

DEPARTMENT OF COMMERCE



HOLY CROSS COLLEGE (AUTONOMOUS)
Affiliated to Bharathidasan University
Nationally Accredited (4th Cycle) with A++ Grade (CGPA 3.75/4) by NAAC
College with Potential for Excellence
Tiruchirappalli - 620 002.

SCHOOL OF MANAGEMENT STUDIES
PG AND RESEARCH DEPARTMENT OF COMMERCE
Programme: B. Com
(For Candidates admitted from June 2020 onwards)

Programme: B. Com

PO No.	Programme Outcomes <i>Upon completion of the B.Com. Degree Programme, the graduate will be able to</i>
PO-1	Obtain quality education in the areas of Commerce
PO-2	Acquire practical skills to gather information, assess, create and execute new ideas to develop entrepreneurial skills.
PO-3	Receive training in Research and Computer skills.
PO-4	Develop a local, regional, national and international perspective and be competent enough in the area of Trade and Commerce.
PO-5	Create ethically conscious and socially responsible business standards

**Use words that show the outcomes will be fulfilled following the completion of the Programme.*

PSO No.	Programme Specific Outcomes <i>Upon completion of these courses the student would</i>
1	Acquire academic excellence with an aptitude for higher studies, professional certification and research
2	Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance
3	Apply skills in doing research and use the ICT tools
4	Become aware of the various laws governing business
5	Acquire necessary skills to manage various positions in the corporate sector and in the field of education.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
U.G. COURSE STRUCTURE (I & II SEMESTER) - CBCS
(For Candidates admitted from June 2020 onwards)

B. Com Regular

Sem	Part	Course	Title of the course	Code	Hours/Week	Credits	Marks
I	I	Language	Tamil Paper I/ Hindi Paper I/ French Paper I	U20TL1TAM01 U20HN1HIN01 U20FR1FRE01	3	3	100
	II	English	English Paper I	U20EL1GEN01	3	3	100
	III	Major Core-1	Financial Accounting - I	U20CO1MCT01	6	5	100
		Major Core-2	Principles of Marketing	U20CO1MCT02	5	5	100
		Allied -1	Business Mathematics	U20MA1ALT04	4	2	100
		Allied -2	Business Economics	U20EC1ALT02	4	2	100
	IV	Environmental Studies	Environmental Studies	U20RE1EST01	2	1	100
		MSBE-1	Entrepreneurship Development	U20CO1SBP01	2	1	100
		Value Education	Ethics/ Catechism / Bible studies	U20VE2LVE01/ U20VE2LVC01/ U20VE2LVB01	1		100
		Service Oriented Course					
	Internship / Field Work / Field Project 30 Hours - Extra Credit			U20SP1ECC01		2	100
TOTAL					30	24	1000
Allied Paper – 2 - (For B.A Eco) - Principles of Accountancy - U20CO1ALT01							
Allied Paper – 2 for BCA - Basics of Accountancy – U20CO1ALT02							
Sem	Part	Course	Title of the course	Code	Hours/Week	Credits	Marks
II	I	Language	Tamil Paper II/ Hindi Paper II/ French Paper II	U20TL2TAM02 U20HN2HIN02 U20FR2FRE02	3	3	100
	II	English	English Paper II	U20EL2GEN02	3	3	100
	III	Major Core-3	Financial Accounting II	U20CO2MCT03	5	4	100
		Major Core-4	Business Law	U20CO2MCT04	4	3	100
		Major Core-5	Management Information System	U20BB2MCT05	4	3	100
		Allied 3	Business Statistics	U20MA2ALT11	4	2	100
		Allied-4	Services Marketing	U20CO2ALT03	4	2	100
	IV	Skill Based Course (SBC) – 1	Soft Skill Development	U20RE2SBT01	2	1	100
		Value Education	Ethics/ Catechism / Bible studies	U20VE2LVE01 U20VE2LVC01 U20VE2LVB01	1	1	100
		Internship	Internship / Field Work / Field Project 30 Hours - Extra Credit	U20SP2ECC02		2	100
		TOTAL					30
Major Core-5 Banking Theory Law & Practice (for BBA) U20CO2MCT05							

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com Regular (For Candidates admitted from June 2020 onwards)
First Year - Semester – I

Course Title	MAJOR CORE 1 - FINANCIAL ACCOUNTING-I
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U20CO1MCT01
Course Type	Theory
Credits	5
Marks	100

GENERAL OBJECTIVE

To enable the students to understand and apply the principles of double entry system of accounting in the preparation of final accounts of sole trader and rectification of errors and bank reconciliation statement and to provide basic knowledge of accounting for bills of exchange, accounts of not-for-profit concerns and consignment accounts

Course Objectives (CO):

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the accounting concepts and conventions and prepare final accounts of sole trader
CO-2	Rectify the errors in accounting and prepare Bank Reconciliation Statement
CO-3	Account for bill transactions
CO-4	Prepare accounts of not-for-profit concerns
CO-5	Prepare consignment accounts

UNIT – I INTRODUCTION TO ACCOUNTING AND FINAL ACCOUNTS – 15 Hrs
 Accounting Concepts and Conventions – Need for Accounting Standards – Adjustment and Closing Entries – Final Accounts of a sole trader.

Extra reading/Key words: *Accounting principles and Double entry system, Latest developments in the field of Accountancy, Branches of Accounting*

UNIT - II RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT 15 Hrs

A. Rectification of Errors: Rectification before and after preparation of trial balance, Suspense account.
 B. Bank Reconciliation Statement: Causes for difference between balances as per cash book and bank statement, Preparation of BRS.

Extra reading/Key words: *Rectification after the preparation of final accounts, Bank statement*

UNIT – III BILL OF EXCHANGE 15 Hrs

Bills of Exchange: Features, Recording transactions relating to bills: Drawing, accepting, retiring, renewing and honouring of bills, dishonour of bills and insolvency of acceptor.

Extra reading/Key words: *Accommodation bills*

UNIT – IV ACCOUNTS OF NOT-FOR-PROFIT ORGANISATIONS 15 Hrs

Receipts and Payments Account - Income and Expenditure Account - Balance Sheet.

Extra reading/Key words: *Examples of not-for-profit organisations.*

UNIT – V CONSIGNMENT**15 Hrs**

Consignment Accounts: Valuation of stock, Accounting for losses, Cost price method and Invoice price method.

Extra reading/Key words: *Conversion of consignment into joint venture.*

Theory - 20% Problem: 80%

Note: Extra reading /Key words must be tested only through Assignment and Seminars

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recognize the basic accounting concepts and conventions	1	U
CO-2	Apply the rules of double entry system of accounting for the preparation of final accounts of sole trader	2	Ap
CO-3	Recognise the different types of errors in preparing the books of accounts and the procedure for rectifying the errors; rectify the errors and prepare suspense account; Prepare bank reconciliation statement.	2	An
CO-4	Pass entries in the books of parties concerned with bills of exchange	1	Ap
CO-5	Recognize the procedure for preparing the final accounts of Not-for-profit organizations, differentiate between Receipts and Payments account and Income & Expenditure account and the Balance sheet of not-for-profit organizations	2	An
CO-6	Develop accounting skills to ascertain the profitability and the financial status of any entity	5	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXTS

- Reddy T.S. & Murthy A., (2018). *Financial Accounting*, Chennai: Margham Publishers.
- Dalston L. Cecil & Jenitra L. Merwin., (2018). *Financial Accounting*, Trichy: Learntech Press.

BOOKS FOR REFERENCE

- Shukla. M.C. & Grewal T.S., (2017) *Advanced Accounts, Volume 1*, New Delhi: S .Chand.
- Jain. S.P. & Narang K.L., (2016) *Principles of Accountancy*, New Delhi: Kalyani Publishers.
- Gupta. R.L.& Radhaswamy M., (2018) *Advanced Financial Accounting*, New Delhi: Sultan Chand & Sons

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com Regular (For Candidates admitted from June 2020 onwards)

First Year - Semester – I

Course Title	MAJOR CORE PAPER 2 – PRINCIPLES OF MARKETING
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U20CO1MCT02
Course Type	Theory
Credits	5
Marks	100

General Objective:

To enable the students to understand and analyze the various concepts of marketing and give awareness on the modern trends in marketing.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the marketing concepts & recent trends with segmentation bases and Positioning strategies
CO-2	Understand and recall the Product planning, product policy and the market segmentation
CO-3	Understand and summarise the pricing objectives and the various methods of pricing and recalls and explain the various promotion mix and qualities of a good salesman and the process of personal selling
CO-4	Analyse and evaluate the various channels of Distribution
CO-5	Discover digital skills in marketing through content writing for websites

UNIT – I INTRODUCTION

15 Hrs

Marketing: Meaning, Importance & Functions of Marketing - Marketing Mix – Marketing environment: Micro and Macro – Recent trends in Marketing – Customer driven marketing strategy – Market segmentation: Bases – Market targeting – Forms of target marketing – Differentiation and Positioning

Extra Reading / Keywords: *Unique selling point, value proposition*

UNIT – II PRODUCT

15 Hrs

Concept, Product classifications – Major product decisions: Product line decisions -Product mix decisions - Product attributes – Branding, Packaging and labeling – New product development – Product life cycle

Extra Reading / Keywords: *Innovation in products development, Co branding*

UNIT – III PRICING AND PROMOTION

15 Hrs

Pricing-Pricing objectives - Factors influencing pricing - Pricing strategies. Promotion - Promotion Mix: Advertising, Sales Promotion, Personal selling & Public relations.

Extra Reading / Keywords: *Pricing of consumer goods. Promotional activities of products in the market.*

UNIT – IV CHANNELS OF DISTRIBUTION**15 Hrs**

Channels of Distribution - Channel Functions - Factors influencing Channel Decisions - Middlemen - Wholesalers - Retailers - Selection of marketing channels- Direct& Indirect Marketing Channels

Extra Reading / Keywords: *Logistics and Supply chain management*

UNIT – V DIGITAL SKILLS IN MARKETING (Practical)

Define a Target Group - Creating Web Sites - Writing the SEO content - SEO Optimization Tools and Techniques of Search Engine Optimization - Google AdWords

Extra Reading / Keywords: *on line business applications*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Define the marketing concepts with recent trends and list out the functions of marketing.	1	U
CO-2	Develop market analytical skills based on segmentation	2	U
CO-3	Explain the product planning and policies	2	U
CO-4	Interpret the various pricing policies followed by the organizations.	2	An
CO-5	Selection of media for Advertisement and also analyze the role of salesman in promotion	2	E
CO-6	Compare the various channels of distribution	2	U
CO-7	Plan Search Engine Optimization content	2	Ap

PRESCRIBED TEXTS:

- Rajan Nair, (latest edition). *Marketing*, New Delhi: Sultan Chand and Sons.
- Pillai & Bhagirathi (latest edition) *Marketing Management*, New Delhi: Sultan Chand and Sons.

BOOKS FOR REFERENCE:

- Philip Kotler, (2016) *Marketing: An Introduction*, New York: Prentice Hall, Englewood Cliffs.
- Kotler Philip & Armstrong Gary, (2017) *Principles of Marketing*, New Delhi: Prentice-Hall of India.
- Ryan, D. (2014). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page Limited.
- The Beginner's Guide to Digital Marketing (2015). Digital Marketer. Pulizzi, J. (2014) *Epic Content Marketing*, McGraw Hill Education.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
For B.A. ECONOMICS-FROM 2020
First Year - Semester – I

Course Title	ALLIED – 2 PRINCIPLES OF ACCOUNTANCY
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CO1ALT01
Course Type	Theory
Credits	3
Marks	100

General Objective:

To enable the students to understand the basic principles of double entry system of book-keeping and accounting. To help the students understand the accounting practices of Non-Trading Concerns

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the accounting concepts and conventions and the Accounting cycle.
CO-2	Understand and apply the provisions relating to preparation of final accounts of a sole trader.
CO-3	Understand and apply the procedure involved in rectification of Errors
CO-4	Understand and apply the procedure involved in preparing the Bank Reconciliation Statement.
CO-5	Understand the basic methods of charging Depreciation

UNIT – I BASIC ACCOUNTING CONCEPTS

15 hrs

Accounting concepts and conventions - Double Entry Vs Single Entry System. Accounting cycle - Journalizing - Ledger posting - Capital Expenditure and Revenue Expenditure- Preparation of trial balance.

Extra Reading / Keywords: *classification of revenue and capital expenditure*

UNIT – II ACCOUNTING PRACTICE OF A OF SOLE TRADER

15 hrs

Adjusting and Closing Entries - Final accounts of a sole trader: Trading and Profit and Loss Account - Balance Sheet.

Extra Reading / Keywords: *Insurance claims*

UNIT – III RECTIFICATION OF ERRORS

15 hrs

Accounting Errors: Various kinds, Rectification - Suspense Account.

Extra Reading / Keywords: *classification of errors with examples*

UNIT – IV BANK RECONCILIATION STATEMENT**15 hrs**

Causes of differences in pass book and cash book- Preparation of Bank Reconciliation Statement.

Extra Reading / Keywords: *Three column cash book***UNIT – V DEPRECIATION ACCOUNTING****15 hrs**

Depreciation Accounting - Methods of Providing Depreciation - Straight line method, written down value method

Extra Reading / Keywords: *Other methods of depreciation***Course Outcomes:****The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Apprehend the accounting concepts and conventions and the Accounting cycle.	2	Ap
CO-2	Prepare of final accounts of a sole trader.	4	Ap
CO-3	Prepare the Bank Reconciliation Statement.	4	Ap
CO-4	Calculate basic methods of charging Depreciation	4	Ap
CO-5	Prepare journal entries relating to bill of exchange	4	Ap
CO-6	Cultivate accounting skills	2	Ap

PRESCRIBED TEXTS:

- Reddy & Murthy, *Financial Accounting*, Chennai: Margham Publishers.
- Dalston L. Cecil & Jenitra L. Merwin, *Principles of Accountancy*, Trichy: Learntech Press

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. & Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Gupta. R.L.& Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.
- Dr M A Arulanandam, *Financial Accounting*, New Delhi: Himalaya Publications.
- Dr K S Raman & S.N.Maheswari, (2007). *Financial Accounting*, New Delhi: Vikas Publication.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
For B.C.A. FROM 2020
First Year - Semester – II

Course Title	ALLIED 2 - BASICS OF ACCOUNTANCY
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CO1ALT02
Course Type	Theory
Credits	2
Marks	100

General Objective:

To enable the students to understand the basic principles of Double entry system of Accounting and to provide basic knowledge of accounting procedure for Subsidiary Books Final A/CS, depreciation accounting, Rectification of Errors and Computerized Accounting.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the accounting concepts and conventions and the basic Principles of Double Entry system of Book-keeping and Accounting.
CO-2	Understand and apply the provisions relating to the preparation of Subsidiary Books and Final Accounts of Companies. Acquire knowledge on single entry system of book keeping
CO-3	Understand the basic methods of providing depreciation
CO-4	Recall the accounting procedures related to Rectification of Errors.
CO-5	Understand the concept of computerized accounting.

UNIT -I INTRODUCTION

12 Hrs

Accounting Concepts – Conventions – Rules of Double Entry – Journal – Ledger – Trial Balance.

Extra reading /Key words : *Chronology, Financial Statement*

UNIT- II ACCOUNTING CYCLE

12 Hrs

Trading Account, Profit and Loss Account, Balance Sheet, Subsidiary Books – Purchases Book, Sales Book, Three column Cash Book,

Extra reading /Key words : *Final Accounts, Journal Proper*

UNIT- III DEPRECIATION ACCOUNTING 1

2 Hrs

Depreciation Accounting Straight Line Method, Written Down Value Method and Annuity Method. **Extra Reading / Key words:** *Devaluation, Emolument, Superannuation.*

UNIT- IV RECTIFICATION OF ERRORS

12 Hrs

Rectification of Errors, Basic Principles for Rectification of Errors, Suspense Account, and Errors Disclosed by Trial Balance, Guidelines to Locate Errors in the Trial Balance.

Extra Reading / Key words: *Erroneous, Suspense Account*

UNIT- V COMPUTER ACCOUNTING

12 Hrs

Computer Accounting and Algorithm – Areas of Application of Computer in Accounting, Features a

Advantages of Computers and Computer Accounting – Algorithm, Requisites of an Effective Algorithm – Features of Algorithm.

Extra Reading / Key words: Data Processing, Dactylology **Theory 40% & Problems 60%**

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learner

CO No	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Examine the fundamentals of accounting concepts and its implications	1	U
CO-2	Develop nomenclatures of accounting cycle	1	U
CO-3	Perceive knowledge on depreciation and its various methods	1	Ap
CO-4	Identify and disclose the errors involved in accounting process	1	Ap
CO-5	Adapt with the global changing competitive era.	1	U
CO-6	Develop accounting skills and employable in business	1	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

- T.S. Reddy and A. Murthy, “Financial Accounting”, 2014, Margham Publications.

BOOKS FOR REFERENCE:

- M.c. Shukla T.S. Grewal & SC Gupta, “Advanced Accountancy”, 2007, S. Chand and Co.
- Volume I Pillai and Bagavathy, “Fundamentals of Advanced Accounting”, 2004, S. Chand & Co.
- T.S. Reddy and Y. Hari Prasad Reddy, “Financial and Management Accounting”, 2012 Margam Publications.
- Financial Accounting, “B. Charumathy and L. Vinayagam”, 2012, S. Chand & Company

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SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com Regular (For Candidates admitted from June 2020 onwards)

First Year - Semester – I

Course Title	MAJOR SKILL BASED ELECTIVE 1 - ENTREPRENEURSHIP DEVELOPMENT
Total Hours	30
Hours/Week	2 Hrs/Wk
Code	U20CO1SBP01
Course Type	Theory
Credits	2
Marks	100

General Objective:

Enable the students to acquire skills pertaining to dress making, Doll making, Interior decorations and multi cuisine art

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
1.	Understands the Basics of Beautification like different styles of bridal make ups and Mehandi designs.
2.	understands the art of making artificial jewellery and types of embroidery
3.	understands the different doll making techniques
4.	Applies the different techniques of Artificial and natural garland making
5.	Understands the multi cuisine art like cookery items, jam making, cookery item and applies different sales promotion techniques.

UNIT-I BASICS OF BEAUTIFICATION

6 Hrs

Threading–Facial– Hair dress – Manicure– Pedicure– Bridal Make up – Mahandi

Extra Reading /Key Word: *nail art and art of wearing saree*

UNIT-II ART OF MAKING JEWELLERY AND EMBROIDERY 6Hrs

Paper- Thread- Silk Thread- Terracotta- Types of Embroidery -Hand Embroidery- Thardhosi- Jemki work- Kundhan stone works.

Extra Reading /Key Word: *aari works*

UNIT-III KIDS AMUSEMENT DOLL TECHNIQUES

6Hrs

Material for soft doll Making –Safety measures in soft doll making – Puppy -Squirrel – Teddy

Extra Reading /Key Word: *cushion making*

UNIT- IV ARTIFICIAL AND NATURAL GARLAND MAKING

6Hrs

Natural Flower Garland- Artificial Flower Garland- Bouquet- Flower Vase arrangement

Extra Reading /Key Word: *bridal garland making*

UNIT- V MULTI CUISINE ART

6 Hrs

Juice, squash, Jam, Jelly,

Bakery items (Cake & Biscuits)

Cookery items (Pickle, Sambar podi, Masala podi) & Preparation of Non- Vegetarian items

Sales promotion and marketing techniques for all products

Extra Reading /Key Word: *different varieties of juices, salads and starter*

Note: Texts given in the Extra Reading, Key words must be tested only through Assignment and Seminars.

Course outcomes

The learners

CO No	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Demonstrate the bridal make up, Mehandi designs, artificial jewelleryes and embroideries	1	Ap
CO-2	Show the different doll making techniques	1	Ap
CO-3	Make use of different garland techniques	1	Ap
CO-4	Utilize the strategies of sales promotion	1	Ap

Books for Reference:

- Hawkin All - Indian Cook book, Hawkins cookers Limited, Bombay Arts& Craft Vol.5 Aasha Enterprises, Hyderabad -39
- Arts & Craft. Vol.6 Aasha Enterprises , Hyderabad -39
- Soft Toys, Part-II
- Angal Kudumbha Samayal, I.V. Jesudhasan
- Renu Gupta, 2004, Complete Beautician Course, Diamond Pocket Books Private Limited, NewDelhi.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com Regular (For Candidates admitted from June 2020 onwards)
First Year - Semester – II

Course Title	MAJOR CORE 3– FINANCIAL ACCOUNTING II
Total Hours	75
Hours/Week	5 Hrs/ Wk
Code	U20CO2MCT03
Course Type	Theory
Credits	4
Marks	100

General Objective:

To provide basic knowledge of accounting procedure for depreciation accounting, branch & Hire purchase system of accounting & to develop skills in the preparation of Partnership Accounts.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the various methods of providing depreciation & the accounting concepts related to claim for loss of stock & loss of profit.
CO-2	Develop knowledge related to debtors & stock & debtor system of accounting of dependent branches
CO-3	Develop knowledge related to Hire purchase system
CO-4	Recall the accounting procedures related to admission & retirement of a partner
CO-5	Understand the accounting procedure relating to death & insolvency of a partner.

UNIT- I DEPRECIATION ACCOUNTING AND INSURANCE CLAIMS 15Hrs

(A) Depreciation Accounting - Methods of Providing Depreciation - Straight line method, Written down value method - Sinking fund method - Insurance policy method.

B) Insurance Claims - Claim for Loss of Stock and Loss of Profit.

Extra Reading / Keywords: *Short sales, STD turnover, Annual turnover*

UNIT – II BRANCH ACCOUNTS

15Hrs

Branch Accounts – Dependent Branches - Debtors System and Stock and Debtors system of accounting

Extra Reading / Keywords: *Cash in transit, Goods in transit*

UNIT – III HIRE PURCHASE SYSTEM

15Hrs

Hire purchase system-Meaning – Hire purchase agreement - Calculation of Interest.– Asset accrual method - Default and Repossession.

Extra Reading / Keywords: *Instalment purchase system, Differences between Hire purchase and Instalment purchase systems- Types of repossession*

UNIT- IV PARTNERSHIP ACCOUNTS**15Hrs**

Admission of Partners - Retirement of a partner – Death of a partner.

Extra Reading / Keywords: Fundamentals of Partnership accounts.**UNIT – V PARTNERSHIP ACCOUNTS (Continued)****15Hrs**

Dissolution of Partnership firms-Insolvency of one partner, two partners and all partners.

Extra Reading / Keywords: *Modes of dissolution.***Theory - 20% Problems- 80%****Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.****Course Outcomes:****The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the methods providing depreciation and summarise the claim for loss of profit and stock	2	U
CO-2	Compile information to adapt the debtors, debtors and stock system of accounting of dependent branches	4	Ap
CO-3	Recall the methods of interest calculation and accounting g procedures of hire purchase system	4	Ap
CO-4	Relate the accounting procedures relating to admission and death of partners.	2	Ap
CO-5	Illustrate the accounting procedures of death and insolvency of a partner.	2	Ap
CO-6	Cultivate accounting skills under hirepurchase, branch and Partnership.	2	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

- T.S.Reddy & Murthy.A (2014) Financial Accounting, Chennai, Margham Publication.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. &Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Gupta. R.L.&Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.
- Dr M A Arulanandam, Financial Accounting, New Delhi: Himalaya Publications.
- Dr K S Raman & S.N.Maheswari, (2007).Financial Accounting, New Delhi: Vikas Publication.

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SCHOOL OF MANAGEMENT STUDIES - PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com Regular (For Candidates admitted from June 2020 onwards)
First Year - Semester – II

Course Title	MAJOR CORE 4–BUSINESS LAW
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CO2MCT04
Course Type	Theory
Credits	3
Marks	100

General Objective:

To enable the students to understand the important provisions of (i) Indian Contract Act (ii) Sale of Goods Act and (iii) Limited Liability Partnership Act

Course Objectives(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the essentials of a contract and provisions regarding offer, acceptance, consideration and capacity to contract
CO-2	Understand the provisions regarding free consent, legality of object, void agreements and contingent contracts
CO-3	Understand the provisions regarding performance and discharge of contract, remedies for breach of contract and special kinds of contracts
CO-4	Understand the laws relating to Contract of Agency, Limited liability Partnership and Right to Information Act
CO-5	Understand the provisions relating to Sale of Goods Act, 1930

UNIT – I INTRODUCTION TO CONTRACT

12 Hrs

Law of contract - Nature and types of contract –Essentials of valid contract - Offer and Acceptance - Consideration - Capacity to contract.

Extra reading /Key words : *Aleatory contract*

UNIT – II ELEMENTS OF VALID CONTRACT

12 Hrs

Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Legality of object – Void agreements - Wagering agreement and Contingent contract.

Extra reading /Key words : *Case studies relating to agreements opposed to public policy*

UNIT – III PERFORMANCE OF CONTRACT AND SPECIAL CONTRACTS

12 Hrs

Performance of contract - Discharge of contract - Remedies for breach of contract - Quasi contract - Indemnity and Guarantee - Bailment and Pledge.

Extra reading /Key words : *Any three recent case studies on Breach of Contract*

UNIT – IV CONTRACT OF AGENCY AND LLP

12 Hrs

Contract of Agency - Kinds - Duties -Authority of agent - Relation with third parties - Liabilities of parties - Termination of agency - Irrevocable agency.

The Limited Liability Partnership (LLP) Act, 2008 - Definitions - Salient features of LLP - Difference between LLP and partnership - LLP vs Company - Right to Information Act.

Extra reading /Key words : *Case laws relating to LLP in India, Cyber laws in India*

UNIT – V SALE OF GOODS ACT 1930

12 Hrs

Sale of Goods Act, 1930 with amendments – Sale and agreement to sell – Conditions and warranties – Passing of property – Performance – Remedies for breach – Rights of an unpaid seller.

Extra reading /Key words : *Auction sale*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the rules regarding offer, acceptance, consideration and capacity to contract	1,4	U
CO-2	Recognise the rules regarding free consent, legality of object, void agreements and contingent contracts	1	U
CO-3	Recognise the rules regarding performance and discharge of contract and special contracts	1	U
CO-4	Comprehend the provisions of the Contract of agency, Limited Liability Partnerships and Right to Information Act	4,5	U
CO-5	Explain the rules and provisions pertaining to Sale of Goods Act	5	U
CO-6	Develop skills for solving legal issues pertaining to business entities	1	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT

Kapoor N.D. (2017), *Business Law*, Sultan Chand Son, New Delhi

BOOKS FOR REFERENCE:

- Kuchhal M.C., Vivek Kuchhal. (2012), *Mercantile Law*, New Delhi: Vikas Publishing House
- Gulshan S.S., Kapoor G. K. (2018), *Business Law Including Company Law*, New Delhi: New Age International Publishers
- R.L.Meena (2008), *Text book on law of contract including specific relief*, New Delhi: Universal Law Publishing company
- T.R.Desai (2016), *Law relating to Tenders and Government contracts*, New Delhi, Universal Law Publishing Company

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES –
PG & RESEARCH DEPARTMENT OF COMMERCE
For BBA (For Candidates admitted from June 2020 onwards)
First Year - Semester – II

Course Title	MAJOR CORE 6– BANKING THEORY LAW AND PRACTICE
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CO2MCT05
Course Type	Theory
Credits	3
Marks	100

GENERAL OBJECTIVE:

To provide an understanding of banking law and practices and basic knowledge on the recent trends in banking

COURSE OBJECTIVES(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Explain the concepts of commercial banks, RBI its organization, functions, credit creation and control.
CO-2	Summaries banker and customer relationship of various bank account operations and transactions as per banking regulation Act 1949
CO-3	Discuss in detail about the Negotiable Instrument Act, endorsements, paying banker and collecting banker as per bank rules
CO-4	Enumerate the procedure and policies adopted by banks to provide loans and advances for customers
CO-5	Describe the recent trends in e banking and Indian Financial network

UNIT-I INTRODUCTION TO BANKING

12 Hrs

Commercial Banks - Functions - Credit creation - Reserve Bank of India - Organization and functions - Methods of credit control. Business of Banking Companies- Control over Management- Prohibition of certain activities in relation to banking companies

Extra reading /Key words : *Financial intermediation, informational asymmetries*

UNIT - II BANKER AND CUSTOMER RELATIONSHIP

12 Hrs

Banker and Customer relationship - Special features - Different types of accounts - Opening and closing of accounts - Forms used in the operation of bank account - Cheque book, Pass book, Mistakes in the pass book - Special types of account holders.

Extra reading /Key words : *Relationship banking strategy, bank marketing*

UNIT- III NEGOTIABLE INSTRUMENTS

12 Hrs

Negotiable instruments - Definition - Cheque – Features. Crossing - Different types. Endorsements - Different kinds. Material alteration - Refusal of payment by banks - Paying

banker - Payment in due course. Statutory protection to the paying banker. Collecting banker -Holder and holder in due course - Statutory protection.

Extra reading /Key words : *Securitization, Remittance services*

UNIT - IV LOANS AND ADVANCES

12 Hrs

Loans and advances - Principles of good lending - Credit worthiness of borrowers - Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation - Advances against different types of securities - Goods, Documents of title to goods, Life Insurance Policies, FDR, Government Securities.

Extra reading /Key words : *Loan syndication, banc assurance*

UNIT - V RECENT TRENDS IN BANKING

12 Hrs

E-Banking – Internet Banking – Telephone Banking – Mobile Banking – ATMs – Cash Machine – Electronic Money - Electronic Fund Transfer System (EFT) – RTGS, NEFT, MICR, KYC norms, clearing house. Indian Financial Network – Customer Grievances Redressal and Ombudsman.

Extra reading /Key words : *Core banking, control mechanism*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Identify the functions of the Commercial & Reserve Bank of India.	2	U
CO-2	Examine the various kinds of banker and customer relationship	2	U
CO-3	Explain the features of Negotiable instruments and the role of paying banker and collecting banker as per bank rules	3	U
CO-4	Classify the different Modes of securing advances	4	U
CO-5	State the recent trends in e-banking	3	U
CO-6	develop banking skills which supports business and entrepreneurship	3	U

PRESCRIBED TEXT:

Sundaram & Varshney P.N. : Banking Theory Law and Practice; Sultan Chand Sons; New Delhi.

BOOKS FOR REFERENCE:

- Tanna M.L : Banking-Law and Practice in India; Indian Law House, New Delhi.
- Gordon & Natarajan : Banking Theory Law and Practice; Himalayas Publishing House, New Delhi.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES –
PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com Regular (For Candidates admitted from June 2020 onwards)

First Year - Semester – II

Course Title	ALLIED OPTIONAL 1 - SERVICES MARKETING
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CO2ALT03
Course Type	Theory
Credits	2
Marks	100

GENERAL OBJECTIVE:

To enable the students to apply the principles of Marketing in the area of services and understand the dimensions of service quality and identify the gap.

COURSE OBJECTIVES(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the services marketing concepts, classify the services and distinguish between goods and services.
CO-2	Recall the 4 P's of Product and understand the components of services marketing mix.
CO-3	Understand and apply the Dimensions and measurement of service quality and analyses the Challenges and Barriers to international marketing of service.
CO-4	Analyses and evaluate the marketing practices of banking, insurance, tourism and hotel industries.
CO-5	Analyses and evaluate the marketing practices in hospitals and education institutions.

UNIT – I INTRODUCTION

12 Hrs

Introduction: Reasons for growth in service sector - Role of services in an economy - Distinction between goods and services - Classification of services - Marketing management process for service marketing.

Extra reading /Key words : *Tangible services, Intangible services, Heterogeneity*

UNIT – II SERVICES MARKETING MIX

12 Hrs

Development of service marketing mix - Components in the mix - People - Process - Physical evidence. Managing demand and supply.

Extra reading /Key words : *Customer contact, Service factory, Forecasting demand*

UNIT – III MANAGING SERVICES QUALITY AND GLOBALISATION OF SERVICES

12 Hrs

A. Managing service quality: Consumer Behaviour - Factors Influencing Consumer Behaviour - Dimensions and measurement of service quality - Gap analysis - Guidelines for managing service competition

B. Globalization of services - Challenges to global service marketers - Typical international services - Barriers to international marketing of service

Extra reading /Key words : *Consumer Behaviour, Quality circle, protectionism*

UNIT-IV MARKETING PRACTICES OF BANKING, INSURANCE, TOURISM AND HOTEL INDUSTRIES **12 Hrs**

Marketing of services: Banking & Insurance services - Users - Benefits – Formation of marketing mix for banking and insurance products. Tourism - Marketing mix for tourism. Hotel - Market segmentation for hotels - Marketing mix for hotels.

Extra reading /Key words : *Banking & Insurance, Tourism and Hotel services.*

UNIT-V MARKETING PRACTICES OF HOSPITALS AND EDUCATION INSTITUTIONS **12 Hrs**

Hospital: Marketing of health care - Types of hospitals - Marketing mix for health care. Literacy - The concept - Marketing mix elementary, secondary and higher education.

Extra reading /Key words : *Health care, Literacy, Marketing mix for adult*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Define the services marketing and list out the reasons for its growth and explain its role in an economy.	2	U
CO-2	Explain the role of People, process and physical evidence in services marketing.	2	U
CO-3	Discuss the guidelines for managing service competition.	3	U
CO-4	Interpret the challenges to global service marketers.	3	U
CO-5	Discuss the marketing mix if various services like banking, tourism and hotels.	3	U
CO-6	Recalls the marketing practices of Hospitals and the education sector.	3	U
CO-7	Create marketing skills required in service sectors and public relations	3	U

PRESCRIBED TEXTS:

- Vasanthi Venugopal, (2018). *Services Marketing*, New Delhi: Himalaya Publishing House.
- Jha S.M., (2009). *Service marketing*, New Delhi: Himalaya publishing House

BOOKS FOR REFERENCE:

- Christopher, H. Lovelock, (2007). *Service Marketing*, New Delhi: Prentice Hall.
- Payne, Adrian, (2008). *The Essence of Services Marketing*, New Delhi: Prentice Hall.
- Shankar, Ravi, (2008). *Service Marketing- The Indian Experience*, New Delhi: South Asia Publication.
- Kennen E Clow, David L Kurtz, *Service Marketing Operation, Management Strategy*, Biztantra, 2008
- Zeithaml, V.A and M.J. Bitner, (2008). *Services Marketing*, New Delhi: McGraw Hill Inc.



