

**ST. JOSEPH'S COLLEGE (AUTONOMOUS)
BANGALORE-27**



**Re-accredited with 'A' GRADE and 3.79/4 CGPA by NAAC
Recognized by UGC as "College of Excellence"**

DEPARTMENT OF COMMERCE

B.COM INDUSTRY INTEGRATED - SYLLABUS 2018-19 ONWARDS

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PREAMBLE

The Department of Commerce offers a three year B.Com industry integrated course alongside a three year regular program. The course is divided into six semesters. This industry integrated course is career oriented in its design, course structure and teaching – learning process. The innovative curriculum has been designed and developed by duly considering the desired level of knowledge and skills required to meet the ever changing environment in global business.

This B.Com course caters to students who desire to build their professional competence with specialized knowledge in the field of Business and Commerce. It facilitates students to acquire adequate knowledge in the field of Accounting, Economics, Taxation, Statistics, Auditing, Cost Accounting and Finance. Besides it encourages students to pursue professional courses such as CA and CS. The programme includes internship, project, and viva voce and inter-disciplinary certificate courses. The Programme also offers CBCS (Choice Based Credit course) in the fourth Semester. The syllabus has been approved by the Board of Studies and comes into force from the academic year 2018-19.

Vision

To impart value based quality education to serve the ever changing global needs in the field of commerce by preparing men and women who will be agents of change.

Mission statement

The Department of Commerce strives to provide quality Commerce education by adopting effective teaching – learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

Focus of the papers

The course provides a platform for experimental learning and grooms students towards industry specific curriculum with focused approach on specific areas in the field of Commerce. The focus of the papers from the regular B.Com course lays sound foundation for the study of the core subjects necessary for continuing a commerce course. In B.Com Industry Integrated, two papers are common to both the courses in all semesters while two papers in each semester are different in all semesters. The papers from the industry will aid in grooming the students with the practical aspects of the industry.

The curriculum beginning from the academic year 2018-19 offers a variety of papers in the discipline of Commerce, with each set of papers catering to a particular nature of subjects. The focus of papers are as follows:

- In each of the semester, two papers are from the regular B.Com course and two other papers are from the industry. And these subjects have been framed with special orientation towards Industry related issues, so as to mould our students to face real challenges.
- The necessary courses in the subject of accounting are, Financial Accounting, Corporate Accounting I & II, Cost Accounting I and Cost Accounting II, Management Accounting.
- Financial Management, Banking, and Capital markets are papers catering to the subject of finance.
- The curriculum caters to the field of management through the papers, Human Resource Management, Campus to Corporate.
- Business Law, Corporate law & Administration are papers that give students a view of commerce from a legal perspective.
- The paper on Entrepreneurship Development caters to the field of Entrepreneurial development.
- The curriculum has two courses in economics namely Managerial Economics and Macro Economics and Indian Economy which provide knowledge in the subject of Economics.
- A paper each in Quantitative Techniques & Quantitative analysis for business decisions provide the necessary quantitative skills for Aptitude development.
- The course also covers papers in Income Tax & Auditing principles & practices.
- The Department offers three Choice Based Credit System (CBCS) Papers.
- The Choice Based Credit System (CBCS) offers papers from various fields of Commerce which includes Fundamentals of Stock Markets, Marketing Management & Wealth Management.
- Students will intern for a period of 6 weeks after the completion of the fourth semester during the summer break.

COURSE STRUCTURE 2018 ONWARDS

Subject Code	Subject Title	Hours Per Week	Total Hours	Credits
SEMESTER I				
BPS1118	Financial Accounting	4	60	4
BPS1218	Human Resource Management	4	60	4
BPS1318	Managerial Economics	4	60	4
BPS1418	Quantitative techniques	4	60	4
SEMESTER II				
BPS2118	Corporate Accounting- I	4	60	4
BPS2218	Corporate Law and Administration	4	60	4
BPS2318	Macro Economics and Indian Economy	4	60	4
BPS2418	Quantitative analysis for Business decisions	4	60	4
SEMESTER III				
BPS3118	Corporate Accounting II	4	60	4
BPS3218	Financial Management	4	60	4
BPS3318	Finance and Accounting for Business Process Services	4	60	4
BPS3418	Insurance for Business Process Services	4	60	4
SEMESTER IV				
BPS4118	Cost Accounting-I	4	60	4
BPS4218	Banking for Business Process Services	4	60	4
BPS4318	Retail Environment and Market Research	4	60	4
	CBCS 1	2	50	2
	CBCS 2	2	50	2
SEMESTER V				
BPS5118	Cost Accounting II	4	60	4
BPS5218	Income Tax I	4	60	4
BPS5318	International Business	4	60	4
BPS5418	Entrepreneurial Development	4	60	4
BPS5518	Campus to Corporate	4	60	4
BPS5618	Capital Markets for BPS	4	60	4
SEMESTER VI				
BPS6118	Management Accounting	4	60	4
BPS6218	Income Tax – II	4	60	4
BPS6318	Business Law	4	60	4
BPS6418	Auditing Principles And Practice	4	60	4
BPS6518	Managing Business Processes I	4	60	4
BPS6618	Managing Business Processes II	4	60	4

PEDAGOGY

The B.Com Industry Integrated course lays a sound foundation for the students who can be directly absorbed by the industries soon after their undergraduate studies and also subjects necessary for continuing a post graduate course. The methodology of the course includes lectures, case studies, group discussion, student's presentations, class tests, Quizzes etc, to develop conceptual and analytical skill.

A degree in commerce is a fundamental graduating qualification, and opens up opportunities in higher education for graduates to pursue Master's-level courses such as M.Com and MBA. A B.Com graduate also has opportunities to apply for professional courses in commerce and accountancy such as CA, CS, ICWA, CIMA, CFA and CMA etc. Students will intern for a period of 6 weeks after the completion of the fourth semester during the summer break.

CREDIT GRADE BASED PERFORMANCE ASSESSMENT (CGPA)

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 30% weightage to Continuous Internal Assessment (CIA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 70% weightage is given to End semester Examinations.

EXAMINATION EVALUATION PATTERN

Students must score a minimum of 35% in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2½ hours 70 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Assessment methods	Remarks		CA marks
Mid semester examination	<ul style="list-style-type: none">• One and half an hour examination• 30 marks written examination• centrally organized Test		15
Seminars, Assignments, Projects, Quizzes, Discussions, Model Making Etc	• Will be decide by the department/individual faculty		10
Attendance	Attendance	Marks	5
	95% - 100%	5	
	91% - 94.99%	4	
	85% - 90.99%	3	
	80% - 84.99%	2	
	75% - 79.99%	1	
	Total		30

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Section	Nature of questions	Distribution of marks
A	Conceptual	2 marks x 5 questions = 10 marks
B	Analytical	5 marks x 3 questions = 15 marks
C	Descriptive	15 marks x 2 questions = 30 marks
D	Case Study/Compulsory Question	15 marks x 1 question = 15 marks

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70.

The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.

Question papers received will go through the Board of Examiners for scrutiny for content, suitability of marks, inclusion of topics and typographical / mistakes and language.

Section A: Conceptual (5x2 marks = 10) 5/6 questions

In this section questions seek to test a students conceptual knowledge of the subject and fact retaining abilities

Section B: Analytical (3x5marks = 15) 3/4 questions

Questions in this section are to test whether students can analyse.

Section C: Descriptive (2 x15 marks =30) 2/3 questions

In this section, students are required to use a combination of facts, concepts, theories and judgement to explain the subject matter. Writing skills are also tested in this section.

Section D: Case Study/ Compulsory Question (1 x 15 marks = 15)

This section tests a student's ability to practically apply their theoretical knowledge of the subject.

For papers theory based papers, either a case study of compulsory question can be asked. For practical based papers, questions are numerical in nature.

