a business concern

CO3. To interpret the concept of capital budget and will be able to apply the techniques of ARR, NPV,IRR, PI etc.

CO4. To understand the concept of working capital management and apply the concept and able to determine working capital requirement of a business organization.

CO5. To interpret the concept of cash management and cash budgeting and receivables management.

UNIT-I

15hrs

Introduction

Meaning of business finance – definition – scope of financial management	2
Importance of financial management – finance function –it saims	2
Approaches to finance function	2
Objectives of financial management	1
Profit maximization – arguments for and against	
Wealth maximization – implications – arguments for and against	3
Financial decisions	3
Functions of a financial manager	2

UNIT-II

15hrs

Cost of Capital

Concept and significance of the cost of capital, Specific cost of capital of various sources of finance

2	
Cost of debt(including problems)	2
Cost of preference capital (including problems)	2
Cost of equity(including problems)	2
Book value weights vs. market value weights	2

Leverages

Financial Leverages (including problems)	1
Operating leverages(including problems)	2
Combined leverages(including problems)	2



UNIT-III	15 hrs
Capital Budgeting	
Concept of Capital budgeting – importance of capital budgeting	2
Kinds of capital budgeting decisions	2
Methods of appraisal – non DCF and DCF techniques of appraisal	3
Payback – discount payback (including problems)	2
Accounting Rate of Return (including problems)	2
Net Present Value (including problems)	2
Internal Rate of Return and profitability index (including problems)	2
UNIT-IV	15 hrs
Working Capital Management	
An overview – concepts of working capital – the need of working capital	3
Determination of working capital	4
Optimum level of current assets – financing current assets	4
Determination of working capital requirement (including problems)	4
UNIT-V	15 hrs
Management of Cash	
Objectives of cash management	1
Planning cash forecasting and budgeting	2
Cash budget (including problems)	3
Receivables Management	
Management of receivables – objectives of receivables management	3
Optimum credit policy – aspects of credit policy	2
Credit terms – credit standards – collection policy	2
Problems in receivables management	2

BOOKS RECOMMENDED :

1. Pandey, I.M. **Financial Management.**
2. Khan & Jain. **Financial Management.**
3. Prasanna Chandra. **Financial Management. (theory & practice)**
4. Van Horne. **Financial Management & Policy.**



PROJECT REPORT

Credits:6

Semester:VI

Subjectcode:BPM18604

No. of lecture hours :75

Students will be assigned to generate data on certain research project and compile available information and draw the conclusions from literature, on a given topic. The project work will span over a period of two semesters under the supervision of chosen faculty member and/or authorized person from the company where student seeks to do project work.

1. Project Work is undertaken by groups of 4 - 6 students on any subject related to the course.
2. Project Report is to be submitted in four copies at the end of Second Semester in partial fulfillment of the course of B.Com Business Process Management for the award of B.Com Degree.

Project report is a part of the three year B.Com course

Project report may be related to any subject whom the student has studied / is studying. Project report may be based on either primary data or secondary data or both.

Project report should be submitted in four copies.

PROJECT EVALUATION INTERNAL:

1. Project proposal seminar : 20 marks
2. Project report seminar : 20 marks

INDEX

CHAPTER	CONTENTS	PAGE NUMBER
	INTRODUCTION TO THE TOPIC	
CHAPTER 1	COMPANY PROFILE	
CHAPTER 2	REVIEW OF LITERATURE	
CHAPTER 3	OBJECTIVE 1 (should be written)	
	OBJECTIVE 2 (should be written)	
	OBJECTIVE 3 (should be written)	
CHAPTER 4	LIMITATIONS OF STUDY	
	CONCLUSION	
	SUGGESTIONS AND RECOMMENDATIONS	
CHAPTER 5	BIBLIOGRAPHY	
CHAPTER 6	ANNEXURES	