HOLY CROSS COLLEGE (AUTONOMOUS)

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College with Potential for Excellence

Tiruchirappalli-620002

**SCHOOL OF MANAGEMENT STUDIES
PG AND RESEARCH DEPARTMENT OF COMMERCE**

Programme: B. Com

(For Candidates admitted from June 2018 onwards)

Programme: B. Com

PO No.	Programme Outcomes <i>Upon completion of the B.Com. Degree Programme, the graduate will be able to</i>
PO-1	Obtain quality education in the areas of Commerce
PO-2	Acquire practical skills to gather information, assess, create and execute new ideas to develop entrepreneurial skills.
PO-3	Receive training in Research and Computer skills.
PO-4	Develop a local, regional, national and international perspective and be competent enough in the area of Trade and Commerce.
PO-5	Create ethically conscious and socially responsible business standards

**Use words that show the outcomes will be fulfilled following the completion of the Programme.*

PSO No.	Programme Specific Outcomes <i>Upon completion of these courses the student would</i>
1	Acquire academic excellence with an aptitude for higher studies, professional certification and research
2	Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance
3	Apply skills in doing research and use the ICT tools
4	Become aware of the various laws governing business
5	Acquire necessary skills to manage various positions in the corporate sector and in the field of education.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
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Tiruchirappalli-620002

SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM - UG COURSE PATTERN-B.Com

(For Candidates admitted from June 2018 onwards)

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
I	I	Language – I	Tamil Paper I/ Hindi Paper I/ French Paper I	U15TL1TAM01 U18HN1HIN01 U16FR1FRE01	5	3	100
	II	English – I	English Paper I	U15EL1GEN01	6	3	100
	III	Major Core – 1	Financial Accounting – I	U18CO1MCT01	5	5	100
	III	Major Core – 2	Principles of Marketing	U18CO1MCT02	5	5	100
	III	Allied – 1	Business Mathematics	U15MA1ACT03	4	4	100
	III	Allied – 2	Business Economics / Principles of Accountancy (for Economics)	U18EC1ACT02 / U18CO1ACT01	4	3	100
	IV	Value Education	Catechism I / Ethics I/ Bible Studies I	U15VE2LVC01 U15VE2LVE01 U15VE2LVB01	1	-	100
Total					30	23	700
II	I	Language – II	Tamil Paper II/ Hindi Paper II/ French Paper II	U15TL1TAM01 U18HN2HIN02 U16FR1FRE01	5	3	100
	II	English – I	English Paper II	U15EL1GEN01	6	3	100
	III	Major Core – 3	Financial Accounting – II	U18CO2MCT03	6	5	100
	III	Major Core – 4	Business Law	U18CO2MCT04	5	5	100
	III	Allied – 3	Business Statistics	U15MA2ACT10	4	3	100
	IV	SBE -1	Soft Skill Development	U15RE2SBT01	2	2	100
	IV	Extension Activity	Service Oriented Course	Any one activity based on the Student's choice	1		
	IV	Value Education	Catechism I / Ethics I/ Bible Studies I	U15VE2LVC01 U15VE2LVE01 U15VE2LVB01	1	1	100
	Internship/Field Work/Field Project 30 hours- Extra Credit				U18SP2ECC01		2
Total					30	24	800

Semester	Part	Course	Title of the Course	Code	Hours/Week	Credits	Marks
III	I	Language – III	Tamil Paper III / Hindi Paper III / French Paper III	U15TL3TAM03 U18HN3HIN03 U16FR3FRE03	5	3	100
	II	English – III	English Paper III	U15EL3GEN03	6	3	100
	III	Major Core – 5	Corporate Accounting I	U18CO3MCT05	5	5	100
	III	Major Core – 6	Banking Theory Law & Practice	U18CO3MCT06	5	5	100
	III	Allied Optional 1	Services Marketing/ Human resources Management/ Indian Financial System	U18CO3AOT01 U18CO3AOT02 U18CO3AOT03	4	3	100
	IV	SBE – 2	Sustainable Rural Development & Student Social Responsibility	U18RE3SBT02	1	1	100
	IV	Industrial relations	Investment Basics	U19CO3IRT01	1	1	100
	IV	SBE – 3	Computer Literacy for Commerce	U19CO3SBT03	2	2	100
	IV	Value Education	Catechism II / Ethics II/ Bible Studies II	U15VE4LVC02 U15VE4LVE02 U15VE4LVB02	1	-	100
Total					30	23	900
IV	I	Language – IV	Tamil Paper IV / Hindi Paper IV / French Paper IV	U15TL4TAM04 U18HN4HIN04 U16FR4FRE04	5	3	100
	II	English – IV	English – IV	U15EL4GEN04	6	3	100
	III	Major Core – 7	Fundamentals of Cost Accounting	U18CO4MCT07	6	5	100
	III	Allied Optional– 2	Creative Advertising/ Labour Laws/ Financial Services / Basics of Accounting (for BCA)	U18CO4AOT04 U18CO4AOT05 U18CO4AOT06 U18CO4AOT10	4	4	100
	III	Allied Optional – 3	Consumer Behaviour/ Organizational Behaviour/ Security Analysis & Portfolio Management	U18CO4AOT07 U18CO4AOT08 U18CO4AOT09	4	4	100
	IV	SBE – 4	Online course	U19OC4SBT04	2	2	100
		SBE – 5	Business software – Tally	U18CO4SBP02	2	2	100
		Extension Activity	Service Oriented Course	Any one activity based on the Student's choice	-	1	100
		Value Education	Catechism II / Ethics II/ Bible Studies II	U15VE4LVC02 U15VE4LVE02 U15VE4LVB02	1	1	100
			Internship/Field Work/Field Project 30 hours- Extra Credit	U18SP4ECC01		2	100
Total					30	27	1000

Semester	Part	Course	Title of the Course	Code	Hours/Week	Credits	Marks
V	III	Major Core – 8	Costing Methods And Techniques	U18CO5MCT08	6	6	100
	III	Major Core – 9	Principles of Auditing	U18CO5MCT09	5	5	100
	III	Major Core – 10	Corporate Accounting II	U18CO5MCT10	5	5	100
	III	Major Core – 11	Business Management	U18CO5MCT11	5	5	100
	III	Major Elective - 1	Business Environment / Digital Marketing	U18CO5MET01 U19CO6MET16	4	3	100
	IV	NME – 1	Basic Principles of Accountancy/ Costing & Cost control techniques	U18CO5NMT01 U18CO5NMT02	2	2	100
	IV	EVS	Environmental studies	U18RE5EST01	2	1	100
	IV	Value Education	Catechism III / Ethics III/ Bible Studies III	U15VE6LVC03 U15VE6LVE03 U15VE6LVB03	1	-	100
			Total	30	27	800	
VI	III	Major Core – 12	Management Accounting	U18CO6MCT12	5	5	100
	III	Major Core – 13	Financial Management	U18CO6MCT13	5	5	100
	III	Major Core – 14	Company Law	U18CO6MCT14	5	5	100
	III	Major Elective – 2	Retail Management/ International Human Resources Management/ International Financial Management	U18CO6MET02 U18CO6MET03 U18CO6MET04	4	4	100
	III	Major Elective 3	Income Tax Theory Law and Practice / Entrepreneurial Development	U18CO6MET05/ U18CO6MET06	5	5	100
	IV	SBE – 6	Research Methodology	U15DS6SBT06	2	2	100
	IV	NME -2	Basic Principles of Accountancy/ Marketing Practices	U18CO6NMT01 U18CO6NMT03	2	2	100
	IV	Value Education	Catechism III / Ethics III/ Bible Studies III	U15VE6LVC03 U15VE6LVE03 U15VE6LVB03	1	1	100
	IV	Extension Activity	RESCAPES – Impact study of Project	U15RE6ETF01	-	1	100
	IV	Gender studies	Gender studies	U15WS6GST01	1	1	100
			Internship/Field Work/ Field Project 30 hours- Extra Credit	U18SP6ECC01		2	100
		Total		30	33	1100	
		Grand Total		180	157		

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	MAJOR CORE 8 - COSTING METHODS AND TECHNIQUES
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U18CO5MCT08
Course Type	Theory
Credits	6
Marks	100

General Objective:

To provide a basic understanding of Costing Methods and Techniques

Course Objectives (CO):

The learner will be able to:

CO No.	Course Objectives
CO-1	Understand the methods and techniques of costing and apply the procedure for the preparation of Job cost Sheet and determination of Economic Batch Quantity (EBQ).
CO-2	Understand the procedure for the preparation of contract accounts under different situations.
CO-3	Apply the procedure for the preparation of Process accounts.
CO-3	Understand the computation of cost units for transport undertakings and computation of transport cost.
CO-5	Analyse material and labour variances.

UNIT I – JOB AND BATCH COSTING

(18 Hours)

Introduction to Costing Methods and Techniques-Job costing -Features – Advantages and Limitations – Job cost Sheet - Batch Costing – Determination of Economic Batch Quantity (EBQ)

Extra Reading/ Key words: Job Costing, Batch Costing, Economic Batch Quantity (EBQ)

UNIT II – CONTRACT COSTING

(18 Hours)

Contract Costing - Features of Contract Costing - Recording of Costs of Contracts - Profit on Contracts – Completed and incomplete contracts - Escalation Clause

Extra Reading/ Key words: Contract Costing, Work Certified, Work uncertified Retention Money - Escalation clause,

UNIT III – PROCESS COSTING**(18 Hours)**

Process Costing- Process Loss –Normal and Abnormal loss and gain - Inter process profits - Equivalent Production.

Extra Reading/ Key words: Normal and Abnormal loss and gain, Equivalent production

UNIT IV – SERVICE COSTING**(18 Hours)**

Service Costing - Transport Costing – Calculation of Tonne Kilometre & passenger Kilometres - Computation of Transport cost

Extra Reading/ Key words: Service Costing, Transport Costing, Tonne Kilometre & passenger Kilometres.

UNIT V – STANDARD COSTING AND VARIANCE ANALYSIS**(18 Hours)**

Standard Costing - Variance Analysis – Material and Labour Variances.

Extra reading/ Key words: Material and Labour Variances.

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Theory 25%

Problems 75%

Course Outcomes:

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Prepares Job cost sheet and calculates the Economic Batch Quantity (EBQ)	2	Ap
CO-2	Prepares contract Accounts for completed and incomplete contracts	2	U
CO-3	Ascertains the cost of each process and calculates equivalent units	2	Ap
CO-4	Computes tonne kilometre & passenger kilometres and Cost per tonne kilometre & passenger kilometres	2	U
CO-5	Calculates material and labour variances and makes inferences based on variances	2	Ap
CO-6	Identifies the methods of costing appropriate for diff bus units and applies the same	2	Ap

PRESCRIBED TEXTBOOK

- Dr. Reddy, T.S & Dr. Hari Prasad Reddy.Y (2019), *Cost Accounting*, Margham Publications, Chennai.

BOOKS FOR REFERENCE

- Jain and Narang, (2017), *Cost Accounting Principles and Practices*, Kalyani Publishers, New Delhi.
- Pillai. R.S.N and Bagavathi, V, (2008), *Cost Accounting*, S Chand & Co Ltd, New Delhi
- Mageshwari. S.N & Mittal. S.N (2015), *Cost Accounting*, Mahavir Publication, New Delhi.

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SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com (For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	MAJOR CORE 9 - PRINCIPLES OF AUDITING
Total Hours	75
Hours/Week	5Hrs / Wk
Code	U18CO5MCT09
Course Type	Theory
Credits	5
Marks	100

General Objective:

To provide an understanding of the principles and practice of Auditing and understand the procedure for systems audit and investigation.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Appreciate the basic concepts in auditing and control techniques.
CO-2	Analyse the various transactions made through vouching.
CO-3	Differentiate the verification and valuation of assets & Liabilities
CO-4	Recognize the role and the liabilities of an auditor.
CO-5	Identify the various investigation activities and assurance standard in auditing.

UNIT - I INTRODUCTION

15Hrs

Audit: - Objectives - Types - Advantages and Limitations - Qualities of an auditor.
Internal Control: Internal Check and Internal Audit – Audit Programme - Audit note book - Working papers.

Extra reading /Key words: *Internal control*

UNIT - II VOUCHING

15Hrs

Vouching: Voucher - Vouching of cash transactions - Vouching of trade transactions: Purchases, Purchases returns, Sales and Sales returns

Extra reading /Key words: *Vouching, trading expenses*

UNIT -III VERIFICATION OF ASSETS AND LIABILITIES

15Hrs

Verification of Assets and Liabilities : Fixed assets - Current assets - Wasting assets - Intangible assets - Problems in valuations of assets - Auditor's position as regards the verification and valuation of assets - Valuation of liabilities- Reserves and Provisions - Classification.

Extra reading /Key words: *Extensive business reporting knowledge, IFRS*

UNIT - IV STATUTORY AUDITOR**15Hrs**

Audit of Limited Companies - Qualifications of an auditor - Appointment, Removal, Status, Powers and Duties of an auditor - Auditor's Report - Clean and Qualified Report - Liabilities of an auditor: Liabilities in case of non-statutory audit and company audit.
Extra reading /Key words: *Independent auditors, Auditor's status*

UNIT - V INVESTIGATION AND AUDITING AND ASSURANCE STANDARDS (AASs)**15Hrs**

Investigation: Meaning- Characteristics of Investigation-Duties Of Investigator-Purpose of Investigation-Difference between Audit and Investigation-Types of Investigation- Investigation under different situations – Standards of Auditing-Professional Pronouncements in India-Basic Principles Governing an Audit –Basics Of AASs 1 – 5.
Extra reading /Key words: *Investigation, Fraud detection*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts in auditing and control techniques.	5	U
CO-2	Examine the various transactions made through vouching.	5	U
CO-3	Analyze the verification and valuation of assets & Liabilities	5	U
CO-4	Understand the role and the liabilities of an auditor.	5	U
CO-5	Explain the various investigation activities and assurance standard in auditing.	5	U
CO-6	Develop skill relating to maintaining registers and books of accounts of business	5	Ap

PRESCRIBED TEXT:

- Tandon B.N.S. Sudharshanam&S.Sundharabahu, (2010). *Principles of Auditing*, New Delhi : S. Chand & Co.

BOOKS FOR REFERENCE:

- DinkarPagare (2016), *Principles and Practice of Auditing*. Delhi : Sultan Chand & Sons
- Dr.Radha., (2016).*Practical Auditing*,Chennai: Prasanna Publishers.
- Dr.K.Sundar&K.Paari.,(2014),

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	MAJOR CORE 10 – CORPORATE ACCOUNTING II
Total Hours	90
Hours/Week	5 Hrs / Wk
Code	U18CO5MCT10
Course Type	Theory
Credits	5
Marks	100

General Objective:

To provide an understanding and working knowledge of company accounts and special accounts.

Course Objectives (CO):

The learner will be able to:

CO No.	Course Objectives
CO-1	Understand the concept of amalgamation and applies the accounting standards with respect to Amalgamations and mergers
CO-2	Understand the concept of external and internal reconstruction and applies it for preparing accounts
CO-3	Understand the principle of consolidation and applies the relevant accounting standards in preparing the accounts
CO-4	Understand the concept of liquidation and prepares the Liquidation accounts based on the statutory format
CO-5	Understand the meaning of items in the Bank Accounts and prepares the final account as per the format

UNIT – I AMALGAMATIONS AND ACQUISITION

15 Hrs

Amalgamation in the nature of merger and in the nature of purchase.

Extra reading /Key words: *Purchase consideration, acquisition, absorption*

UNIT - II RECONSTRUCTION

15 Hrs

External Reconstruction and Internal Reconstruction excluding Inter-Company holdings

Extra reading /Key words: *Consolidated final accounts, capital reduction, alteration of share capital*

UNIT – III HOLDING COMPANY ACCOUNTS

15 Hrs

Preparation of Consolidated Balance Sheet – Cost of Control, Minority Interest – Revenue and Capital Profits – Revaluation of assets- Issue of bonus shares excluding dividends

Extra reading /Key words: *Consolidated accounts*

UNIT – IV LIQUIDATION ACCOUNTS

15 Hrs

Liquidation of Companies - Preparation of Statement of Affairs - Deficiency Account- Liquidator's Final Statement of Account.

Extra reading /Key words: *List of contributories, surplus account*

UNIT –V FINAL ACCOUNTS OF BANKING COMPANIES**15 Hrs**

Accounts of Banking Companies (New form) – Preparation of Profit and Loss Account and Balance Sheet with Schedules- NPA (Non-Performing Assets) Meaning Classification and Provisioning.

Extra reading /Key words:*Rebate on bills discounted, money at call at short notice*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept of amalgamation and applies the accounting standards with respect to Amalgamations and mergers	1	Ap
CO-2	Understand the concept of external and internal reconstruction and applies it for preparing accounts	1	Ap
CO-3	Understand the principle of consolidation and applies the relevant accounting standards in preparing the accounts	1	Ap
CO-4	Prepares the Liquidation accounts based on the statutory format	3	Ap
CO-5	Prepares the final account as per the format	1	Ap
CO-6	Enhance accounting skills relevant to companies	2	Ap

Theory - 20%

Problems - 80%

PRESCRIBED TEXTS:

- Reddy & Murthy, (2006). *Financial Accounting*, Chennai: Margham Publishers.
- Gupta. R.L.&Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. &Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Dr M A Arulanandam, *Financial Accounting*, New Delhi: Himalaya Publications.
- Dr K S Raman &S.N.Maheswari, (2007).*Financial Accounting*, New Delhi: Vikas Publication.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	MAJOR CORE 11 – BUSINESS MANAGEMENT
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CO5MCT11
Course Type	Theory
Credits	5
Marks	100

General Objective:

To gain familiarity about the various functions of Business and to get exposure on the skills and tactics needed to start and manage a Business.

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Classify the various systems and approaches of management.
CO-2	Implement appropriate planning type to accomplish the job done.
CO-3	Differentiate the various types of organization structures.
CO-4	Gain the required attributes needed to be a good communicator & they will able to criticize the various leadership styles.
CO-5	Examine various controlling mechanisms.

UNIT – I INTRODUCTION

15 Hrs

Business Management - Nature - Functions - Management Vs Administration - Science or art - Contribution by Taylor and Henry Fayol .

Extra reading /Key words: *scientific management & POSDCORB*

UNIT – II PLANNING

15 Hrs

Process - Kinds of planning - Objectives - Strategies, Policies, Procedure, Methods and Rule - Forecasting and planning Limitations of planning - Management by Objectives. Decision making process - Effective decision making.

Extra reading /Key words: *Management by Wandering around (MBWA)*

UNIT – III ORGANISING

15 Hrs

Process - Features - Elements - Structure - Different forms - Principles of organization - Departmentation, Delegation and Decentralization - Span of Control - Organisation Charts and Manuals.

Extra reading /Key words: *Span of Attention*

UNIT – IV DIRECTING

15 Hrs

Directing and Co-ordination: Principles - Elements- Supervision- Motivation - Theories of Motivation: - Leadership - Communication.

Extra reading /Key words: *Performance Indicator & Social Cognitive Theory*

UNIT – V CONTROLLING**15 Hrs**

Nature - Control Process -Control Techniques: Budgetary Control, PERT/CPM, Management by Exception, Performance Budgeting and Zero Base Budgeting.

Extra reading /Key words: *Feedforward, Concurrent & Feedback Control*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain & summarize the various systems and approaches of management.	2	U
CO-2	Construct & develop appropriate planning strategy to accomplish the job done.	2	An
CO-3	Compare & Contrast the various types of organization structures.	3	An
CO-4	Analyze the needed to be a good communicator & they will be able to interpret the various leadership styles.	3	U
CO-5	Categorize the various controlling mechanisms.	3	U
CO-6	Enhance organizing skills in conducting any organisation in an efficient manner	3	Ap

PRESCRIBED TEXT:

Prasad L.M... *Principles of Management* New Delhi: Sultan Chand & sons

BOOKS FOR REFERENCE

- Dinkerpagare, *Business Management*, New Delhi: Sultan Chand & sons.
- Drucker Peter F. *Management Challenges for the 21st Century*: Oxford: Butterworth Heinemann.
- P.C. Tripathi, *Principles of management* New Delhi: Tata McGraw Hill.
- Wehrich and Harold Koontz, *Essentials of Management*, New Delhi: Tata McGraw Hill.
- Fred Luthans, *Organizational Behaviour*, New York: McGraw Hill.
- Louis A. Allen, *Management and Organization*, Tokyo : McGraw Hill.
- Ansoff H.I, *Corporate Strategy*, New York: McGraw Hill.
- Hampton, David R., *Modern Management*, New York: McGraw Hill.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	MAJOR ELECTIVE 1 – BUSINESS ENVIRONMENT
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CO5MET01
Course Type	Theory
Credits	3
Marks	100

General Objective:

Provide an overview of business environment and understand the elements of global business environment and its implications

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember, understand and evaluate the overview concepts of business environment.
CO-2	Understand, apply and analyze the concepts of economic factors that influence the economic environment.
CO-3	Appreciate, analyze and comprises the political stability and the policies of the government.
CO-4	Comprehend and critically describes the social and cultural environment of the business.
CO-5	Understand the philosophies of global approaches to managing a business successfully in a global environment.

UNIT I BUSINESS ENVIRONMENT- AN OVERVIEW

18 Hrs

Nature & Scope of business – Business Environment – Types – Micro & Macro Environment
 Environmental Analysis & Strategic Management Process – Importance & Limitations
 Approaches to Environmental Analysis.

Extra reading /Key words: *e business, e business environment*

UNIT II ECONOMIC ENVIRONMENT

18 Hrs

Brief history of planning in India – Five Year Plans in India Budgets – Finances of the Union and the State Governments – Finance Commission Economic Parameters – Description of Indices: corruption perception index, micro economic competitiveness index, technology index.

Extra reading /Key words: *knowledge based economy, e budgets*

UNIT III POLITICAL ENVIRONMENT**18 Hrs**

Constitutional Environment – Features – Fundamental Rights & Duties – Functions & Economical Roles of the State- Environment Protection Act – Competition Act.

Extra reading /Key words: *e EPA, intellectual property management*

UNIT IV SOCIAL & CULTURAL ENVIRONMENT**18 Hrs**

Demographic Environment – Culture Business – Impact of foreign culture on business & Society – Business Ethics – Social Responsibilities of business towards different groups.

Extra reading /Key words: *e business ethics, e business culture*

UNIT V GLOBAL ENVIRONMENT**18 Hrs**

Globalization – Meaning & Strategies for Globalisation – Role of Foreign Capital – Functions of WTO & GATT – Trading blocks in Globalisation – Impact of Globalisation on India.

Extra reading /Key words: *global outsourcing, global corporate governance practices*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Evaluate Concepts of business environment.	2	U
CO-2	Evaluate Concepts of economic factors that influence the economic environment.	2	U
CO-3	Determine Political stability and the policies of the government.	3	U
CO-4	Appraise the social and cultural environment of the business.	3	U
CO-5	Appraise philosophies of global approaches to managing a business successfully in a global environment.	3	U
CO-6	Create business venture suitable to the micro and macro environment	3	Ap

PRESCRIBED TEXT:

- C.B.Gupta, (2006). *Business Environment*, New Delhi: Sultan Chand & Sons.

BOOKS FOR REFERENCE:

- Aswathappa K. (2005). *Legal Environment of Business*, New Delhi: Himalaya Publishing House.
- Aswathappa K. (2005). *Essentials of Business Environment*, New Delhi: Himalaya Publishing House.
- Adhikary. M., (2006). *Economic Environment of Business*, New Delhi: Himalaya Publishing House.
- Francis Cherunilam, (2006). *Business Environment*; New Delhi : Himalaya Publishing House.
- Sundaram& Black, (2004). *The International Business Environment*, New Delhi : Prentice Hall.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
(For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	NON MAJOR ELECTIVE (NME 1) - BASIC PRINCIPLES OF ACCOUNTANCY
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U18CO5NMT01
Course Type	Theory
Credits	2
Marks	100

General Objective:

To enable the students to understand the basic principles of double entry system of book-keeping and accounting.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the concepts and conventions of accounting
CO-2	Remember and Understand the Accounting system.
CO-3	Understand the methods of preparing subsidiary books
CO-4	Understand the method of preparing a three column cash book
CO-5	Remember and understand the procedure followed in preparing the final account of a sole trader

UNIT – I INTRODUCTION

6 Hrs

Accounting concepts and conventions – Capital expenditure and revenue expenditure.

Extra reading /Key words: *Day book, financial statement*

UNIT – II ACCOUNTING CYCLE

6 Hrs

Journalizing – Ledger posting - Preparation of trial balance.

Extra reading /Key words: *final accounts, journal proper*

UNIT – III SUBSIDIARY BOOKS

6 Hrs

Recording in subsidiary books –Purchases book –Sales book-Purchases Returns book-Sales Return book.

Extra reading /Key words:*ancillary accounts*

UNIT – IV CASH BOOK

6 Hrs

Recording in Three column cash book

Extra reading /Key words: *petty cash, current asset*

UNIT – V FINAL ACCOUNTS OF A SOLE TRADER**6 Hrs**

Preparation of Trading and Profit and Loss account - Balance sheet (With only closing stock as adjustment)

Extra reading /Key words: *sole proprietorship*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts and conventions of accounting	1	U
CO-2	Understand the Accounting system.	1	U
CO-3	Preparation of subsidiary books	1	Ap
CO-4	Preparation of cash books	2	Ap
CO-5	Evaluation final accounts of a firm	2	Ap
CO-6	Develop accounting skills and become employable in accounting firms	2	Ap

PRESCRIBED TEXTS:

- Reddy & Murthy, (2006). *Financial Accounting*, Chennai: Margham Publishers.
- Dalston L. Cecil & Jenitra L. Merwin, (2008). *Principles of Accountancy*, Trichy: Learntech Press.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. & Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Gupta. R.L.&Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.
- Dr M A Arulanandam, *Financial Accounting*, New Delhi: Himalaya Publications.
- Dr K S Raman & S.N.Maheswari, (2007). *Financial Accounting*, New Delhi: Vikas Publication.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
(For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	NON MAJOR ELECTIVE (NME 1) - COSTING AND COST CONTROL TECHNIQUES
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U18CO5NMT02
Course Type	Theory
Credits	2
Marks	100

General Objective:

To provide a basic understanding of cost concepts and applications of cost control techniques.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember, and understand and costing concepts
CO-2	Understand the preparation of cost sheet
CO-3	Understand the concept of break-even point
CO-4	Apply the knowledge of cost in material and labour variances
CO-5	Understands preparation of budgets

UNIT – I INTRODUCTION

Costing – Definition-Cost concepts- Classification of cost –Methods of Costing –Techniques of Costing

Extra reading /Key words: *Managerial decisions, Inventory costing*

UNIT – II ELEMENTS OF COST AND COST SHEET

6 Hrs

Elements of cost – Preparation of cost sheet

Extra reading /Key words: *cost measurement, cost control*

UNIT – III MARGINAL COSTING

6 Hrs

Marginal Costing: Fundamentals - Advantage & Limitations –Contribution-Profit – Volume ratio- Break Even Analysis Break-Even Point

Extra reading /Key words: *strategic profitability analysis, pricing decisions, cost-volume-profit analysis*

UNIT – IV STANDARD COSTING

6 Hrs

Standard costing: Standard cost-Variance Analysis – Material Variances – Cost, Price & Usage Variances.

Extra reading /Key words: *Variance-Material Mix & Yield Variances*

UNIT – V BUDGETARY CONTROL**6 Hrs**

Budgetary Control -Advantages & Limitations –Preparation of Sales Budget, Production Budget, Flexible Budget

Extra reading /Key words: *Master budget, Cash Budget & Other Functional Budgets.*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts of cost	1	U
CO-2	Prepare cost sheet for an organization	3	Ap
CO-3	Evaluate cost, profit margin and calculate breakeven point	3	Ap
CO-4	Calculate material variance.	3	Ap
CO-5	Prepare sales, production and flexible budgets.	4	Ap
CO-6	Develop cost accounting skills	2	Ap

PRESCRIBED TEXT:

- Reddy & Hari Prasad Reddy, (2008), *Cost Accounting*, Chennai: Margha Publications.

BOOKS FOR REFERENCE:

- Ramachandran R.&R.Srinivasan, *Cost Accounting*, Trichy: Sriram Publication.
- Jain S.P.&Narang K.L., (2006). *Cost Accounting*, Kalyani Publishing House.
- Khan M.Y and Jain P.K, (2006). *Management Accounting*, New Delhi: Tata McGraw Hill



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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	Major Core – 12– MANAGEMENT ACCOUNTING
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CO6MCT12
Course Type	Theory
Credits	5
Marks	100

General Objective:

To enable the students to understand the various tools of financial analysis and to interpret financial data

Course Objectives (CO) :

The learner will be able to

CO No.	Course Objectives
CO-1	Understand management accounting concepts and various tools of financial statement analysis
CO-2	Analyse profitability and financial status of a business based on ratios calculated
CO-3	Understand the preparation of Funds flow statement and Cash flow statement and analyse the results
CO-4	Apply marginal costing technique in managerial decision-making problems and evaluate different proposals
CO-5	Understand different types of budgets and analyse budgets

UNIT – I INTRODUCTION

(15 hours)

Management Accounting - Scope - Relationship between Cost, Financial and Management Accounting - Analysis of financial statements - Tools for analysis - Comparative Statements - Common Size Statements and Trend Analysis.

Extra reading/ Key words: *Role of Professional bodies for Management Accountancy in India.*

UNIT – II RATIO ANALYSIS

(15 hours)

Ratio Analysis - Ratios for Liquidity, Solvency and Profitability.

Extra reading/ Key words: *Role of Professional bodies for Management Accountancy in*

UNIT – III FUNDS FLOW ANALYSIS AND CASH FLOW ANALYSIS

(15

hours)

Funds Flow Analysis - Concept of Fund - Schedule of Changes in Working Capital- Fund Flow Statement. Cash Flow Analysis - Cash from operation – Preparation of Cash Flow Statement as per Accounting Standard (Revised).

Extra reading/ Key words: *Cash Flow Statement as per New Companies Act, 2013*

UNIT – IV MARGINAL COSTING AND BREAK-EVEN ANALYSIS

(15 hours)

Marginal Costing - Absorption Costing Vs Marginal Costing – Contribution- Profit Volume ratio – Break Even Point – Cost Volume Profit Analysis - Managerial applications of

marginal costing.

Extra reading/ Key words: *Types of Breakeven point, Break even pricing.*

UNIT – V BUDGETARY CONTROL

(15 hours)

Budget - Budgetary Control - Functional Budgets - Master Budget - Fixed and Flexible Budgets - Cash Budget.

Extra reading/ Key words: *Budgeting practices of business firms*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

THEORY - 25% , PROBLEMS - 75%

Course Outcomes:

The learner will

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recognize the relationship between Cost, Financial and Management Accounting	1	U
CO-2	Draw conclusion about the liquidity, solvency and profitability of business entities based on comparative statements, common size statements, trend analysis and ratio analysis	2	An
CO-3	Prepare Funds flow statement and make inferences	3	Ap
CO-4	Prepare Cash flow statement based on Revised Accounting Standard and make inferences	3	Ap
CO-5	Prepare marginal cost statement and calculate breakeven point	3	Ap
CO-6	Compare different proposals based on marginal costing technique and draw conclusion	2	Ap
CO-7	Prepare different types of budgets and make a comparison	2	Ap
CO-8	Develop accounting skills in managing any organisation	2	Ap

PRESCRIBED TEXT:

- Dalston L. Cecil & Jenitra L. Merwin, (2017) *Management Accounting*, Trichy, LearnTech Press.

BOOKS FOR REFERENCE

- Dr. T.S Reddy & Dr. Y.Hari Prasad Reddy (2014), *Management Accounting*, Chennai, Margham Publications.
- Shashi K. Gupta & Sharma R.K (2014), *Management Accounting*, New Delhi: Kalyani Publishers.
- Maheswari S.N (2014). *Management Accounting*; New Delhi : Sultan Chand and Sons.
- Dr. R. Ramachandran & Dr. R. Srinivasan (2018), *Management Accounting*, Trichy : SriRam Publishers.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	MAJOR CORE 13 – FINANCIAL MANAGEMENT
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CO6MCT13
Course Type	Theory
Credits	5
Marks	100

General Objective:

To enable the students to understand the basic financial decision making procedures and to apply in complex financial management.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the basic concepts of financial management and apply the time value of money and various valuation concepts.
CO-2	Understand and apply the various capital structure theories, leverages and point of indifference
CO-3	Understand and Apply the different techniques of capital budgeting.
CO-4	Understand and apply the working capital management, cash management and receivables management. .
CO-5	Understand and apply the different models of dividend policy.

UNIT – I INTRODUCTION

18 Hrs

Financial Management - Nature and Scope - Objectives of Financial Management - Profit Maximization Vs Wealth Maximization - Functions of Financial Manager - Time Value of Money- Discounting Technique, Compounding Technique, Sinking Fund Factor and Capital Recovery Factor and Effective Rate of Interest. Cost of capital – Computation of Specific and weighted average cost of capital.

Extra reading /Key words: *Financial planning – Objectives and Functions*

UNIT – II CAPITAL STRUCTURE THEORIES AND LEVERAGES

18 Hrs

Capital Structure Theories - NI approach -NOI approach - MM approach - Traditional approach – Factors determining capital structure –Analysis of leverages: operating leverage, financial leverage and combined leverage - EBIT, EPS analysis - Indifference point

Extra reading /Key words: *Debt vs. Equity*

UNIT – III CAPITAL EXPENDITURE DECISIONS

18 Hrs

Capital Expenditure Decisions - Methods of ranking investment proposal: Payback period, Net present value method, Internal rate of return method and Average rate of return

Extra reading /Key words: *Objectives of Capital Expenditure Decisions*

UNIT – IV WORKING CAPITAL MANAGEMENT**18 Hrs**

Working Capital Planning – Risk profitability trade off - Determination of working capital - Financing of working capital – Management of Cash –Baumol Model, Miller Orr Model - Receivables Management – Credit standards – Credit terms – Collection policies.

Extra reading /Key words: *Motives for holding cash*

UNIT – V DIVIDEND POLICIES**18 Hrs**

Dividend Policies: Issues in dividend decisions - Walter's model - Gordon's model - MM hypothesis - Dividend and uncertainty - Dividend policy in practice.

Extra reading /Key words: *Dividend payout policies*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts and important terms in financial management.	2	U
CO-2	Apply the concepts of time value of money and cost of capital.	2	Ap
CO-3	Understand the commonly used capital structure theories.	3	U
CO-4	Analyse the various types of leverages, EBIT and EPS.	3	An
CO-5	Understand and apply the various methods in capital budgeting.	3	Ap
CO-6	Determine working capital, apply the principles of cash management and receivables management.	3	Ap
CO-7	Develop skills relating to investment and cash management in business	2	Ap

PRESCRIBED TEXT:

- Maheswari S.N., *Elements of Financial Management*, New Delhi: Sultan Chand and Sons.

BOOKS FOR REFERENCE:

- Shashi K. Gupta and Sharma R.K. (2008). *Financial Management*, New Delhi: KalyaniPulishers.
- Khan M.Y and Jain P.K, *Financial Management, Text and Problems*; New Delhi : Tata McGraw Hill.
- Panday I.M., *Financial Management*; New Delhi :Vikas Publishing House.
- Van Horne J.C., *Financial Management and Policy*; New Delhi:Prentice Hall of India.
- Prasanna Chandra, *Financial Management, Theory and Practice*, New Delhi: Tata McGraw Hill.

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Third Year - Semester – VI

Course Title	MAJOR CORE 14 – COMPANY LAW
Total Hours	75
Hours/Week	5Hrs / Wk
Code	U18CO6MCT14
Course Type	Theory
Credits	5
Marks	100

General Objective:

To understand the basic principles and practices of Company Law.

Course Objectives(CO):

The learners will be able to

CO No.	Course Objectives
CO-1	Remember and understand the concepts of company, its types and the procedure of incorporation.
CO-2	Understand and remember the important statutory documents, its contents and the legal provisions to alter the contents of these documents of a company.
CO-3	Understand the various types of prospectus and the legal provisions of allotment of securities.
CO-4	Remember and understand the administration setup of a company and various meetings of the company.
CO-5	Understand different types of winding up of a company and legal provisions relating to winding up of a company.

UNIT – I INTRODUCTION

15 Hrs

Company- Meaning –Features – Lifting of the Corporate Veil – Types of company: Statutory, Registered, Public Limited, Private Limited, Foreign, Small, Dormant and One Person Company, Companies with Charitable Objects – Incorporation procedure of a Company

Extra reading /Key words: *Promoter of a company and his legal position in the company*

UNIT – II STATUTORY DOCUMENTS

15 Hrs

Memorandum, of Association: Contents- Change in clause of MOA - Articles of Association: Contents - Doctrine of Ultra vires – Exceptions - Doctrine of Indoor management - Doctrine of Constructive notice - Exceptions.

Extra reading /Key words: *Formats of Articles of Association with reference to different types of companies.*

UNIT – III PROSPECTUS & ALLOTMENT OF SECURITIES

15 Hrs

Prospectus: Meaning and contents – Self prospectus – Red Herring Prospectus – Abridged Prospectus –Misstatements in Prospectus - Allotment of securities- Global depository receipts

Alteration of share capital - Rights issue – Bonus issue – Buyback of securities.