I Semester			
Course Code	Course Title	Credits	Hours
BPS 1118	FINANCIAL ACCOUNTING	4	60
Objectives			
<ul style="list-style-type: none"> To facilitate a strong conceptual understanding of the fundamentals of Financial Accounting concepts To acquire adequate knowledge of accounting treatments for the consignment, royalties and hire purchase system. 			
Course Contents			
Unit 1	Accounting Theory	04 Hours	
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Definition – importance – Standard setting in India – International Accounting Standards (IAS) on Indian Accounting Standards.			
Unit 2	Consignment Accounts	12 Hours	
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.			
Unit 3	Royalty Accounts	12 Hours	
Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts including Minimum Rent Account.			
Unit 4	Conversion of single entry into double entry	12 Hours	
Converting single entry into double entry system - steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts.			
Unit 5	Hire Purchase System	12 Hours	
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).			
Self-Study			8 Hours
Ind AS, Royalty treatment, difference between Hire purchase and installment system			
Suggested readings:			
<ul style="list-style-type: none"> Bhattacharya, S.K. and J. Dearden, <i>Accounting for Manager – Text and Cases</i>, Third Edition, Vikas Publishing House, 2016. Chowdhry A, <i>Fundamentals of Accounting & Financial Analysis</i>. 2016 4th Edition, Pearson Education. Gupta, R.L. and V.K. Gupta; <i>Financial Accounting: Fundamental</i>, Sultan Chand Publishers, 2017. Jain S P & Narang, <i>Basic Financial Accounting</i>, 2017, Kalyani Publishers Maheshwari, S.N. and S. K. Maheshwari; <i>An Introduction to Accountancy</i>, Eighth Edition, Vikas Publishing House, 2016. 			

I Semester			
Course Code	Course Title	Credits	Hours
BPS 1218	HUMAN RESOURCE MANAGEMENT	4	60
Objective			
<ul style="list-style-type: none"> To familiarize the students with concepts and principles of Human Resource Management. 			
Course Contents			
Unit 1	Introduction to Human Resource Management	08 Hours	
Introduction – Meaning of HRM – Objectives of HRM – Importance of HRM – Functions and Process of HRM – HR Manager - Duties and Responsibilities – Recent trends in HRM.			
Unit 2	Human Resource Planning, Recruitment & Selection	12 Hours	
Meaning – Importance of Human Resource Planning – Benefits of Human Resource Planning. Recruitment – Meaning – Methods of Recruitment. Selection – Meaning – Steps in Selection Process – Problems Involved in Placement.			
Unit 3	Induction And Training	10 Hours	
Meaning, objective and purpose of Induction: Training- Need for training, benefits of training, identification of training needs and methods of training.			
Unit 4	Performance Appraisal And Compensation	10 Hours	
Introduction – Meaning and Definition – Objectives – Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal. Compensation – Meaning of Compensation – Objectives of Compensation.			
Unit 5	Human Resource Development	12 Hours	
Promotion And Transfers: Meaning and Definition of Promotion - Purpose of promotion, basis of promotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing. Meaning of HRD, Role of training in HRD, Knowledge Management, Knowledge Resources, Impact of Globalization on Human Resource Management, Problems in relation to Transnational and Multinationals.			
Self-Study			08 Hours
Preparation of Resume, Mock interviews, Role play.			
Suggested readings:			
<ul style="list-style-type: none"> Aswathappa, Human Resource Management, Tat McGraw Hill. Madhurimalall, Human Resource Management, HPH. Reddy & Appanniah, Human Resource Management. HPH. C.B.Mamoria, Personnel management, HPH. Edwin Flippo, Personnel management, McGraw Hill. SubbaRao, Personnel and Human Resources management, HPH. 			

I Semester			
Course Code	Course Title	Credits	Hours
BPS 1318	MANAGERIAL ECONOMICS	4	60
Objectives:			
<ul style="list-style-type: none"> • To enable students to use microeconomic principles and quantitative tools to making sound managerial decisions • To present business topics using graphs, equations and numerical insight 			
Course Contents			
Unit 1	Introduction to Managerial Economics	03 Hours	
Introduction, meaning and scope of managerial economics. Relationship with production, marketing, finance and personnel.			
Unit 2	Theory Of Consumption	15 Hours	
Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply –elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity			
Unit 3	Theory of Production	12 Hours	
Concept of Production function - Law of variables proportions - Isoquants, Return to scale- Economies and Diseconomies of scale. The concept of opportunity cost. Accounting cost and opportunity cost, Costs in the short run and long run, Profit maximization and cost minimization. Revenue curves - Equilibrium of the firm, Break Even Point (problem solving).			
Unit 4	Market Structures-I	10 Hours	
Perfect competition – assumptions - Equilibrium of the firm - role of time in price determination. Difference between perfect competition and imperfect competition; Theory of Monopoly Firm - Equilibrium of monopoly firm (short and long run). Allocative inefficiency & dead weight loss monopoly; Price discrimination.			
Unit 5	Market Structures-II	12 Hours	
Theory of monopolistic competition – feature – Short-run and Long-run Equilibrium; Concept of excess capacity, product differentiation; Empirical relevance. Oligopoly- Causes for the existence of oligopolistic firms; Cooperative vs. Non – cooperative Behaviour & dilemma of oligopolistic firms.			
Self-Study			8 hours
The role of managerial economist, Objectives of a firm, Features of a Monopoly firm, Features of Oligopoly market.			
Suggested readings:			
<ul style="list-style-type: none"> • Hall R. Varian (2015) Intermediate Microeconomics: A Modern Approach, East West publication 8th edition. • Lipsey Richard G and Chrystal Alec (2015) Principles of Economics, Oxford Univ Press. • Mankiw Gregory - Principles of Economics, Cengage Learning, 6th edition. • Pyndick Robert.S and Rubinfeld Daniel L (2016) Microeconomics,Prentice Hall 9th edition • Stonier A.W. And Hague -A Text Book of Economic Theory, Longman Higher Education. 			

I Semester			
Course Code	Course Title	Credits	Hours
BPS 1418	QUANTITATIVE TECHNIQUES	4	60
Objectives:			
<ul style="list-style-type: none"> • To familiarize students with simple arithmetical calculations relating to topics on Commerce and Economics • To develop students analytical ability. 			
Course Contents			
Unit 1	Basic Mathematical Concepts		12 Hours
Factors, factorization, HCF, LCM - Ratios and proportion –Basic laws of ratios, proportions – continued, direct, inverse, compound. Mixed proportions (time and work only) - Percentage – Application in business and commerce - Profit and loss, simple discount.			
Unit 2	Theory of Equations		08 Hours
Theory of equations (Linear, Quadratic, and Simultaneous) Application of equations to business and commerce.			
Unit 3	Mathematics of Finance		10 Hours
Rates of interest -nominal, effective– and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities - immediate, due, deferred, continuous, perpetual, and their future and present values. Present value concept in capital expenditure and leasing.			
Unit 4	Matrices And Determinants		10 Hours
Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammers rule in two variables – application oriented problems.			
Unit 5	Differentiation & Applications		12 Hours
Functions (Concepts only) Derivatives – Standard forms, sum and product of two functions. Secondary derivatives- maxima and minima. Application in Commerce – Cost functions, revenue functions, profit function, Break-Even Point			
Self-Study			8 Hours
Mock Aptitude tests online on ratios and proportions, Basic problems on differentiation, basic problems on simple and compound interest.			
Suggested readings:			
<ul style="list-style-type: none"> ▪ Raghavachari M.(2016). Mathematics for Management. Tata Mc. GrawHill. ▪ Raj, Dorai. (2016). Business Mathematics (2015). Mangalore: United Publisher. ▪ Sancheti & Kapoor . Business Mathematics (2016). Sultan Chand & Son. ▪ Wilson (2015), Business Mathematics,Himalaya Publishing house ▪ Sancheti & Kapoor . Business Mathematics (2017). Sultan Chand & Sons. 			

II Semester			
Course Code	Course Title	Credits	Hours
BPS 2118	CORPORATE ACCOUNTING -I	4	60
Objective:			
<ul style="list-style-type: none"> To familiarize the students to prepare financial statements in accordance to IndAS. 			
Course Contents			
Unit 1	Company Final Accounts		12 Hours
Meaning — Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.			
Unit 2	Accounting for Current assets and Non- Current assets		10 Hours
Current Assets: Inventories (Ind AS 2) - Meaning — Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Initial measurement - Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets — Accounting for Intangible assets (Ind AS 38)			
Unit 3	Accounting for Goodwill		10 Hours
Definition, Meaning, elements of goodwill, types of goodwill, purchased goodwill, non-purchased or inherent goodwill, valuation of non-purchased goodwill, average profit method, super profit method, capitalization method and annuity method.			
Unit 4	Branch Accounts		10Hours
Introduction — Inland Branches — Types — Dependent — Preparation of Branch Accounts in Head Office Books — Treatment of Cost Price — Invoice Price - Debtors Account — Creditors Account — treatment of Petty cash — prepaid insurance — creation of stock reserve — independent branches — preparation of Head Office Account in Branch Books — Branch Account in Head Office Books — Memorandum Trading and Profit and Loss Account in Head Office books — Incorporation of Trial Balance of branch in Head Office Books - Adjustment entries — goods-in transit - cash in- transit — depreciation of Branch Assets- services rendered by Branch to Head Office and vice versa — Receipts and payments by Branch on behalf of Head Office and vice versa — Reconciliation of Branch and Head office Current Accounts .			
Unit 5	An introduction to the Valuation of Shares		10 Hours
Definition, Meaning, need for valuation, factors affecting valuation, Earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method IFRS 13) — approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method — Basic Problems.			
Self-Study			8 Hours
Corporate dividend tax, Ind AS2,9&33, Incorporation of Trial balance of branch in HO books.			
Suggested readings:			
<ul style="list-style-type: none"> Anilkumar, Rajeshkumar & Mariyappa. (2017). Financial Accounting. New Delhi: Himalaya Publishing House. Grewal and Gupta. (2015). Advanced Accounting. New Delhi: S.Chand & Co.Ltd. (IFRS explained: A guide to International Financial Reporting Standards. (2015) Jain, S.P. & Narang, K.L. (2015). Financial Accounting. New Delhi: Kalyani Publisher. 			

II Semester			
Course Code	Course Title	Credits	Hours
BPS 2218	CORPORATE LAW & ADMINISTRATION	4	60
Objectives:			
<ul style="list-style-type: none"> • To familiarize students with The Companies Act 2013 and its significant rules and regulations • To provide a general awareness about corporate rules 			
Course Contents			
Unit 1	Introduction	12 Hours	
Definition of Company — Highlights of Companies Act 2013-Characteristics — Lifting of the corporate veil — Types of Companies.			
Unit 2	Formation of Companies	14 Hours	
Meaning-Features-Legal Formalities— Administration. Formation of Company: Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage — Meaning & contents of MOA & AOA, Distinction. Certificate of Incorporation, Subscription Stage — Meaning & contents of Prospectus, Statement in lieu of Prospects and DRHP, Doctrine of Ultra virus , Doctrine of indoor Management, Commencement Stage — Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.			
Unit 3	Company Administration	10 Hours	
Key Managerial Personnel — Managing Director, Whole time Directors— Appointment –Powers- Duties & Responsibilities. Chief Financial Officer, Resident Director, Independent Director, Auditors — Appointment — Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal			
Unit 4	Company Meetings	08 Hours	
Types of meetings — AGM — EGM — Essentials of a valid meeting — Quorum — Chairman — Adjourned meetings — Proxies — Voting - Different types of resolutions			
Unit 5	Winding Up	08 Hours	
Modes of Winding up — Consequences of winding up — Official Liquidator — Defunct Company, Insolvency codes.			
Self-Study :			8 Hours
Meaning and Definition of a company, Characteristics of a Company.			
Suggested readings:			
<ul style="list-style-type: none"> ▪ Kapoor, N.D, Company Law & Secretarial Practice, S Chand & Sons Publication ▪ Companies Act 2013 ▪ Tulsian, P.C, 2016, Tulsian's Company & Company Laws, S. Chand & Co. Ltd. ▪ Majumdar, A.K, Kapoor, G.K, 2012, Company Law, Taxmann Publications (P) Ltd ▪ Singh, Avatar, 2009. Company Law, Eastern Book Company. ▪ (2016), Corporate Administration (Professional Development) 4th Revised edition, ICSA Publishing Ltd. ▪ P.P.S.Gogna (2015), A Textbook of Company Law (Corporate Law), (18th ed), Jain Book Agency, New Delhi. 			

II Semester			
Course Code	Course Title	Credits	Hours
BPS 2318	MACRO ECONOMICS AND INDIAN ECONOMY	4	60
Objectives:			
<ul style="list-style-type: none"> • To enable students to understand the nature and behaviour of macro-economic variables in the functioning of an economy. • To impart knowledge regarding the working of Indian economy. 			
Course Contents			
Unit 1	Theory of Income and Employment	10 Hours	
Definition of macro-economics - Circular flow of income and wealth. Determination of income and employment –classical theory of output and employment -Full Employment, saving investment equality. The Keynesian Theory -Effective Demand-Aggregate Demand and Aggregate Supply, Consumption Function and its determinants, Investment Function, Multiplier, Accelerator.			
Unit 2	Money and Inflation	12 Hours	
Functions of money - Demand for money - Theory of Liquidity preference. Composition of Supply of money - M1,M2,M3. Quantity theory of money- cash balance, Meaning , causes, Demand pull and Cost push Inflation. Effects of inflation, measures to control inflation-monetary and fiscal policy. Trade cycles phases.			
Unit 3	An Overview of India as a Developing Economy	12 Hours	
Basic Characteristics of Indian economy, national income – concepts, methods of measurement, Numerical Problems on National Income, trends of national income growth, composition of national income -growth of service sector in India. Occupational structure. Problems of Growth- Population, Unemployment, Poverty, Inequality in Income distribution, Concept of Parallel economy. Demonetization and its implications on Business.			
Unit 4	Issues in Indian Economy	8 Hours	
Features of Indian agriculture-Low productivity, Land reform, Green Revolution, Rural Credit; Agricultural Marketing, Food Security. Industrial policies-public sector enterprises, MSMEs Industrial policies in the Pre-reform and Post-reform period in 1991			
Unit 5	India's External Sector	10 Hours	
Composition and direction of India's foreign trade, Balance of payments, main provision under WTO ,World Bank and International Monetary Fund – functions.			
Self-Study			8 hours
Problems of Indian economy, PDS, Economic Reforms, Agriculture			
Suggested readings:			
<ul style="list-style-type: none"> ▪ H L Ahuja, Macro economics: Theory and Policy, S chand. ▪ Day. A.C.L. (2015), Outline of Monetary Economics, Oxford University Press, New Delhi. ▪ Lewis, M.K. and P.D. Mizan (2015), Monetary Economics, Oxford University Press, New Delhi. ▪ Shapiro, E. (2014), Macroeconomics Analysis, Galgotia Publications, New Delhi. 			

II Semester			
Course Code	Course Title	Credits	Hours
BPS 2418	QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS	4	60
Objectives:			
<ul style="list-style-type: none"> • To facilitate students to understand the fundamentals of Statistics • To enable students to apply statistical methods in business contexts and interpret results 			
Course Contents			
Unit 1	Introduction	8 Hours	
Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation-diagrammatic representation of data – Excel applications, Sampling design.			
Unit 2	Measures of Central Tendency and Dispersion	12 Hours	
Mean, Median, Mode, Quartiles. Standard Deviation and Coefficient of variation. Skewness and Kurtosis			
Unit 3	Correlation & Regression	12 Hours	
Scatter diagram, Karl Pearson's & Spearman's correlation of coefficient. Regression, Properties of regression coefficient, coefficient of determination.			
Unit 4	Index Numbers	12 Hours	
Meaning, features, classification of index numbers. Construction of Index Numbers. Fisher's Price index number, CPI, WPI.			
Unit 5	Time Series – Components of Time Series	8 Hours	
Trend analysis by Moving Averages and Least Squares Method (linear).			
Self-Study			8 Hours
Comparative study on company's capital structure, asset allocation, stock prices using statistical tools. Usage of measures of Central tendency, trend analysis through Excel application, preparation of questionnaire			
Suggested readings:			
<ul style="list-style-type: none"> ▪ Aggarwal S.L. (2016). Business Mathematics and Statistics. New Delhi: Ane Books. ▪ Elhance D.N. (2014). Fundamentals of Statistics. Kitab Mahal Publication. ▪ Ellahance, D.N, VeenaEllahance, B.M. and Agarwal -Fundamentals of Statistics. Kitab Mahal Publication. ▪ Gupta S.C. (2016). Fundamentals of Statistics. New Delhi: Himalaya Publishing House. ▪ Gupta S.P. (2016). Statistical Methods. New Delhi: S.Chand & Sons 			