Extra reading /Key words: *sweet equity shares*

UNIT – IV COMPANY MANAGEMENT AND MEETINGS

15 Hrs

Administration - Directors, Managing Directors, Company Secretary - Qualifications and disqualification - Appointment - Powers - Duties - Rights and liabilities- Company meeting: Kinds - Notice - Proxies – Quorum - Agenda - Minutes - Resolutions.

Extra reading /Key words: *Administration structure of top Ten Indian Companies.*

UNIT – V WINDING UP

15 Hrs

Winding up of companies - Different modes of winding up- Consequences of winding up.

Extra reading /Key words: *Recent winding up of companies in India.*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the concepts of company and classify its types of Companies.	3	U
CO-2	Remember the procedure of incorporation of company.	3	U
CO-3	Explain the important statutory documents of a Company.	3	U
CO-4	Discuss the legal provisions relating to alter the contents of the statutory documents of a company.	3	An
CO-5	Recall the various types of prospects and the legal provisions of allotment of securities.	3	U
CO-6	Elucidate the administration setup of a company.	2	U
CO-7	Discuss various meetings of the company.	3	U
CO-8	Explain different types of winding up of a company and legal provisions relating to winding up of a company.	3	U
CO-9	Develop skills relating to practical functioning of companies	3	Ap

PRESCRIBED TEXT:

Kapoor N.D, (2008). *Company Law- Incorporating the Provisions of the Companies Amendment Act, 2000*, New Delhi: Sultan Chand & Sons.

BOOKS FOR REFERENCE:

- Gower L.C.B, (2005). *Principles of Modern Company Law*, London: Stevens & Sons.
- Singh Avtar, (2007). *Company Law*, Lucknow: Eastern Book Co.
- Gogna. P.P.S. (2016), *Company Law*, S Chand Publishing, New Delhi.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	MAJOR ELECTIVE 2 - RETAIL MANAGEMENT
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CO6MET02
Course Type	Theory
Credits	4
Marks	100

General Objective:

To enable the students to understand the various concepts in Retailing

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Summarize the concepts of retailing problems, factors, issues and challenges at global market level.
CO-2	Elaborate the contents about traditional retail formats
CO-3	Discuss the modern retail formats in current scenario
CO-4	Enumerate the retail strategic planning, location, factors and planning policies
CO-5	Describe the retail marketing strategy, store loyalty, franchising and CRM.

UNIT - I INTRODUCTION TO RETAILING

Definition – Importance, functions of a retailer, problems in retailing – factors influencing retailing in India. Global retail market: Issues & Challenges – Life cycle in retail

Extra reading /Key words: *kirana stores, mom and pop stores*

UNIT –II TRADITIONAL RETAIL FORMATS

Retail formats – Departmental stores, Convenience stores – Super markets – Chain stores – Speciality stores – Door to Door selling – Retail Co-operatives – Features, merits & demerits.

Extra reading /Key words: *virtual retailing, e retailing*

UNIT - III MODERN RETAIL FORMATS

Single Channel and Multi-Channel Retailing, Direct Marketing: Emerging Trends, Steps in Direct Marketing Strategy, Key issues: Direct Selling, Vending Machines, Electronic Retailing - Scope, Characteristics, Video Kiosks, Airport Retailing.

Extra reading /Key words: *virtual retailing, airport kiosk*

UNIT- IV RETAIL STRATEGY PLANNING

Steps in strategic planning process - Retail location strategy – Factors influencing Retailer’s Choice of location - factors affecting merchandise planning – Importance of Human Resource Management in Retailing - Pricing policies

Extra reading /Key words: *self-sustaining communities, situation analysis*

UNIT -V RETAIL MARKETING STRATEGY

Retail promotion strategies – Visual Merchandise – Store loyalty – Variables influencing store loyalty – Building Store loyalty – Customer Relationship Management – Meaning, Importance, steps involved in CRM process - Retail Franchising

Extra reading /Key words: *value creation,, loyalty cards and points*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Analyse retailing problems, factors, issues and challenges at global market level.	2	An
CO-2	Evaluate traditional retail formats	2	U
CO-3	Classify modern retail formats in current scenario	2	U
CO-4	Discuss the retail strategic planning, location, factors and planning policies	3	An
CO-5	Describe the retail marketing strategy, store loyalty, franchising and CRM.	3	U
CO-6	Develop marketing skills and maintenance of retail outlets to enhance business profits	3	Ap

PRESCRIBED TEXT:

- Swapna Pradhan, Retailing Management, Tata McGraw Hill Education Private Limited, New Delhi, 2012

BOOKS FOR REFERENCE:

- Suja Nair, Retailing Management, Himalaya Publishing House, Mumbai, 2008.
- Chetan Bajaj, Retailing Management, Oxford University Press, India, 2005.
- Barry Berman & Joel R Evans, Retailing Management, Prentice Hall of India, New Delhi 9th Edition, 2004.



HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	MAJOR ELECTIVE 2 – INTERNATIONAL HUMAN RESOURCES MANAGEMENT
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CO6MET03
Course Type	Theory
Credits	4
Marks	100

General Objectives:

To enable the students to understand the various concepts in IHRM
 To understand the elements of global knowledge and IHRM implications
 To give insight into Cultural dimensions, recruitment, Training development and work life balance

Course Objectives(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	
CO-2	Understand, apply and evaluate the issues, opportunities and challenges pertaining to international HRM;
CO-3	Remembers, understands and develop competency in dealing with cross cultural situations;
CO-4	Apply, analyze and recall the wide range of sources for attracting and recruiting talent and appropriate practices for job placement in international levels;
CO-5	Evaluate, design and formulate the various IHRM processes such as international staffing, training and Development;

UNIT- I IHRM IN INTERNATIONAL CONTEXT

15 Hrs

IHRM –an overview approaches issues and challenges- trends –modes – developments.

Extra reading /Key words: *e IHRM, e IHRM trends*

UNIT - II CULTURAL DIMENSIONS, WORK LIFE BALANCE, EMPLOYEE RELATIONS

15 Hrs

Understanding culture –determinants – importance of Cultural sensitivity – Cross-culture Models – communication work life balance, and employee relations.

Extra reading /Key words: *e culture, e work life balance*

UNIT - III INTERNATIONAL SELECTION AND RECRUITMENT 15 Hrs

Personnel selection for overseas assignment, expatriate selection, selection in other countries.
Recruitment- methods- Cross national advertising, internet recruitment.

Extra reading /Key words: *e recruitment, e assignment*

UNIT - IV INTERNATIONAL STAFFING, TRAINING & DEVELOPMENT 15 Hrs

International Laborer Market, HR requirements – staffing policies –sources.

Training & Development: reasons impact of different learning styles on training, types of
Cross -culture training

Extra reading /Key words: *e staffing , e training and development*

UNIT- V NEW DEVELOPMENT IN IHRM & MANAGING HRM 15 Hrs

Organizational capacity, HR support function – service centers, Global HR implications, and
Global e-enablement of HR processes - Talent management, Employment branding –
management through the global networks – Global knowledge and Management strategies.

Extra reading /Key words: *global knowledge management, e global networks*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Examine the issues, opportunities and challenges pertaining to international HRM;	2	U
CO-2	Examine the competency in dealing with cross cultural situations;	2	U
CO-3	Discover the sources for attracting and recruiting talent and appropriate practices for job placement in international levels;	1	U
CO-4	Identify the various IHRM processes such as international staffing, training and Development;	1	U
CO-5	Identify the new developments in IHRM and developing the managing role of human resources in the global arena	1	U
CO-6	Develop teaching skills	1	U

PRESCRIBED TEXT:

- P.L. Rao: International Human Resource Management –Text and Cases, Excel Books, New Delhi, First Edition 2008.

BOOKS FOR REFERENCE:

- Chris Brewer, Paul Sparrow & Guy Vernon: International Human Resource Management, Universities Press (India) Private Limited 2008.
- Neeshu Sharma & Atul Sharma: International HRM, Vayu Education of India, First Edition, 2014, New Delhi

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	MAJOR ELECTIVE 2 – INTERNATIONAL FINANCIAL MANAGEMENT
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CO6MET04
Course Type	Theory
Credits	4
Marks	100

General Objective:

To provide the students with the knowledge of Balance of payment, FOREX market, Methods of Raising funds in International markets, Management transactions Exposure, International Monetary Systems and International methods of payment.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understands the concepts relating to foreign exchange
CO-2	Describes the concepts of hedging, swaps, spot and forward
CO-3	Appraises the various methods of raising funds through securities in international markets
CO-4	Understands the prevailing international monetary systems
CO-5	Identifies the various international payment methods

UNIT - I INTRODUCTION

Balance of Payment – Current A/c & Capital A/c – Functions and structure of Forex market – Spot & Forward transactions– Exchange rate theories –Purchasing Power Parity , Interest Rate Parity

Extra reading /Key words: *international economic transaction, stakeholder relationship*

UNIT II – MANAGEMENT TRANSACTIONS EXPOSURE

Methods of hedging of the Exposures – Overview of the methods of hedging the risks –Spot and Forward contracts – Swaps – Options & Futures

Extra reading /Key words: *Regional trade agreement, global stock*

UNIT III – METHODS OF RAISING FUNDS IN INTERNATIONAL MARKETS

FDI – ADRS & GDRS – International Bonds market & Equity market – Euro Dollar / Euro Currency market – Instruments in International financial markets

Extra reading /Key words: *FOREX risk management, import and export strategy*

UNIT IV – INTERNATIONAL MONETARY SYSTEMS

Bretton woods System –Fixed & Floating rate system – World Bank – International Monetary Fund – Special Drawing Rights.

Extra reading /Key words: *trade finance, free trade zone*

UNIT V – INTERNATIONAL METHODS OF PAYMENT

Letter of credit – Provision of UCPDC- Pre shipment & Post shipment finance –
Factoring & Forfeiting services – Role of EXIM bank & ECGC

Extra reading /Key words: *settlement of trade, foreign exchange rates*

Note: Texts given in the Extra reading /Key words must be tested only through
Assignment and Seminars.

Course Outcomes:

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Apprehends the concepts relating to foreign exchange	2	U
CO-2	Perceives the risks in hedging, swaps, spot and forward	2	U
CO-3	Categorizes the various methods of raising funds through securities in international markets	3	U
CO-4	Evaluates the prevailing international monetary systems	3	U
CO-5	Determines the various international payment methods	2	U
CO-6	Develop skills relating to financing and banking related operations	2	Ap

PRESCRIBED TEXT:

Francis Cherunilam International Business Environment Himalaya Publishing House (2003)

BOOKS FOR REFERENCE:

- CheolS.Eun& Bruce G Restrick- International Financial Management – Tata Mc Graw publication
- Eun ,Cheol S. &David , Restrick&Percy- International Financial Management – Tata Mc Graw publication 2003

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	MAJOR ELECTIVE 3 – INCOME TAX THEORY LAW AND PRACTICE
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CO6MET05
Course Type	Theory
Credits	5
Marks	100

General Objective:

To provide an understanding of the basic principles of Income Tax Law so as to enable the students to compute tax of an individual assessee and to Enable the students to Understand and Apply the basic principles of Income Tax Law in computing Income Tax of an Individual assessee.

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Recognize the concepts of Income, Tax and Tax liability of the Income Tax Act 1961.
CO-2	Compute the provisions of Income from Salary.
CO-3	Estimate the provisions of Income from House property and Capital Gains.
CO-4	Compute the provisions of Taxable profits from Profits and Gains from Business or Profession.
CO-5	Estimate the provisions of Income from the Other Sources.

UNIT – I INTRODUCTION AND RESIDENTIAL STATUS

15 HRS

Income Tax Act - Introduction and important definitions -Assessment year, previous year, Person, Assessee.

Determination of residential status - Scope of total income

Extra reading /Key words: *Income tax concepts, ROR, RNOR, NR*

UNIT – II INCOME FROM SALARIES

15 HRS

Income from Salaries - Chargeability - Allowances - Pension - Perquisites, Gratuity; Encashment of earned leave - Deductions from salary under sec.16 - Computation of salary income.

Extra reading /Key words: *Salaries, allowances, perks*

UNIT – III INCOME FROM HOUSE PROPERTY AND CAPITAL GAINS 15 HRS

A. Income from House Property - Annual Value : Let out and self-occupied property - Deemed to be let out property- Deductions under sec. 24.

B. Capital gains - Chargeability - Capital asset - Cost of acquisition - Transfer - Simple computation of capital gains – Exemptions under Sec 54, 54EC, 54F.

Extra reading /Key words: *GAV, NAV, STCG, LTCG*

UNIT – IV PROFITS AND GAINS OF BUSINESS OR PROFESSION 15 HRS

Profits and gains of business or profession: Meaning and scope - Depreciation under Section 32 - Deductions under Sections 36 and 37 - Expenses and payments not deductible - Computation of income under this head.

Extra reading /Key words: *Admissible expenses, inadmissible expenses*

UNIT – V INCOME FROM OTHER SOURCES AND TAX LIABILITY 15 HRS

A. Income from other sources - Casual income- Interest income - Rate of TDS and grossing up. Dividends - Winnings from lotteries, Crossword puzzles, and Card games.

B. Deductions in computing total income (Sec 80C, 80D, 80E,80G,,80U)

Computation of tax.

Extra reading /Key words: *Dividends, TDS*

Theory - 30% Problem - 70%

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Remember and understand the basic concepts of Income, Tax and Tax liability of the Income Tax Act 1961.	5	U
CO-2	Understand and apply the provisions of Income from Salary.	5	Ap
CO-3	Understand and apply the provisions of Income from House property and Capital Gains.	5	Ap
CO-4	Understand and apply the provisions of Taxable profits from Profits and Gains of Business or Profession.	4	Ap
CO-5	Understand and apply the provisions of Income from the Other Sources.	4	Ap
CO-6	Develop skills relating to tax calculation for personal and professional purposes	4	Ap

Theory - 30% Problem - 70%

PRESCRIBED TEXT:

- Singhania V.K., *Student's Guide to Income Tax*, Delhi: Taxman.

BOOKS FOR REFERENCE

- Lal B.B, *Income Tax Law & Practice*, New Delhi: Pearson Education.
- Manoharan, *Principles of Income Tax*, New Delhi: S. Chand & Sons.
- DinkerPagare, *Income Tax Law and Practice*; New Delhi : Sultan Chand & Sons.
- Gauar&Narang, *Income Tax Law and Practice*

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
(For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	NON MAJOR ELECTIVE (NME 2) - BASIC PRINCIPLES OF ACCOUNTANCY
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U18CO6NMT01
Course Type	Theory
Credits	2
Marks	100

General Objective:

To enable the students to understand the basic principles of double entry system of book-keeping and accounting.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the concepts and conventions of accounting
CO-2	Remember and Understand the Accounting system.
CO-3	Understand the methods of preparing subsidiary books
CO-4	Understand the method of preparing a three column cash book
CO-5	Remember and understand the procedure followed in preparing the final account of a sole trader

UNIT – I INTRODUCTION

6 Hrs

Accounting concepts and conventions – Capital expenditure and revenue expenditure.

Extra reading /Key words: *Day book, financial statement*

UNIT – II ACCOUNTING CYCLE

6 Hrs

Journalizing – Ledger posting - Preparation of trial balance.

Extra reading /Key words: *final accounts, journal proper*

UNIT – III SUBSIDIARY BOOKS

6 Hrs

Recording in subsidiary books –Purchases book –Sales book-Purchases Returns book-Sales Return book.

Extra reading /Key words: *ancillary accounts*

UNIT – IV CASH BOOK

6 Hrs

Recording in Three column cash book

Extra reading /Key words: *petty cash, current asset*

UNIT – V FINAL ACCOUNTS OF A SOLE TRADER**6 Hrs**

Preparation of Trading and Profit and Loss account - Balance sheet (With only closing stock as adjustment)

Extra reading /Key words: *sole proprietorship***Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.****Course Outcomes:**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts and conventions of accounting	1	U
CO-2	Understand the Accounting system.	1	U
CO-3	Preparation of subsidiary books	2	Ap
CO-4	Preparation of cash books	2	Ap
CO-5	Evaluation final accounts of a firm	2	Ap
CO-6	Develop accounting skills in maintaining a firm	2	Ap

PRESCRIBED TEXT:

- Reddy & Murthy, (2006). *Financial Accounting*, Chennai: Margham Publishers.
- Dalston L. Cecil & Jenitra L. Merwin, (2008). *Principles of Accountancy*, Trichy: Learntech Press.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. & Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Gupta. R.L.&Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.
- Dr M A Arulanandam, *Financial Accounting*, New Delhi: Himalaya Publications.
- Dr K S Raman & S.N.Maheswari, (2007). *Financial Accounting*, New Delhi: Vikas Publication.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
(For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	NON MAJOR ELECTIVE (NME 2) - MARKETING PRACTICES
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U18CO6NMT03
Course Type	Theory
Credits	2
Marks	100

General Objective:

To give basic understanding of the concepts of marketing.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understands the basic functions of marketing
CO-2	Appraises the concept of product planning and product life cycle
CO-3	Apprehends the pricing methods and factors affecting them
CO-4	Remembers the various channels of distribution
CO-5	Analyses the various promotional strategies available in business.

UNIT – I INTRODUCTION

6 Hrs

Meaning and Definition of Marketing – Classification of Market – Modern Market Concepts – Functions of Marketing.

Extra reading /Key words: *Meta marketing, De marketing*

UNIT – II PRODUCT

6 Hrs

Product – Product Planning and Development – Product Life Cycle - Branding.

Extra reading /Key words: *Brand equity, trademarks*

UNIT – III PRICING

6 Hrs

Pricing – Objectives – Types of Prices – Factors affecting Prices – Pricing Policies.

Extra reading /Key words: *regulatory measures for pricing packaged commodities*

UNIT – IV PHYSICAL DISTRIBUTION

6 Hrs

Physical Distribution – Types of Channels – Factors determining Selection of a Channel – Middlemen Services.

Extra reading /Key words: *Channel conflicts, supply chain*

UNIT – V PROMOTION

6 Hrs

Promotion – Advertising – Sales promotion – Personal Selling – Publicity.

Extra reading /Key words: *legal issues in promotion*

Note: Texts given in the **Extra reading /Key words** must be tested only through **Assignment and Seminars.**

Course Outcomes:

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understands the basic functions of marketing	2	U
CO-2	Develop the idea new product planning and product life cycle	2	U
CO-3	Examine the pricing methods and factors affecting them	3	U
CO-4	Identify the various channels of distribution	3	U
CO-5	Compare and contrast the various promotional strategies available in business.	3	An
CO-6	Create marketing skills and develop entrepreneurial abilities	3	Ap

PRESCRIBED TEXT:

- R.S.N. Pillai and Baghavathi, (2007). *Marketing*, New Delhi: Sultan Chand and Sons.

BOOK FOR REFERENCE

- Rajan Nair, (2006). *Marketing*, New Delhi: Sultan Chand and Sons.



HOLY CROSS COLLEGE (AUTONOMOUS)
Affiliated to Bharathidasan University
 Nationally Accredited (4th Cycle) with A++ Grade (CGPA 3.75/4) by NAAC
 College with Potential for Excellence
 Tiruchirappalli - 620 002.

SCHOOL OF MANAGEMENT STUDIES
PG AND RESEARCH DEPARTMENT OF COMMERCE
Programme: B. Com (Computer Application)
 (For Candidates admitted from June 2020 onwards)

Programme: B. Com (Computer Application)

PO No.	Programme Outcomes <i>Upon completion of the B.Com. Degree Programme, the graduate will be able to</i>
PO-1	Obtain quality education in the areas of Commerce
PO-2	Acquire practical skills to gather information, assess, create and execute new ideas to develop entrepreneurial skills.
PO-3	Receive training in Research and Computer skills.
PO-4	Develop a local, regional, national and international perspective and be competent enough in the area of Trade and Commerce.
PO-5	Create ethically conscious and socially responsible business standards

**Use words that show the outcomes will be fulfilled following the completion of the Programme.*

PSO No.	Programme Specific Outcomes <i>Upon completion of these courses the student would</i>
1	Acquire academic excellence with an aptitude for higher studies, professional certification and research
2	Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance
3	Apply skills in doing research and use the ICT tools
4	Become aware of the various laws governing business
5	Acquire necessary skills to manage various positions in the corporate sector and in the field of education.

HOLY CROSS COLLEGE (AUTONOMOUS) 620 002
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
U.G. COURSE STRUCTURE (I & II SEMESTER) - CBCS

(For Candidates admitted from the academic year 2020 onwards)
B. Com (Computer Application)

Sem	Part	Course	Title of the course	Code	Hours/Week	Credits	Marks	
I	I	Language	Tamil Paper I/ Hindi Paper I/ French Paper I	U20TL1TAM01/ U20HN1HIN01/ U20FR1FRE01	3	3	100	
	II	English	English Paper I	U20EL1GEN01	3	3	100	
	III	Major Core-1	Financial Accounting I	U20CO1MCT01	6	5	100	
		Major Core -2	Principles of Marketing	U20CO1MCT02	5	5	100	
		Allied -1	Business Mathematics & Statistics	U20MA1ALT05	4	2	100	
		Allied -2	Business Economics	U20EC1ALT02	4	2	100	
	IV	Environmental Studies	Environmental Studies	U20RE1EST01	2	1	100	
		MSBE-1	Entrepreneurship Development	U20CO1SBP01	2	1	100	
		Value Education	Ethics/ Catechism / Bible studies	U20VE2LVE01/ U20VE2LVC01/ U20VE2LVB01	1		100	
		Service Oriented Course						
		Internship / Field Work / Field Project 30 Hours - Extra Credit			U20SP1ECC01		2	100
	TOTAL					30	24	1000

Sem	Part	Course	Title of the course	Code	Hours/Week	Credits	Marks	
II	I	Language	Tamil Paper II/ Hindi Paper II/ French Paper II	U20TL2TAM02 U20HN2HIN02 U20FR2FRE02	3	3	100	
	II	English	English Paper II	U20EL2GEN02	3	3	100	
	III	Major Core-3	Financial Accounting II	U20CO2MCT03	5	4	100	
		MajorCore-4	Business Law	U20CO2MCT04	4	3	100	
		Major Core-5	Management Information System	U20BB2MCT05	4	3	100	
		Allied 3	Computer Applications in Business (from BCA)	U20CA2ALT03	4	2	100	
	IV	Allied-4	Services Marketing	U20CO2ALT03	4	2	100	
		Skill Based Course (SBC) – 1	Soft Skill Development	U20RE2SBT01	2	1	100	
		Value Education	Ethics/ Catechism / Bible studies	U20VE2LVE01 U20VE2LVC01 U20VE2LVB01	1	1	100	
		Internship	Internship / Field Work / Field Project 30 Hours - Extra Credit	U20SP2ECC02		2	100	
	TOTAL					30	24	1000

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com with Computer Applications (For Candidates admitted from June 2020 onwards)
First Year - Semester – I

Course Title	MAJOR CORE 1 - FINANCIAL ACCOUNTING-I
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U20CO1MCT01
Course Type	Theory
Credits	5
Marks	100

GENERAL OBJECTIVE

To enable the students to understand and apply the principles of double entry system of accounting in the preparation of final accounts of sole trader and rectification of errors and bank reconciliation statement and to provide basic knowledge of accounting for bills of exchange, accounts of not-for-profit concerns and consignment accounts

Course Objectives (CO):

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the accounting concepts and conventions and prepare final accounts of sole trader
CO-2	Rectify the errors in accounting and prepare Bank Reconciliation Statement
CO-3	Account for bill transactions
CO-4	Prepare accounts of not-for-profit concerns
CO-5	Prepare consignment accounts

UNIT – I INTRODUCTION TO ACCOUNTING AND FINAL ACCOUNTS – 15 Hrs

Accounting Concepts and Conventions – Need for Accounting Standards – Adjustment and Closing Entries – Final Accounts of a sole trader.

Extra reading/Key words: *Accounting principles and Double entry system, Latest developments in the field of Accountancy, Branches of Accounting*

UNIT - II RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT **15 Hrs**

A. Rectification of Errors: Rectification before and after preparation of trial balance, Suspense account.

B. Bank Reconciliation Statement: Causes for difference between balances as per cash book and bank statement, Preparation of BRS.

Extra reading/Key words: *Rectification after the preparation of final accounts, Bank statement*

UNIT – III BILL OF EXCHANGE **15 Hrs**

Bills of Exchange: Features, Recording transactions relating to bills: Drawing, accepting, retiring, renewing and honouring of bills, dishonour of bills and insolvency of acceptor.

Extra reading/Key words: *Accommodation bills*

UNIT – IV ACCOUNTS OF NOT-FOR-PROFIT ORGANISATIONS 15 Hrs

Receipts and Payments Account - Income and Expenditure Account - Balance Sheet.

Extra reading/Key words: *Examples of not-for-profit organisations.***UNIT – V CONSIGNMENT 15 Hrs**

Consignment Accounts: Valuation of stock, Accounting for losses, Cost price method and Invoice price method.

Extra reading/Key words: *Conversion of consignment into joint venture.***Theory - 20% Problem: 80%****Note: Extra reading /Key words must be tested only through Assignment and Seminars****Course Outcomes:****The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recognise the basic accounting concepts and conventions	1	U
CO-2	Apply the rules of double entry system of accounting for the preparation of final accounts of sole trader	2	Ap
CO-3	Recognise the different types of errors in preparing the books of accounts and the procedure for rectifying the errors; rectify the errors and prepare suspense account; Prepare bank reconciliation statement.	2	An
CO-4	Pass entries in the books of parties concerned with bills of exchange	1	Ap
CO-5	Recognise the procedure for preparing the final accounts of Not-for-profit organisations, differentiate between Receipts and Payments account and Income & Expenditure account and the Balance sheet of not-for-profit organisations	2	An
CO-6	Develop accounting skills to ascertain the profitability and the financial status of any entity	5	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate;**C – Create****PRESCRIBED TEXTS**

- Reddy T.S. & Murthy A., (2018). *Financial Accounting*, Chennai: Margham Publishers.
- Dalston L. Cecil & Jenitra L. Merwin., (2018). *Financial Accounting*, Trichy: Learntech Press.

BOOKS FOR REFERENCE

- Shukla. M.C. & Grewal T.S., (2017) *Advanced Accounts, Volume 1*, New Delhi: S .Chand.
- Jain. S.P. & Narang K.L., (2016) *Principles of Accountancy*, New Delhi: Kalyani Publishers.
- Gupta. R.L.& Radhaswamy M., (2018) *Advanced Financial Accounting*, New Delhi: Sultan Chand & Sons

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com with Computer Applications (For Candidates admitted from June 2020 onwards)
First Year - Semester – I

Course Title	MAJOR CORE PAPER 2 – PRINCIPLES OF MARKETING
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U20CO1MCT02
Course Type	Theory
Credits	5
Marks	100

General Objective:

To enable the students to understand and analyze the various concepts of marketing and give awareness on the modern trends in marketing.

Course Objectives(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the marketing concepts & recent trends with segmentation bases and Positioning strategies
CO-2	Understand and recall the Product planning, product policy and the market segmentation
CO-3	Understand and summarise the pricing objectives and the various methods of pricing and recalls and explain the various promotion mix and qualities of a good salesman and the process of personal selling
CO-4	Analyse and evaluate the various channels of Distribution
CO-5	Discover digital skills in marketing through content writing for websites

UNIT – I INTRODUCTION

15 Hrs

Marketing: Meaning, Importance & Functions of Marketing - Marketing Mix – Marketing environment: Micro and Macro – Recent trends in Marketing – Customer driven marketing strategy – Market segmentation: Bases – Market targeting – Forms of target marketing – Differentiation and Positioning

Extra Reading / Keywords: *Unique selling point, value proposition*

UNIT – II PRODUCT

15 Hrs

Concept, Product classifications – Major product decisions: Product line decisions - Product mix decisions - Product attributes – Branding, Packaging and labeling – New product development – Product life cycle

Extra Reading / Keywords: *Innovation in products development, Co branding*

UNIT – III PRICING AND PROMOTION

15

Hrs Pricing- Pricing objectives - Factors influencing pricing - Pricing strategies. Promotion - Promotion Mix: Advertising, Sales Promotion, Personal selling & Public relations.

Extra Reading / Keywords: *Pricing of consumer goods. Promotional activities of products in the market.*

UNIT – IV CHANNELS OF DISTRIBUTION

15 Hrs

Channels of Distribution - Channel Functions - Factors influencing Channel Decisions - Middlemen - Wholesalers - Retailers - Selection of marketing channels- Direct& Indirect Marketing Channels

Extra Reading / Keywords: *Logistics and Supply chain management*

UNIT – V DIGITAL SKILLS IN MARKETING (Practical)

Define a Target Group - Creating Web Sites - Writing the SEO content - SEO Optimization Tools and Techniques of Search Engine Optimization - Google AdWords

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Define the marketing concepts with recent trends and list out the functions of marketing.	1	U
CO-2	Develop market analytical skills based on segmentation	2	U
CO-3	Explain the product planning and policies	2	U
CO-4	Interpret the various pricing policies followed by the organizations.	2	An
CO-5	Selection of media for Advertisement and also analyze the role of salesman in promotion	2	E
CO-6	Compare the various channels of distribution	2	U
CO-7	Plan Search Engine Optimization content	2	Ap

PRESCRIBED TEXTS:

- Rajan Nair, (latest edition). *Marketing*, New Delhi: Sultan Chand and Sons.
- Pillai & Bhagirathi (latest edition) *Marketing Management*, New Delhi: Sultan Chand and Sons.

BOOKS FOR REFERENCE:

- Philip Kotler, (2016) *Marketing: An Introduction*, New York: Prentice Hall, Englewood Cliffs.
- Kotler Philip & Armstrong Gary, (2017) *Principles of Marketing*, New Delhi: Prentice-Hall of India.
- Ryan, D. (2014). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page Limited.
- The Beginner's Guide to Digital Marketing (2015). Digital Marketer. Pulizzi, J. (2014) *Epic Content Marketing*, McGraw Hill Education.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com Regular (For Candidates admitted from June 2020 onwards)

First Year - Semester – I

Course Title	MAJOR SKILL BASED ELECTIVE 1 - ENTREPRENEURSHIP DEVELOPMENT
Total Hours	30
Hours/Week	2Hrs/Wk
Code	U20CO1SBP01
Course Type	Theory
Credits	2
Marks	100

General Objective:

Enable the students to acquire skills pertaining to dress making, Doll making, Interior decorations and multi cuisine art

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
6.	Understands the Basics of Beautification like different styles of bridal make ups and Mehandi designs.
7.	understands the art of making artificial jewellery and types of embroidery
8.	understands the different doll making techniques
9.	Applies the different techniques of Artificial and natural garland making
10.	Understands the multi cuisine art like cookery items, jam making, cookery item and applies different sales promotion techniques.

UNIT-I BASICS OF BEAUTIFICATION

6 Hrs

Threading–Facial– Hair dress – Manicure– Pedicure– Bridal Make up – Mahandi

Extra Reading /Key Word: *nail art and art of wearing saree*

UNIT-II ART OF MAKING JEWELLERY AND EMBROIDERY 6Hrs

Paper- Thread- Silk Thread- Terracotta- Types of Embroidery -Hand Embroidery- Thardhosi- Jemki work- Kundhan stone works.

Extra Reading /Key Word: *aari works*

UNIT-III KIDS AMUSEMENT DOLL TECHNIQUES

6Hrs

Material for soft doll Making –Safety measures in soft doll making – Puppy -Squirrel – Teddy

Extra Reading /Key Word: *cushion making*

UNIT- IV ARTIFICIAL AND NATURAL GARLAND MAKING

6Hrs

Natural Flower Garland- Artificial Flower Garland- Bouquet- Flower Vase arrangement

Extra Reading /Key Word: *bridal garland making*

UNIT- V MULTI CUISINE ART

6 Hrs

Juice, squash, Jam, Jelly,

Bakery items (Cake & Biscuits)

Cookery items (Pickle, Sambar podi, Masala podi) & Preparation of Non- Vegetarian items

Sales promotion and marketing techniques for all products

Extra Reading /Key Word: *different varieties of juices, salads and starter*

Note: Texts given in the Extra Reading, Key words must be tested only through Assignment and Seminars.

Course outcomes

The learners

CO No	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Demonstrate the bridal make up, Mehandi designs, artificial jewellerys and embroideries	1	Ap
CO-2	Show the different doll making techniques	1	Ap
CO-3	Make use of different garland techniques	1	Ap
CO-4	Utilize the strategies of sales promotion	1	Ap

Books for Reference:

- Hawkin All - Indian Cook book, Hawkins cookers Limited, Bombay Arts& Craft Vol.5 Aasha Enterprises, Hyderabad -39
- Arts & Craft. Vol.6 Aasha Enterprises , Hyderabad -39
- Soft Toys, Part-II
- Angal Kudumbha Samayal, I.V. Jesudhasan
- Renu Gupta, 2004, Complete Beautician Course, Diamond Pocket Books Private Limited, NewDelhi.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com with Computer Applications (For Candidates admitted from June 2020 onwards)
First Year - Semester – II

Course Title	MAJOR CORE 3– FINANCIAL ACCOUNTING II
Total Hours	75
Hours/Week	5 Hrs/ Wk
Code	U20CO2MCT03
Course Type	Theory
Credits	4
Marks	100

General Objectives:

To provide basic knowledge of accounting procedure for depreciation accounting, branch & Hire purchase system of accounting & to develop skills in the preparation of Partnership Accounts.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the various methods of providing depreciation & the accounting concepts related to claim for loss of stock & loss of profit.
CO-2	Develop knowledge related to debtors & stock & debtor system of accounting of dependent branches
CO-3	Develop knowledge related to Hire purchase system
CO-4	Recall the accounting procedures related to admission & retirement of a partner
CO-5	Understand the accounting procedure relating to death & insolvency of a partner.

UNIT- I DEPRECIATION ACCOUNTING AND INSURANCE CLAIMS 15Hrs

(A) Depreciation Accounting - Methods of Providing Depreciation - Straight line method, Written down value method - Sinking fund method - Insurance policy method.

B) Insurance Claims - Claim for Loss of Stock and Loss of Profit.

Extra Reading / Keywords: *Short sales, STD turnover, Annual turnover*

UNIT – II BRANCH ACCOUNTS

15Hrs

Branch Accounts – Dependent Branches - Debtors System and Stock and Debtors system of accounting

Extra Reading / Keywords: *Cash in transit, Goods in transit*

UNIT – III HIRE PURCHASE SYSTEM

15Hrs

Hire purchase system-Meaning – Hire purchase agreement - Calculation of Interest.– Asset accrual method - Default and Repossession.

Extra Reading / Keywords: *Instalment purchase system, Differences between Hire purchase and Instalment purchase systems- Types of repossession*

UNIT- IV PARTNERSHIP ACCOUNTS**15Hrs**

Admission of Partners - Retirement of a partner – Death of a partner.

Extra Reading / Keywords: Fundamentals of Partnership accounts.**UNIT – V PARTNERSHIP ACCOUNTS (Continued)****15Hrs**

Dissolution of Partnership firms-Insolvency of one partner, two partners and all partners.

Extra Reading / Keywords: *Modes of dissolution.***Theory - 20% Problems- 80%****Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.****Course Outcomes:****The Learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the methods providing depreciation and summarise the claim for loss of profit and stock	2	U
CO-2	Compile information to adapt the debtors, debtors and stock system of accounting of dependent branches	4	Ap
CO-3	Recall the methods of interest calculation and accounting g procedures of hire purchase system	4	Ap
CO-4	Relate the accounting procedures relating to admission and death of partners.	2	Ap
CO-5	Illustrate the accounting procedures of death and insolvency of a partner.	2	Ap
CO-6	Cultivate accounting skills under hire purchase, branch and Partnership.	2	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

- T.S.Reddy & Murthy.A (2014) Financial Accounting, Chennai, Margham Publication.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. & Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Gupta. R.L.& Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.
- Dr M A Arulanandam, Financial Accounting, New Delhi: Himalaya Publications.
- Dr K S Raman & S.N.Maheswari, (2007).Financial Accounting, New Delhi: Vikas Publication.