III Semester			
Course Code	Course Title	Credits	Hours
BPS 3118	CORPORATE ACCOUNTING-II	4	60
Objectives:			
<ul style="list-style-type: none"> • To develop awareness about the provisions of Companies Act 2013 and conformity of latest amendments in Corporate Accounting. • To expose the students to the practical aspects of accounting practiced by companies / corporations. 			
Course Contents			
Unit 1	Redemption of Preference Shares	6 Hours	
<p>Meaning – Legal provisions as per section 55 of the Companies Act, 2013 – Treatment regarding premium and discount on redemption (Section 55 and 53 of the Companies Act, 2013) – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares)– Minimum number of shares to be issued for redemption – Issue of Bonus shares by using CRR account.</p>			
Unit 2	Internal Reconstruction	8 Hours	
<p>Meaning, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.</p>			
Unit 3	Mergers and Acquisitions	15 Hours	
<p>Introduction-Definitions- Amalgamation in the nature of purchase - accounting treatments (Ind AS14) - Purchase consideration – calculation of goodwill or capital reserve – net payment and net asset method – treatment of Dissolution expenses met by purchasing company – accounting for assets and liabilities not taken over, intercompany owing and debts, Preparation of final accounts.</p>			
Unit 4	Accounting for Holding Companies	15 Hours	
<p>Meaning of Holding & Subsidiary Company – Consolidated of Balance Sheet of Holding and Subsidiary Company – Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing Preference shares and Debentures in Subsidiary company- Issue of bonus Shares by Subsidiary Company-Dividend declared by subsidiary Company-Proposed Dividend – Calculation of Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheet.</p>			
Unit 5	Liquidation	8 Hours	
<p>Meaning -Types - Voluntary Winding up or Winding Up by the Court - Calculation of Preferential payments – Pro-rata Payment - Treatment of capital surplus – Statement of Affairs under Compulsory Liquidation – liquidator’s final statement of Accounts. New amendments</p>			
Self-Study			08 Hours
<p>Legal provision for redemption of preference shares, capital reduction steps, legal provision for mergers & acquisitions, types of liquidation.</p>			
Suggested readings:			
<ul style="list-style-type: none"> • Dr. Maheshwari S.N & Dr. Maheshwari S.K, <i>Advanced Accountancy</i>, (2016), Vol.1, Vol.-2,Vikas Publishing House Pvt. Ltd, New Delhi. • Jain S.P. & Narang K.L (2016). <i>Corporate Accounting</i>, Kalyani Publishers, REP/Edition, • M.C. Shukla, T.S. Grewal & S.C. Gupta (2016), <i>Advanced Accountancy</i>, S. Chand & Company Ltd., 13th Edition New Delhi. 			

III Semester			
Course Code	Course Title	Credits	Hours
BPS 3218	FINANCIAL MANAGEMENT	4	60
Objectives			
<ul style="list-style-type: none"> • To enable students to understand the concepts of financial management. • To enable students to apply the tools of financial management in decision making. 			
Course Contents			
Unit 1	Introduction		8 Hours
Meaning of Finance –Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – wealth and profit maximisation – Financial Decisions – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning.			
Unit 2	Financing Decisions		16 Hours
Meaning of Capital Structure – Factors influencing Capital Structure-Under and Over capitalization–Watered stock (Theory only)- Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. (Problems) Cost of capital – individual sources and weighted average cost of capital. (Problems)			
Unit 3	Investment Decisions		12 Hours
Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period. Investment Decision: Introduction –Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Problems. Capital rationing.(Meaning only)			
Unit 4	Working Capital Management		10 Hours
Meaning and Concept of Working Capital – Significance of Adequate Working Capital –Problems arising from excess or inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management- motives of holding cash, inventory management, receivables management (concept only)			
Unit 5	Dividend Decisions		6 Hours
Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share (Theory only)			
Self-Study			08 hours
Role of a Financial Manager, Factors influencing a sound financial plan, Meaning and Definition of Capital Budgeting – Features – Significance .			
Suggested readings:			
<ul style="list-style-type: none"> • Chandra, Prasanna.. Financial Management (2016). New Delhi: Tata McGraw Hill. • Gupta,Sashi. Financial Management (2015). New Delhi: Kalyani Publisher. • Khan and Jain. Financial Management (2015). New Delhi: Tata McGraw Hill. • Maheshwari, S.N. Financial Management (2016). New Delhi: S.Chand. • Pandey,I.M. Financial Management (2014). New Delhi: Himalaya Publishing House. • Raj, Dorai S.N, Financial Management (2016). New Delhi: United Publication. Sharma. • Mohammed Umair. Financial Management (2017). Skyward Publishers 			

III Semester			
Course Code	Course Title	Credits	Hours
BPS3318	FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES	4	60
Objective			
<ul style="list-style-type: none"> To enable the students to know the Accounting Concepts in Business Process Outsourcing 			
Course Contents			
Unit 1	Business Process Outsourcing	14 Hours	
Need for outsourcing – BPO – Terms and definition of BPO – E-logistics – Facility management – Classification of BPO – Third party BPO – Major areas of BPO sector – Phases for process outsourcing – Transaction flows in Business Process Service – Roles and Responsibilities of Authorities – Tower wise end to end operation- Role of Quality in BPO – Lean – Six Sigma.			
Unit 2	Accounts Receivables	14 Hours	
Accounts Receivable – Customer setup – Credit Management – Booking sales order – Billing and Revenue Recognition – Pre-Billing Closing Reconciliations – Collections – Cash Application.			
Unit 3	Accounts Payables	14 Hours	
Accounts payable – Vendor master creation and maintenance – Invoice processing – Department functions – Travel and entertainment processing/ employee reimbursements – International commercial terms – Credit note processing – Debit note – Payment process / Vendor payments – Debit balances – Invoice audit and recovery – Vendor reconciliation – Vendor support – Optical Character Reading / Recognition [OCR]			
Unit 4	Accounting Standards	15 Hours	
Introduction – Scope of Accounting Standards – Procedures for issuing an Accounting Standard – Complaints with Accounting Standards – Indian Accounting Standards.			
Unit 5	International Financial Reporting standards	15 Hours	
IFRS – Meaning and Advantages – International Accounting Standard Board – extensible Business Reporting Language (XBRL) – International Accounting Standards – Comparison between Indian GAAP, USGAAP and IFRS.			
Self-Study			
Text Book Hand book on Finance and Accounting for Business Process Outsourcing			

III Semester			
Course Code	Course Title	Credits	Hours
BPS3418	INSURANCE FOR BUSINESS PROCESS SERVICES	4	60
Objective			
<ul style="list-style-type: none"> To enable the students to know the Basic Concepts of Domestic Insurance 			
Course Contents			
Unit 1	Insurance- Basic concepts	12 Hours	
Risk - Concept of peril, hazard - Types of risk - Techniques of risk management - Insurance - Purpose and need of insurance - History of insurance - Types of insurance (Life and Non – life) - Contract - Characteristics of a valid contract - Principles and practices of an insurance contract - Insurable interest - Utmost good faith – Indemnity - Proximate cause - Premium - Premium calculation and actuarial valuation – Bonus – Types of insurance companies- Business units in an insurance companies - Reinsurance - Types of reinsurance.			
Unit 2	Insurance Regulators	12 Hours	
Insurance Act, 1938 - The Insurance Regulatory and Development Authority (IRDA) Act, 1999 - Consumer Protection Act, 1986 – Ombudsman - Married Women’s Property Act – Pension Fund Regulatory and Development Authority (PFRDA).			
Unit 3	Life insurance- Overview	12 Hours	
Life insurance - Important terminologies - Parties - Principles and practices of insurance policy – Term insurance - Endowment insurance - Whole life insurance - Unit linked insurance - With profit and With-out profit plans - Accidental death and disability benefit - Critical illness benefit - Accelerated death benefit - Waiver of premium benefit - Steps involved in the life cycle of a life insurance policy - New business – Underwriting - Policy servicing – Claims			
Unit 4	Pension, Annuity and Group Insurance overview	12 Hours	
Concept of pension and annuity - Key terminologies in an annuity contract - Types pension plans - Types of annuity options - Annuity contract provisions - Principles of group insurance - Group life insurance - Group retirement schemes - Individual plans Vs Group insurance plans.			
Unit 5	Non-Life / General Insurance Overview	12 Hours	
Non-Life insurance - Important terminologies in a Non-life insurance policy - Principles and practices of non-life insurance policy - Non-life insurance concepts - Insurance providers - Marine insurance - Fire insurance - Motor vehicle insurance – Property insurance – Personal accident insurance - Liability insurance - Engineering insurance – Health insurance - Miscellaneous insurance.			
Self-Study			
Text Book Hand Book on Insurance for Business Process Services			

IV Semester			
Course Code	Course Title	Credits	Hours
BPS 4118	COST ACCOUNTING I	4	60
Objectives:			
<ul style="list-style-type: none"> To provide adequate knowledge about the various aspects of Cost Accounting To facilitate students to learn different methods and techniques used in the ascertainment of cost of various products and services. 			
Course Contents			
Unit 1	Basics of Cost Accounting	08 Hours	
Meaning & Definition of Cost, Costing and Cost Accounting —Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Module – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations. New format of Cost sheet- Cost accounting standards			
Unit 2	Material Costing	14 Hours	
Meaning – concepts: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control –Levels settings– EOQ – ABC Analysis – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, Simple and Weighted Average Price Method - Problems.			
Unit 3	Labour Costing	8 Hours	
Introduction — Types: Direct Labour, Indirect Labour – labour control – job evaluation and merit rating - Idle Time – Overtime – Labour Turn Over - Time Rate System, Piece Rate System, Incentive Systems - Halsey plan, Rowan premium plan & Taylor’s and Merrick’s differential Piece Rate System.			
Unit 4	Overhead Distribution	12 Hours	
Meaning and Definition – Classification of Overheads — Allocation and Apportionment of factory Overheads – Primary and Secondary Overhead Distribution Summary – Repeated and Simultaneous Equations Method – Absorption of Factory Overheads – Machine hour rate.			
Unit 5	Reconciliation of Cost and Financial Accounts	10 Hours	
Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.			
Self-Study			8 Hours
Objectives of Costing - Comparison between Financial Accounting and Cost Accounting, Meaning of Direct and Indirect Labour , Procedure for Accounting and Control of Overheads, Objectives of Material cost control.			
Suggested readings:			
<ul style="list-style-type: none"> Arora M N(2017).methods and techniques of Cost Accounting(4th ed.).India. Himalaya Publishing House. Jain. S.P,Narang, K. L &Simmi Agrawal(2015). Cost Accounting (2nd ed.).Delhi , India: Kalyani Publishers. Madegowda,J.(2014). Advanced Cost Accounting(2 ed.).Mumbai:India. Himalaya Publishing House. S.N.Maheshwari.(2015). Advanced Cost Accounting .New Delhi: Sultan Chand Publishing House. Wilson,M.(2014). Cost accounting. Mumbai: Himalaya Publishing House. 			

IV Semester			
Course Code	Course Title	Credits	Hours
BPS4218	BANKING FOR BUSINESS PROCESS SERVICES	4	60
Objective			
<ul style="list-style-type: none"> To enable the students to know the Banking Law and Practices in India 			
Course Contents			
Unit 1	Overview of Banking	12 Hours	
Origin of Banking-Indigenous bankers- Commercial banks – Cooperative banks Regional Rural Banks – Foreign Banks – Reserve Bank of India – Constitution- Functions – NABARD – Recent Trends in Indian banking – E-Banking – Core banking – Universal banking – Corporate banking. banker and customer – Banker - customer relationship - Types of deposits – Account opening – Know Your Customer guidelines – Pass Book – Type of customers. Functions and products of banks – Liabilities and Assets – Payments and risk management – Customer service – Data and voice – Maintenance, disputes and complaints – Metrics management – Productivity – Quality, SLA tracking and monitoring – Risk and control – AML/KYC Info security.			
Unit 2	Retail Banking	12 Hours	
Retail banking : Account origination – Account servicing – Issue of cheque books – AML/KY Check – Account conversion – Closure – Customer correspondence – ATM management – Time deposits – Placement, maintenance breakage liquidation – Roll over booking and top up – Payment processing retail wealth management : Mutual fund processing – Equities – Bonds – Structured notes – Corporate actions – Reconciliation. risk control and information security. Cards : Basics of cards – Originations – Payments – Products on cards – Authorization and risk reviews – Reconciliations – Customer relationship management – Dispute processing and fraud investigation – Collections.			
Unit 3	Negotiable instruments and Loans & Advances	12 Hours	
Negotiable instruments : Characteristics – Types – Cheque – Material alteration – Crossing of cheque endorsement – Paying banker – Statutory protection to a paying banker – Payment in due course – Holder in due course – Collecting banker – Statutory protection to collecting banker – Duties of collecting banker. Secured and Unsecured Advances : Principles of sound lending - Modes of charging security-Lien-Pledge – Hypothecation - Unsecured secured advances - Advances against goods, titles and stock exchange securities .Mortgages : Originations – sales/new application management – Underwriting – Servicing – Customer service – Account maintenance, processing, closure – Collections – Default management – Foreclosure – Bankruptcy – Quality Assurances - Regulatory agencies.			
Unit 4	Cash Management and Trade Finance	12 Hours	
Cash management overview : Payments lifecycle – Funds transfer – Payments – Nostro reconciliations - Risk management - Trade finance : Introduction – Letters of credit – Collections – Methods of payment – Guarantees – Reimbursements – Loans and finances – Basic outline of UCP. 600/ISBP/URC 522/URR 725/URDG/ISP 98 – Regulatory guidelines.			
Unit 5	Service Channels	12 Hours	
Alternate Channels: ATM – Internet banking – Phone banking – payment and remittance services – Pay order – Draft – Electronic fund transfer – Intra-Branch, Inter-Branch, NEFT, RTGS, Allied services – Safe keeping, Advisory services – Demat services.			
Self-Study			
Text Book Hand book on Banking Law and Practice			

IV Semester			
Course Code	Course Title	Credits	Hours
BPS4318	RETAIL ENVIRONMENT AND MARKET RESEARCH	4	60
Objective			
<ul style="list-style-type: none"> To impart knowledge about Modern Concepts of Marketing and Marketing Research 			
Course Contents			
Unit 1	Market and to Marketing	12 Hours	
Meaning of market - Evolution - Classification – Marketing - Marketing concepts - Functions of marketing - Classification of goods : Consumer goods, Industrial goods - Concept of Consumer Packaged Goods (CPG) – CPG Industry – Global CPG Manufacturers - Consumer behaviour and CPG - Influencers of CPG.			
Unit 2	Marketing mix	12 Hours	
Marketing Mix- Product – Features – Classification – Product planning- Product mix,-New product development - Product life cycle - Pricing-Factors affecting pricing decisions - Types of pricing strategies - Place – Supply Chain Management – Elements – Promotion: Branding – Private Labels - Advertising - Media Vehicles - Market research and 4 P”s.			
Unit 3	Market segmentation and Retail marketing	12 Hours	
Market segmentation – Need for segmentation - Segmentation criteria - Types of segmentation – Retail marketing – CPG and MR offerings - Input services – Input validation offerings – Data management – Reporting - Introduction to KPO offerings.			
Unit 4	Market Research concepts	12 Hours	
Primary research - Secondary research - Custom study - Syndicated study - Quantitative research methodology - Qualitative research methodology.			
Unit 5	Research and Retail CPG industry	12 Hours	
Consumer research – Importance – Consumer research cycle - Research for new product and existing product – Media research – Importance –Types – Media data - Retail audit –Importance - Retail data - Data validation – Retail audit reports – Consumer panels –Importance - Types of consumer panel.			
Self-Study			
Text Book			
Hand Book on Retail, CPG and Market Research for Business Process Services			

V Semester			
Course Code	Course Title	Credits	Hours
BPS 5118	COST ACCOUNTING II	4	60
Objective:			
<ul style="list-style-type: none"> To familiarize the students with modern cost techniques and applicability 			
Course Contents			
Unit 1	Introduction		06 Hours
Costing methods – Meaning, Importance, Features, objectives, applications and limitations.			
Unit 2	Job, Batch and Contract costing		16 Hours
Job costing: Meaning, prerequisites, job costing procedures. Batch costing: Comparison between Job and Batch Costing – problems. Contract Costing: Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems. Notional and estimated profit – retention money			
Unit 3	Process Costing		8 Hours
Meaning and definition, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain (Problems) - Joint and by-products costing (theory).			
Unit 4	Operating Costing		10 Hours
Introduction, Meaning and application of Operating Costing - Transport Costing - Preparation of cost sheet, simple and composite cost unit – Problems.			
Unit 5	Marginal Costing		12 Hours
Introduction,-distinction between Absorption costing and marginal costing, Marginal costing techniques, marginal cost, Contribution, CVP analysis, P/V ratio, Break-even analysis, Margin of safety, problems on limiting or key factor, Types of Managerial Decisions –Make/Buy, Add/Drop, Sell/Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.			
Self-Study			8 hours
Advantages and disadvantages of Job costing, Meaning, advantages, disadvantages of Batch costing, Features of Process Costing.			
Suggested readings:			
<ul style="list-style-type: none"> Jain. S.P,Narang, K. L &Simmi Agrawal (2016). Cost Accounting (4th ed.).Delhi , India: Kalyani Publishers Arora M N (2015).Methods and techniques of Cost Accounting(4th ed.).India. Himalaya Publishing House. S.N.Maheshwari.(2015) <i>Advanced Cost Accounting</i> . New Delhi: Sultan Chand Publishing House Pillai and Bahavathi (2013) Cost accounting. (Reprint 2013) New Delhi. Sultan Chand Publishing House Khan and Jain (2015), Management Accounting, Tata McGraw Hill, New Delhi. 			