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SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com with Computer Applications (For Candidates admitted from June 2020 onwards)
First Year - Semester – II

Course Title	MAJOR CORE 4–BUSINESS LAW
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CO2MCT04
Course Type	Theory
Credits	3
Marks	100

General Objective:

To enable the students to understand the important provisions of (i) Indian Contract Act (ii) Sale of Goods Act and (iii) Limited Liability Partnership Act

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the essentials of a contract and provisions regarding offer, acceptance, consideration and capacity to contract
CO-2	Understand the provisions regarding free consent, legality of object, void agreements and contingent contracts
CO-3	Understand the provisions regarding performance and discharge of contract, remedies for breach of contract and special kinds of contracts
CO-4	Understand the laws relating to Contract of Agency, Limited liability Partnership and Right to Information Act
CO-5	Understand the provisions relating to Sale of Goods Act, 1930

UNIT – I INTRODUCTION TO CONTRACT

12 Hrs

Law of contract - Nature and types of contract –Essentials of valid contract - Offer and Acceptance - Consideration - Capacity to contract.

Extra reading /Key words : *Aleatory contract*

UNIT – II ELEMENTS OF VALID CONTRACT

12 Hrs

Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Legality of object – Void agreements - Wagering agreement and Contingent contract.

Extra reading /Key words : *Case studies relating to agreements opposed to public policy*

UNIT – III PERFORMANCE OF CONTRACT AND SPECIAL CONTRACTS

12 Hrs

Performance of contract - Discharge of contract - Remedies for breach of contract - Quasi contract - Indemnity and Guarantee - Bailment and Pledge.

Extra reading /Key words : *Any three recent case studies on Breach of Contract*

UNIT – IV CONTRACT OF AGENCY AND LLP

12 Hrs

Contract of Agency - Kinds - Duties -Authority of agent - Relation with third parties - Liabilities of parties - Termination of agency - Irrevocable agency.

The Limited Liability Partnership (LLP) Act, 2008 - Definitions - Salient features of LLP - Difference between LLP and partnership - LLP vs Company - Right to Information Act.

Extra reading /Key words : *Case laws relating to LLP in India, Cyber laws in India*

UNIT – V SALE OF GOODS ACT 1930

12 Hrs

Sale of Goods Act, 1930 with amendments – Sale and agreement to sell – Conditions and warranties – Passing of property – Performance – Remedies for breach – Rights of an unpaid seller.

Extra reading /Key words : *Auction sale*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the rules regarding offer, acceptance, consideration and capacity to contract	1,4	U
CO-2	Recognise the rules regarding free consent, legality of object, void agreements and contingent contracts	1	U
CO-3	Recognise the rules regarding performance and discharge of contract and special contracts	1	U
CO-4	Comprehend the provisions of the Contract of agency, Limited Liability Partnerships and Right to Information Act	4,5	U
CO-5	Explain the rules and provisions pertaining to Sale of Goods Act	5	U
CO-6	Develop skills for solving legal issues pertaining to business entities	1	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT

Kapoor N.D. (2017), *Business Law*, Sultan Chand Son, New Delhi

BOOKS FOR REFERENCE:

- Kuchhal M.C., Vivek Kuchhal. (2012), *Mercantile Law*, New Delhi: Vikas Publishing House
- Gulshan S.S., Kapoor G. K. (2018), *Business Law Including Company Law*, New Delhi: New Age International Publishers
- R.L.Meena (2008), *Text book on law of contract including specific relief*, New Delhi: Universal Law Publishing company
- T.R.Desai (2016), *Law relating to Tenders and Government contracts*, New Delhi, Universal Law Publishing Company

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
For BBA (For Candidates admitted from June 2020 onwards)
First Year - Semester – II

Course Title	MAJOR CORE 6– BANKING THEORY LAW AND PRACTICE
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CO2MCT05
Course Type	Theory
Credits	3
Marks	100

GENERAL OBJECTIVE:

To provide an understanding of banking law and practices and basic knowledge on the recent trends in banking

COURSE OBJECTIVES (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Explain the concepts of commercial banks, RBI its organization, functions, credit creation and control.
CO-2	Summaries banker and customer relationship of various bank account operations and transactions as per banking regulation Act 1949
CO-3	Discuss in detail about the Negotiable Instrument Act, endorsements, paying banker and collecting banker as per bank rules
CO-4	Enumerate the procedure and policies adopted by banks to provide loans and advances for customers
CO-5	Describe the recent trends in e banking and Indian Financial network

UNIT-I INTRODUCTION TO BANKING

12 Hrs

Commercial Banks - Functions - Credit creation - Reserve Bank of India - Organization and functions - Methods of credit control. Business of Banking Companies- Control over Management- Prohibition of certain activities in relation to banking companies

Extra reading /Key words : *Financial intermediation, informational asymmetries*

UNIT - II BANKER AND CUSTOMER RELATIONSHIP

12 Hrs

Banker and Customer relationship - Special features - Different types of accounts - Opening and closing of accounts - Forms used in the operation of bank account - Cheque book, Pass book, Mistakes in the pass book - Special types of account holders.

Extra reading /Key words : *Relationship banking strategy, bank marketing*

UNIT- III NEGOTIABLE INSTRUMENTS

12 Hrs

Negotiable instruments - Definition - Cheque – Features. Crossing - Different types. Endorsements - Different kinds. Material alteration - Refusal of payment by banks. Paying

banker - Payment in due course. - Statutory protection to the paying banker. Collecting banker, Holder and holder in due course - Statutory protection.

Extra reading /Key words : *Securitization, Remittance services*

UNIT - IV LOANS AND ADVANCES

12 Hrs

Loans and advances - Principles of sound lending - Credit worthiness of borrowers - Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation - Advances against different types of securities - Goods, Documents of title to goods, Life Insurance Policies, FDR, Government Securities.

Extra reading /Key words : *Loan syndication, banc assurance*

UNIT - V RECENT TRENDS IN BANKING

12 Hrs

E-Banking – Internet Banking – Telephone Banking – Mobile Banking – ATMs – Cash Machine – Electronic Money - Electronic Fund Transfer System (EFT) – RTGS, NEFT, MICR, KYC norms, clearing house. Indian Financial Network – Customer Grievances Redressal and Ombudsman.

Extra reading /Key words : *Core banking, control mechanism*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Identify the functions of the Commercial & Reserve Bank of India.	2	U
CO-2	Examine the various kinds of banker and customer relationship	2	U
CO-3	Explain the features of Negotiable instruments and the role of paying banker and collecting banker as per bank rules	3	U
CO-4	Classify the different Modes of securing advances	4	U
CO-5	State the recent trends in e-banking	3	U
CO-6	Develop banking skills which supports business and entrepreneurship	3	U

PRESCRIBED TEXT:

- Sundaram & Varshney P.N: Banking Theory Law and Practice; Sultan Chand Sons; New Delhi.

BOOKS FOR REFERENCE:

- Tannan M.L: Banking-Law and Practice in India; Indian Law House, New Delhi.
- Gordon & Natarajan : Banking Theory Law and Practice; Himalayas Publishing House, New Delhi.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com with Computer Applications (For Candidates admitted from June 2020 onwards)
First Year - Semester – II

Course Title	ALLIED OPTIONAL 1 - SERVICES MARKETING
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CO2ALT03
Course Type	Theory
Credits	2
Marks	100

GENERAL OBJECTIVE:

To enable the students to apply the principles of Marketing in the area of services and understand the dimensions of service quality and identify the gap.

COURSE OBJECTIVES(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the services marketing concepts, classify the services and distinguish between goods and services.
CO-2	Recall the 4 P's of Product and understand the components of services marketing mix.
CO-3	Understand and apply the Dimensions and measurement of service quality and analyses the Challenges and Barriers to international marketing of service.
CO-4	Analyses and evaluate the marketing practices of banking, insurance, tourism and hotel industries.
CO-5	Analyses and evaluate the marketing practices in hospitals and education institutions.

UNIT – I INTRODUCTION

12 Hrs

Introduction: Reasons for growth in service sector - Role of services in an economy - Distinction between goods and services - Classification of services - Marketing management process for service marketing.

Extra reading /Key words : *Tangible services, Intangible services, Heterogeneity*

UNIT – II SERVICES MARKETING MIX

12 Hrs

Development of service marketing mix - Components in the mix - People - Process - Physical evidence. Managing demand and supply.

Extra reading /Key words : *Customer contact, Service factory, Forecasting demand*

UNIT – III MANAGING SERVICES QUALITY AND GLOBALISATION OF SERVICES

12 Hrs

A. Managing service quality: Consumer Behaviour - Factors Influencing Consumer Behaviour - Dimensions and measurement of service quality - Gap analysis - Guidelines for managing service competition

B. Globalization of services - Challenges to global service marketers - Typical international services - Barriers to international marketing of service

Extra reading /Key words : *Consumer Behaviour, Quality circle, protectionism*

UNIT-IV MARKETING PRACTICES OF BANKING, INSURANCE, TOURISM AND HOTEL INDUSTRIES **12 Hrs**

Marketing of services: Banking & Insurance services - Users - Benefits – Formation of marketing mix for banking and insurance products. Tourism - Marketing mix for tourism. Hotel - Market segmentation for hotels - Marketing mix for hotels.

Extra reading /Key words : *Banking & Insurance, Tourism and Hotel services.*

UNIT-V MARKETING PRACTICES OF HOSPITALS AND EDUCATION INSTITUTIONS **12 Hrs**

Hospital: Marketing of health care - Types of hospitals - Marketing mix for health care. Literacy - The concept - Marketing mix elementary, secondary and higher education.

Extra reading /Key words : *Health care, Literacy, Marketing mix for adult*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Define the services marketing and list out the reasons for its growth and explain its role in an economy.	2	U
CO-2	Explain the role of People, process and physical evidence in services marketing.	2	U
CO-3	Discuss the guidelines for managing service competition.	3	U
CO-4	Interpret the challenges to global service marketers.	3	U
CO-5	Discuss the marketing mix if various services like banking, tourism and hotels.	3	U
CO-6	Recalls the marketing practices of Hospitals and the education sector.	3	U
CO-7	Create marketing skills required in service sectors and public relations	3	U

PRESCRIBED TEXTS:

- Vasanthi Venugopal, (2008). *Services Marketing*, New Delhi: Himalaya Publishing House.
- Jha S.M., (2008). *Service marketing*, New Delhi: Himalaya publishing House

BOOKS FOR REFERENCE:

- Christopher, H. Lovelock, (2007). *Service Marketing*, New Delhi: Prentice Hall.
- Payne, Adrian, (2008). *The Essence of Services Marketing*, New Delhi: Prentice Hall.
- Shankar, Ravi, (2008). *Service Marketing- The Indian Experience*, New Delhi: South Asia Publication.
- Kennen E Clow, David L Kurtz, *Service Marketing Operation, Management Strategy*, Biztantra, 2008
- Zeithaml, V.A and M.J. Bitner, (2008). *Services Marketing*, New Delhi: McGraw Hill Inc.



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College with Potential for Excellence
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SCHOOL OF MANAGEMENT STUDIES

PG AND RESEARCH DEPARTMENT OF COMMERCE

Programme: B. Com (Computer Application)
(For Candidates admitted from June 2018 onwards)

Programme: B. Com (Computer Application)

PO No.	Programme Outcomes <i>Upon completion of the B.Com. Degree Programme, the graduate will be able to</i>
PO-1	Obtain quality education in the areas of Commerce
PO-2	Acquire practical skills to gather information, assess, create and execute new ideas to develop entrepreneurial skills.
PO-3	Receive training in Research and Computer skills.
PO-4	Develop a local, regional, national and international perspective and be competent enough in the area of Trade and Commerce.
PO-5	Create ethically conscious and socially responsible business standards

**Use words that show the outcomes will be fulfilled following the completion of the Programme.*

PSO No.	Programme Specific Outcomes <i>Upon completion of these courses the student would</i>
1	Acquire academic excellence with an aptitude for higher studies, professional certification and research
2	Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance
3	Apply skills in doing research and use the ICT tools
4	Become aware of the various laws governing business
5	Acquire necessary skills to manage various positions in the corporate sector and in the field of education.

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College with Potential for Excellence
Tiruchirappalli - 002 620.

SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
CHOICE BASED CREDIT SYSTEM - UG COURSE PATTERN-B.Com
(For Candidates admitted from June 2018 onwards)

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
I	I	Language – I	Tamil Paper I/ Hindi Paper I/ French Paper I	U15TL1TAM01 U18HN1HIN01 U16FR1FRE01	5	3	100
	II	English – I	English Paper I	U15EL1GEN01	6	3	100
	III	Major Core – 1	Financial Accounting – I	U18CO1MCT01	5	5	100
	III	Major Core – 2	Principles of Marketing	U18CO1MCT02	5	5	100
	III	Allied – 1	Business Mathematics and Statistics	U15MA1ACT04	4	4	100
	III	Allied – 2	Business Economics	U18EC1ACT02	4	3	100
	IV	Value Education	Catechism I / Ethics I/ Bible Studies I	U15VE2LVC01 U15VE2LVE01 U15VE2LVB01	1	-	100
Total					30	23	700
II	I	Language – II	Tamil Paper II/ Hindi Paper II/ French Paper II	U15TL1TAM01 U18HN2HIN02 U16FR1FRE01	5	3	100
	II	English – I	English Paper II	U15EL1GEN01	6	3	100
	III	Major Core – 3	Financial Accounting – II	U18CO2MCT03	6	5	100
	III	Major Core – 4	Business Law	U18CO2MCT04	5	5	100
	III	Allied – 3	Computer Application in Business	U18CA2AOT03	4	3	100
	IV	SBE -1	Soft Skill Development	U15RE2SBT01	2	2	100
	IV	Extension Activity	Service Oriented Course	Any one activity based on the Student's choice	1		
	IV	Value Education	Catechism I / Ethics I/ Bible Studies I	U15VE2LVC01 U15VE2LVE01 U15VE2LVB01	1	1	100
	Internship/Field Work/Field Project 30 hours- Extra Credit				U18SP2ECC01		2
Total					30	24	800

Semester	Part	Course	Title of the Course	Code	Hours/Week	Credits	Marks
III	I	Language – III	Tamil Paper III / Hindi Paper III / French Paper III	U15TL3TAM03 U18HN3HIN03 U16FR3FRE03	5	3	100
	II	English – III	English Paper III	U15EL3GEN03	6	3	100
	III	Major Core – 5	Corporate Accounting I	U18CO3MCT05	5	5	100
	III	Major Core – 6	Banking Theory Law & Practice	U18CO3MCT06	5	5	100
	III	Allied Optional 1	Data Analytics/ Services Marketing/ Human resources Management/ Indian Financial System	U18CA3AOP05 U18CO3AOT01 U18CO3AOT02 U18CO3AOT03	4	3	100
	IV	SBE – 2	Sustainable Rural Development & Student Social Responsibility	U18RE3SBT02	1	1	100
	IV	Industrial relations	Investment Basics	U19CO3IRT01	1	1	100
	IV	SBE – 3	Computer Literacy for Commerce	U19CO3SBT03	2	2	100
	IV	Value Education	Catechism II / Ethics II/ Bible Studies II	U15VE4LVC02 U15VE4LVE02 U15VE4LVB02	1	-	100
Total					30	23	900
IV	I	Language – IV	Tamil Paper IV / Hindi Paper IV / French Paper IV	U15TL4TAM04 U18HN4HIN04 U16FR4FRE04	5	3	100
	II	English – IV	English – IV	U15EL4GEN04	6	3	100
	III	Major Core – 7	Fundamentals of Cost Accounting	U18CO4MCT07	6	5	100
	III	Allied Optional – 2	Creative Advertising/ Labour Laws/ Financial Services / Basics of Accounting (for BCA)	U18CO4AOT04 U18CO4AOT05 U18CO4AOT06 U18CO4AOT10	4	4	100
	III	Allied Optional – 3	Introduction to Database systems / Consumer Behaviour/ Organizational Behaviour/ Security Analysis & Portfolio Management	U18CO4AOT02 U18CO4AOT07 U18CO4AOT08 U18CO4AOT09	4	4	100
	IV	SBE – 4	Online course	U19OC4SBT04	2	2	100
		SBE – 5	Business software – Tally	U18CO4SBP02	2	2	100
		Extension Activity	Service Oriented Course	Any one activity based on the Student's choice	-	1	100
		Value Education	Catechism II / Ethics II/ Bible Studies II	U15VE4LVC02 U15VE4LVE02 U15VE4LVB02	1	1	100
			Internship/Field Work/Field Project 30 hours- Extra Credit	U18SP4ECC01		2	100
Total					30	27	1000

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
V	III	Major Core – 8	Costing Methods And Techniques	U18CO5MCT08	6	6	100
	III	Major Core – 9	Principles of Auditing	U18CO5MCT09	5	5	100
	III	Major Core – 10	Corporate Accounting II	U18CO5MCT10	5	5	100
	III	Major Core – 11	Business Management	U18CO5MCT11	5	5	100
	III	Major Elective - 1	Business Environment / Digital Marketing	U18CO5MET01 U19CO6MET16	4	3	100
	IV	NME – 1	Basic Principles of Accountancy/ Costing & Cost control techniques	U18CO5NMT01 U18CO5NMT02	2	2	100
	IV	EVS	Environmental studies	U18RE5EST01	2	1	100
	IV	Value Education	Catechism III / Ethics III/ Bible Studies III	U15VE6LVC03 U15VE6LVE03 U15VE6LVB03	1	-	100
			Total	30	27	800	
VI	III	Major Core – 12	Management Accounting	U18CO6MCT12	5	5	100
	III	Major Core – 13	Financial Management	U18CO6MCT13	5	5	100
	III	Major Core – 14	Company Law	U18CO6MCT14	5	5	100
	III	Major Elective – 2	Fundamentals of E-Commerce/ Retail Management/ International Human Resources Management/ International Financial Management	U19CO6MET07 U18CO6MET02 U18CO6MET03 U18CO6MET04	4	4	100
	III	Major Elective 3	Income Tax Theory Law and Practice / Entrepreneurial Development	U18CO6MET05/ U18CO6MET06	5	5	100
	IV	SBE – 6	Research Methodology	U15DS6SBT06	2	2	100
	IV	NME -2	Basic Principles of Accountancy/ Marketing Practices	U18CO6NMT01 U18CO6NMT03	2	2	100
	IV	Value Education	Catechism III / Ethics III/ Bible Studies III	U15VE6LVC03 U15VE6LVE03 U15VE6LVB03	1	1	100
	IV	Extension Activity	RESCAPES – Impact study of Project	U15RE6ETF01	-	1	100
	IV	Gender studies	Gender studies	U15WS6GST01	1	1	100
			Internship/Field Work/ Field Project 30 hours- Extra Credit	U18SP6ECC01		2	100
		Total		30	33	1100	
		Grand Total		180	157		

School of Management Studies
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	MAJOR CORE 8 - COSTING METHODS AND TECHNIQUES
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U18CO5MCT08
Course Type	Theory
Credits	6
Marks	100

General Objective:

To provide a basic understanding of Costing Methods and Techniques

Course Objectives (CO):

The learner will be able to:

CO No.	Course Objectives
CO-1	Understand the methods and techniques of costing and apply the procedure for the preparation of Job cost Sheet and determination of Economic Batch Quantity (EBQ).
CO-2	Understand the procedure for the preparation of contract accounts under different situations.
CO-3	Apply the procedure for the preparation of Process accounts.
CO-3	Understand the computation of cost units for transport undertakings and computation of transport cost.
CO-5	Analyse material and labour variances.

UNIT I – JOB AND BATCH COSTING (18 Hours)

Introduction to Costing Methods and Techniques-Job costing -Features – Advantages and Limitations – Job cost Sheet - Batch Costing – Determination of Economic Batch Quantity (EBQ)

Extra Reading/ Key words: Job Costing, Batch Costing, Economic Batch Quantity (EBQ)

UNIT II – CONTRACT COSTING (18 Hours)

Contract Costing - Features of Contract Costing - Recording of Costs of Contracts - Profit on Contracts – Completed and incomplete contracts - Escalation Clause

Extra Reading/ Key words: Contract Costing, Work Certified, Work uncertified Retention Money - Escalation clause,

UNIT III – PROCESS COSTING**(18 Hours)**

Process Costing- Process Loss –Normal and Abnormal loss and gain - Inter process profits
- Equivalent Production.

Extra Reading/ Key words: Normal and Abnormal loss and gain, Equivalent production

UNIT IV – SERVICE COSTING**(18 Hours)**

Service Costing - Transport Costing – Calculation of Tonne Kilometre & passenger
Kilometres - Computation of Transport cost

Extra Reading/ Key words: Service Costing, Transport Costing, Tonne Kilometre & passenger Kilometres.

UNIT V – STANDARD COSTING AND VARIANCE ANALYSIS**(18 Hours)**

Standard Costing - Variance Analysis – Material and Labour Variances.

Extra reading/ Key words: Material and Labour Variances.

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Theory 25%

Problems 75%

Course Outcomes:

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Prepares Job cost sheet and calculates the Economic Batch Quantity (EBQ)	2	Ap
CO-2	Prepares contract Accounts for completed and incomplete contracts	2	U
CO-3	Ascertains the cost of each process and calculates equivalent units	2	Ap
CO-4	Computes tonne kilometre & passenger kilometres and Cost per tonne kilometre & passenger kilometres	2	U
CO-5	Calculates material and labour variances and makes inferences based on variances	2	Ap
CO-6	Identifies the methods of costing appropriate for diff bus units and applies the same	2	Ap

PRESCRIBED TEXTBOOK

- Dr. Reddy, T.S & Dr. Hari Prasad Reddy.Y (2019), *Cost Accounting*, Margham Publications, Chennai.

BOOKS FOR REFERENCE

- Jain and Narang, (2017), *Cost Accounting Principles and Practices*, Kalyani Publishers, New Delhi.
- Pillai. R.S.N and Bagavathi, V, (2008), *Cost Accounting*, S Chand & Co Ltd, New Delhi
- Mageshwari. S.N & Mittal. S.N (2015), *Cost Accounting*, Mahavir Publication, New Delhi.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	MAJOR CORE 9 - PRINCIPLES OF AUDITING
Total Hours	75
Hours/Week	5Hrs / Wk
Code	U18CO5MCT09
Course Type	Theory
Credits	5
Marks	100

General Objective:

To provide an understanding of the principles and practice of Auditing and understand the procedure for systems audit and investigation.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Appreciate the basic concepts in auditing and control techniques.
CO-2	Analyse the various transactions made through vouching.
CO-3	Differentiate the verification and valuation of assets & Liabilities
CO-4	Recognize the role and the liabilities of an auditor.
CO-5	Identify the various investigation activities and assurance standard in auditing.

UNIT - I INTRODUCTION

15Hrs

Audit: - Objectives - Types - Advantages and Limitations - Qualities of an auditor.
Internal Control: Internal Check and Internal Audit – Audit Programme - Audit note book - Working papers.

Extra reading /Key words: *Internal control*

UNIT - II VOUCHING

15Hrs

Vouching: Voucher - Vouching of cash transactions - Vouching of trade transactions: Purchases, Purchases returns, Sales and Sales returns

Extra reading /Key words: *Vouching, trading expenses*

UNIT -III VERIFICATION OF ASSETS AND LIABILITIES

15Hrs

Verification of Assets and Liabilities : Fixed assets - Current assets - Wasting assets - Intangible assets - Problems in valuations of assets - Auditor's position as regards the verification and valuation of assets - Valuation of liabilities- Reserves and Provisions - Classification.

Extra reading /Key words: *Extensive business reporting knowledge, IFRS*

UNIT - IV STATUTORY AUDITOR**15Hrs**

Audit of Limited Companies - Qualifications of an auditor - Appointment, Removal, Status, Powers and Duties of an auditor - Auditor's Report - Clean and Qualified Report - Liabilities of an auditor: Liabilities in case of non-statutory audit and company audit.

Extra reading /Key words: *Independent auditors, Auditor's status*

UNIT - V INVESTIGATION AND AUDITING AND ASSURANCE STANDARDS (AASs)**15Hrs**

Investigation: Meaning- Characteristics of Investigation-Duties Of Investigator-Purpose of Investigation-Difference between Audit and Investigation-Types of Investigation-Investigation under different situations – Standards of Auditing-Professional Pronouncements in India-Basic Principles Governing an Audit –Basics Of AASs 1 – 5.

Extra reading /Key words: *Investigation, Fraud detection*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts in auditing and control techniques.	5	U
CO-2	Examine the various transactions made through vouching.	5	U
CO-3	Analyze the verification and valuation of assets & Liabilities	5	U
CO-4	Understand the role and the liabilities of an auditor.	5	U
CO-5	Explain the various investigation activities and assurance standard in auditing.	5	U
CO-6	Develop skill relating to maintaining registers and books of accounts of business	5	Ap

PRESCRIBED TEXT:

- Tandon B.N.S. Sudharshanam&S.Sundharabahu, (2010). *Principles of Auditing*, New Delhi : S. Chand & Co.

BOOKS FOR REFERENCE:

- DinkarPagare (2016), *Principles and Practice of Auditing*. Delhi : Sultan Chand & Sons
- Dr.Radha., (2016).*Practical Auditing*,Chennai: Prasanna Publishers.
- Dr.K.Sundar&K.Paari.,(2014),

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School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	MAJOR CORE 10 – CORPORATE ACCOUNTING II
Total Hours	90
Hours/Week	5 Hrs / Wk
Code	U18CO5MCT10
Course Type	Theory
Credits	5
Marks	100

General Objective:

To provide an understanding and working knowledge of company accounts and special accounts.

Course Objectives (CO):

The learner will be able to:

CO No.	Course Objectives
CO-1	Understand the concept of amalgamation and applies the accounting standards with respect to Amalgamations and mergers
CO-2	Understand the concept of external and internal reconstruction and applies it for preparing accounts
CO-3	Understand the principle of consolidation and applies the relevant accounting standards in preparing the accounts
CO-4	Understand the concept of liquidation and prepares the Liquidation accounts based on the statutory format
CO-5	Understand the meaning of items in the Bank Accounts and prepares the final account as per the format

UNIT – I AMALGAMATIONS AND ACQUISITION

15 Hrs

Amalgamation in the nature of merger and in the nature of purchase.

Extra reading /Key words: *Purchase consideration, acquisition, absorption*

UNIT - II RECONSTRUCTION

15 Hrs

External Reconstruction and Internal Reconstruction excluding Inter-Company holdings

Extra reading /Key words: *Consolidated final accounts, capital reduction, alteration of share capital*

UNIT – III HOLDING COMPANY ACCOUNTS

15 Hrs

Preparation of Consolidated Balance Sheet – Cost of Control, Minority Interest – Revenue and Capital Profits – Revaluation of assets- Issue of bonus shares excluding dividends

Extra reading /Key words: *Consolidated accounts*

UNIT – IV LIQUIDATION ACCOUNTS**15 Hrs**

Liquidation of Companies - Preparation of Statement of Affairs - Deficiency Account- Liquidator's Final Statement of Account.

Extra reading /Key words: *List of contributories, surplus account***UNIT –V FINAL ACCOUNTS OF BANKING COMPANIES****15 Hrs**

Accounts of Banking Companies (New form) – Preparation of Profit and Loss Account and Balance Sheet with Schedules- NPA (Non-Performing Assets) Meaning Classification and Provisioning.

Extra reading /Key words: *Rebate on bills discounted, money at call at short notice***Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.****Course Outcomes:****The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept of amalgamation and applies the accounting standards with respect to Amalgamations and mergers	1	Ap
CO-2	Understand the concept of external and internal reconstruction and applies it for preparing accounts	1	Ap
CO-3	Understand the principle of consolidation and applies the relevant accounting standards in preparing the accounts	1	Ap
CO-4	Prepares the Liquidation accounts based on the statutory format	3	Ap
CO-5	Prepares the final account as per the format	1	Ap
CO-6	Enhance accounting skills relevant to companies	2	Ap

Theory - 20%

Problems - 80%

PRESCRIBED TEXTS:

- Reddy & Murthy, (2006). *Financial Accounting*, Chennai: Margham Publishers.
- Gupta. R.L.&Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. &Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Dr M A Arulanandam, *Financial Accounting*, New Delhi: Himalaya Publications.
- Dr K S Raman &S.N.Maheswari, (2007).*Financial Accounting*, New Delhi: Vikas Publication.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	MAJOR CORE 11 – BUSINESS MANAGEMENT
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CO5MCT11
Course Type	Theory
Credits	5
Marks	100

General Objective:

To gain familiarity about the various functions of Business and to get exposure on the skills and tactics needed to start and manage a Business.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Classify the various systems and approaches of management.
CO-2	Implement appropriate planning type to accomplish the job done.
CO-3	Differentiate the various types of organization structures.
CO-4	Acquire the required attributes needed to be a good communicator & they will able to criticize the various leadership styles.
CO-5	Examine various controlling mechanisms.

UNIT – I INTRODUCTION

15 Hrs

Business Management - Nature - Functions - Management Vs Administration - Science or art - Contribution by Taylor and Henry Fayol .

Extra reading /Key words: *scientific management & POSDCORB*

UNIT – II PLANNING

15 Hrs

Process - Kinds of planning - Objectives - Strategies, Policies, Procedure, Methods and Rule - Forecasting and planning Limitations of planning - Management by Objectives. Decision making process - Effective decision making.

Extra reading /Key words: *Management by Wandering around (MBWA)*

UNIT – III ORGANISING

15 Hrs

Process - Features - Elements - Structure - Different forms - Principles of organization - Departmentation, Delegation and Decentralization - Span of Control - Organisation Charts and Manuals.

Extra reading /Key words: *Span of Attention*

UNIT – IV DIRECTING**15 Hrs**

Directing and Co-ordination: Principles - Elements- Supervision- Motivation - Theories of Motivation: - Leadership - Communication.

Extra reading /Key words: *Performance Indicator & Social Cognitive Theory*

UNIT – V CONTROLLING**15 Hrs**

Nature - Control Process -Control Techniques: Budgetary Control, PERT/CPM, Management by Exception, Performance Budgeting and Zero Base Budgeting.

Extra reading /Key words: *Feedforward, Concurrent & Feedback Control*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain & summarize the various systems and approaches of management.	2	U
CO-2	Construct & develop appropriate planning strategy to accomplish the job done.	2	An
CO-3	Compare & Contrast the various types of organization structures.	3	An
CO-4	Analyze the needed to be a good communicator & they will be able to interpret the various leadership styles.	3	U
CO-5	Categorize the various controlling mechanisms.	3	U
CO-6	Enhance organizing skills in conducting any organisation in an efficient manner	3	Ap

PRESCRIBED TEXT:

Prasad L.M... *Principles of Management* New Delhi: Sultan chand & sons

BOOKS FOR REFERENCE

- Dinkerpagare, *Business Management*, New Delhi: Sultan Chand & sons.
- Drucker Peter F. *Management Challenges for the 21st Century*: Oxford: Butterworth Heinemann.
- P.C. Tripathi, *Principles of management* New Delhi: Tata McGraw Hill.
- Wehrich and Harold Koontz, *Essentials of Management*, New Delhi: Tata McGraw Hill.
- Fred Luthans, *Organizational Behaviour*, New York: McGraw Hill.
- Louis A. Allen, *Management and Organization*, Tokyo : McGraw Hill.
- Ansoff H.I, *Corporate Strategy*, New York: McGraw Hill.
- Hampton, David R., *Modern Management*, New York: McGraw Hill.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	MAJOR ELECTIVE 1 – BUSINESS ENVIRONMENT
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CO5MET01
Course Type	Theory
Credits	3
Marks	100

General Objective:

Provide an overview of business environment and understand the elements of global business environment and its implications

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember, understand and evaluate the overview concepts of business environment.
CO-2	Understand, apply and analyse the concepts of economic factors that influence the economic environment.
CO-3	Appreciate, analyse and comprises the political stability and the policies of the government.
CO-4	Comprehend and critically describes the social and cultural environment of the business.
CO-5	Understand the philosophies of global approaches to managing a business successfully in a global environment.

UNIT I BUSINESS ENVIRONMENT- AN OVERVIEW

18 Hrs

Nature & Scope of business – Business Environment – Types – Micro & Macro Environment
Environmental Analysis & Strategic Management Process – Importance & Limitations
Approaches to Environmental Analysis.

Extra reading /Key words: *e business, e business environment*

UNIT II ECONOMIC ENVIRONMENT

18 Hrs

Brief history of planning in India – Five Year Plans in India Budgets – Finances of the Union and the State Governments – Finance Commission Economic Parameters – Description of Indices: corruption perception index, micro economic competitiveness index, technology index.

Extra reading /Key words: *knowledge based economy, e budgets*

UNIT III POLITICAL ENVIRONMENT

18 Hrs

Constitutional Environment – Features – Fundamental Rights & Duties – Functions & Economical Roles of the State- Environment Protection Act – Competition Act.

Extra reading /Key words: *e EPA, intellectual property management*

UNIT IV SOCIAL & CULTURAL ENVIRONMENT

18 Hrs

Demographic Environment – Culture Business – Impact of foreign culture on business & Society – Business Ethics – Social Responsibilities of business towards different groups.

Extra reading /Key words: *e business ethics, e business culture*

UNIT V GLOBAL ENVIRONMENT

18 Hrs

Globalization – Meaning & Strategies for Globalisation – Role of Foreign Capital – Functions of WTO & GATT – Trading blocks in Globalisation – Impact of Globalisation on India.

Extra reading /Key words: *global outsourcing, global corporate governance practices*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Evaluate Concepts of business environment.	2	U
CO-2	Evaluate Concepts of economic factors that influence the economic environment.	2	U
CO-3	Determine Political stability and the policies of the government.	3	U
CO-4	Appraise the social and cultural environment of the business.	3	U
CO-5	Appraise philosophies of global approaches to managing a business successfully in a global environment.	3	U
CO-6	Create business venture suitable to the micro and macro environment	3	Ap

PRESCRIBED TEXT:

- C.B.Gupta, (2006). *Business Environment*, New Delhi: Sultan Chand & Sons.

BOOKS FOR REFERENCE:

- Aswathappa K. (2005). *Legal Environment of Business*, New Delhi: Himalaya Publishing House.
- Aswathappa K. (2005). *Essentials of Business Environment*, New Delhi: Himalaya Publishing House.
- Adhikary. M., (2006). *Economic Environment of Business*, New Delhi: Himalaya Publishing House.
- Francis Cherunilam, (2006). *Business Environment*; New Delhi : Himalaya Publishing House.
- Sundaram & Black, (2004). *The International Business Environment*, New Delhi : Prentice Hall.

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School of Management Studies
PG & RESEARCH DEPARTMENT OF COMMERCE
(For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	NON MAJOR ELECTIVE (NME 1) - BASIC PRINCIPLES OF ACCOUNTANCY
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U18CO5NMT01
Course Type	Theory
Credits	2
Marks	100

General Objective:

To enable the students to understand the basic principles of double entry system of book-keeping and accounting.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the concepts and conventions of accounting
CO-2	Remember and Understand the Accounting system.
CO-3	Understand the methods of preparing subsidiary books
CO-4	Understand the method of preparing a three column cash book
CO-5	Remember and understand the procedure followed in preparing the final account of a sole trader

UNIT – I INTRODUCTION

6 Hrs

Accounting concepts and conventions – Capital expenditure and revenue expenditure.

Extra reading /Key words: *Day book, financial statement*

UNIT – II ACCOUNTING CYCLE

6 Hrs

Journalizing – Ledger posting - Preparation of trial balance.

Extra reading /Key words: *final accounts, journal proper*

UNIT – III SUBSIDIARY BOOKS

6 Hrs

Recording in subsidiary books –Purchases book –Sales book-Purchases Returns book-Sales Return book.