V Semester			
Course Code	Course Title	Credits	Hours
BPS 5218	INCOME TAX I	4	60
Objectives:			
<ul style="list-style-type: none"> To familiarize students with Income tax concepts. To familiarize students about IT returns and procedures. 			
Course Contents			
Unit 1	Introduction to Income Tax	05 Hours	
Meaning and Classification of taxes, Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assesse, person, assessment year, previous year; Income, gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee).			
Unit 2	Residential Status and Tax Incidence	12 Hours	
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.			
Unit 3	Income from Salary – I	10 Hours	
Concept of salary income, basis of charge, incomes forming part of salary, retirement benefits- computation of Gratuity, Pension, Leave encashment and Provident Fund.			
Unit 4	Income from Salary – II	13 Hours	
Computation of basic salary in grade system, types of employee commissions, concept of allowances, various income tax provisions for computing taxable value of allowances, concept of perquisites, classification of perquisites for their tax treatment, valuation of perquisites, computation of income from salary after deductions u/s 16.			
Unit 5	Income from House Property	12 Hours	
Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.			
Self-Study			8 hours
Prepare ITR-1 sahaj form, Determine residential status of an individual, Steps for computing salary.			
Suggested readings:			
<ul style="list-style-type: none"> Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi. Mehrotra and Dr. Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication. Gaur & Narang. Income Tax. Kalyani Publishers. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi. 			

V Semester			
Course Code	Course Title	Credits	Hours
BPS 5318	INTERNATIONAL BUSINESS	4	60
Objective:			
<ul style="list-style-type: none"> To familiarize the students with the concepts, functions and practices of international business. 			
Course Contents			
Unit 1	Nature of International Business	08 Hours	
Nature of International Business (IB); Scope of International Business; Forms of International Trade Drivers of IB; IB and domestic business; Participants in International Business; Evolution of IB; reasons for Internalization; Strategies of entering international business; Approaches to International Business (Ethnocentric, Polycentric and Regio-centric); Integration between countries-Levels of integration.			
Unit 2	Globalization	10 Hours	
Features of Globalization; Stages of Globalization; Manifestation of Globalization; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; Role of WTO in promoting Globalization; International Organization Models (International, Multinational, Global, Transnational Companies); Types of MNCs; Organizational Structures for International Operations-Functional Structure, Product Structure, Geographical Structure, Matrix Structure, SBU structure; Role of MNCs in International Business. De-globalization and Coopetition(Meaning only).			
Unit 3	International Marketing Environment	10 Hours	
Analyzing Market Environment; Components of International Marketing Environment-Micro Environment(Functional areas of Business, Suppliers, Marketing intermediaries, Customer; Competitors; Shareholders);Macro Environment(PESTLE)			
Unit 4	Resources for International Operation	14 Hours	
<p>Human Resources- IHRM and domestic HRM; Scope of IHRM. HR planning; Selection of expatriates; Expat training; Expat remuneration. Expat failures and ways of avoiding; Repatriation.</p> <p>Foreign exchange- Need and importance of foreign exchange; Types of FOREX rates; Factors determining FOREX; Convertibility of rupee and its implications in India.</p> <p>Facilities & location- strategic role of foreign plants; components of international logistics; managing service operations- Outsourcing and Offshoring (Meaning, scope of services, benefits and limitations).</p>			
Unit 5	EXIM trade	10 Hours	
Purpose of Export Trade; Benefits of exports to companies; Types of Exports, Procedure, Steps & Documentation; Pricing in Export/Import Trade; Functions and services of EXIM bank; India's recent EXIM Policy.			
Self-Study			08 hours
A brief understanding of Make in India (New FDI policy), International Marketing Intelligence (Meaning and sources); Concept of International product life cycle. Regional trading blocs-EU, NAFTA, Mercosur, APEC, ASEAN, BRICS, SAARC (Structure and functions only) bilateral agreements			
Suggested readings:			
<ul style="list-style-type: none"> Aswathappa. K. (2016). International Business. New Delhi: Tata McGraw Hill Don Ball and Wendell McCulloch-International Business. New Delhi: McGraw - Hill. Subba Rao. (2016). International Business. New Delhi: Tata McGraw Hill Mohammed Umair (2014). International Business. Skyward publishers, Bangalore 			

V Semester			
Course Code	Course Title	Credits	Hours
BPS 5418	ENTREPRENEURIAL DEVELOPMENT	4	60
Objectives:			
<ul style="list-style-type: none"> To enable students to understand the basic concepts of entrepreneurship To help students in preparing a business plan. 			
Course Contents			
Unit 1	Entrepreneurship	10 Hours	
Introduction– Meaning& Definition of Entrepreneurship, Entrepreneur & Enterprise –Functions and role of Entrepreneur in economic development - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur. Women entrepreneurs- SHGs,new venture management			
Unit 2	Micro Small and Medium Industries(MSMEs)	10 Hours	
Meaning &Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI’s and the steps taken to solve the problems - Policies Governing SSI’s.			
Unit 3	Formation Of Small Scale Industry	12 Hours	
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Total quality management.			
Unit 4	Preparing The Business Plan	10 Hours	
Meaning – importance – preparation –BP format: Various dimensions of a Business Plan, business models			
Unit 5	Project Assistance	10 Hours	
Financial assistance through SFC’s, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - PM MUDRA yojana, - procedures for obtaining loan under MUDRA. Crowd Funding, Angel Investor, Venture Capitalist. Financial incentives for SSI’s and Tax Concessions - Industrial Estates: Role and Types. Mezzanine financing.			
Self-Study			08 hours
Challenges faced by an Entrepreneur and financial assistance schemes available for Women Entrepreneurs, Format of a Business Plan and Aspects of a BP, Problems faced by SSI’s In India and reforms to overcome problems, Role and functions of SFC’s,IFCI,AWAKE			
Suggested readings:			
<ul style="list-style-type: none"> Poornima M (2016) Entrepreneurship Development and Small Business Enterprise, Pearson Education, New Delhi Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition. Dr. Venkataramana ; Entrepreneurial Development, Sultan Chand Publishing House, Kumar S, (2015) Small Business and Entrepreneurship, I. K. International Pvt Ltd, Bangalore Rekha&Vibha (2014) – Entrepreneurship Development, Vision Book House, New Delhi Sharma S (2016), Developing Entrepreneurship, PHI learning Private Limited, New Delhi.. 			

V Semester			
Course Code	Course Title	Credits	Hours
BPS5518	CAMPUS TO CORPORATE	4	60
Objective			
<ul style="list-style-type: none"> To familiarize students with various methods of communication and to train them for smooth transition from campus to corporate. 			
Course Contents			
Unit 1	Corporate Readiness	06 Hours	
Overview of corporate -History of corporate -Overview of BPS industry -History of BPS –Benefits of BPS-BPS Industry in World –BPS Industry in India –TCS BPS			
Unit 2	Change Management	10 Hours	
Difference between campus and corporate –Change management – Learn the Culture –impact of your attitude and behavior –Consider the language –Establish and maintain relationship –Respect others –Be Confident – keep on learning –Consider the body language.			
Unit 3	Corporate Etiquettes	12 Hours	
Corporate Etiquettes –Dressing and grooming skills –Workplace etiquette –Business etiquette –E-Mail etiquette –Telephone etiquette – Meeting etiquette – Presentation Skills – Professional Competencies – Analytical Thinking – Listening Skills – Time management – Team Skills – Assertiveness – Stress Management – Participating in Group Discussion – Interview facing Ownership – Attention to Detail			
Unit 4	Communication	12 Hours	
Communication – Grammar – Phonetics – One on one basic conversation skill practice – Reading Comprehension – Listening Comprehension – Improving Vocabulary – Improving Writing Skills – Comprehension while interacting face to face. Resume writing			
Unit 5	Social skills	20 Hours	
Recitation of short stories – Interview Skills – Group Discussion – Social Conversation Skills – Presentation – One Act Plays. Conflict management			
Self-Study			
Text Book TCS Course material			