Extra reading /Key words:*ancillary accounts*

UNIT – IV CASH BOOK

6 Hrs

Recording in Three column cash book

Extra reading /Key words: *petty cash,current asset*

UNIT – V FINAL ACCOUNTS OF A SOLE TRADER**6 Hrs**

Preparation of Trading and Profit and Loss account - Balance sheet (With only closing stock as adjustment)

Extra reading /Key words: *sole proprietorship*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts and conventions of accounting	1	U
CO-2	Understand the Accounting system.	1	U
CO-3	Preparation of subsidiary books	1	Ap
CO-4	Preparation of cash books	2	Ap
CO-5	Evaluation final accounts of a firm	2	Ap
CO-6	Develop accounting skills and become employable in accounting firms	2	Ap

PRESCRIBED TEXTS:

- Reddy & Murthy, (2006). *Financial Accounting*, Chennai: Margham Publishers.
- Dalston L. Cecil & Jenitra L. Merwin, (2008). *Principles of Accountancy*, Trichy: Learntech Press.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. & Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Gupta. R.L.&Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.
- Dr M A Arulanandam, *Financial Accounting*, New Delhi: Himalaya Publications.
- Dr K S Raman & S.N.Maheswari, (2007). *Financial Accounting*, New Delhi: Vikas Publication.

School of Management Studies
PG & RESEARCH DEPARTMENT OF COMMERCE
 (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	NON MAJOR ELECTIVE (NME 1) - COSTING AND COST CONTROL TECHNIQUES
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U18CO5NMT02
Course Type	Theory
Credits	2
Marks	100

General Objective:

To provide a basic understanding of cost concepts and applications of cost control techniques.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember, and understand and costing concepts
CO-2	Understand the preparation of cost sheet
CO-3	Understand the concept of break-even point
CO-4	Apply the knowledge of cost in material and labour variances
CO-5	Understands preparation of budgets

UNIT – I INTRODUCTION

Costing – Definition-Cost concepts- Classification of cost –Methods of Costing –Techniques of Costing

Extra reading /Key words: *Managerial decisions, Inventory costing*

UNIT – II ELEMENTS OF COST AND COST SHEET

6 Hrs

Elements of cost – Preparation of cost sheet

Extra reading /Key words: *cost measurement, cost control*

UNIT – III MARGINAL COSTING

6 Hrs

Marginal Costing: Fundamentals - Advantage & Limitations –Contribution-Profit – Volume ratio- Break Even Analysis Break-Even Point

Extra reading /Key words: *strategic profitability analysis, pricing decisions, cost-volume-profit analysis*

UNIT – IV STANDARD COSTING

6 Hrs

Standard costing: Standard cost-Variance Analysis – Material Variances – Cost, Price & Usage Variances.

Extra reading /Key words: *Variance-Material Mix & Yield Variances*

UNIT – V BUDGETARY CONTROL**6 Hrs**

Budgetary Control -Advantages & Limitations –Preparation of Sales Budget, Production Budget, Flexible Budget

Extra reading /Key words: *Master budget, Cash Budget & Other Functional Budgets.*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts of cost	1	U
CO-2	Prepare cost sheet for an organization	3	Ap
CO-3	Evaluate cost, profit margin and calculate breakeven point	3	Ap
CO-4	Calculate material variance.	3	Ap
CO-5	Prepare sales, production and flexible budgets.	4	Ap
CO-6	Develop cost accounting skills	2	Ap

PRESCRIBED TEXT:

- Reddy & Hari Prasad Reddy, (2008), *Cost Accounting*, Chennai: Margha Publications.

BOOKS FOR REFERENCE:

- Ramachandran R.&R.Srinivasan, *Cost Accounting*, Trichy: Sriram Publication.
- Jain S.P.&Narang K.L., (2006). *Cost Accounting*, Kalyani Publishing House.
- Khan M.Y and Jain P.K, (2006). *Management Accounting*, New Delhi: Tata McGraw Hill

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	Major Core – 12– MANAGEMENT ACCOUNTING
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CO6MCT12
Course Type	Theory
Credits	5
Marks	100

General Objective:

To enable the students to understand the various tools of financial analysis and to interpret financial data

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understand management accounting concepts and various tools of financial statement analysis
CO-2	Analyse profitability and financial status of a business based on ratios calculated
CO-3	Understand the preparation of Funds flow statement and Cash flow statement and analyse the results
CO-4	Apply marginal costing technique in managerial decision-making problems and evaluate different proposals
CO-5	Understand different types of budgets and analyse budgets

UNIT – I INTRODUCTION

(15 hours)

Management Accounting - Scope - Relationship between Cost, Financial and Management Accounting - Analysis of financial statements - Tools for analysis - Comparative Statements - Common Size Statements and Trend Analysis.

Extra reading/ Key words: *Role of Professional bodies for Management Accountancy in India.*

UNIT – II RATIO ANALYSIS

(15 hours)

Ratio Analysis - Ratios for Liquidity, Solvency and Profitability.

Extra reading/ Key words: *Role of Professional bodies for Management Accountancy in*

UNIT – III FUNDS FLOW ANALYSIS AND CASH FLOW ANALYSIS

(15

hours)

Funds Flow Analysis - Concept of Fund - Schedule of Changes in Working Capital- Fund Flow Statement. Cash Flow Analysis - Cash from operation – Preparation of Cash Flow Statement as per Accounting Standard (Revised).

Extra reading/ Key words: *Cash Flow Statement as per New Companies Act, 2013*

UNIT – IV MARGINAL COSTING AND BREAK-EVEN ANALYSIS**(15 hours)**

Marginal Costing - Absorption Costing Vs Marginal Costing – Contribution- Profit Volume ratio – Break Even Point – Cost Volume Profit Analysis - Managerial applications of marginal costing.

Extra reading/ Key words: *Types of Breakeven point, Break even pricing.*

UNIT – V BUDGETARY CONTROL**(15 hours)**

Budget - Budgetary Control - Functional Budgets - Master Budget - Fixed and Flexible Budgets - Cash Budget.

Extra reading/ Key words: *Budgeting practices of business firms*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

THEORY - 25% , PROBLEMS - 75%**Course Outcomes:****The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recognize the relationship between Cost, Financial and Management Accounting	1	U
CO-2	Draw conclusion about the liquidity, solvency and profitability of business entities based on comparative statements, common size statements, trend analysis and ratio analysis	2	An
CO-3	Prepare Funds flow statement and make inferences	3	Ap
CO-4	Prepare Cash flow statement based on Revised Accounting Standard and make inferences	3	Ap
CO-5	Prepare marginal cost statement and calculate breakeven point	3	Ap
CO-6	Compare different proposals based on marginal costing technique and draw conclusion	2	Ap
CO-7	Prepare different types of budgets and make a comparison	2	Ap
CO-8	Develop accounting skills in managing any organisation	2	Ap

PRESCRIBED TEXT:

- Dalston L. Cecil & Jenitra L. Merwin,(2017) *Management Accounting*, Trichy, LearnTech Press.

BOOKS FOR REFERENCE

- Dr. T.S Reddy & Dr. Y.Hari Prasad Reddy (2014), *Management Accounting*, Chennai, Margham Publications.
- Shashi K. Gupta& Sharma R.K (2014), *Management Accounting*, New Delhi: Kalyani Publishers.
- MaheswariS.N (2014). *Management Accounting*; New Delhi : Sultan Chand and Sons.
- Dr. R. Ramachandran & Dr. R. Srinivasan (2018), *Management Accounting*, Trichy :SriRam Publishers.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	MAJOR CORE 13 – FINANCIAL MANAGEMENT
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CO6MCT13
Course Type	Theory
Credits	5
Marks	100

General Objective:

To enable the students to understand the basic financial decision making procedures and to apply in complex financial management.

Course Objectives(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the basic concepts of financial management and apply the time value of money and various valuation concepts.
CO-2	Understand and apply the various capital structure theories, leverages and point of indifference
CO-3	Understand and Apply the different techniques of capital budgeting.
CO-4	Understand and apply the working capital management, cash management and receivables management. .
CO-5	Understand and apply the different models of dividend policy.

UNIT – I INTRODUCTION

18 Hrs

Financial Management - Nature and Scope - Objectives of Financial Management - Profit Maximization Vs Wealth Maximization - Functions of Financial Manager - Time Value of Money- Discounting Technique, Compounding Technique, Sinking Fund Factor and Capital Recovery Factor and Effective Rate of Interest. Cost of capital – Computation of Specific and weighted average cost of capital.

Extra reading /Key words:*Financial planning – Objectives and Functions*

UNIT – II CAPITAL STRUCTURE THEORIES AND LEVERAGES

18 Hrs

Capital Structure Theories - NI approach -NOI approach - MM approach - Traditional approach – Factors determining capital structure –Analysis of leverages: operating leverage, financial leverage and combined leverage - EBIT, EPS analysis - Indifference point

Extra reading /Key words:*Debt vs. Equity*

UNIT – III CAPITAL EXPENDITURE DECISIONS**18 Hrs**

Capital Expenditure Decisions - Methods of ranking investment proposal: Paybackperiod , Net present value method, Internal rate of return method and Average rate of return

Extra reading /Key words: *Objectives of Capital Expenditure Decisions*

UNIT – IV WORKING CAPITAL MANAGEMENT**18 Hrs**

Working Capital Planning – Risk profitability trade off - Determination of working capital - Financing of working capital – Management of Cash –Baumol Model, Miller Orr Model - Receivables Management – Credit standards – Credit terms – Collection policies.

Extra reading /Key words:*Motives for holding cash*

UNIT – V DIVIDEND POLICIES**18 Hrs**

Dividend Policies: Issues in dividend decisions - Walter's model - Gordon's model - MM hypothesis - Dividend and uncertainty - Dividend policy in practice.

Extra reading /Key words:*Dividend payout policies*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts and important terms in financial management.	2	U
CO-2	Apply the concepts of time value of money and cost of capital.	2	Ap
CO-3	Understand the commonly used capital structure theories.	3	U
CO-4	Analyse the various types of leverages, EBIT and EPS.	3	An
CO-5	Understand and apply the various methods in capital budgeting.	3	Ap
CO-6	Determine working capital, apply the principles of cash management and receivables management.	3	Ap
CO-7	Develop skills relating to investment and cash management in business	2	Ap

PRESCRIBED TEXT:

- Maheswari S.N., *Elements of Financial Management*, New Delhi: Sultan Chand and Sons.

BOOKS FOR REFERENCE:

- Shashi K. Gupta and Sharma R.K. (2008). *Financial Management*, New Delhi: KalyaniPublishers.
- Khan M.Y and Jain P.K, *Financial Management, Text and Problems*; New Delhi : Tata McGraw Hill.
- Panday I.M., *Financial Management*; New Delhi :Vikas Publishing House.
- Van Horne J.C., *Financial Management and Policy*; New Delhi:Prentice Hall of India.
- Prasanna Chandra, *Financial Management, Theory and Practice*, New Delhi: Tata McGraw Hill.

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School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	MAJOR CORE 14 – COMPANY LAW
Total Hours	75
Hours/Week	5Hrs / Wk
Code	U18CO6MCT14
Course Type	Theory
Credits	5
Marks	100

General Objective:

To understand the basic principles and practices of Company Law.

Course Objectives (CO):

The learners will be able to

CO No.	Course Objectives
CO-1	Remember and understand the concepts of company, its types and the procedure of incorporation.
CO-2	Understand and remember the important statutory documents, its contents and the legal provisions to alter the contents of these documents of a company.
CO-3	Understand the various types of prospects and the legal provisions of allotment of securities.
CO-4	Remember and understand the administration setup of a company and various meetings of the company.
CO-5	Understand different types of winding up of a company and legal provisions relating to winding up of a company.

UNIT – I INTRODUCTION

15 Hrs

Company- Meaning –Features – Lifting of the Corporate Veil – Types of company: Statutory, Registered, Public Limited, Private Limited, Foreign, Small, Dormant and One Person Company, Companies with Charitable Objects – Incorporation procedure of a Company

Extra reading /Key words: *Promoter of a company and his legal position in the company*

UNIT – II STATUTORY DOCUMENTS

15 Hrs

Memorandum, of Association: Contents- Change in clause of MOA - Articles of Association: Contents - Doctrine of Ultra vires – Exceptions - Doctrine of Indoor management - Doctrine of Constructive notice - Exceptions.

Extra reading /Key words: *Formats of Articles of Association with reference to different types of companies.*

UNIT – III PROSPECTUS & ALLOTMENT OF SECURITIES

15 Hrs

Prospectus: Meaning and contents – Self prospectus – Red Herring Prospectus – Abridged Prospectus – Misstatements in Prospectus - Allotment of securities- Global depository receipts Alteration of share capital - Rights issue – Bonus issue – Buyback of securities.

Extra reading /Key words:- *sweet equity shares*

UNIT – IV COMPANY MANAGEMENT AND MEETINGS**15 Hrs**

Administration - Directors, Managing Directors, Company Secretary - Qualifications and disqualification - Appointment - Powers - Duties - Rights and liabilities- Company meeting: Kinds - Notice - Proxies – Quorum - Agenda - Minutes - Resolutions.

Extra reading /Key words: *Administration structure of top Ten Indian Companies.*

UNIT – V WINDING UP**15 Hrs**

Winding up of companies - Different modes of winding up- Consequences of winding up.

Extra reading /Key words: *Recent winding up of companies in India.*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the concepts of company and classify its types of Companies.		
CO-2	Remember the procedure of incorporation of company.	3	U
CO-3	Explain the important statutory documents of a Company.	3	U
CO-4	Discuss the legal provisions relating to alter the contents of the statutory documents of a company.	3	An
CO-5	Recall the various types of prospects and the legal provisions of allotment of securities.	3	U
CO-6	Elucidate the administration setup of a company.	2	U
CO-7	Discuss various meetings of the company.	3	U
CO-8	Explain different types of winding up of a company and legal provisions relating to winding up of a company.	3	U
CO-9	Develop skills relating to practical functioning of companies	3	Ap

PRESCRIBED TEXT:

Kapoor N.D, (2008). *Company Law- Incorporating the Provisions of the Companies Amendment Act, 2000*, New Delhi: Sultan Chand & Sons.

BOOKS FOR REFERENCE:

- Gower L.C.B, (2005). *Principles of Modern Company Law*, London: Stevens & Sons.
- Singh Avtar, (2007). *Company Law*, Lucknow: Eastern Book Co.
- Gogna. P.P.S. (2016), *Company Law*, S Chand Publishing, New Delhi.

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School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	MAJOR ELECTIVE 2 - RETAIL MANAGEMENT
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CO6MET02
Course Type	Theory
Credits	4
Marks	100

General Objective:

To enable the students to understand the various concepts in Retailing

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Summarize the concepts of retailing problems, factors, issues and challenges at global market level.
CO-2	Elaborate the contents about traditional retail formats
CO-3	Discuss the modern retail formats in current scenario
CO-4	Enumerate the retail strategic planning, location, factors and planning policies
CO-5	Describe the retail marketing strategy, store loyalty, franchising and CRM.

UNIT - I INTRODUCTION TO RETAILING

Definition – Importance, functions of a retailer, problems in retailing – factors influencing retailing in India. Global retail market: Issues & Challenges – Life cycle in retail

Extra reading /Key words: *kirana stores, mom and pop stores*

UNIT –II TRADITIONAL RETAIL FORMATS

Retail formats – Departmental stores, Convenience stores – Super markets – Chain stores – Speciality stores – Door to Door selling – Retail Co-operatives – Features, merits & demerits.

Extra reading /Key words: *virtual retailing, e retailing*

UNIT - III MODERN RETAIL FORMATS

Single Channel and Multi-Channel Retailing, Direct Marketing: Emerging Trends, Steps in Direct Marketing Strategy, Key issues: Direct Selling, Vending Machines, Electronic Retailing - Scope, Characteristics, Video Kiosks, Airport Retailing.

Extra reading /Key words: *virtual retailing, airport kiosk*

UNIT- IV RETAIL STRATEGY PLANNING

Steps in strategic planning process - Retail location strategy – Factors influencing Retailer’s Choice of location - factors affecting merchandise planning – Importance of Human Resource Management in Retailing - Pricing policies

Extra reading /Key words: *self-sustaining communities, situation analysis*

UNIT -V RETAIL MARKETING STRATEGY

Retail promotion strategies – Visual Merchandise – Store loyalty – Variables influencing store loyalty – Building Store loyalty – Customer Relationship Management – Meaning, Importance, steps involved in CRM process - Retail Franchising

Extra reading /Key words: *value creation,, loyalty cards and points*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Analyse retailing problems, factors, issues and challenges at global market level.	2	An
CO-2	Evaluate traditional retail formats	2	U
CO-3	Classify modern retail formats in current scenario	2	U
CO-4	Discuss the retail strategic planning, location, factors and planning policies	3	An
CO-5	Describe the retail marketing strategy, store loyalty, franchising and CRM.	3	U
CO-6	Develop marketing skills and maintenance of retail outlets to enhance business profits	3	Ap

PRESCRIBED TEXT:

- Swapna Pradhan, Retailing Management, Tata McGraw Hill Education Private Limited, New Delhi, 2012

BOOKS FOR REFERENCE:

- Suja Nair, Retailing Management, Himalaya Publishing House, Mumbai, 2008.
- Chetan Bajaj, Retailing Management, Oxford University Press, India, 2005.
- Barry Berman & Joel R Evans, Retailing Management, Prentice Hall of India, New Delhi 9th Edition, 2004.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	MAJOR ELECTIVE 2 – INTERNATIONAL HUMAN RESOURCES MANAGEMENT
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CO6MET03
Course Type	Theory
Credits	4
Marks	100

General Objectives:

To enable the students to understand the various concepts in IHRM

To understand the elements of global knowledge and IHRM implications

To give insight into Cultural dimensions, recruitment, Training development and work life balance

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	
CO-2	Understand, apply and evaluate the issues, opportunities and challenges pertaining to international HRM;
CO-3	Remembers, understands and develop competency in dealing with cross cultural situations;
CO-4	Apply, analyze and recall the wide range of sources for attracting and recruiting talent and appropriate practices for job placement in international levels;
CO-5	Evaluate, design and formulate the various IHRM processes such as international staffing, training and Development;

UNIT- I IHRM IN INTERNATIONAL CONTEXT

15 Hrs

IHRM –an overview approaches issues and challenges- trends –modes – developments.

Extra reading /Key words: *e IHRM, e IHRM trends*

UNIT - II CULTURAL DIMENSIONS, WORK LIFE BALANCE, EMPLOYEE RELATIONS

15 Hrs

Understanding culture –determinants – importance of Cultural sensitivity – Cross-culture Models – communication work life balance, and employee relations.

Extra reading /Key words: *e culture, e work life balance*

UNIT - III INTERNATIONAL SELECTION AND RECRUITMENT 15 Hrs

Personnel selection for overseas assignment, expatriate selection, selection in other countries. Recruitment- methods- Cross national advertising, internet recruitment.

Extra reading /Key words: *e recruitment, e assignment*

UNIT - IV INTERNATIONAL STAFFING, TRAINING & DEVELOPMENT 15 Hrs

International Laborer Market, HR requirements – staffing policies –sources.

Training & Development: reasons impact of different learning styles on training, types of Cross -culture training

Extra reading /Key words: *e staffing , e training and development*

UNIT- V NEW DEVELOPMENT IN IHRM & MANAGING HRM 15 Hrs

Organizational capacity, HR support function – service centers, Global HR implications, and Global e-enablement of HR processes - Talent management, Employment branding – management through the global networks – Global knowledge and Management strategies.

Extra reading /Key words: *global knowledge management, e global networks*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Examine the issues, opportunities and challenges pertaining to international HRM;	2	U
CO-2	Examine the competency in dealing with cross cultural situations;	2	U
CO-3	Discover the sources for attracting and recruiting talent and appropriate practices for job placement in international levels;	1	U
CO-4	Identify the various IHRM processes such as international staffing, training and Development;	1	U
CO-5	Identify the new developments in IHRM and developing the managing role of human resources in the global arena	1	U
CO-6	Develop teaching skills	1	U

PRESCRIBED TEXT:

- P.L. Rao: International Human Resource Management –Text and Cases, Excel Books, New Delhi, First Edition 2008.

BOOKS FOR REFERENCE:

- Chris Brewer, Paul Sparrow & Guy Vernon: International Human Resource Management, Universities Press (India) Private Limited 2008.
- Neeshu Sharma &Atul Sharma: International HRM, Vayu Education of India, First Edition, 2014, New Delhi

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School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	MAJOR ELECTIVE 2 – INTERNATIONAL FINANCIAL MANAGEMENT
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CO6MET04
Course Type	Theory
Credits	4
Marks	100

General Objective:

To provide the students with the knowledge of Balance of payment, FOREX market, Methods of Raising funds in International markets, Management transactions Exposure, International Monetary Systems and International methods of payment.

Course Objectives(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understands the concepts relating to foreign exchange
CO-2	Describes the concepts of hedging, swaps, spot and forward
CO-3	Appraises the various methods of raising funds through securities in international markets
CO-4	Understands the prevailing international monetary systems
CO-5	Identifies the various international payment methods

UNIT - I INTRODUCTION

Balance of Payment – Current A/c & Capital A/c – Functions and structure of Forex market – Spot & Forward transactions– Exchange rate theories –Purchasing Power Parity , Interest Rate Parity

Extra reading /Key words: *international economic transaction, stakeholder relationship*

UNIT II – MANAGEMENT TRANSACTIONS EXPOSURE

Methods of hedging of the Exposures – Overview of the methods of hedging the risks –Spot and Forward contracts – Swaps – Options & Futures

Extra reading /Key words: *Regional trade agreement, global stock*

UNIT III – METHODS OF RAISING FUNDS IN INTERNATIONAL MARKETS

FDI – ADRS & GDRS – International Bonds market & Equity market – Euro Dollar / Euro Currency market – Instruments in International financial markets

Extra reading /Key words: *FOREX risk management, import and export strategy*

UNIT IV – INTERNATIONAL MONETARY SYSTEMS

Bretton woods System –Fixed & Floating rate system – World Bank – International Monetary Fund – Special Drawing Rights.

Extra reading /Key words: *trade finance, free trade zone*

UNIT V – INTERNATIONAL METHODS OF PAYMENT

Letter of credit – Provision of UCPDC- Pre shipment & Post shipment finance – Factoring & Forfeiting services – Role of EXIM bank & ECGC

Extra reading /Key words: *settlement of trade, foreign exchange rates*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Apprehends the concepts relating to foreign exchange	2	U
CO-2	Perceives the risks in hedging, swaps, spot and forward	2	U
CO-3	Categorizes the various methods of raising funds through securities in international markets	3	U
CO-4	Evaluates the prevailing international monetary systems	3	U
CO-5	Determines the various international payment methods	2	U
CO-6	Develop skills relating to financing and banking related operations	2	Ap

PRESCRIBED TEXT:

Francis Cherunilam International Business Environment Himalaya Publishing House (2003)

BOOKS FOR REFERENCE:

- CheolS.Eun& Bruce G Restrick- International Financial Management – Tata Mc Graw publication
- Eun ,Cheol S. &David , Restrick&Percy- International Financial Management – Tata Mc Graw publication 2003

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School of Management Studies

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com with Computer Applications (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	MAJOR ELECTIVE 3 – INCOME TAX THEORY LAW AND PRACTICE
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CO6MET05
Course Type	Theory
Credits	5
Marks	100

General Objective:

To provide an understanding of the basic principles of Income Tax Law so as to enable the students to compute tax of an individual assessee and to Enable the students to Understand and Apply the basic principles of Income Tax Law in computing Income Tax of an Individual assessee.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Recognize the concepts of Income, Tax and Tax liability of the Income Tax Act 1961.
CO-2	Compute the provisions of Income from Salary.
CO-3	Estimate the provisions of Income from House property and Capital Gains.
CO-4	Compute the provisions of Taxable profits from Profits and Gains from Business or Profession.
CO-5	Estimate the provisions of Income from the Other Sources.

UNIT – I INTRODUCTION AND RESIDENTIAL STATUS

15 HRS

Income Tax Act - Introduction and important definitions -Assessment year, Previous year, Person, Assessee.

Determination of residential status - Scope of total income

Extra reading /Key words: *Income tax concepts, ROR, RNOR, NR*

UNIT – II INCOME FROM SALARIES

15 HRS

Income from Salaries - Chargeability - Allowances - Pension - Perquisites, Gratuity; Encashment of earned leave - Deductions from salary under sec.16 - Computation of salary income.

Extra reading /Key words: *Salaries, allowances, perks*

UNIT – III INCOME FROM HOUSE PROPERTY AND CAPITAL GAINS 15 HRS

A. Income from House Property - Annual Value : Let out and self occupied property - Deemed to be let out property- Deductions under sec. 24.

B. Capital gains - Chargeability - Capital asset - Cost of acquisition - Transfer - Simple computation of capital gains – Exemptions under Sec 54, 54EC, 54F.

Extra reading /Key words: *GAV, NAV, STCG, LTCG*

UNIT – IV PROFITS AND GAINS OF BUSINESS OR PROFESSION 15 HRS

Profits and gains of business or profession: Meaning and scope - Depreciation under Section 32 - Deductions under Sections 36 and 37 - Expenses and payments not deductible - Computation of income under this head.

Extra reading /Key words: *Admissible expenses, inadmissible expenses*

UNIT – V INCOME FROM OTHER SOURCES AND TAX LIABILITY 15 HRS

A. Income from other sources - Casual income- Interest income - Rate of TDS and grossing up. Dividends - Winnings from lotteries, Crossword puzzles, and Card games.

B. Deductions in computing total income (Sec 80C, 80D, 80E,80G,,80U)

Computation of tax.

Extra reading /Key words: *Dividends, TDS*

Theory - 30% Problem - 70%

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Remember and understand the basic concepts of Income, Tax and Tax liability of the Income Tax Act 1961.	5	U
CO-2	Understand and apply the provisions of Income from Salary.	5	Ap
CO-3	Understand and apply the provisions of Income from House property and Capital Gains.	5	Ap
CO-4	Understand and apply the provisions of Taxable profits from Profits and Gains of Business or Profession.	4	Ap
CO-5	Understand and apply the provisions of Income from the Other Sources.	4	Ap
CO-6	Develop skills relating to tax calculation for personal and professional purposes	4	Ap

Theory - 30% Problem - 70%

PRESCRIBED TEXT:

- Singhanian V.K., *Student's Guide to Income Tax*, Delhi: Taxman.

BOOKS FOR REFERENCE

- Lal B.B, *Income Tax Law & Practice*, New Delhi: Pearson Education.
- Manoharan, *Principles of Income Tax*, New Delhi: S. Chand & Sons.
- DinkerPagare, *Income Tax Law and Practice*; New Delhi : Sultan Chand & Sons.
- Gauar&Narang, *Income Tax Law and Practice*

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School of Management Studies
PG & RESEARCH DEPARTMENT OF COMMERCE
 (For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	NON MAJOR ELECTIVE (NME 2) - BASIC PRINCIPLES OF ACCOUNTANCY
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U18CO6NMT01
Course Type	Theory
Credits	2
Marks	100

General Objective:

To enable the students to understand the basic principles of double entry system of book-keeping and accounting.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the concepts and conventions of accounting
CO-2	Remember and Understand the Accounting system.
CO-3	Understand the methods of preparing subsidiary books
CO-4	Understand the method of preparing a three column cash book
CO-5	Remember and understand the procedure followed in preparing the final account of a sole trader

UNIT – I INTRODUCTION 6 Hrs

Accounting concepts and conventions – Capital expenditure and revenue expenditure.

Extra reading /Key words: *Day book, financial statement*

UNIT – II ACCOUNTING CYCLE 6 Hrs

Journalizing – Ledger posting - Preparation of trial balance.

Extra reading /Key words: *final accounts, journal proper*

UNIT – III SUBSIDIARY BOOKS 6 Hrs

Recording in subsidiary books –Purchases book –Sales book-Purchases Returns book-Sales Return book.

Extra reading /Key words:*ancillary accounts*

UNIT – IV CASH BOOK 6 Hrs

Recording in Three column cash book

Extra reading /Key words: *petty cash, current asset*

UNIT – V FINAL ACCOUNTS OF A SOLE TRADER**6 Hrs**

Preparation of Trading and Profit and Loss account - Balance sheet (With only closing stock as adjustment)

Extra reading /Key words: *sole proprietorship***Note:** Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.**Course Outcomes:****The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts and conventions of accounting	1	U
CO-2	Understand the Accounting system.	1	U
CO-3	Preparation of subsidiary books	2	Ap
CO-4	Preparation of cash books	2	Ap
CO-5	Evaluation final accounts of a firm	2	Ap
CO-6	Develop accounting skills in maintaining a firm	2	Ap

PRESCRIBED TEXT:

- Reddy & Murthy, (2006). *Financial Accounting*, Chennai: Margham Publishers.
- Dalston L. Cecil & Jenitra L. Merwin, (2008). *Principles of Accountancy*, Trichy: Learntech Press.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. & Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Gupta. R.L.&Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.
- Dr M A Arulanandam, *Financial Accounting*, New Delhi: Himalaya Publications.
- Dr K S Raman & S.N.Maheswari, (2007). *Financial Accounting*, New Delhi: Vikas Publication.

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School of Management Studies
PG & RESEARCH DEPARTMENT OF COMMERCE
(For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	NON MAJOR ELECTIVE (NME 2) - MARKETING PRACTICES
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U18CO6NMT03
Course Type	Theory
Credits	2
Marks	100

General Objective:

To give basic understanding of the concepts of marketing.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understands the basic functions of marketing
CO-2	Appraises the concept of product planning and product life cycle
CO-3	Apprehends the pricing methods and factors affecting them
CO-4	Remembers the various channels of distribution
CO-5	Analyses the various promotional strategies available in business.

UNIT – I INTRODUCTION

6 Hrs

Meaning and Definition of Marketing – Classification of Market – Modern Market Concepts – Functions of Marketing.

Extra reading /Key words: *Meta marketing, De marketing*

UNIT – II PRODUCT

6 Hrs

Product – Product Planning and Development – Product Life Cycle - Branding.

Extra reading /Key words: *Brand equity, trademarks*

UNIT – III PRICING

6 Hrs

Pricing – Objectives – Types of Prices – Factors affecting Prices – Pricing Policies.

Extra reading /Key words: *regulatory measures for pricing packaged commodities*

UNIT – IV PHYSICAL DISTRIBUTION

6 Hrs

Physical Distribution – Types of Channels – Factors determining Selection of a Channel – Middlemen Services.

Extra reading /Key words: *Channel conflicts, supply chain*

UNIT – V PROMOTION

6 Hrs

Promotion – Advertising – Sales promotion – Personal Selling – Publicity.

Extra reading /Key words: *legal issues in promotion*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understands the basic functions of marketing	2	U
CO-2	Develop the idea newproduct planning and product life cycle	2	U
CO-3	Examine the pricing methods and factors affecting them	3	U
CO-4	Identify the various channels of distribution	3	U
CO-5	Compare and contrast the various promotional strategies available in business.	3	An
CO-6	Create marketing skills and develop entrepreneurial abilities	3	Ap

PRESCRIBED TEXT:

- R.S.N. Pillai and Baghavathi, (2007). *Marketing*, New Delhi: Sultan Chand and Sons.

BOOK FOR REFERENCE

- Rajan Nair, (2006). *Marketing*, New Delhi: Sultan Chand and Sons.

LIST OF ALLIED COURSES OFFERED BY THE DEPARTMENT

Sl.No	Sem	Part	Course	Title of the course	Code	Hours/ Week	Credits	Marks
1.	I	III	Allied -2	Principles of Accountancy	U20CO1ALT01	4	2	100
2.	I	III	Allied -2	Basics of Accountancy	U20CO1ALT02	4	2	100
3.	II	III	Allied-4	Services Marketing	U20CO2ALT03	4	2	100

**LIST OF NON MAJOR ELECTIVE OFFERED BY THE DEPARTMENT FOR
V SEMESTER**

Sl.No	Part	Course	Title of the course	Code	Hours/ Week	Credits	Marks
1.	IV	NME – 1	Basic Principles of Accountancy	U18CO5NMT01 U18CO5NMT02	2	2	100
2.	IV	NME – 1	Costing & Cost control techniques	U18CO5NMT02	2	2	100

**LIST OF NON MAJOR ELECTIVE OFFERED BY THE DEPARTMENT FOR
VI SEMESTER**

Sl.No	Part	Course	Title of the course	Code	Hours/ Week	Credits	Marks
1.	IV	NME -2	Basic Principles of Accountancy	U18CO6NMT01	2	2	100
2.	IV	NME -2	Marketing Practices	U18CO6NMT03	2	2	100



HOLY CROSS COLLEGE (AUTONOMOUS)

Nationally Accredited (4th Cycle) with A++ Grade (CGPA 3.75/4) by NAAC
College with Potential for Excellence, Affiliated to Bharathidasan University
Tiruchirappalli - 620 002.

SCHOOL OF MANAGEMENT STUDIES

PG AND RESEARCH DEPARTMENT OF COMMERCE

B. Com - Business Process Outsourcing

PO No.	Programme Outcomes <i>Upon completion of the B.Com BPO Degree Programme, the graduate will be able to</i>
PO-1	Be Job ready for the BPO industry and can become entrepreneur
PO-2	Obtain quality education in the area of Business Process Outsourcing
PO-3	Acquire practical skills to gather information, assess, create and execute new ideas at the work place
PO-4	Receive training in Commerce and Computer skills.
PO-5	Create ethically conscious and socially responsible business standards

PSO No.	Programme Specific Outcomes <i>Upon completion of these courses the student would</i>
PSO-1	Acquire necessary skills to manage various positions in the BPO sector and to become an Entrepreneur
PSO-2	Have in depth knowledge on aspects related to BPO
PSO-3	Become aware of the various processes in BPO
PSO-4	Acquire academic excellence with an aptitude for higher studies, professional certification and research
PSO-5	Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance and develop employability skills

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

U.G. COURSE STRUCTURE (I & II SEMESTER) – CBCS

B. Com BPO (For Candidates admitted from June 2020 onwards)

Sem	Part	Course	Title of the course	Code	Hours/Week	Credits	Marks
I	I	Language	Tamil Paper I / Hindi Paper I / French Paper I	U20TL1TAM01/ U20HN1HIN01/ U20FR1FRE01	3	3	100
	II	English	Practical English I	U20CB1ENT01	3	3	100
	III	Major Core-1	Financial Accounting	U20CB1MCT01	6	5	100
		Major Core-2	Introduction to BPO	U20CB1MCT02	5	5	100
		Allied -1	Business communication	U20CB1ALT01	4	2	100
		Allied -2	Principles of marketing	U20CB1ALT02	4	2	100
	IV	EVS	Environmental Studies	U20RE1EST01	2	1	100
		MSBE-1	Entrepreneurship Development	U20CB1SBP01	2	1	100
		Value Education	Ethics I / Catechism I / Bible studies I	U20VE2LVE01/ U20VE2LVC01/ U20VE2LVB01	1	-	100
		SOC	Service Oriented Course				
		Internship	Internship / Field Work / Field Project 30 Hours – (Extra Credit)	U20SP1ECC01		2	100
TOTAL					30	24	1000
II	I	Language	Tamil Paper II / Hindi Paper II / French Paper II	U20TL2TAM02/ U20HN2HIN02/ U20FR2FRE02	3	3	100
	II	English	Practical English II	U20CB2ENT02	3	3	100
	III	Major Core-3	Cost Accounting	U20CB2MCT03	5	4	100
		Major Core-4	Quality and customer service	U20CB2MCT04	4	3	100
		Major Core-5	Banking theory law and practice	U20CB2MCT05	4	3	100
		Allied -3	Voice process	U20CB2ALT03	4	2	100
		Allied -4	Services Marketing	U20CB2ALT04	4	2	100
	IV	Skill Based Course (SBC) – 1	Soft Skill Development	U20RE2SBT01	2	1	100
		Value Education	Ethics I / Catechism I / Bible studies I	U20VE2LVE01/ U20VE2LVC01/ U20VE2LVB01	1		100
		SOC	Service Oriented Course				
		Internship	Internship / Field Work / Field Project 30 Hours – (Extra Credit)	U20SP2ECC02		2	100
TOTAL					30	24	1000

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com BPO (For Candidates admitted from June 2020 onwards)

First Year - Semester – I

Course Title	Practical English – I
Total Hours	45
Hours/Week	3 Hr/Wk
Code	U20CB1ENT01
Course Type	Theory
Credits	3
Marks	100

General Objective:

To understand the communication process and basics skills of Listening, Speaking, Reading & Writing

Course Objectives (CO):

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the communication process
CO-2	Apply Effective listening skills
CO-3	Understand self-Introduction
CO-4	Apply different kinds of Comprehend reading skills
CO-5	Understand the Principle of good writing

Unit – I

9 hrs

The Communication Process

Definition of Communication – The communication process - Internal and External Communication – Vertical & Grapevine Communication - Roles- Message-Medium- Environment/Context- Style and Tone - Verbal and Non – Verbal Communication – Body Language

Extra Reading/Key Words: *Types of Corporate Communication*

Unit – II

9 hrs

Listening

Pre Listening – knowing the content and context – predicting the text - Listening to a conversation - Listening to instructions - Listening to description

Extra Reading/Key Words: *Active Listening*

Unit – III

9 hrs

Speaking

I, Me, Myself – Introducing self, the place I belong to, etc.- My Family
My Favourite things (Food, Movies, School, Friends) - My Aim (Goal Setting)

Extra Reading/Key Words: *Positive Self image and Self Esteem*

Unit IV

9 hrs

Reading

Understanding what I read right - Spelling and Grammar - Reading Instructions
Reading Newspapers – SPELT Technique - Reading Magazines – Reports – Manuals

Extra Reading/Key Words: *Different types of Texts - Templates on reports, agreements & documents*

**Unit V
Writing**

9 hrs

From complex to simple writing – principle of good writing - Asking permission

Inviting - Writing for pleasure (blogs, poems, articles) a page from my autobiography, If I were the PM, Favorite things.