V Semester			
Course Code	Course Title	Credits	Hours
BPS5618	CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES	4	60
Objective			
<ul style="list-style-type: none"> To enable the students to know the various concepts and techniques of Capital Markets and to help them in calculation of Transaction Costs. 			
Course Contents			
Unit 1	Financial Markets and Trade	08 Hours	
Meaning of capital market – Importance of capital market-Capital market in India- Market types – Primary and secondary market-OTC - Business process in TLC - Parties involved in TLC - Role of the process - Master agreement - Order management - Trade execution.			
Unit 2	Capital Market Instruments	10 Hours	
Meaning of securities – Types of securities - Equities - Types of equity - Preference stock - Warrants - Leaps and Lepo - Types of capital - debt / equity - Cost of capital – Fixed income and govt. securities - Interbank money market - Repo and types - Security borrowing. Types of securities and markets - Bankers acceptance - US treasuries - Bond and interest types			
Unit 3	Derivatives and Risk Management in Capital Markets	12 Hours	
Meaning of derivatives – Basics on derivatives -Growth of derivatives market - - - Forward - Hedging - Speculation - Performance caselet, - Future - Options- Option. Hedging and speculation, Introduction – Types of risk - Settlement and clearing – Assessment of credit risk.			
Unit 4	Mutual Funds	15 Hours	
Mutual fund objectives and industry players - Responsibilities of fund accountant - Fund expenses - NAV and components - Benefits of mutual funds – Transfer agency - Hedge funds vs Mutual funds. Meaning of private equity - Understanding private equity operations - Fund accounting and NAV calculations - Direct private equity funds - Role of private equity - Fund of fund and structure - Realization and investors in private equity - Private equity vs hedge funds			
Unit 5	Basics of Investment Banking	15 Hours	
Meaning of investment banking - Trade life cycle - Trade capture and booking - trade enrichment - Confirm / affirm / match - Allocation and reporting - Position reconciliation - Mark to market and margining – Clearing and settlement - Clearing - Stock loan fees - Prime brokerage - Global custody services - Risk management , advisory services and consulting services – Corporate actions - Mandatory - Dividends - Stock splits - Spin offs - Mergers and acquisitions - Return of capital - Voluntary - Rights exercise - Tender offer - Corporate actions : How they affect securities			
Self-Study			
Text Book Hand Book on Capital Markets for Business Process Services			

VI Semester			
Course Code	Course Title	Credits	Hours
BPS 6118	MANAGEMENT ACCOUNTING	4	60
Objectives:			
<ul style="list-style-type: none"> To enable students analyse financial statements. To interpret financial statements with a view to prepare management reports for decision-making. 			
Course Contents			
Unit 1	Introduction to Management Accounting	06 Hours	
Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant–Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.			
Unit 2	Ratio Analysis	10 Hours	
Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Common Size and Comparative Statement analysis, Trend Analysis and Ratio Analysis.			
Unit 3	Fund Flow and Cash flow Analysis	16 Hours	
Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – theory. Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents – Provisions of Ind AS-7 (old AS 3) – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).			
Unit 4	Budgetary control	12 Hours	
Classification of budgets, functional budgets-Production, Sales, Materials, Master budget (Theory only). Cash budget, flexible budget (Problems).			
Unit 5	Management Reporting	08 Hours	
Meaning of Management Reporting – Requisites of a Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations. Extended business reporting Language(XBRL)			
Self-Study			08 Hours
Analysis of financial statements using Tally ERP, Uses and limitations of cash flow statement, principles of good reporting systems			
Suggested readings:			
<ul style="list-style-type: none"> M.N Arora (2016), “Cost and Management Accounting”, Himalaya Publishing House, Mumbai. S.N.Maheshwari.(2016) Advanced Cost Accounting . New Delhi: Sultan Chand Publishing House Khan and Jain, Management Accounting, (2015) Tata McGraw Hill, New Delhi. R.S.N. Pillai & Bhagavati, 2015, Management Accounting, S. Chand Publications, New Delhi. 			

VI Semester			
Course Code	Course Title	Credits	Hours
BPS 6218	INCOME TAX- II	4	60
Objective:			
<ul style="list-style-type: none"> To expose students to the various provision of Income Tax Act relating to computation of Income of individual assessee only. 			
Course Contents			
Unit 1	Profits and gains from business and profession	14 Hours	
<p>Heads of income, Income from business – meaning and basis of charge, essential features of a business, scope of income from business, guidelines for computing income from business, provisions related to admissible & inadmissible incomes & expenses, application based problems on admissibility of incomes and expenses, problems on computation of profits and gains from business.</p> <p>Income from profession –meaning and features, procedure for computing income from profession, problems on profession relating to chartered accountant, advocate and doctor only.</p>			
Unit 2	Income from Capital Gains	12 Hours	
<p>Capital gain – meaning and basis of charge, concept of capital asset, concept of transfer, transactions not regarded as transfer, steps in computing capital gain, concept of indexing, forfeiture of advance, application based illustrations, problems on capital gain, exemption for capital gains - U/S 54, 54B, 54D, 54EC,54F.</p>			
Unit 3	Income from Other Sources	10 Hours	
<p>Income from other sources - basis of charge, incomes chargeable under income from other sources, various kinds of securities and their tax treatment, tax provisions related to gifts, concept of TDS and grossing, deductions from incomes under the head other sources, expenses not allowed as deduction, application based illustrations, illustrations related to gifts, illustrations on interest on securities, consolidated illustrations on income from other sources.</p>			
Unit 4	Deductions from Gross Total Income	06 Hours	
<p>Set-Off & Carry Forward of Losses (theory only), concept of gross total income, exemption vs. deduction, Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80TTA, 80 U and other relevant sections introduced in current finance bill applicable to individual assessee.</p>			
Unit 5	Assessment of individuals	08 Hours	
<p>Assessment – meaning and types, Computation of total income and tax liability of Individual assessee, problems - In case of Income from Salary & House Property (Computed income shall be given). Preparation of return of income: Manually - On-line filing of returns of income & TDS.</p>			
Self-Study			08 Hours
<p>Compute total income and tax liability of an Individual assessee.</p>			
<p>Suggested readings:</p> <ul style="list-style-type: none"> Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi. Mehrotra and Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication. Gaur & Narang. Income Tax. Kalyani Publishers. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi. 			

VI Semester			
Course Code	Course Title	Credits	Hours
BPS 6318	BUSINESS LAW	4	60
Objective			
<ul style="list-style-type: none"> To provide students with an understanding of the Indian legal system and how it impacts the functioning of business and commercial transactions. 			
Course Contents			
Unit 1	Introduction To Business Laws	5 Hours	
Jurisprudence: Introduction to law – Classification of law – Hierarchy of Courts – Meaning and Scope of Business law – Sources of Indian Business Law.			
Unit 2	Contract Laws	20 Hours	
Indian Contract Act, 1872: Definition of Contract - Essentials of a valid contract –Discharge of Contract- Remedies for breach of contract. Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, Rights and duties of buyer, rights of an unpaid seller.			
Unit 3	Competition And Consumer Laws:	12 Hours	
The Competition Act, 2002: Objectives-Features of Competition Act, CAT, offences and penalties under the Act, Competition Commission of India. Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.			
Unit 4	Economic and Cyber Laws	10 Hours	
Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent. Cyber Laws-Objectives of Cyber Laws– Definitions and salient features – Provisions pertaining to Piracy & related Offences & Penalties.			
Unit 5	Environmental Law	5 Hours	
Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution.			
Self-Study			08 hours
Reasons for replacing MRTP with Competition Act, Procedure of filing consumer case. Rules and powers of central government to protect environment in India.			
Suggested readings:			
<ul style="list-style-type: none"> Aswathappa. K & Ramachandra. (2017). Business Law. Mumbai: HPH. Garg, Sareen, Sharma & Chawla. Business Law. Kapoor N.D. (2016). Business Law.New Delhi: Sultan Chand & Co. M.C. Kuchhal. (2015).8th edition. Business Law. Nabhi. Business Law. Mumbai: Indian Law House. Tulsian. (2015). Business Law. New Delhi: Tata McGraw Hill. 			

VI Semester			
Course Code	Course Title	Credits	Hours
BPS 6418	AUDITING PRINCIPLES AND PRACTICE	4	60
Objectives:			
<ul style="list-style-type: none"> • To familiarize students with the principles and methods of auditing and their applications. • To help students to have an awareness about auditing practices. 			
Course Contents			
Unit 1	Introduction to Auditing		10 Hours
Meaning-Objectives-Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Errors and Fraud-Concepts- Means of doing Fraud, Purpose- Conditions which Increase the Risk of Fraud and Error-Auditors responsibility towards detection and reporting (SA240), Audit programme.			
Unit 2	Internal control		10 Hours
SA 265 - Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards sales and debtors, purchases and creditors, cash/bank balance receipts/ payments, fixed assets investments – review and evaluation of internal control systems – features of good internal control system - Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.			
Unit 3	Vouching		10 Hours
Meaning - Definition - Importance - Routine Checking and Vouching - Voucher -Types of Vouchers - Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.			
Unit 4	Verification and valuation of Assets and Liabilities		10 Hours
Meaning and Objectives of verification and valuation - Position of an Auditor as regards the Valuation of Assets - Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill - Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors - Contingent Liabilities			
Unit 5	: Companies Audit and report		12Hours
Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities as per Companies act 2013 – System audit- Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies.SA 700 to SA 799 – Auditors opinion – nature – audit report – true and fair view – audit examination – information and explanations from the management – statement of facts – express of opinion – types and qualifications of audit report.			
Self-Study			08 hours
Differences between Accounting and Auditing , Contents of an Audit report.			
Suggested readings:			
<ul style="list-style-type: none"> • Tandon BN, (2016) Practical Auditing, Sultan Chand Publications, New Delhi • Nanje Gowda (2015), Principles of Auditing, Vision Book House, New Delhi • Alice Mani (2015), Principles & Practices of Auditing, Sapna Book House. • K. Venkataramana (2015), Principles And Practice Of Auditing, Sapna Book House. • Dinakar Pagare (2015), Practice of Auditing, Sultan Chand Publications • Pradeep kumar (2017), Principles of Auditing, kalyani Publisher. 			

VI Semester			
Course Code	Course Title	Credits	Hours
BPS6518	MANAGING BUSINESS PROCESSES I	4	60
Objective			
<ul style="list-style-type: none"> To enable the students to know the Principles and Practice of Operations Management 			
Course Contents			
Unit 1	Process Management	12 Hours	
Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs end user.			
Unit 2	Process Management in BPO Industry	12 Hours	
Role of BPO Industry in process management – Typical business processes outsourced to India – BPO operating models – BPO life cycle.			
Unit 3	Process Mapping Techniques	12 Hours	
Process mapping techniques – SIPOC – Swim lane diagram – Process mapping tools.			
Unit 4	Quality Management	12 Hours	
Introduction to quality management - Quality assurance..			
Unit 5	Delivery Management	12 Hours	
Customer management – Knowledge management – Capacity management – People management – Transition management – Finance management.			
Self-Study			
Text Book Hand book on Operations Management - Part I for Business Process Services			

VI Semester			
Course Code	Course Title	Credits	Hours
BPS6618	MANAGING BUSINESS PROCESSES – II	4	60
Objective			
<ul style="list-style-type: none"> To enable the students to know the problem-solving techniques and process improvements of Operations Management. 			
Course Contents			
Unit 1	Problem Solving Techniques	10 Hours	
Process solving steps –Why analysis – Benefits – Significance -Steps to complete the 5 whys – Failure mode and effects analysis.			
Unit 2	Tools for Problem solving	10 Hours	
7QC Tools for simple problem solving – Histograms- Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs- Control charts – Scatter diagram.			
Unit 3	Process Improvements – Six Sigma	15 Hours	
Six sigma methodology overview – Six sigma organization - Six sigma project methodology.			
Unit 4	Process Improvements – Lean	15 Hours	
Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen - Lean tools – Value stream mapping – Poke yoke – Difference between pull system and push system – 5S principles.			
Unit 5	Risk Management	10 Hours	
Introduction to quality management – Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan.			
Self-Study			
Text Book Hand book on Operations Management - Part II for Business Process Services			

CBCS Courses Offered

IV Semester			
BCOE4118	Course Title	Credits	Hours
	FUNDAMENTALS OF STOCK MARKETS	2	30
Objectives			
<ul style="list-style-type: none"> • To develop conceptual understanding of fundamentals of Financial Markets and Stock Trading • To familiarize students with the Indian financial systems, market mechanisms and instruments of investment from individual and corporate perspective 			
Course Contents			
Unit 1	Primary market		06 Hours
Features of primary market and its classification, Methods of floating issues in primary market, IPO process (Elaborate discussion of all the steps), SEBI requirement and guidelines for IPOs, Factors to be considered during IPO process, IPO grading process.			
Unit 2	Secondary market		06 Hours
Features of secondary market, Players in secondary market, Working of stock exchange, Stock exchange brokers, Membership eligibility conditions, Depository (Functions and Benefits), Regulatory framework of stock exchange, Online trading procedure, Trading & settlement mechanism. Calculation of Indices.			
Unit 3	Fundamental and Technical Analysis		10 Hours
Concept of fundamental and technical analysis			
Self-Study			04 Hours
Functions of Merchant Bankers in issue process, Functions of Brokers.			
Suggested readings:			
<ul style="list-style-type: none"> ▪ Bhole, L.M. Indian Financial Institutions, Markets and Management (2014), McGraw Hill, New York. ▪ Gurusamy, Financial Markets and Institutions, (2013) 3rd edition, Tata McGraw Hill. ▪ K. Venkataramana, Stock & Commodity Markets (2015), SHBP. ▪ Khan, Indian Financial Systems (2015), 6th edition, Tata McGraw Hill ▪ Saunders, Financial Markets and Institutions (2014), 3rd edition, Tata McGraw Hill. 			

IV Semester			
BCOE4218	Course Title	Credits	Hours
	MARKETING MANAGEMENT	2	30
Objective:			
<ul style="list-style-type: none"> To give students a basic understanding of the elements of marketing and marketing management 			
Course Contents			
Unit 1	An Introduction to Marketing		04 Hours
Meaning, nature, concepts– Marketing environment (Micro and Macro) – Basic elements of Marketing Mix – Marketing Management (meaning and scope)			
Unit 2	Marketing Mix		16 Hours
Product: Concept, Product classifications – Major product decisions: Product attributes – Branding, Packaging and labeling – New product development – Product life cycle. Pricing: Significance – Factors affecting price determination –pricing methods and strategies –Market skimming and penetration pricing policies. Distribution: Channels of Distribution-Meaning, importance and functions – Distribution Logistics: Meaning, importance and decisions. Promotion: Meaning and importance – promotion mix – promotion methods			
Unit 3	Segmentation, Targeting and Positioning		06 Hours
Segmentation: Meaning and bases of segmentation – Target marketing strategies – Positioning: Meaning and importance, major bases for positioning			
Self-Study			04 Hours
Scope of Marketing, Benefits of Segmentation			
Suggested readings:			
<ul style="list-style-type: none"> CSV Murthy: Business Ethics Czimkota, Marketing Management, Vikas Publishing House (P) Ltd. Gary Armstrong and Philip Kotler, The Essentials of Marketing, Pearson Education, New Delhi. Majaro Simon, The Essence of Marketing, Prentice Hall, New Delhi. McCarthy and Pereault; Basic Marketing, McGraw Hill. Michael Etzel, Bruce J. Walker, and W. J. Stanton, Marketing, McGraw Hill, New York. Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice Hall of India. New Delhi. RajanSaxena, Marketing Management, Tata McGraw Hill, Publishing Co., New Delhi. □ Sontaki: Marketing Management 			

IV Semester			
BCOE4318	Course Title	Credits	Hours
	WEALTH MANAGEMENT	2	30
Objectives			
<ul style="list-style-type: none"> • To develop conceptual understanding of Investment • To enable students to create and manage wealth through financial planning. 			
Course Contents			
Unit 1	Financial Planning Process		08 Hours
<p>Meaning and need of Financial Planning, investor's life cycle, setting personal and financial goals, assessing time horizons and risk tolerance level, Retirement Savings Plans.</p> <p>Insurance & Tax Planning – need for Insurance and Types of Life Insurance Products, Understand Tax aspects of Investment products-Heads of Income- Exemptions and Deductions- Rates of taxes for individuals.</p>			
Unit 2	Personal Savings & Investment		08 Hours
<p>Meaning of Investment-Need & Purpose for Investment-Golden Rules for Investing- Investment Precautions-Investment Vehicles available for Investors in Detail (Short term options and Long term avenues) - Classifying and understanding investor profile. Investment avenues. Case studies on risk and return perception of retail investors on various investments. RERA rules.</p>			
Unit 3	Fundamental and Technical analysis		10 Hours
<p>Economic Analysis - Economic and industry analysis - Economic forecasting and stock, investment decisions - Industry analysis - Industry lifecycle - Company analysis.</p>			
Self-Study			04 Hours
<p>Identify financial goals for next 20 years and developing a financial planning Constructing a portfolio based client's profile.</p> <p>Suggested readings:</p> <ul style="list-style-type: none"> ▪ Prasanna Chandra.(2011). Investment Analysis and Portfolio Management. New Delhi: Mcgraw-Hill. ▪ Preeti Singh. (2000). Investment Management. New Delhi: HPH . ▪ PunithavathyPandian. (2010). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House. ▪ Bhalla V K. (2008). Investment Management. New Delhi: S Chand & Co. ▪ P. K Gupta; Insurance & Risk Management 			