Extra Reading/Key Words: *Effective Letter writing*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The Learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain communication process and relates to Corporate communication	PSO4	U
CO-2	Develop Listening skills – pre, while and post listening	PSO1	Ap
CO-3	Demonstrate Introduction skills	PSO1	Ap
CO-4	Apply effective reading skills, spelling and grammar	PSO4	Ap
CO-5	Illustrate the techniques of writing mails in different scenarios	PSO4	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

Students manual

BOOKS FOR REFERENCE:

- The Hindu, The New Indian Express, etc.
- www.ThoughtCo.com
- www.bbc.co.uk
- learnenglish.britishcouncil.org/en
- <https://www.teachingenglish.org.uk/>
- www.businessballs.com
- www.ted.com
- www.inktalks.com
- Technical Communication by Meenakshi Raman
- Business Communication by Namitha Gopal
- High School English Grammar – Wren and Martin
- Body Language: Your Success Mantra – Dr. Shalini Varma

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com BPO (For Candidates admitted from June 2020 onwards)

First Year - Semester – I

Course Title	MAJOR CORE 1 - FINANCIAL ACCOUNTING
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U20CB1MCT01
Course Type	Theory
Credits	5
Marks	100

GENERAL OBJECTIVE

To enable the students to understand and apply the principles of double entry system of accounting in the preparation of final accounts of sole trader and rectification of errors and bank reconciliation statement and to provide basic knowledge of accounting for bills of exchange, accounts of not-for-profit concerns and consignment accounts

Course Objectives (CO):

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the accounting concepts, conventions and prepare final accounts of sole trader
CO-2	Understand the errors in accounting and prepare Bank Reconciliation Statement
CO-3	Understand the Account for bill transactions
CO-4	Apply the accounting procedure of not-for-profit concerns
CO-5	Understand consignment accounts

UNIT – I INTRODUCTION TO ACCOUNTING AND FINAL ACCOUNTS –15 Hrs

Accounting Concepts and Conventions – Need for Accounting Standards – Adjustment and Closing Entries – Final Accounts of a sole trader.

Extra reading/Key words: *Accounting principles and Double entry system, Latest developments in the field of Accountancy, Branches of Accounting*

**UNIT - II RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT
15 Hrs**

A. Rectification of Errors: Rectification before and after preparation of trial balance, Suspense account.

B. Bank Reconciliation Statement: Causes for difference between balances as per cash book and bank statement, Preparation of BRS.

Extra reading/Key words: *Rectification after the preparation of final accounts, Bank statement*

**UNIT – III BILL OF EXCHANGE
15 Hrs**

Bills of Exchange: Features, Recording transactions relating to bills: Drawing, accepting, retiring, renewing and honouring of bills, dishonour of bills and insolvency of acceptor. **Extra reading/Key words:** *Accommodation bills*

**UNIT – IV ACCOUNTS OF NOT-FOR-PROFIT ORGANISATIONS
15 Hrs**

Receipts and Payments Account - Income and Expenditure Account - Balance Sheet. **Extra reading/Key words:** *Examples of not-for-profit organisations.*

UNIT – V CONSIGNMENT

15 Hrs

Consignment Accounts: Valuation of stock, Accounting for losses, Cost price method and Invoice price method.

Extra reading/Key words: *Conversion of consignment into joint venture.*

Theory - 20%

Problem: 80%

Note: Extra reading /Key words must be tested only through Assignment and Seminars

Course Outcomes:

The Learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the basic accounting concepts and conventions	1	U
CO-2	Outline the rules of double entry system of accounting for the preparation of final accounts of sole trader	2	Ap
CO-3	Summarise the different types of errors in preparing the books of accounts and the procedure for rectifying the errors; rectify the errors and prepare suspense account; Prepare bank reconciliation statement.	2	An
CO-4	Show entries in the books of parties concerned with bills of Exchange	1	Ap
CO-5	Apply the procedure for preparing the final accounts of Not-for-profit organizations, differentiate between Receipts and Payments account and Income & Expenditure account and the Balance sheet of not-for-profit organizations	2	An
CO-6	Develop accounting skills to ascertain the profitability and the financial status of any entity	5	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXTS

- Reddy T.S. & Murthy A., (2018). *Financial Accounting*, Chennai: Margham Publishers.
- Dalston L. Cecil & Jenitra L. Merwin., (2018). *Financial Accounting*, Trichy: Learntech Press.

BOOKS FOR REFERENCE

- Shukla. M.C. & Grewal T.S., (2017) *Advanced Accounts, Volume 1*, New Delhi: S .Chand.
- Jain. S.P. & Narang K.L., (2016) *Principles of Accountancy*, New Delhi: Kalyani Publishers.
- Gupta. R.L.& Radhaswamy M., (2018) *Advanced Financial Accounting*, New Delhi: Sultan Chand & Sons

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com BPO (For Candidates admitted from June 2020 onwards)

First Year - Semester – I

Course Title	MAJOR CORE -2- INTRODUCTION TO BPO
Total Hours	75
Hours/Week	5 Hrs/Week
Code	U20CB1MCT02
Course Type	Theory
Credits	5
Marks	100

General Objective:

To understand the basics of BPO and the BPO industry

Course Objectives (CO):

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the Basics of Business Process Outsourcing
CO-2	Understand the different stages to BPO
CO-3	Apply the different models of BPO
CO-4	Understand the different types of BPO
CO-5	Understand the life cycle of a BPO deal

UNIT I: INTRODUCTION TO BPO

15 Hrs

Basics of Business Process Outsourcing - History of BPO-Evolution of BPO-Global Trends and Triggers The Future of BPO- Changes & Challenges - Basics – What is a BPO- Benefits of BPO – Growth Drivers - BPO Industry-Employment Opportunities – Employee Structure – Skill Set Required –Compensation Levels – The Future of the BPO Employee

Extra Reading / Keywords: *Changing Dynamics in Indian BPO Industry*

UNIT II: STAGES TO BPO

15 Hrs

The Business Imperative for Transformation - The Transformation Journey- Standardization- Harmonization- Centralization - Shared Services: The Continuum of Shared Service Models – The benefits of Shared Services - Outsourcing- Business Triggers – Early movers – The Business case

Extra Reading / Keywords: *Automation in BPO Industry*

UNIT III: MODELS OF BPO

15Hrs

BPO -Models and Types of Vendors - Transaction Processing BPO- Elements of Back– Office Services - Contact Centre BPO – Types of Call Centres – Technology – Components and working of a Call Centre - Offshoring - Offshore BPO – Evolution Destinations – Challenges of Off shoring – BPO Companies in India. Other BPO Destinations

Extra Reading / Keywords: *Future Technology in call centre*

UNIT IV: TYPES OF BPO

15Hrs

Financial Services –Insurance - Human Resource BPO – Reasons for outsourcing HR – Activities involved in HR BPO –HR Outsourcing Trends – Career in HR BPO Emerging BPO Domains – Media and Entertainment BPO – Publishing BPO.

Extra Reading / Keywords: *Social media and BPO*

UNIT – V: Life Cycle of a BPO deal**15Hrs**

The Business Case- Insourcing vs. Outsourcing – RFP- Evaluation and Choice of Partner- Contracting- Change Management- Migration/Transition/Knowledge Transfer/Re-engineering/Go - Live/Metrics & Governance- Innovation and Continuous Improvement

Extra Reading / Keywords: *Business Process Re-engineering (BPR)*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The Learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the history and evolution Business Process Outsourcing along with global trends and triggers of the BPO industry.	PSO2	R,U
CO-2	Summarise the different stages leading to BPO	PSO2	U
CO-3	Demonstrate the working of call Centers and back office	PSO1	U
CO-4	Utilize Finance, Insurance and Human Resource in BPO	PSO1	U, Ap
CO-5	Demonstrate the different facets in the life cycle of a BPO deal	PSO3	U
CO-6	Develops Employability Skills	PSO1	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT

Student Manual

BOOKS FOR REFERENCE

1. Bingham, J. Mastering data processing. Macmillan Publishing House.
2. Clifton, HD. System analysis for business data processing. India: Prentice Hall Publication.
3. Kulkarni, Sarika. Business process outsourcing. Delhi: Jaico Publishing House.
4. Shikapur, Deepak. BPO Digest. Ameya Inspiring Books.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2020 onwards)
First Year - Semester – I

Course Title	ALLIED 1 – BUSINESS COMMUNICATION
Total Hours	60
Hours/Week	4 Hr / Wk
Code	U20CB1ALT01
Course Type	Theory
Credits	2
Marks	100

General Objective:

To understand the basics of Business Communication

Course Objectives (CO):

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concepts of Business Communication and it's barriers.
CO-2	Apply grammar for better business communication.
CO-3	Understand effective oral and written communication skills.
CO-4	Understand the proper application of different kinds of Business Letters
CO-5	Apply effective Professional writing.

UNIT- I: INTRODUCTION

12 hrs

Communication - Business Communication – Its importance – Objectives – Types
– Business Communication Media - Barriers of Business Communication

Extra Reading/Key Words: *Communication Vs. Business Communication, Business Idioms*

UNIT- II : PRINCIPLES OF AIDS TO COMMUNICATION

12 hrs

Principles of Effective Communication – Aids to Communication - The Grammatical
Background – Sentence Building – Common Errors – Capitalization and Punctuation
Guidelines.

Extra Reading/ Key Words: *Web Language*

UNIT- III: TYPES OF COMMUNICATION

12 hrs

Introduction to Oral Communication - Listening - Speaking - Interviews -Group
Discussion - Presentation

Extra Reading/ Keywords: *FAQs in Interviews and Group Discussions*

UNIT- IV: LETTER TO EDITORS

12 hrs

Importance of Commercial Correspondence - Essential Qualities - Layout of a Business
Letter Enquires and Replies - Orders - Complaints and Claims - Correspondence relating to
banks

Extra Reading/ Keywords: *The use of technology in correspondence*

UNIT -V: RESUME WRITING

12 hrs

Writing Resumes - Application letters - References and Testimonial -
Correspondence through Email and social networks

Extra Reading/ Keywords: *Creativity in Resumes*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The Learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the basics of Business Communication and also train them in the nuances of formal and informal language	PSO4	U
CO-2	Apply grammatical knowledge and skills of the learners to become effective communicators	PSO4	U
CO-3	Demonstrate listeners and speakers to perform better at Group Discussions and at Interviews	PSO1	Ap
CO-4	Develop the written skills in the learners with emphasis on correspondence in the various business scenarios	PSO1	Ap
CO-5	Develop the ability to present self through resume in the most effective way	PSO1	Ap
CO-6	Develop Employability Skills	PSO1	Ap

**PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand;
Ap – Apply; An – Analyse; E- Evaluate; C – Create**

PRESCRIBED TEXT:

Student Manual

BOOKS FOR REFERENCE:

1. Modern Commercial Correspondence- Hume and Builecy
2. Modern Business Correspondence-Gastride
3. Business English- Rajender Paul & Korehalli
4. Business Communication- N.Janakiraman
5. Business Communication- Namita Gopal

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2020 onwards)
First Year - Semester – I

Course Title	ALLIED 2 – PRINCIPLES OF MARKETING
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CB1ALT02
Course Type	Theory
Credits	2
Marks	100

General Objective:

To enable the students to understand and analyze the various concepts of marketing and give awareness on the modern trends in marketing.

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember the marketing concepts & recent trends with segmentation bases and Positioning strategies
CO-2	Understand the Product planning, product policy and the market Segmentation
CO-3	Understand the pricing objectives and the various methods of pricing and recalls and explain the various promotion mix and qualities of a good salesman and the process of personal selling
CO-4	Analyse the various channels of Distribution
CO-5	Analyse digital skills in marketing through content writing for websites

UNIT – I INTRODUCTION

12 Hrs

Marketing: Meaning, Importance & Functions of Marketing - Marketing Mix – Marketing environment: Micro and Macro – Recent trends in Marketing – Customer driven marketing strategy – Market segmentation: Bases

Extra Reading / Keywords: *Unique selling point, value proposition*

UNIT – II PRODUCT

12 Hrs

Concept, Product classifications – Major product decisions: Product line decisions - Product mix decisions - Product attributes – Branding, Packaging and labeling – New product development – Product life cycle

Extra Reading / Keywords: *Innovation in products development, Co branding*

UNIT – III PRICING AND PROMOTION

12 Hrs

Pricing-Pricing objectives - Factors influencing pricing - Pricing strategies. Promotion - Promotion Mix: Advertising, Sales Promotion, Personal selling & Public relations.

Extra Reading / Keywords: *Pricing of consumer goods. Promotional activities of products in the market.*

UNIT – IV CHANNELS OF DISTRIBUTION

12 Hrs

Channels of Distribution - Channel Functions - Factors influencing Channel Decisions - Middlemen - Wholesalers - Retailers - Selection of marketing channels- Direct& Indirect Marketing Channels

Extra Reading / Keywords: *Logistics and Supply chain management*

UNIT – V DIGITAL SKILLS IN MARKETING (Practical)

12 Hrs

Define a Target Group - Creating Web Sites - Writing the SEO content - SEO Optimization
Tools and Techniques of Search Engine Optimization - Google AdWords

Extra Reading / Keywords: *on line business applications*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The Learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Define the marketing concepts with recent trends and list out the functions of marketing.	1	U
CO-2	Extend market analytical skills based on segmentation	2	U
CO-3	Explain the product planning and policies	2	U
CO-4	Interpret the various pricing policies followed by the organizations.	2	An
CO-5	Selection of media for Advertisement and also analyze the role of salesman in promotion	2	E
CO-6	Compare the various channels of distribution	2	U
CO-7	Plan Search Engine Optimization content	2	Ap

PRESCRIBED TEXTS:

- Rajan Nair, (latest edition). *Marketing*, New Delhi: Sultan Chand and Sons.
- Pillai & Bhagirathi (latest edition) *Marketing Management*, New Delhi: Sultan Chand and Sons.

BOOKS FOR REFERENCE:

- Philip Kotler, (2016) *Marketing: An Introduction*, New York: Prentice Hall, Englewood Cliffs.
- Kotler Philip & Armstrong Gary, (2017) *Principles of Marketing*, New Delhi: Prentice-Hall of India.
- Ryan, D. (2014). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page Limited.
- The Beginner's Guide to Digital Marketing (2015). Digital Marketer. Pulizzi, J. (2014) *Epic Content Marketing*, McGraw Hill Education.

SCHOOL OF MANAGEMENT STUDIES
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2020 onwards)
First Year - Semester – I

Course Title	MAJOR SKILL BASED ELECTIVE 1 - ENTREPRENEURSHIP DEVELOPMENT
Total Hours	30
Hours/Week	2 Hrs/Wk
Code	U20CB1SBP01
Course Type	Theory
Credits	1
Marks	100

General Objective:

Enable the students to acquire skills pertaining to dress making, Doll making, Interior decorations and multi cuisine art

Course Objectives (CO):

The learner will be able to

CO No.	Course Objectives
1.	Understand the Basics of Beautification like different styles of bridal make ups and Mehendi designs.
2.	Understand the art of making artificial jewellery and types of embroidery
3.	Understand the different doll making techniques
4.	Apply the different techniques of Artificial and natural garland making
5.	Understand the multi cuisine art like cookery items, jam making, cookery item and applies different sales promotion techniques.

UNIT-I BASICS OF BEAUTIFICATION 6 Hrs

Threading–Facial– Hair dress – Manicure– Pedicure– Bridal Make up – Mahandi

Extra Reading /Key Word: *nail art and art of wearing saree*

UNIT-II ART OF MAKING JEWELLERY AND EMBROIDERY 6 Hrs

Paper- Thread- Silk Thread- Terracotta- Types of Embroidery -Hand Embroidery- Thardhosi- Jemki work- Kundhan stone works.

Extra Reading /Key Word: *aari works*

UNIT-III KIDS AMUSEMENT DOLL TECHNIQUES 6 Hrs

Material for soft doll Making –Safety measures in soft doll making – Puppy -Squirrel – Teddy

Extra Reading /Key Word: *cushion making*

UNIT- IV ARTIFICIAL AND NATURAL GARLAND MAKING 6 Hrs

Natural Flower Garland- Artificial Flower Garland- Bouquet- Flower Vase arrangement

Extra Reading /Key Word: *bridal garland making*

UNIT- V MULTI CUISINE ART 6 Hrs

Juice, squash, Jam, Jelly,

Bakery items (Cake & Biscuits)

Cookery items (Pickle, Sambar podi, Masala podi) & Preparation of Non- Vegetarian items

Sales promotion and marketing techniques for all products

Extra Reading /Key Word: *different varieties of juices, salads and starter*

Note: Texts given in the Extra Reading, Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The Learners

CO No	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Demonstrate the bridal make up, Mehandi designs, artificial jewelleryes and embroideryes	1	Ap
CO-2	Show the different doll making techniques	1	Ap
CO-3	Make use of different garland techniques	1	Ap
CO-4	Utilize the strategies of sales promotion	1	Ap

Books for Reference:

- Hawkin All - Indian Cook book, Hawkins cookers Limited, Bombay Arts& Craft Vol.5 Aasha Enterprises, Hyderabad -39
- Arts & Craft. Vol.6 Aasha Enterprises , Hyderabad -39
- Soft Toys, Part-II
- Angal Kudumbha Samayal, I.V. Jesudhasan
- Renu Gupta, 2004, Complete Beautician Course, Diamond Pocket Books Private Limited, NewDelhi.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com BPO (For Candidates admitted from June 2020 onwards)

First Year - Semester – II

Course Title	PRACTICAL ENGLISH – II
Total Hours	45
Hours/Week	3 Hr/ Wk
Code	U20CB2ENT02
Course Type	Theory
Credits	3
Marks	100

General Objective:

Advanced understanding of Listening, Speaking, Reading & Writing

Course Objectives (CO):

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand grammar and pronunciation
CO-2	Analyse Effective listening techniques
CO-3	Apply Speaking clearly and Pronunciation
CO-4	Understand the right kind of material to read for research
CO-5	Understand the components of high IMPACT writing

Unit I

9 hrs

Vocabulary

Root – Prefix –Suffix – “word –wide –web” - Spelling rules - Homophones – Homonyms - Pronunciation

Extra Reading/Key Words: *Pronunciation and Enunciation*

Unit II

9 hrs

Listening

Listening to the unsaid words and messages - Asking questions - Seeking clarification -Summarizing

Extra Reading/Key Words: *Deep Listening*

Unit III

9 hrs

Speaking

Speaking clearly and Pronunciation - The power of words and choosing them right -Voice and Proxemics - Getting it right across cultures - Speaking Assignment

Extra Reading/Key Words: *Personal space and cultural practices*

Unit IV

9 hrs

Reading

Appreciating different genres, styles, authors - Reading for Pleasure - Reading for Inspiration (Autobiography, Self Help books) - Reading for Research - Identifying the right resources - Books, Periodicals, Magazines, newspaper - Reading off the Internet

Extra Reading/Key Words: *Blogs and e-books*

Unit V
Persuasive Writing Project

9 hrs

Identify the Audience: Who am I writing to- what are their interests - **Mission of the Message:** Identify the Purpose/Goal of the communication - **Plan:** Organizing thoughts – Creating structure – Choosing Flow - **Action:** Write Right- Words – Grammar- Style – Tone – Getting Punctuation right - **Check:** Edit -Rewrite- Simplify – Format - Preparing an ad (eg. Air purifiers, FMCG) - Writing an article (Dream Big, Be Positive)

Extra Reading/Key Words: *Different types of writing*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes

The Learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Classify to write and spell correctly	PSO4	Ap
CO-2	Examine listening skills by asking questions and seeking clarification	PSO1	Ap
CO-3	Illustrate the power of words and choose them right	PSO1	Ap
CO-4	Interpret the right source and develop reading from the internet source	PSO1	Ap
CO-5	Explain effective writing and understanding the target audience	PSO1	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

Student Manual

BOOKS FOR REFERENCE:

- The Hindu, The New Indian Express, etc.
- www.ThoughtCo.com
- www.bbc.co.uk
- learnenglish.britishcouncil.org/en
- <https://www.teachingenglish.org.uk/>
- www.businessballs.com
- www.ted.com
- www.inktalks.com
- Technical Communication by Meenakshi Raman
- Business Communication by Namitha Gopal
- High School English Grammar – Wren and Martin
- Word Power Made Easy – Norman Lewis

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com BPO (For Candidates admitted from June 2020 onwards)

First Year - Semester – II

Course Title	MAJOR CORE 3 - COST ACCOUNTING
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U20CB2MCT03
Course Type	Theory
Credits	4
Marks	100

GENERAL OBJECTIVE

To enable the students to understand the basic principles of Cost Accounting & to develop skills in the preparation of Cost Accounts.

Course Objectives (CO):

The Learner will be able to

CO No.	Course Objectives
CO-1	Remember the accounting procedure in preparation of cost sheet, tender & quotation.
CO-2	Understand the various methods of pricing of materials.
CO-3	Understand the meaning of labour turn over & apply the knowledge to compute labour cost & methods of wage payment and recall the meaning of overhead, allocation, apportionment, absorption & compute machine hour rate.
CO-4	Apply the knowledge for preparation of accounts related to specific order & operation cost.
CO-5	Remember the meaning of service costing in view of transport costing & understand the accounting concepts of reconciliation statement.

UNIT – I INTRODUCTION

15 Hrs

Cost Accounting; Scope and Objectives - Cost Center and Cost Unit - Cost Accounting and Financial Accounting - Methods and Techniques of Costing. Cost Concepts and Classification - Cost Sheet - Tenders and Quotations.

Extra reading /Key words: *Cost Concepts*

UNIT – II MATERIAL COST

15 Hrs

Material Cost : Purchase Control - Stores Control - Fixation of various levels - Perpetual Inventory System - ABC analysis; Control over Issues - Methods of pricing material issues - FIFO, LIFO and Base Stock Method.

Extra reading /Key words: *Pricing of Material*

UNIT – III LABOUR AND OVERHEADS COST

15 Hrs

A. Labour Cost: Labour Turnover - Idle time, Overtime - Computation of Labour Cost

B. Overheads: Classification - Allocation and Apportionment of overheads - Bases of apportionment

- Absorption of overheads - Machine Hour Rate.

Extra reading /Key words :*Incentives*

UNIT – IV CONTRACT COSTING AND PROCESS COSTING

15 Hrs

A. Contract Costing - Cost Plus Contracts.

B. Process costing - Normal loss - Abnormal loss - Abnormal gain (excluding Inter process profit & equivalent production).

Extra reading /Key words :*Notional Profit, Scrap wastage*

UNIT – V SERVICE COSTING

15 Hrs

Service Costing –Transport Costing.

Extra reading /Key words: *Memorandum reconciliation statement.*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The Learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the cost and show the accounting procedure in preparation of cost sheet, tender & quotation	PSO-2	Ap
CO-2	Interprets the various methods of pricing of materials	PSO-3	R, U
CO-3	Identify labour hour rate and Construct machine hour rate.	PSO-4	R, U, Ap
CO-4	Distinguish specific order & operation costing and prepares contract account and process account.	PSO-4	R, U, Ap
CO-5	Explain the concepts related to transport costing	PSO-2	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Theory - 20% Problems - 80%

PRESCRIBED TEXT:

➤ Reddy & Hari Prasad Reddy, (2008), *Cost Accounting*, Chennai: Margham Publications.

BOOKS FOR REFERENCE:

- Jain S.P.&Narang K.L., *Cost Accounting*, Kalyani Publishing House.
- Horngren, Charles, Foster and Datar, *Cost Accounting-A Managerial Emphasis*, New Delhi: Prentice - Hall of India.
- Khan M.Y and Jain P.K, *Management Accounting*, New Delhi: Tata McGraw Hill.
- Maheshwari S.N., *Advanced Problems and Solutions in Cost Accounting*, New Delhi: Sultan Chand.
- Arora M.N. *Cost Accounting-Principles and Practice*, New Delhi: Vikas Publishing House.
- Pillai & Bhagawati, *Cost Accounting*, New Delhi: Sultan Chand

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SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com BPO (For Candidates admitted from June 2020 onwards)

First Year - Semester – II

Course Title	MAJOR CORE 4 – Quality and Customer Service
Total Hours	60
Hours/Week	4 Hrs Wk
Code	U20CB2MCT04
Course Type	Theory
Credits	3
Marks	100

General Objective:

To understand the importance of quality in service industry and the importance of customer service.

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand “quality” in the service industry
CO-2	Understand SLA
CO-3	Understand Six Sigma
CO-4	Understand what customer service is all about
CO-5	Understand different kinds of customers

UNIT – I: QUALITY - APPROACHES

12 Hrs

The quality journey & Quality Gurus/Movements- Deming- Juran- Crosby. Total Quality- Kaizen – ISO - Quality in the Service Industry and in BPOs

Extra Reading / Keywords: *Cost of poor quality*

UNIT – II: UNDERSTANDING SLAs

12Hrs

SLAs – Definition -Identifying, Defining, Measuring, Monitoring SLAs -Different Transactions- Verticals. TAT. Response vs. Resolution - Financial and performance implications - Leading and lagging metrics and indicators - Using SLAs to manage and drive desired outcomes.

Extra Reading / Keywords: *Service Level Management*

UNIT – III: SIX SIGMA

12 Hrs

Overview of Six Sigma - Origin - Key concepts of Six Sigma and the Six themes of Six Sigma - Old Quality Systems vs Six Sigma - Applying Six Sigma to the BPO Industry - The DMAIC process, DMADV and DFSS – What, When, Where, Why, How - Process Mapping - Roles in Six Sigma- Belts in Six Sigma and their contribution

Extra Reading / Keywords: *Six sigma in Total Quality Management*

UNIT – IV: Customer Service**12 Hrs**

Who is a customer?-What is customer service?-Why do we need to treat our customers well? Consequences of not treating them well - Customer Expectation-How to treat our customers- Kinds of Customers-Customer Needs-Variety of customers- Managing Customers pro- actively - From Customer Satisfaction to Customer Delight-Bad, Good and Excellent customer service – What it is and the results it creates

Extra Reading / Keywords: *Brand image/value*

UNIT – V: Creating the Customer Experience**12 Hrs**

The Customer Experience – Moments of Truth - Customer Behaviour-Handling Different types of customers - Demanding Customer-passive customer-Overfriendly customer-‘I know it all’ customer-Irate customer - Customer Complaints-Service Recovery- Handling grievances/objections-The Internal Customer - Types of BPO Customers, Client and Customer Management in BPOs

Extra Reading / Keywords: *Customer Relationship Management*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The Learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Outline, quality gurus and quality in the BPO Industry	PSO2	R, U
CO-2	Illustrate Service Level Agreement, requirement and preparation of SLA	PSO2	U, Ap
CO-3	Explain six sigma and its contribution to BPO.	PSO1	U, Ap
CO-4	Relate customer and customer service.	PSO2	U
CO-5	Extend excellent customer service.	PSO1	U
CO-6	Develop Employability skills	PSO2	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

Student Manual

BOOKS FOR REFERENCE:

1. Bhasin. Customer relationship management. Wiley Dreamtech.
2. Dyche. Customer relationship management handbook. Prentice Hall.
3. Knox, Simon. Payne, Adrian. & Maklan, Stan. Customer relationship management. Routledge Inc.
4. Kumar, Alok. Customer relationship management: concepts & cases(second edition). PHI Learning.
5. Sheth, J. N. Parvatiyar, A. & Shainesh, G. Customer relationship management: emerging concepts, tools & applications. Tata McGraw- Hill Education.

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SCHOOL OF MANAGEMENT STUDIES –
PG & RESEARCH DEPARTMENT OF COMMERCE
(For Candidates admitted from June 2020 onwards)

First Year - Semester – II

Course Title	MAJOR CORE 5– Banking Theory Law and Practice
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CB2MCT05
Course Type	Theory
Credits	3
Marks	100

GENERAL OBJECTIVE:

To provide an understanding of banking law and practices and basic knowledge on the recent trends in banking

COURSE OBJECTIVES(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the concepts of commercial banks, RBI its organization, functions, credit creation and control.
CO-2	Analyse banker and customer relationship of various bank account operations and transactions as per banking regulation Act 1949
CO-3	Analyse about the Negotiable Instrument Act, endorsements, paying banker and collecting banker as per bank rules
CO-4	Understand the procedure and policies adopted by banks to provide loans and advances for customers
CO-5	Understand the recent trends in e banking and Indian Financial network

UNIT- I INTRODUCTION TO BANKING

12 Hrs

Commercial Banks - Functions - Credit creation - Reserve Bank of India - Organization and functions - Methods of credit control. Business of Banking Companies- Control over Management- Prohibition of certain activities in relation to banking companies

Extra reading /Key words : *Financial intermediation, informational asymmetries*

UNIT - II BANKER AND CUSTOMER RELATIONSHIP

12 Hrs

Banker and Customer relationship - Special features - Different types of accounts - Opening and closing of accounts - Forms used in the operation of bank account - Cheque book, Pass book, Mistakes in the pass book - Special types of account holders.

Extra reading /Key words : *Relationship banking strategy, bank marketing*

UNIT- III NEGOTIABLE INSTRUMENTS

12 Hrs

Negotiable instruments - Definition - Cheque – Features. Crossing - Different types. Endorsements - Different kinds. Material alteration - Refusal of payment by banks - Paying

banker - Payment in due course. Statutory protection to the paying banker. Collecting banker -Holder and holder in due course - Statutory protection.

Extra reading /Key words : *Securitization, Remittance services*

UNIT - IV LOANS AND ADVANCES

12 Hrs

Loans and advances - Principles of good lending - Credit worthiness of borrowers - Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation - Advances against different types of securities - Goods, Documents of title to goods, Life Insurance Policies, FDR, Government Securities.

Extra reading /Key words : *Loan syndication, banc assurance*

UNIT - V RECENT TRENDS IN BANKING

12 Hrs

E-Banking – Internet Banking – Telephone Banking – Mobile Banking – ATMs – Cash Machine – Electronic Money - Electronic Fund Transfer System(EFT) – RTGS, NEFT, MICR, KYC norms, clearing house. Indian Financial Network – Customer Grievances Redressal and Ombudsman.

Extra reading /Key words : *Core banking, control mechanism*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The Learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Outline the functions of the Commercial & Reserve Bank of India.	2	U
CO-2	Relate the various kinds of banker and customer relationship	2	U
CO-3	Explain the features of Negotiable instruments and the role of paying banker and collecting banker as per bank rules	3	U
CO-4	Classify the different Modes of securing advances	4	U
CO-5	State the recent trends in e-banking	3	U
CO-6	Develop banking skills which supports business and entrepreneurship	3	U

PRESCRIBED TEXT:

Sundaram&Varshney P.N. : Banking Theory Law and Practice; Sultan Chand Sons; New Delhi.

BOOKS FOR REFERENCE:

- Tannan M.L : Banking-Law and Practice in India; Indian Law House, New Delhi.
- Gordon & Natarajan : Banking Theory Law and Practice; Himalayas Publishing House, New Delhi.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

SCHOOL OF MANAGEMENT STUDIES –
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2020 onwards)
First Year - Semester – II

Course Title	ALLIED 3 – VOICE PROCESS
Total Hours	60
Hours/Week	4 Hr/Wk
Code	U120CB2ALT03
Course Type	Theory
Credits	2
Marks	100

General Objective:

In depth understanding and training of voice process

COURSE OBJECTIVES(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the Process of handling calls
CO-2	Understand Bills required for handling calls
CO-3	Apply Handling Technical help desk and customer service calls
CO-4	Apply Handling Telemarketing and Collection calls
CO-5	Apply ability to check in voice process

UNIT – I -Business process of inbound and outbound call centre.

12 hrs

Call flow - Business processes Inbound/outbound calling - Key result outcomes for Inbound /outbound calls: Do's and Don'ts - Etiquette of Inbound/Outbound calls - Process compliance - Handling objections and queries - Follow up processes- Process, data compliance - Logging and reporting

Extra Reading/Key Words: *Call tracking software*

UNIT –II–Skills required for handling calls

12 hrs

Communication skills - Listening skills - Summarising skills – Probing Problem solving - Customer service skills - Empathy

Extra Reading/Key Words: *Call centre Agent Engagement*

UNIT – III -Inbound call centre

12 hrs

Technical help desk - Customer Service - Customer Complaints

Extra Reading/Key Words: *Operational CRM*

UNIT – IV –Outbound call centre

12 hrs

Telemarketing - Collections

Extra Reading/Key Words: *Boiler room*

UNIT – V-Quality check

12 hrs

Internal quality check - External quality check - User reports - Call reports Performance monitoring report

Extra Reading/Key Words: *Quality management software*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO- 1	Extend in depth knowledge of Business processes Inbound/ outbound calling	PSO1	Ap
CO- 2	Develop Listening skills, summarizing skills, Problem solving skills	PSO1	Ap
CO- 3	Develop to handle Technical help desk and customer service calls	PSO1	Ap
CO- 4	Develop to handle Telemarketing and Collection calls	PSO1	Ap
CO- 5	Explain Quality check in voice process	PSO4	Ap
CO- 6	Develop employability skills in BPOs	PSO1	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

Student Manual

BOOKS FOR REFERENCE:

1. Charles, E. Day. (2000). Call centre operations (part – iii). McGraw Hill.
2. Green, Jack. A. (2004). Call centre technology & techniques. Thomson.
3. Gupta, Vikas. (2003). Call centre training course kit (with cd). Dreamtech

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SCHOOL OF MANAGEMENT STUDIES –

PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com BPO (For Candidates admitted from June 2020 onwards)

First Year - Semester – II

Course Title	ALLIED 4 - SERVICES MARKETING
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U20CB2ALT04
Course Type	Theory
Credits	2
Marks	100

GENERAL OBJECTIVE:

To enable the students to apply the principles of Marketing in the area of services and understand the dimensions of service quality and identify the gap.

COURSE OBJECTIVES(CO):

The learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the services marketing concepts, classify the services and distinguish between goods and services.
CO-2	Understand the 4 P's of Product and understand the components of services marketing mix.
CO-3	Apply the Dimensions and measurement of service quality and analyses the Challenges and Barriers to international marketing of service.
CO-4	Analyses and evaluate the marketing practices of banking, insurance, tourism and hotel industries.
CO-5	Analyses and evaluate the marketing practices in hospitals and education institutions.

UNIT – I INTRODUCTION

12 Hrs

Introduction: Reasons for growth in service sector - Role of services in an economy - Distinction between goods and services - Classification of services - Marketing management process for service marketing.

Extra reading /Key words : *Tangible services, Intangible services, Heterogeneity*

UNIT – II SERVICES MARKETING MIX

12 Hrs

Development of service marketing mix - Components in the mix - People - Process - Physical evidence. Managing demand and supply.

Extra reading /Key words : *Customer contact, Service factory, Forecasting demand*

UNIT – III MANAGING SERVICES QUALITY AND GLOBALISATION OF SERVICES

12 Hrs

A. Managing service quality: Consumer Behaviour - Factors Influencing Consumer Behaviour - Dimensions and measurement of service quality - Gap analysis - Guidelines for managing service competition

B. Globalization of services - Challenges to global service marketers - Typical international services - Barriers to international marketing of service

Extra reading /Key words : *Consumer Behaviour, Quality circle, protectionism*

UNIT–IV MARKETING PRACTICES OF BANKING, INSURANCE, TOURISM AND HOTEL INDUSTRIES **12 Hrs**

Marketing of services: Banking & Insurance services - Users - Benefits – Formation of marketing mix for banking and insurance products. Tourism - Marketing mix for tourism. Hotel

- Market segmentation for hotels - Marketing mix for hotels.

Extra reading /Key words : *Banking & Insurance, Tourism and Hotel services.*

UNIT–V MARKETING PRACTICES OF HOSPITALS AND EDUCATION INSTITUTIONS **12 Hrs**

Hospital: Marketing of health care - Types of hospitals - Marketing mix for health care. Literacy - The concept - Marketing mix elementary, secondary and higher education.

Extra reading /Key words : *Health care, Literacy, Marketing mix for adult*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learner will be able to

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Define the services marketing and list out the reasons for its growth and explain its role in an economy.	2	U
CO-2	Explain the role of People, process and physical evidence in services marketing.	2	U
CO-3	Discuss the guidelines for managing service competition.	3	U
CO-4	Interpret the challenges to global service marketers.	3	U
CO-5	Discuss the marketing mix if various services like banking, tourism and hotels.	3	U
CO-6	Recalls the marketing practices of Hospitals and the education sector.	3	U
CO-7	Create marketing skills required in service sectors and public relations	3	U

PRESCRIBED TEXTS:

- Vasanthi Venugopal, (2018). *Services Marketing*, New Delhi: Himalaya Publishing House.
- Jha S.M., (2009). *Service marketing*, New Delhi: Himalaya publishing House

BOOKS FOR REFERENCE:

- Christopher, H. Lovelock, (2007). *Service Marketing*, New Delhi: Prentice Hall.
- Payne, Adrian, (2008). *The Essence of Services Marketing*, New Delhi: Prentice Hall.
- Shankar, Ravi, (2008). *Service Marketing- The Indian Experience*, New Delhi: South Asia Publication.
- Kennen E Clow, David L Kurtz, *Service Marketing Operation, Management Strategy*, Biztantra, 2008
- Zeithaml, V.A and M.J. Bitner, (2008). *Services Marketing*, New Delhi: McGraw Hill Inc.



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SCHOOL OF MANAGEMENT STUDIES

PG AND RESEARCH DEPARTMENT OF COMMERCE

B. Com - Business Process Outsourcing

PO No.	Programme Outcomes <i>Upon completion of the B.Com BPO Degree Programme, the graduate will be able to</i>
PO-1	Be Job ready for the BPO industry and can become entrepreneur
PO-2	Obtain quality education in the area of Business Process Outsourcing
PO-3	Acquire practical skills to gather information, assess, create and execute new ideas at the work place
PO-4	Receive training in Commerce and Computer skills.
PO-5	Create ethically conscious and socially responsible business standards

PSO No.	Programme Specific Outcomes <i>Upon completion of these courses the student would</i>
PSO-1	Acquire necessary skills to manage various positions in the BPO sector and to become an Entrepreneur
PSO-2	Have in depth knowledge on aspects related to BPO
PSO-3	Become aware of the various processes in BPO
PSO-4	Acquire academic excellence with an aptitude for higher studies, professional certification and research
PSO-5	Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance and develop employability skills

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

School of Management Studies

PG AND RESEARCH DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM - UG COURSE PATTERN

Business Process Outsourcing (BPO) (For Candidates admitted from June 2019 onwards)

Sem	Part	Course	Title of the Course	Code	Hrs/Wk	Credits	Marks
I	I	Language	Tamil Paper I/ Hindi Paper I/ French Paper I	U15TL1TAM01 U18HN1HIN01 U16FR1FRE01	5	3	100
	II	English	Practical English – I	U19CB1ENT01	6	3	100
	III	Major Core – 1	Financial Accounting	U19CB1MCT01	5	5	100
	III	Major Core – 2	Principles of Marketing	U19CB1MCT02	5	5	100
	III	Allied – 1	Introduction to BPO	U19CB1ACT01	4	4	100
	III	Allied – 2	Business Communication	U19CB1ACT02	4	3	100
	IV	Value Education	Catechism I / Ethics I/ Bible Studies I	U15VE2LVC01 U15VE2LVE01 U15VE2LVB01	1	-	-
	Internship/Field Work/Field Project 30 hours - Extra Credit				U18SP1ECC01	-	2
Total					30	25	700
II	I	Language	Tamil Paper II/ Hindi Paper II/ French Paper II	U15TL2TAM02 U18HN2HIN02 U16FR2FRE02	5	3	100
	II	English	Practical English – II	U19CB2ENT02	6	3	100
	III	Major Core – 3	Cost accounting	U19CB2MCT03	6	5	100
	III	Major Core – 4	Principles of Banking	U19CB2MCT04	5	4	100
	III	Allied – 3	Quality and Customer Service	U19CB2ACT03	4	3	100
	IV	SBE – 1	Soft Skill Development	U15RE2SBT01	2	2	100
	IV	Service Oriented Course	Any one activity based on the Student's choice		1	-	-
	IV	Value Education	Catechism I / Ethics I/ Bible Studies I	U15VE2LVC01/ U15VE2LVE01/ U15VE2LVB01	1	1	100
	Internship/Field Work/Field Project 30 hours - Extra Credit				U18SP2ECC02	-	2
Total					30	23	800
III	I	Language	Tamil Paper III/ Hindi Paper III/ French Paper III	U15TL3TAM03 U18HN3HIN03 U16FR3FRE03	5	3	100
	II	English	Practical English – III	U19CB3ENT03	6	3	100
	III	Major Core – 5	Corporate Accounting - I	U19CB3MCT05	5	5	100
	III	Major Core – 6	Financial Services	U19CB3MCT06	5	5	100
	III	Allied – 4	Risk & Compliance in BPO	U19CB3ACT04	4	4	100
	IV	SBE – 2	Sustainable Rural Development & Student Social Responsibility	U19RE2SBT02	1	1	100
	IV	Industrial Relations	Investment Basics	U19CO3IRT01	1	1	100
	IV	SBE – 3	Computer Literacy For BPO	U19CB3SBT03	2	2	100
	IV	Value Education	Catechism II / Ethics II/ Bible Studies II	U15VE4LVC02 U15VE4LVE02 U15VE4LVB02	1	-	-
	Internship/Field Work/Field Project 30 hours - Extra Credit				U18SP3ECC03	-	2
Total					30	26	900

IV	I	Language	Tamil Paper IV/ Hindi Paper IV/ French Paper IV	U15TL4TAM04 U18HN4HIN04 U16FR4FRE04	5	3	100
	II	English	Practical English –IV	U19CB4ENT04	6	3	100
	III	Major Core – 7	Management Accounting	U19CB4MCT07	6	6	100
	III	Allied – 5	BPO in Service Sectors (Non-Voice)	U19CB4ACT05	4	4	100
	III	Allied – 6	Voice Process	U19CB4ACT06	4	3	100
	IV	SBE – 4	Online course	U19OC4SBT04	2	2	100
	IV	SBE – 5	Business software – Tally	U19CB4SBP05	2	2	100
	IV	Value Education	Catechism II / Ethics II/ Bible Studies II	U15VE4LVC02 U15VE4LVE02 U15VE4LVB02	1	1	100
	IV	Service Oriented Course	Any one activity based on the Student's choice		-	1	100
	Internship/Field Work/Field Project 30 hours - Extra Credit				U18SP4ECC04	-	2
Total					30	27	1000
V	III	Major Core – 8	Principles of Auditing	U19CB5MCT08	6	6	100
	III	Major Core – 9	Global Business Ethics & Corporate Governance	U19CB5MCT09	5	5	100
	III	Major Core – 10	Business Law	U19CB5MCT10	5	5	100
	III	Major Core – 11	BPO Operations and Work Environment	U19CB5MCT11	5	5	100
	III	Major Elective – 1	Simulation of BPO Related activities	U19CB5MET01	4	3	100
	IV	NME – 1	Quality Customer Service	U18CB5NMT01	2	2	100
	IV	Environmental studies	Environmental studies	U18RE5EST01	2	1	100
	IV	Value Education	Catechism III/ Ethics III / Bible Studies III	U15VE6LVC03 U15VE6LVE03 U15VE6LVB03	1	-	-
	Internship/Field Work/Field Project 30 hours - Extra Credit				U18SP5ECC05	-	2
Total					30	29	800
VI	III	Major Core – 12	Human Resource Management	U19CB6MCT12	5	5	100
	III	Major Core – 13	International Business	U19CB6MCT13	5	5	100
	III	Major Core – 14	Business Management	U19CB6MCT14	5	5	100
	III	Major Elective – 2	Services Marketing	U19CB6MET02	4	4	100
	III	Major Elective – 3	Six Sigma	U19CB6MET03	5	5	100
	IV	NME – 2	Global business Ethics	U18CB6NMT02	2	2	100
	IV	SBE – 6	Research Methodology	U15DS6SBT06	2	2	100
	IV	Value Education	Catechism III/ Ethics III / Bible Studies III	U15VE6LVC03 U15VE6LVE03 U15VE6LVB03	1	1	100
	IV	Extension RESCAPES	RESCAPES – Impact study of Project	U15RE6ETF01	-	1	100
	IV	Gender studies	Gender studies	U18GS6GST01	1	1	100
	Internship/Field Work/Field Project 30 hours - Extra Credit				U18SP6ECC06		2
Total					30	33	1100
Grand Total					180	163	5300

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2019 onwards)
Second Year - Semester –III

Course Title	Practical English – III
Total Hours	90
Hours/Week	6 Hr/ Wk
Code	U19CB3ENT03
Course Type	Theory
Credits	3
Marks	100

General Objective:

To understand the communication process and Techniques in Listening, Speaking, Reading & Writing

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the communication process
CO-2	Understand Effective listening techniques
CO-3	Understand Listening effectiveness and barriers to listening
CO-4	Understand Speaking in different scenarios
CO-5	Understand to write for today's technology; emails, social media like Facebook, Twitter & LinkedIn

Unit – I

18 hrs

The Communication Process

Definition of Communication – The communication process - Internal and External Communication – Vertical & Grapevine Communication - Roles- Message-Medium- Environment/Context- Style and Tone - Verbal and Non – Verbal Communication – Body Language - Grooming - English as a Communication tool – Listening , Speaking , Reading & Writing - Introduction to the Corporate world – some common terms (Basic)

Extra Reading/Key Words: *Types of Corporate Communication*

Unit II

18 hrs

Listening

Listening to the unsaid words and messages - Asking questions - Seeking clarification
 -Summarizing - Listening effectiveness Assignment

Extra Reading/Key Words: *Deep Listening*

Unit III

18 hrs

Listening

Listening to understand vs Listening to respond - Learning to summarize - Handling emotions when listening - Distractions to listening - Listening effectiveness Assignment

Extra Reading/Key Words: *Levels of Listening*

Unit IV
Speaking

18 hrs

Engaging the mind before the mouth - Why? What? When? Where? Who? How?

Speaking on the phone, Conference calls - Speaking in meetings - Speaking Assignment

Extra Reading/Key Words: *Speaking skills- fluency, Vocabulary, Grammar, Pronunciation*

Unit V

18 hrs

Writing Approaches in Action through Email

Email, Messaging Written Communication - DO s and DON'T s - Emails – introducing- informing- thanking-following up - Emails – Asking, Replying- Summarizing/Reporting - Emails - sending wishes - Writing for the Social Media (LinkedIn Profile, replying , etc) - Writing to Peers- Bosses-Clients- Customers.

Extra Reading/Key Words: *Writing for Social Media and networking on professional Social Media*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The Learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain communication process and introduction to Corporate communication	PSO4	U
CO-2	Relate listening skills by asking questions and seeking Clarification	PSO1	Ap
CO-3	Demonstrate listening skills	PSO1	Ap
CO-4	Demonstrate speaking skills	PSO1	Ap
CO-5	Outline for social media and thereby build professional network	PSO4	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Books for Reference:

- The Hindu, The New Indian Express, etc.
- www.ThoughtCo.com
- www.bbc.co.uk
- learnenglish.britishcouncil.org/en
- <https://www.teachingenglish.org.uk/>
- www.businessballs.com
- www.ted.com
- www.inktalks.com
- www.businessballs.com
- www.ted.com
- www.inktalks.com
- Technical Communication by Meenakshi Raman
- Business Communication by Namitha Gopal
- High School English Grammar – Wren and Martin

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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2019 onwards)
Second Year - Semester –III

Course Title	MAJOR CORE 5 – CORPORATE ACCOUNTING I
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U19CB3MCT05
Course Type	Theory
Credits	5
Marks	100

GENERAL OBJECTIVE:

To enable the students to understand the concepts and apply the steps involved in the preparation of Company Accounts- with reference to issue and forfeiture of shares; issue and redemption of debentures; final accounts; methods of valuation of shares and goodwill; acquisition of business and profits prior to incorporation.

COURSE OBJECTIVES:

The learner will be able to

CO No.	Course Objectives
CO-1	Remember the concepts and the steps involved in Issue - Forfeiture and reissue of forfeited shares, and debentures and concepts of other types of shares.
CO-2	Understand the provisions relating to issue and redemption of preference shares and debentures.
CO-3	Understand the procedure involved in Preparation of Profit and Loss Accounts, Appropriation accounts and Balance sheet.
CO-4	Understand the basic methods of Methods of valuing goodwill: Methods of valuation of shares and prepare the solutions for the problems
CO-5	Understand the concepts and journal entries relating to Accounting treatment when new set of books are opened in the books of Vendor and Purchaser for acquisition of business and understand and apply the procedure involved in Preparation of Profit and Loss prior to Incorporation.

UNIT – I ISSUE OF SHARES & DEBENTURES

15 hrs

Issue - Forfeiture and reissue of forfeited shares- Theories in Rights issue, Bonus issue, Buy back of shares, Sweat equity shares- issue of debentures.

Extra Reading/ Key words: *Special Types of Shares.*

UNIT – II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES

15hrs

Issue & Redemption of preference shares and debentures, Sinking Fund; cum-interest, ex-interest transactions

Extra Reading/ Key words: *Types of debentures.*

UNIT – III FINAL ACCOUNTS OF COMPANIES

15hrs

Preparation of Profit and Loss Accounts, Appropriation accounts and Balance sheet.

(Vertical format) (Excluding managerial remuneration)

Extra Reading/ Key words: *Annual report of companies.*

UNIT - IV VALUATION OF GOODWILL AND SHARES**15hrs**

Methods of valuing goodwill - Simple profit method - Super profit method - Annuity method. Valuation of shares:
 Methods of valuation of shares - Net asset method - Yield method –PE Ratio.

Extra Reading/ Key words: *value of shares- public sector companies and private sector companies*

UNIT-V ACQUISITION OF BUSINESS AND PROFITS PRIOR TO INCORPORATION**15 hrs**

(A) Accounting treatment - when new set of books are opened in the books of Vendor and Purchaser
 (B) Accounting for Profit and Loss prior to Incorporation

Extra Reading/ Key words: *List of vendor and purchaser companies. .*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The Learner**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the types of shares and prepare the journal for issue, forfeiture and reissue of Equity shares.	1	Ap
CO-2	Classify the types of debentures and Write the journal entries and prepare necessary ledgers for redemption of debentures.	1	Ap
CO-3	Recall the procedure for issue and redemption of preference shares and solve problems with given sources for redemption.	1	Ap
CO-4	Illustrate the P& L a/c and Balance Sheet for the problems given in vertical Format.	1	Ap
CO-5	List the methods of valuation of Good will and Find the value of Goodwill in different methods.	1	Ap
CO-6	Spell the methods of valuation of Shares and calculate the value of each share using the methods	4	Ap
CO-7	Identify the reasons for acquisition of business and calculate the value of purchase consideration and construct new Balance Sheet after acquisition.	3	Ap
CO-8	Explain the concept of Incorporation and prepare P& L a/c to compute profit prior to and after incorporation	1	Ap

Theory - 20% problems - 80%

PRESCRIBED TEXT

- Reddy T.S.& Murthy A., (2007). *Corporate Accounting*, Chennai: Margham Publications
- Gupta. R.L.& Radhaswamy M., (2006). *Advanced Accounts* New Delhi: Sultan Chand.

BOOKS FOR REFERENCE:

- Shukla. M.C.& Grewal T.S., (2006). *Advanced Accounts*, New Delhi: S .Chand & Co.,
- Jain. S.P. & Narang K.L., (2006). *Advanced Accounts*, New Delhi: Kalyani Publishers.
- Dr M A Arulanandam, *Financial Accounting*, New Delhi: Himalaya Publications.
- Dr K S Raman & S.N.Maheswari, (2007). *Financial Accounting*, New Delhi: Vikas Publication.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2019 onwards)
Second Year - Semester –III

Course Title	Major Core – 6 - FINANCIAL SERVICES
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U19CB3MCT06
Course Type	Theory
Credits	5
Marks	100

GENERAL OBJECTIVE:

To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy

COURSE OBJECTIVES:

The learner will be able to:

CO No.	Course Objectives
CO-1	Remember the features and importance of financial services and Merchant Banking
CO-2	Understand the features and importance of Venture capital and Lease financing
CO-3	Understand the functions and importance of Factoring and Forfaiting
CO-4	Understand the meaning and process of securitization
CO-5	Understand the different kinds of mutual funds and the functions of Credit rating Agencies

UNIT- I INTRODUCTION TO FINANCIAL SERVICES & MERCHANT BANKING 15 Hrs

Financial services: Meaning – Features – Importance –and new services

Merchant Banking: Origin - Development of Merchant Banking in India - Importance – Categories – Services - Default & Penalty.

Extra reading /Key words : *Companies that are rendering the merchant banking services in India*

UNIT- II VENTURE CAPITAL & LEASE FINANCING 15 Hrs

Venture Capital financing: Meaning – Features – stages of financing – Redemption- Venture capital in India. Lease Financing: Meaning – types – Difference between Lease and Hire Purchase - advantages – short comings. **Extra reading /Key words :** *Lease financing companies in India*

UNIT- III FACTORING AND FORFAITING 15 Hrs

Factoring: Meaning – Modus operandi - Types - Functions – Benefits – Factoring in India. Forfaiting: Definition – Modus operandi – Benefits - Factoring vs Forfaiting.

Extra reading /Key words : *Companies of India in factoring services*

UNIT- IV SECURITISATION OF DEBT 15 Hrs

Securitization: Meaning - Securitization Process – Merits – Securitisable assets – Types of Securities – Conditions for successful securitization

Extra reading /Key words : *Popularity of Securitization in India.*

UNIT –V MUTUAL FUNDS AND CREDIT RATING**15 Hrs**

Mutual fund : Meaning – objectives – types – Merits – shortcomings - Credit Rating Agencies : Meaning – functions - Credit Rating Agencies in India, CRISIL, ICRA, & CARE and Credit Rating Symbols.

Extra reading /Key words : Performance of different mutual fund companies in India

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the features and importance of financial services and Merchant Banking	4	U
CO-2	Illustrate the features and importance of Venture capital and Lease financing	4	U
CO-3	Explain the functions and importance of Factoring and Forfaiting	4	U
CO-4	Explain the meaning and process of securitization	5	U
CO-5	Compare the different kinds of mutual funds and the functions of Credit rating agencies	5	U
CO-6	Show competence in Financial sector	5	Ap

PRESCRIBED TEXTS:

- Gordon and Natarajan, *Financial Services and Markets*, Himalaya Publishing House, 2010
- Khan M.Y., *Financial Services*, New Delhi: Tata McGraw Hill.
-

BOOKS FOR REFERENCE:

- Machiraju H.R, *Indian Financial System*, Delhi :Vikas Publishing House.
- Chandler M.V. and Goldfeld.S.M., *Economics of Money and Banking*, New York : Harper and Row.
- Gupta Suraj B., *Monetary Economics*,New Delhi : S. Chand and Co.
- Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd, 2011
- Shashi & Gupta, *Financial Services*, Kalyani Publishers, 3rd Edition, 2010

Second Year - Semester –III

Course Title	Allied 4 -Risk & Compliance in BPO
Total Hours	60
Hours/Week	4 Hr/Wk
Code	U19CB3ACT04
Course Type	Theory
Credits	4
Marks	100

General Objectives:

- To create an awareness of risk and compliance in BPO
- To understand business continuity plan
- Overview of compliance in banking and financial services

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the different types of Risks in a BPO
CO-2	Understand Business Continuity and Disaster Recovery
CO-3	Understand Data Privacy, Security and Confidentiality
CO-4	Remember Know Your Customer (KYC).
CO-5	Understand Money laundering and understand the regulations for Anti Money Laundering

UNIT – I: Types of Risks

12 hrs

Operational Risks - Process Risks - Technology Risks - People Risks

Extra Reading / Keywords-*Systemic Risk*

UNIT – II: Business Continuity and Disaster Recovery

12 hrs

Business Continuity Plan -What it is - Business Impact Analysis-identify vulnerabilities-Analyse potential loss-Recovery plan-Implementing Solution-Document Reports- Design Strategic Solution-Measurement -Plan, Testing and Maintenance - Business Continuity Life Cycle- Identify, Analyse, Design, Execute-Planning Business Continuity-Risk assessment

Extra Reading / Keywords-*Business Continuity Software*

UNIT – III: Data Privacy, Security and Confidentiality

12 hrs

Requirements of DP and Data Security - Customer needs by vertical - Impact of Data breaches Processes for Compliance.

Extra Reading / Keywords-*Digital footprint*

UNIT IV: Compliance in Banking and Financial Services -1

12 hrs

Why do we need KYC? - KYC Policy-Customer Acceptance Policy-Customer Identification Procedure- KYC documents for Individuals, Minors, NRIs, and non-individuals

Extra Reading / Keywords-*Fraud prevention and detection*

UNIT – V: Compliance in Banking and Financial Services -2**12 hrs**

What is Money Laundering? - Process of Money laundering - How it affects the Bank-Suspicious transaction- Transaction Monitoring - Financial System Regulation overview-RBI, FEMA - Financial compliance requirements of key international countries for BPO

Extra Reading / Keywords-*Money Laundering and economic growth.*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Outline the different types of Risks in a BPO	PSO1	U
CO-2	Explain Business Continuity Plan and Disaster recovery	PSO2	U
CO-3	Relate Data privacy, confidentiality and impact of data breaches	PSO2	U
CO-4	Explain KYC and Customer Acceptance Policy	PSO3	U
CO-5	Extend the process of Money Laundering and the steps taken for AML.	PSO5	U
CO-6	Develop employability in BPOs	PSO5	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Book:

Student Manual

Books for Reference:

1. AML & KYC by Indian Institute of Banking and Finance
2. Testing Disaster Recovery & Business Continuity Plan by Alex Fullick A

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2019 onwards)
Second Year - Semester –III

Course Title	SBE – 3 Computer Literacy for BPO
Total Hours	30
Hours/Week	2
Code	U19CB3SBT03
Course Type	Theory
Credits	2
Marks	100

General Objective:

To equip the students with the practical skills of Microsoft office

Course Objectives:

The Learner will be able to

CO 1	Apply the office packages to gain a better understanding of the computer.
CO 2	Understand the functions of smart devices and online transactions
CO 3	Analyse the purpose of social networking and cyber security in the e-world
CO 4	Understand Documents and presentation
CO 5	Apply formulas to Solve problems

Unit I: Office Packages:

6hrs

MS- Word: Creation of Documents (letters, Bio- data, etc).Creation of Tables, Formatting Tables (Time table, Calendar, etc).Working with Mail Merge (Circular letters).

MS – Excel: Creation of Worksheet (Mark Sheet, Pay Slip, PF Contribution list, etc). Excel Function (Date, Time, Statistical, Mathematical, Financial Functions). Creating charts (Line, Pie, bar, etc).

MS- Power Point: Creation of Presentations (Duplicate and New slides, Layouts, View, Slide show, etc.). Working with objects (Movie, Sound, Word, Excel, etc.,) Working with Transition and Animation effects (Text, Object, and Pictures)

Extra Reading/Key words: *Units of Data Storage.*

Unit II: Smart Devices and Online Transactions:

6hrs

Smart phone – Types: Tablet PC, Smart TV, Smart Camera, Smart Watch and Smart Oven.Operating system for Smart phones- Apple iOS, Android, Windows 10, Blackberry, Synbian and Bada. Benefits of Smart Phones.

E-Commerce and M-Commerce: Components of E-Commerce- history, types, and benefits of each (B2B, B2C, C2B, C2C). Business to Government E-Commerce. M-Commerce-History, customers point of view and the provider point of view. Applications of M-Commerce- Mobile ticketing, mobile money transfer, mobile banking, mobile marketing and advertising. Payment methods in M-Commerce- Premium rate telephone numbers, direct mobile dealing, Macro, Micro payment services and mobile wallets.

Extra Reading/Key words: *Google play for Android Phones.*

Unit III: Social Networking and Cyber Security**6hrs**

Social Networking Sites: Characteristics of Social Networking Website- Examples of Social Networking Services (Facebook, SnapChat, Instagram, Whatsapp, Pinterest, Tumblr, LinkedIn, Twitter, Quora and Patreon). Advantages and Disadvantages of Social Network.

Cyber law: Evolution and Historical events in cyber law. Case studies- Article taken from Media. Building blocks of cyber law(Netizens, Cyber space and Technology). Cyber Crime, Electronic and Digital devices, Intellectual Property, Data Protection and Privacy. Merits and Demerits of Cyber crime.

Extra Reading/Key words: *How to stay out of trouble from Social Network.*

Unit IV: Practical Experiments - MS Word & MS- Power Point**6hrs**

- Creating Mail merged documents in MS WORD
- Creating a Power Point Slide show with clip art, image files and animation

Unit V: Practical Experiments - MS Excel**6hrs**

- Calculation using Basic Formulas – Sum, Average, Minimum, Maximum
- Calculating Depreciation - Straight Line, Declining Balance, Variable Declaring Balance Methods
- Preparing Various Charts & diagrams – Bar, Surface, Chart, Line, Pie
- Pivot table preparation

Course Outcomes

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Construct Tables, work sheet and presentation	3	U
CO-2	Apply E-Commerce and M-Commerce	3	U
CO-3	Explain the Characteristics of Social Networking Website, Evolution and Historical events in cyber law	3	R
CO-4	Build Documents with regard to business communication and presentation of data	3	Ap
CO-5	Solve using basic, financial formulas and use of pivot table	4	Ap
CO-6	Enhance employability skills	5	Ap

BOOKS FOR REFERENCE:

- Mastering Ms-Office by Bittu Kumar
- https://www.webopedia.com/DidYouKnow/Hardware_Software/mobile-operating-systems-mobile-os-explained.html
- <https://makeawebsitehub.com/social-media-sites/>
- https://www.tutorialspoint.com/information_security_cyber_law/information_security_cyber_law_tutorial.pdf
- https://www.tutorialspoint.com/information_security_cyber_law/information_security_cyber_law_tutorial.pdf
- <https://www.irjet.net/archives/V4/i6/IRJET-V4I6303.pdf>

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2019 onwards)
Second Year - Semester –IV

Course Title	Practical English – IV
Total Hours	90
Hours/Week	6 Hr/ Wk
Code	U19CB4ENT04
Course Type	Theory
Credits	3
Marks	100

General Objective:

Preparing for placement.

Course Objectives:

The learner will able to

CO No.	Course Objectives
CO-1	Understand corporate communication and Self analysis
CO-2	Apply the Techniques for High Impact Presentation
CO-3	Understand about common mistakes while using English and avoiding them
CO-4	Apply Group discussions techniques for placement
CO-5	Apply Interviewing techniques for placement process

Unit -I Campus to Corporate

18 hrs

Corporate Communication - Power dressing and grooming - Corporate Terms (advanced) - JOHARI window - SWOT analysis of the self

Extra Reading/Key Words: *Heuristic technique*

Unit II- High Impact Presentation

18 hrs

PowerPoint and how to use it effectively - Using PowerPoint correctly - Delivering using PowerPoint - Other Presentation tools - Delivering in person vs on the phone vs video - Public Speaking Assignment - Micro Presentation – Video Mirroring

Extra Reading/Key Words: *Audience response systems*

Unit III- Common Writing Mistakes and How to Avoid Them

18 hrs

The Wrong word - The Impotent Word - Common Grammatical errors - Indianisms and their unintended impact

Preparing for Placement – I

Resume - Cover Letter for Internship - Cover Letter for Job - Statement of Purpose

Extra Reading/Key Words: *Hard and soft skills*

Unit IV Preparing for Placement – II**18 hrs**

Group Discussion (GD) & Evaluation Components - Roles in GD - Analysis of Topics - Handling different views - Controlling Emotions - Mock GD

Extra Reading/Key Words: *Types of Group Discussion*

Unit V- Preparing for Placement – III**18 hrs**

Interviews & Evaluation Components - Different formats of Interviews - Handling conflicts – Practice - Mock Interview

Extra Reading/Key Words: *Assessing Strengths and Weaknesses*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Summarize the introduction to corporate communication.	PSO4	U
CO-2	Apply the technology in presentation	PSO1	Ap
CO-3	Rephrase English correctly and Resume writing	PSO1	Ap
CO-4	Apply Group discussions techniques	PSO1	Ap
CO-5	Apply Interview techniques	PSO1	Ap
CO-6	Enhance Employability skills	PSO4	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

BOOKS FOR REFERENCE::

- The Hindu, The New Indian Express, etc.
- www.ThoughtCo.com
- www.bbc.co.uk
- learnenglish.britishcouncil.org/en
- <https://www.teachingenglish.org.uk/>
- www.businessballs.com
- www.ted.com
- www.inktalks.com
- Technical Communication by Meenakshi Raman
- Business Communication by Namitha Gopal
- High School English Grammar – Wren and Martin
- Body Language – Allan Pease

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2019 onwards)
Second Year - Semester –IV

Course Title	Major Core – 7– MANAGEMENT ACCOUNTING
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U19CB4MCT07
Course Type	Theory
Credits	6
Marks	100

General Objective:

To enable the students to understand the various tools of financial analysis and to interpret financial data

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand management accounting and various tools of financial analysis;
CO-2	Analyze profitability and financial status of a business based on ratios calculated
CO-3	Understand the preparation of Funds flow statement and Cash flow statement and analyze the results
CO-4	Apply marginal costing technique in managerial decision-making problems and evaluate different proposals
CO-5	Understand different types of budgets and analyse budgets

UNIT – I INTRODUCTION

20 hrs

Management Accounting - Scope - Relationship between Cost, Financial and Management Accounting - Analysis of financial statements - Tools for analysis - Comparative Statements - Common Size Statements and Trend Analysis.

Extra reading/ Key words: *Role of Professional bodies for Management Accountancy in India,*

UNIT – II RATIO ANALYSIS

18 hrs

Ratio Analysis - Ratios for Liquidity, Solvency and Profitability.

Extra reading/ Key words: *Role of Professional bodies for Management Accountancy in India,*

UNIT – III FUNDS FLOW ANALYSIS AND CASH FLOW ANALYSIS

16 hrs

Funds Flow Analysis - Concept of Fund - Schedule of Changes in Working Capital- Fund Flow Statement. Cash Flow Analysis - Cash from operation – Preparation of Cash Flow Statement as per Accounting Standard (Revised).

Extra reading/ Key words: *Cash Flow Statement as per New Companies Act*

UNIT – IV MARGINAL COSTING AND BREAK-EVEN ANALYSIS

18 hrs

Marginal Costing - Absorption Costing Vs Marginal Costing – Contribution- Profit Volume ratio – Break Even Point – Cost Volume Profit Analysis - Managerial applications of marginal costing.

Extra reading/ Key words: *Types of Breakeven point, Break even pricing.*

UNIT - V BUDGETARY CONTROL**18 hrs**

Budget - Budgetary Control - Functional Budgets - Master Budget - Fixed and Flexible Budgets - Cash Budget.

Extra reading/ Key words: *Budgeting practices of business firms*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

THEORY - 30% PROBLEMS - 70%

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the relationship between Cost, Financial and Management Accounting	1	U
CO-2	Explain the liquidity, solvency and profitability of business	2	An
CO-3	Construct Funds flow statement and make inferences	3	Ap
CO-4	Construct Cash flow statement based on Revised Accounting Standard and make inferences	3	Ap
CO-5	Construct marginal cost statement and calculate breakeven Point	3	Ap
CO-6	Compare different proposals based on marginal costing technique and draw conclusion	2	Ap
CO-7	Summarize different types of budgets and make a comparison	2	Ap

PRESCRIBED TEXT:

- Dalston L. Cecil & Jenitra L. Merwin, *Management Accounting*, Trichy, LearnTech Press.

BOOKS FOR REFERENCE

- Shashi K. Gupta & Sharma R.K, *Management Accounting*, New Delhi: Kalyani Publishers.
- Khan and Jain, *Management Accounting*, New Delhi : Tata McGraw Hill.
- Maheswari S.N., *Management Accounting*; New Delhi : Sultan Chand and Sons.
- Dr. R. Ramachandran & Dr. R. Srinivasan, *Management Accounting*, Trichy : SriRam Publishers.

Course Title	Allied 5 - BPO in Service Sectors (Non-Voice)
Total Hours	60
Hours/Week	4 Hr/Wk
Code	U19CB4ACT05
Course Type	Theory
Credits	4
Marks	100

General Objective:

To understand the different kinds of BPO and their processes

Course Objectives:

The learner will be

CO No.	Course Objectives
CO-1	Understand data process outsourcing and HR outsourcing
CO-2	Understand IT services
CO-3	Understand KPO outsourcing
CO-4	Understand financial services outsourcing
CO-5	Understand Healthcare outsourcing

UNIT – I Data process outsourcing and HR outsourcing

12 hrs

Data processing and Transaction process outsourcing - HR Outsourcing includes payroll services, hiring and recruitment, workforce training, retirement benefits.

Extra Reading/Key Words – *Standard Generalised Mark up Language -SGML*

UNIT – II -IT Services

12 hrs

IT services outsourcing include software development and programming

Extra Reading/Key Words – *Integrated development environment (IDE)*

UNIT – III- Knowledge process outsourcing

12 hrs

Data analytics-data mining - data and knowledge management - internet and web research

Extra Reading/Key Words – *Data dredging*

UNIT – IV – Financial services outsourcing

12 hrs

Billing services - account payables and receivables - general accounting auditing and compliance

Extra Reading/Key Words – *E-invoicing and Automation*

UNIT – V -Healthcare outsourcing

12 hrs

Medical transcription - Medical coding and Billing - Tele-radiology services

Extra Reading/Key Words – *Digital Imaging and Communications in Medicine (DICOM)*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course out comes

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain data process outsourcing and HR outsourcing	PSO1	Ap
CO-2	Outline IT services, software development and programming	PSO4	Ap
CO-3	Summarise Data analytics, data mining and data knowledge management	PSO1	Ap
CO-4	Explain Billing services, account payables ,account receivables, auditing and compliance	PSO4	Ap
CO-5	Explain Medical transcription , Medical coding and Billing	PSO1	Ap
CO-6	Develop employability skills in BPOs	PSO3	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

Student Manual

BOOKS FOR REFERENCE:

1. Essentials of BPO by Thomas N Duening, Rick L Click
2. Medical Office Transcription –An Introduction to Medical T ranscription By KaronneBecklin & Edith Sunnorbory

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2019 onwards)
Second Year - Semester –IV

Course Title	Allied 6 – Voice Process
Total Hours	60
Hours/Week	4 Hr/Wk
Code	U19CB4ACT06
Course Type	Theory
Credits	3
Marks	100

General Objective:

In depth understanding and training of voice process

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the Process of handling calls
CO-2	Understand Bills required for handling calls
CO-3	Apply Handling Technical help desk and customer service calls
CO-4	Apply Handling Telemarketing and Collection calls
CO-5	Apply ability to check in voice process

UNIT – I -Business process of inbound and outbound call Centre.

12 hrs

Call flow - Business Processes Inbound/outbound calling - Key result outcomes for Inbound /outbound calls: Do's and Don'ts - Etiquette of Inbound/Outbound calls - Process compliance - Handling objections and queries - Follow up processes- Process, data compliance - Logging and reporting

Extra Reading/Key Words: *Call tracking software*

UNIT -II-Skills required for handling calls

12 hrs

Communication skills - Listening skills - Summarising skills – Probing Problem solving - Customer service skills - Empathy

Extra Reading/Key Words: *Call centre Agent Engagement*

UNIT – III -Inbound call centre

12 hrs

Technical help desk - Customer Service - Customer Complaints

Extra Reading/Key Words: *Operational CRM*

UNIT – IV –Outbound call centre

12 hrs

Telemarketing - Collections

Extra Reading/Key Words: *Boiler room*

UNIT – V-Quality check**12 hrs**

Internal quality check - External quality check - User reports - Call reports Performance monitoring report

Extra Reading/Key Words: *Quality management software*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO- 1	Extend in depth knowledge of Business processes Inbound/ outbound calling	PSO1	Ap
CO- 2	Develop Listening skills, summarizing skills, Problem solving skills	PSO1	Ap
CO- 3	Develop to handle Technical help desk and customer service calls	PSO1	Ap
CO- 4	Develop to handle Telemarketing and Collection calls	PSO1	Ap
CO- 5	Explain Quality check in voice process	PSO4	Ap
CO- 6	Develop employability skills in BPOs	PSO1	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

Student Manual

BOOKS FOR REFERENCE:

- Charles, E. Day. (2000). Call centre operations (part – iii). McGraw Hill.
- Green, Jack. A. (2004). Call centre technology & techniques. Thomson.
- Gupta, Vikas. (2003). Call centre training course kit (with cd). Dreamtech.

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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2019 onwards)
Second Year - Semester –IV

Course Title	SBE 5 – BUSINESS SOFTWARE – TALLY
Total Hours	30
Hours/Week	2 Hrs / Wk
Code	U19CB4SBP05
Course Type	Theory
Credits	2
Marks	100

General Objective:

- To equip the students with the practical skills of Tally.

Course objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the concepts of Computerized Accounting
CO-2	Understand all types of Vouchers
CO-3	Analyse Final Accounts with Adjustments
CO-4	Understand stock ledger
CO-5	Analyse Cost Center & Cost category.

UNIT – I

6 Hrs

Meaning of Computerized Accounting – Meaning of Computers – Importance of computerized accounting – Computerized Accounting Vs Manual Accounting. Introduction to architecture of Tally– Creation of company – Creation of groups – Various kinds of groups – multiple and single – Creation of ledgers – Various kinds of ledgers.

Extra reading /Key words: *Computerized Accounting*

UNIT – II

6 Hrs

Entering vouchers – Journal voucher, purchase voucher, sales voucher, receipt vouchers, payment vouchers – Role and importance of function keys.

Extra reading /Key words: *Function Keys & Vouchers*

UNIT – III

6 Hrs

Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet, Simple sums with and without adjustments – Alter – Select – Edit – Delete – Selection of company.

Extra reading /Key words: *Final Accounts with Adjustments*

UNIT – IV

6 Hrs

Introduction to inventories – Creation of stock category – Stock groups – Stock items – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher or purchase orders – Sales orders – Customer and supply analysis – Extracting simple reports and graphs with tally accounting package.

Extra reading /Key words: *Inventories, stock vouchers*

UNIT – V

6 Hrs

Introduction to cost – Creation of cost category – Cost centre category – Editing and deleting cost centre – Usage of cost category and cost centre in voucher entry – Budget control – Creation of budgets – Editing and deleting budgets – Reports.

Extra reading /Key words: *Cost Center & Cost category.*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts of Computerized Accounting and manual accounting	3	Ap
CO-2	Compare all types of Vouchers	3	Ap
CO-3	Construct Final Accounts with Adjustments	3	Ap
CO-4	Develop stock ledger with stock item & stock group	3	Ap
CO-5	Relate Cost Center & Cost category.	3	Ap
CO-6	Develop accounting skills and employable in all types of business organizations	3	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

ICAR & D Team, (2006). Tally 9, New Delhi: Vikas Publishing House Pvt.Ltd.

BOOKS FOR REFERENCE

- Nadhani A.K. &Nadhani K.K, (2005). *Implementing Tally*, New Delhi : BPB Publication.
- Vishnu Priya Singh, (2004). *Quick Learn Tally*, New Delhi :Computech Publication Pvt. Ltd.
- SrinivasaValaban, (2006). *Computer applications in Business*, New Delhi: Sultan & Sons.

COMPUTER PRACTICAL FOR BUSINESS SOFTWARE-FOR EXTERNAL EVALUATION

1. Petty Cash Entries, Subsidiary Books
2. Accounts Only – Accounts with Inventory
3. Accounts with Inventory Tax Initialize
4. Stock Categories
5. Cost Centre
6. Cost Categories
7. Stock Journal
8. Balance Sheet
9. Final Accounts Without Adjustments
10. Final Accounts with Adjustments
11. Order Processing
12. Price List
13. Bill-wise Details
14. Bank Reconciliation Statement
15. Interest Calculation.

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HOLY CROSS COLLEGE (AUTONOMOUS)
Nationally Accredited (4th Cycle) with A++ Grade (CGPA 3.75/4) by NAAC
College with Potential for Excellence, Affiliated to Bharathidasan University
Tiruchirappalli - 620 002.

SCHOOL OF MANAGEMENT STUDIES
PG AND RESEARCH DEPARTMENT OF COMMERCE

B. Com - Business Process Outsourcing

PO No.	Programme Outcomes <i>Upon completion of the B.Com BPO Degree Programme, the graduate will be able to</i>
PO-1	Be Job ready for the BPO industry and can become entrepreneur
PO-2	Obtain quality education in the area of Business Process Outsourcing
PO-3	Acquire practical skills to gather information, assess, create and execute new ideas at the work place
PO-4	Receive training in Commerce and Computer skills.
PO-5	Create ethically conscious and socially responsible business standards

PSO No.	Programme Specific Outcomes <i>Upon completion of these courses the student would</i>
PSO-1	Acquire necessary skills to manage various positions in the BPO sector and to become an Entrepreneur
PSO-2	Have in depth knowledge on aspects related to BPO
PSO-3	Become aware of the various processes in BPO
PSO-4	Acquire academic excellence with an aptitude for higher studies, professional certification and research
PSO-5	Become aware of the basic concepts in the areas of Marketing, Human Resources and Finance and develop employability skills

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.

PG AND RESEARCH DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM - UG COURSE PATTERN

B. Com - Business Process Outsourcing (For Candidates admitted from June 2018 onwards)

Sem	Part	Course	Title of the Course	Code	Hrs/Wk	Credits	Marks
I	I	Language I	Tamil Paper I/ Hindi Paper I/ French Paper I	U15TL1TAM01 U18HN1HIN01 U16FR1FRE01	5	3	100
	II	English I	Practical English – I	U18CB1ENT01	6	3	100
	III	Major Core – 1	Financial Accounting – I	U18CB1MCT01	5	5	100
	III	Major Core - 2	Principles of Marketing	U18CB1MCT02	5	5	100
	III	Allied – 1	Introduction to BPO	U18CB1ACT01	4	4	100
	III	Allied – 2	Business Communication	U18CB1ACT02	4	3	100
	IV	Value Education	Ethics I/ Bible studies I/ Catechism I	U15VE2LVE01/ U15VE2LVB01/ U15VE2LVC01	1	-	-
			Total		30	23	600
II	I	Language	Tamil Paper II/ Hindi Paper II/ French Paper II	U15TL2TAM02 U18HN2HIN02 U16FR2FRE02	5	3	100
	II	English	Practical English – II	U18CB2ENT02	6	3	100
	III	Major Core – 3	Cost accounting	U18CB2MCT03	5	5	100
	III	Major Core – 4	Principles of Banking	U18CB2MCT04	5	4	100
	III	Allied – 3	Quality and Customer Service	U18CB2ACT03	4	3	100
	IV	SBE – 1	Soft Skill Development	U15RE2SBT01	2	2	100
	IV	SBE – 2	Sustainable Rural Development & Student Social Responsibility	U18RE2SBT02	1	1	100
		Service Oriented Course	Any one activity based on the Student's choice		1	-	-
	IV	Value Education	Ethics I/ Bible studies I/ Catechism I	U15VE2LVE01/ U15VE2LVB01/ U15VE2LVC01	1	1	100
		Internship/Field Work/Field Project 30 hours-Extra Credit			U18SP2ECC01	-	2
			Total		30	24	900
III	I	Language	Tamil Paper III/ Hindi Paper III/ French Paper III	U15TL3TAM03 U18HN3HIN03 U16FR3FRE03	5	3	100
	II	English	Practical English – III	U18CB3ENT03	6	3	100
	III	Major Core – 5	Corporate Accounting	U18CB3MCT05	5	6	100
	III	Major Core – 6	Financial Services	U18CB3MCT06	5	5	100
	III	Allied – 4	Risk & Compliance in BPO	U18CB3ACT04	4	4	100
	IV	SBE – 3	Computer Literacy For BPO	U19CB3SBT03	2	2	100
	IV	Value Education	Ethics II/ Bible studies II/ Catechism II	U15VE4LVE02/ U15VE4LVB02/ U15VE4LVC02	1	-	-
	IV	Environmental studies	Environmental studies	U19RE3EST01	1	1	100
	IV	Industrial relations	Investment Basics	U19CO3IRT01	1	1	100
			Total		30	25	800

IV	I	Language	Tamil Paper IV/ Hindi Paper IV/ French Paper IV	U15TL4TAM04 U18HN4HIN04 U16FR4FRE04	5	3	100
	II	English	Practical English – IV	U18CB4ENT04	6	3	100
	III	Major Core – 7	Management Accounting	U18CB4MCT07	6	6	100
	III	Major Elective – 1	Global Business Ethics & Corporate Governance	U18CB4MET01	4	4	100
	III	Allied – 5	BPO in Service Sectors (NON-VOICE)	U18CB4ACT05	4	4	100
	III	Allied – 6	Voice Process	U18CB4ACT06	4	3	100
	IV	Service Oriented Course	Any one activity based on the Student's choice			1	100
	IV	Value Education	Ethics II/ Bible studies II/ Catechism II	U15VE4LVE02/ U15VE4LVB02/ U15VE4LVC02	1	1	100
	Internship/Field Work/Field Project 30 hours- Extra Credit				U18SP4ECC01	-	2
Total					30	27	900
V	III	Major Core – 8	Principles of Auditing	U18CB5MCT08	5	5	100
	III	Major Core – 9	Entrepreneurial Development	U18CB5MCT09	5	5	100
	III	Major Core – 10	Business Law	U18CB5MCT10	5	5	100
	III	Major Core – 11	BPO Operations and Work Environment	U18CB5MCT11	5	5	100
	III	Major Elective – 2	Simulation of BPO Related activities	U18CB5MET02	5	4	100
	IV	NME – 1	Quality Customer Service	U18CB5NMT01	2	2	100
	IV	SBE – 4	Online course	U19CB5SBT04	2	2	100
	IV	Value Education	Ethics III/ Bible studies III/ Catechism III	U15VE6LVE03/ U15VE6LVB03/ U15VE6LVC03	1	-	-
Total					30	28	700
VI	III	Major Core – 12	Human Resource Management	U18CB6MCT12	6	5	100
	III	Major Core – 13	International Business	U18CB6MCT13	6	5	100
	III	Major Core – 14	Business Management	U18CB6MCT14	6	5	100
	III	Major Elective – 3	Business Software - Tally	U18CB6MET03	4	4	100
	IV	NME – 2	Global business Ethics	U18CB6NMT02	2	2	100
	IV	SBE – 5	Practical Lab for BPO	U18CB6SBT05	2	2	100
	IV	SBE – 6	Research Methodology	U15DS6SBT06	2	2	100
	IV	Value Education	Ethics III/ Bible studies III/ Catechism III	U15VE6LVE03/ U15VE6LVB03/ U15VE6LVC03	1	-	100
	IV	Extension RESCAPES	RESCAPES – Impact study of Project	U15RE6ETF01	-	1	100
	IV	Gender studies	Gender studies	U18GS6GST01	1	1	100
Internship/Field Work/Field Project 30 hours - Extra Credit				U18SP6ECC01	-	2	100
Total					30	29	1100
Grand Total					180	156	5000

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	MAJOR CORE 8 - PRINCIPLES OF AUDITING
Total Hours	75
Hours/Week	5Hrs / Wk
Code	U18CB5MCT08
Course Type	Theory
Credits	5
Marks	100

General Objective:

To provide an understanding of the principles and practice of Auditing and understand the procedure for systems audit and investigation.

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the basic concepts in auditing and control techniques.
CO-2	Analyse the various transactions made through vouching.
CO-3	Understand the verification and valuation of assets & Liabilities
CO-4	Analyse the roles and the liabilities of an auditor.
CO-5	Understand the various investigation activities and assurance standard in auditing.

UNIT - I INTRODUCTION

15Hrs

Audit: - Objectives - Types - Advantages and Limitations - Qualities of an auditor. Internal Control: Internal Check and Internal Audit – Audit Programme - Audit note book - Working papers.

Extra reading /Key words: *Internal control*

UNIT - II VOUCHING

15Hrs

Vouching: Voucher - Vouching of cash transactions - Vouching of trade transactions: Purchases, Purchases returns, Sales and Sales returns

Extra reading /Key words: *Vouching, trading expenses*

UNIT -III VERIFICATION OF ASSETS AND LIABILITIES

15Hrs

Verification of Assets and Liabilities : Fixed assets - Current assets - Wasting assets - Intangible assets - Problems in valuations of assets - Auditor's position as regards the verification and valuation of assets - Valuation of liabilities- Reserves and Provisions - Classification.

Extra reading /Key words: *Extensive business reporting knowledge, IFRS*

UNIT - IV STATUTORY AUDITOR

15Hrs

Audit of Limited Companies - Qualifications of an auditor - Appointment, Removal, Status, Powers and Duties of an auditor - Auditor's Report - Clean and Qualified Report - Liabilities of an auditor: Liabilities in case of non-statutory audit and company audit.

Extra reading /Key words: *Independent auditors, Auditor's status*

UNIT - V INVESTIGATION AND AUDITING AND ASSURANCE STANDARDS (AASs)

15Hrs

Investigation: Meaning- Characteristics of Investigation-Duties Of Investigator-Purpose of Investigation-Difference between Audit and Investigation-Types of Investigation-Investigation under different situations – Standards of Auditing-Professional Pronouncements in India-Basic Principles Governing an Audit –Basics Of AASs 1 – 5.

Extra reading /Key words: *Investigation, Fraud detection*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the basic concepts in auditing and control techniques.	5	U
CO-2	Identify the various transactions made through vouching.	5	U
CO-3	Apply the verification and valuation of assets & Liabilities	5	U
CO-4	Understand the role and the liabilities of an auditor.	5	U
CO-5	Explain the various investigation activities and assurance standard in auditing.	5	U
CO-6	Develop skill relating to maintaining registers and books of accounts of business	5	Ap

PRESCRIBED TEXT:

- Tandon B.N.S. Sudharshanam&S.Sundharabahu, (2010). *Principles of Auditing*, New Delhi : S. Chand & Co.

BOOKS FOR REFERENCE:

- DinkarPagare (2016), *Principles and Practice of Auditing*. Delhi : Sultan Chand & Sons
- Dr.Radha., (2016). *Practical Auditing*, Chennai: Prasanna Publishers.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	MAJOR CORE 9 - ENTREPRENEURIAL DEVELOPMENT
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CB5MCT09
Course Type	Theory cum practical
Credits	5
Marks	100

GENERAL OBJECTIVE:

To offer the students a conceptual and applied knowledge about entrepreneurship and small business management

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concept of entrepreneurship and the functions of an entrepreneur
CO-2	Understand the scope and types of small business
CO-3	Understand the feasibility of starting a small business.
CO-4	Analyse the various growth strategies of a small business
CO-5	Understand the policies, incentives and subsidy from the Central and State Governments

UNIT- I ENTREPRENEURSHIP CONCEPT

15 Hours

Entrepreneur and Entrepreneurship concept – Distinction between entrepreneur and Manager – Entrepreneurial competency – Functions and Types.(Including women)

EXTRA READING /KEY WORDS: *Women entrepreneurship in India, Biography of famous entrepreneurs*

UNIT- II SMALL BUSINESS

15 Hours

Small Business – Introductory frame work – Concept and Definition – Nature and Characteristics – Relationship between small and large business – Scope and types of small business – Rationale and objectives – Small business as seed bed of Entrepreneurship.

EXTRA READING /KEY WORDS: *Types of small business in TamilNadu. Economic development in TamilNadu developed by small business*

UNIT- III ESTABLISHING A SMALL ENTERPRISE

15 Hours

Establishing a small enterprise – Steps – Project identification and selecting the product – Generation and screening the project ideas – Market analysis and Technical analysis (up to cost of production) Project formulation – Assessment of project feasibility – Preparation of project report- Dealing with basic and initial problems of setting up of Enterprises.

EXTRA READING /KEY WORDS: *Project Report on starting an own business*

UNIT- IV GROWTH STRATEGY (SELF STUDY)**15 Hours**

Growth Strategy for small business – Need for growth – Types of growth strategy – Expansion and Diversification and Sub contracting.

EXTRA READING /KEY WORDS: *Small business which have developed into big business in India*

UNIT- V INSTITUTIONAL SUPPORT**15 Hours**

Incentives and subsidies – Central and State Government Schemes – DIC, SFC, NSIC, MSME, Commercial banks

EXTRA READING /KEY WORDS: *Incentives for MSME in the past two years*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

(THEORY CUM LAB)

Course Outcomes:**The learner**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concept of entrepreneurship and the functions of an entrepreneur	PSO – 2	U
CO-2	Extend the scope and types of small business	PSO – 3	U
CO-3	Outline the feasibility of starting a small business.	PSO – 2	An
CO-4	Relate the various growth strategies of a small business	PSO – 5	An
CO-5	Explain the policies, incentives and subsidy from the Central and State Governments	PSO – 3	U

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

1. Dr. C.B. Gupta & S.S Kanka, Entrepreneurship and small business management, Sultan Chand Publications
2. M.B. Shukla, Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad, 1st Edition.

BOOKS FOR REFERENCE:

- Prasanna Chandre, Project planning analysis selection implementation and review, Tata MacGraw Hill.
- Dr. C.B. Gupta & Dr. M.P.Srinivasan, Entrepreneurial development, Sultan Chand Publications.

**HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE**

B. Com BPO (For Candidates admitted from June 2018 onwards)

Third Year - Semester – V

Course Title	MAJOR CORE 10–BUSINESS LAW
Total Hours	75
Hours/Week	5 Hrs / Wk
Code	U18CB5MCT10
Course Type	Theory
Credits	5
Marks	100

General Objective:

To enable the students to understand the important provisions of (i) Indian Contract Act (ii) Sale of Goods Act and (iii) Limited Liability Partnership Act

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the essentials of a contract and provisions regarding offer, acceptance, consideration and capacity to contract
CO-2	Understand the provisions regarding free consent, legality of object, void agreements and contingent contracts
CO-3	Understand the provisions regarding performance and discharge of contract, remedies for breach of contract and special kinds of contracts
CO-4	Understand the laws relating to Contract of Agency, Limited liability Partnership and Right to Information Act
CO-5	Understand the provisions relating to Sale of Goods Act, 1930

UNIT – I INTRODUCTION TO CONTRACT

15 Hrs

Law of contract - Nature and types of contract –Essentials of valid contract - Offer and Acceptance - Consideration - Capacity to contract.

Extra reading /Key words : *Aleatory contract*

UNIT – II ELEMENTS OF VALID CONTRACT

15 Hrs

Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Legality of object – Void agreements - Wagering agreement and Contingent contract.

Extra reading /Key words : *Case studies relating to agreements opposed to public policy*

UNIT – III PERFORMANCE OF CONTRACT AND SPECIAL CONTRACTS

15 Hrs

Performance of contract - Discharge of contract - Remedies for breach of contract - Quasi contract - Indemnity and Guarantee - Bailment and Pledge.

Extra reading /Key words : *Any three recent case studies on Breach of Contract*

UNIT – IV CONTRACT OF AGENCY AND LLP

15 Hrs

Contract of Agency - Kinds - Duties -Authority of agent - Relation with third parties - Liabilities of parties - Termination of agency - Irrevocable agency.

The Limited Liability Partnership (LLP) Act, 2008 - Definitions - Salient features of LLP - Difference between LLP and partnership - LLP vs Company - Right to Information Act.

Extra reading /Key words : *Case laws relating to LLP in India, Cyber laws in India*

UNIT – V SALE OF GOODS ACT 1930

15 Hrs

Sale of Goods Act, 1930 with amendments – Sale and agreement to sell – Conditions and warranties – Passing of property – Performance – Remedies for breach – Rights of an unpaid seller.

Extra reading /Key words : Auction sale

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the rules regarding offer, acceptance, consideration and capacity to contract	1,4	U
CO-2	Explain the rules regarding free consent, legality of object, void agreements and contingent contracts	1	U
CO-3	Explain the rules regarding performance and discharge of contract and special contracts	1	U
CO-4	Recall the provisions of the Contract of agency, Limited Liability Partnerships and Right to Information Act	4,5	U
CO-5	Explain the rules and provisions pertaining to Sale of Goods Act	5	U
CO-6	Develop skills for solving legal issues pertaining to business entities	1	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT

Kapoor N.D. (2017), *Business Law*, Sultan Chand Son, New Delhi

BOOKS FOR REFERENCE:

- Kuchhal M.C., Vivek Kuchhal. (2012), *Mercantile Law*, New Delhi: Vikas Publishing House
- Gulshan S.S., Kapoor G. K. (2018), *Business Law Including Company Law*, New Delhi: New Age International Publishers
- R.L.Meena (2008), *Text book on law of contract including specific relief*, New Delhi: Universal Law Publishing company
- T.R.Desai (2016), *Law relating to Tenders and Government contracts*, New Delhi, Universal Law Publishing Company

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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	MAJOR CORE 11– BPO OPERATIONS AND WORK ENVIRONMENT
Total Hours	75
Hours/Week	5 Hr/Wk
Code	U18CB5MCT11
Course Type	Theory
Credits	5
Marks	100

General Objectives: To understand working in a BPO team and the Global work place
 Overview of Art of Execution and Execution Dashboards

Course Objectives:
The Learners will be able

CO No.	Course Objectives
CO-1	Understand How to work in a BPO team
CO-2	Understand Work place habits and etiquette
CO-3	Understand the Global work place and interaction with global clients
CO-4	Apply The art of execution and project management
CO-5	Apply Execution dash boards and MIS

UNIT – I - The BPO Team

15 hrs

Work place culture - Teamwork -Qualities of a Team Member-Group Dynamics (Social Skills- how people behave in groups)- Qualities of a Team leader-Leadership skills-types of leaders, situational etc.- Coaching Mentoring-Diversity – awareness and importance of being neutral and respect all genders, religion, race, etc.

Extra Reading/Key Words: *Mentoring models*

UNIT –II– Workplace habits and Etiquette

15 hrs

Workplace etiquette and behaviour - Fostering the right work culture-Meeting rules – attending/running effective meetings-Managing conflict

Extra Reading/Key Words: *Emotional intelligence*

UNIT – III - The Global Workplace

15 hrs

Global Service Delivery in BPO and the Global Delivery Network -Interaction with global peers- Interaction with global clients and customers-Global culture variations, practices and norms- Understanding time zones-Working in shifts

Extra Reading/Key Words: *Global Cultural Flow*

UNIT – IV – The Art of Execution

15 hrs

Project Management - Operational Excellence - Personal execution habits and processes

Extra Reading/Key Words: *Flawless Execution (FLEX) Methodology*

UNIT – V- Execution Dashboards

15 hrs

MIS - Tracking and Monitoring mechanism - RAG dashboards - Data Reconciliation skills

Extra Reading/Key Words: *Strategy dashboard*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The Learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Demonstrate work place culture and working in BPO team	PSO1	Ap
CO-2	Outline workplace habits and etiquette	PSO1	Ap
CO-3	Explain global workplace and global culture	PSO1	Ap
CO-4	Apply project management and operational excellence	PSO1	Ap
CO-5	Apply execution dashboards and MIS	PSO1	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED BOOK:

Student Manual

BOOKS FOR REFERENCE:

- The Culture Blueprint by Robert Richman
- Delivering Happiness: A path to Profits, Passion and Purpose by Tony Hsieh

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	MAJOR ELECTIVE 2–SIMULATION OF BPO RELATED ACTIVITIES
Total Hours	75
Hours/Week	5 Hr/Wk
Code	U18CB5MET02
Course Type	Theory
Credits	4
Marks	100

General Objective:

To simulate banking process and non-banking process

Course Objectives:

The Learner will be able

CO No.	Course Objectives
CO-1	Apply Data Input-Data checker
CO-2	Apply opening and closing account
CO-3	Understand Volume handling and productivity
CO-4	Understand monitoring transactions
CO-5	Apply the process of non-banking transactions

UNIT – I - First level data entry

14 hrs

Data input - Data checker - Types of data and data validations and check - Impact on quality of transactions and output - Maker-checker process

Extra Reading/Key Words: *Screen mapping*

UNIT –II– Banking process

14 hrs

Account opening and Closing - Maintenance of Account - Reporting.

Extra Reading/Key Words: *Business Process Management (BPM)*

UNIT – III - Productivity and efficiency of transactions

14 hrs

Managing volume of transactions to meet productivity targets - Efficiency and Effectiveness of transactions - Organizing transactions for maximum throughput.

Extra Reading/Key Words: *Work sampling*

UNIT – IV – Monitoring of transactions

14 hrs

Transaction flow from client to final outputs - Team hand offs - Impact of TATs on SLAs at each individual stage - Pre-quality checks - Identifying gaps, risks - Importance of formats, templates and process adherence.

Extra Reading/Key Words: *Gap Analysis Tools*

UNIT – V- Process of non-banking transaction

19 hrs

Procurement transactions - Payroll and retiral benefits administration - Medical coding

Extra Reading/Key Words: *SAP industry solutions*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The Learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Apply knowledge and practical application of data entry and data checking	PSO1	Ap
CO-2	Apply knowledge related to bank account opening and account closing screens	PSO1	Ap
CO-3	Explain Volume handling, productivity and efficiency of transaction	PSO1	Ap
CO-4	Explain the process of monitoring transactions	PSO1	Ap
CO-5	Apply knowledge and practical application of non-banking transaction	PSO1	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED BOOK:

Student Manual

BOOKS FOR REFERENCE:

- Majumdar, Arun. & Bhattacharya, Pritimoy. (2007). Database management systems. TMH.
- Shah, Nilesh. Database systems using Oracle – 2nd edition. PHI.
- Managing flexibility(People, Process, Technology) – Sushil, Kanika and Surya
- The Effective Executive -Peter F Drucker

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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)
Third Year - Semester – V

Course Title	NME 1– Quality and Customer Service
Total Hours	30
Hours/Week	2 Hrs Wk
Code	U18CB5NMT01
Course Type	Theory
Credits	2
Marks	100

General Objective:

To understand the importance of customer service.

Course Objectives:

The learner will be able

CO No.	Course Objectives
CO-1	Understand what customer service is
CO-2	Understand help desk and metrics of customer service
CO-3	Understand customer behavior
CO-4	Understand customer complaints
CO-5	Understand questioning techniques

UNIT – I: CUSTOMER SERVICE

6 Hrs

Who is a customer?–What is customer service?–Customer Support–Automated customer support–Chatbot

Extra Reading / Keywords: *Automation in customer service*

UNIT – II: HELP DESK & METRICS OF CUSTOMER SERVICE

6 Hrs

Characteristic of Help Desk–Classification of Help Desk–Help desk software–Large Help Desk–Trends in customer service–Customer expectation–Metrics for customer service– Poor customer service.

Extra Reading / Keywords: *Cost of poor quality*

UNIT – III: Creating the Customer Experience

6 Hrs

Good customer service–Excellent customer service–Customer experience–Moment of truth–Customer behaviour–Irate customer.

Extra Reading / Keywords: *Brand image/value*

UNIT – IV: Customer Complaints

6 Hrs

Customer Complaints–Service lapse–Body language

Extra Reading / Keywords: *Customer psychology*

UNIT – V: Customer Management

6 Hrs

Respond to Customers–Questioning techniques– Client and Customer Management

Extra Reading / Keywords: *Customer Relationship Management*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learner

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain customer service	PSO2	R, U
CO-2	Illustrate of help desk & metrics of customer service	PSO2	U, Ap
CO-3	Outline different kinds of customer behaviour	PSO1	U, Ap
CO-4	Infer how to handle customer complaints	PSO2	U
CO-5	.Demonstrate questioning techniques	PSO1	U

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED BOOK

Student Manual

BOOKS FOR REFERENCE:

1. Bhasin. Customer relationship management. Wiley Dreamtech.
2. Dyche. Customer relationship management handbook. Prentice Hall.
3. Knox, Simon. Payne, Adrian. & Maklan, Stan. Customer relationship management. Routledge Inc.
4. Kumar, Alok. Customer relationship management: concepts & cases (second edition). PHI Learning.
5. Sheth, J. N. Parvatiyar, A. & Shainesh, G. Customer relationship management: emerging concepts, tools & applications. Tata McGraw- Hill Education.

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B. Com BPO (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	Major Core – 12 Human Resources Management
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U18CB6MCT12
Course Type	Theory
Credits	5
Marks	100

General Objective:

To enable the students to understand the importance of HRM in an organization and to familiarize the students with the processes and mechanism of managing human resources.

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the importance and characteristics of Human Resource Management.
CO-2	Understand the process of Human Resource Planning and Analyses the factors affecting Recruitment
CO-3	Apply the different methods of Training and Development.
CO-4	Understand various Performance Appraisal techniques and compensation plans.
CO-5	Understand about Quality of Work life and Stress management.

UNIT – I INTRODUCTION

18 Hrs

HRM – objectives- importance – Qualities of a good HR Manager – Changing roles of HR Managers – Difficulties and challenges faced by HR managers

Extra reading /Key words: *PODSCORB, Twin goals, employee manual*

UNIT – II HUMAN RESOURCE PLANNING AND TALENT ACQUISITION

18 Hrs

Concept of HR planning – Characteristics – Objectives – HR retention Plan. Recruitment - Factors affecting recruitment – internal and external source of recruitment – Green recruitment – Selection Process –Types of Testing – Kinds of employment interview – Medical Screening – Appointment Order

Extra reading /Key words: *Sapping, anamnesis*

UNIT – III TRAINING AND DEVELOPMENT

18 Hrs

Definition and purpose of training – Distinction between training and development – Assessing training needs – Steps in training – On the job and Off the job training – Evaluation of training effectiveness – Career development – Process of career development – measures for effective Career Development

Extra reading /Key words: *Onboarding, career advancement*

UNIT – IV COMPENSATION AND PERFORMANCE

18 Hrs

Wage & Salary Administration: Compensation Plan – Job Evaluation – Individual – Group – Incentives – Bonus – Fringe Benefits – Performance Appraisal – Meaning - Need and Importance – Objectives – Methods and Modern Techniques of Performance Appraisal – Requisite of Good Appraisal Plan – Problems in Performance Appraisal.

Extra reading /Key words: *Employee negotiations, perks, 360 degree performance appraisal, indoctrination*

UNIT – V QUALITY OF WORK LIFE AND STRESS MANAGEMENT 18 Hrs

Quality of Work Life (QWL) – Objectives – Measures to improve QWL – Benefits of QWL.

Stress – Meaning – Causes – Consequences – Managing stress

Extra reading /Key words : Quality of Work Life, Stress**Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.****Course Outcomes:****The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the importance and characteristics of Human Resource Management.	2	U
CO-2	Outline the process of Human Resource Planning and Analyses the factors affecting Recruitment	2	U
CO-3	Apply the different methods of Training and Development.	2	U
CO-4	Illustrate various Performance Appraisal techniques and compensation plans.	2	U
CO-5	Summarize about Quality of Work life and Stress management.	2	U

PRESCRIBED TEXTS:

- Khanka, Human Resources Management, S. Chand, New Delhi 2003
- Parvin Durai, Human resources Management, Pearson, New Delhi 2008

BOOKS FOR REFERENCE:

- Gupta C.B, Human Resource Management, Sultan Chand and Sons, 14th Edition, New Delhi, 2012.
- Aswathappa K, Human Resource Management, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd, 2010
- Jyothi P & Venkatesh D.N, Human Resource Management, Oxford University Press, New Delhi, 2006
- Mamoria C.B, & Rao V. S. P, Personnel Management (Text and Cases), Himalayan Publications, New Delhi, 2012 3. Wayne Mondy Robert, Human Resource Management, Pearson Education, 12th Edition, New Delhi, 2013
- Gary Dessler, (2000), *Human Resource Management*. Pearson, New Delhi 2013 .

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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	MAJOR CORE 13 - INTERNATIONAL BUSINESS
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U18CB6MCT13
Course Type	Theory
Credits	5
Marks	100

GENERAL OBJECTIVE:

To enable the students gain knowledge about international business & the functioning of international Institutions.

COURSE OBJECTIVES:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the scope of international business and recollect the theories of International trade
CO-2	Remember the causes of disequilibrium in balance of payments and the remedies
CO-3	Understand the trade policies of India
CO-4	Understand the spot and forward exchange market
CO-5	Understand the objectives of the IMF and the functions of the World Bank

UNIT – I INTRODUCTION

18 Hours

Definition - Scope of international business - Globalisation- MNC in India- Theories of international trade - Smith's Theory of Absolute Differences in Costs - Ricardo's theory of Comparative Costs - Haberler's theory of opportunity Costs - Modern theory of Factor Endowments - The Hecksher - Ohlin Theory, Intra Industry Trade.

EXTRA READING / KEY WORDS : *Case study of MNC's in India*

UNIT – II INTERNATIONAL MARKETING

18 Hours

International Marketing - Benefits - Scope of International Marketing - Balance of Trade - Balance of Payments Disequilibrium - Causes & Remedial Measures - Tariff & Non Tariff Barriers - Meaning - Type.

EXTRA READING / KEY WORDS : *Balance of trade –recent data*

UNIT –III EXIM POLICY**18 Hours**

India's Trade Policy - New EXIM Policy 2002 - 2007 - Terms of Payment in Export- Export & Import Procedures - EXIM Bank- ECGC..

EXTRA READING / KEY WORDS : *Role of EXIM bank and ECGC in developing trade.*

UNIT – IV FOREIGN EXCHANGE MARKET**18 Hours**

Foreign exchange Market - Structure - Methods of foreign payment - Spot & forward Exchange Markets - Foreign Exchange Rate - Meaning - Determination of foreign exchange Rate - Theories of Foreign. Exchange Rate - Purchasing power parity Balance of Payment Theory.

EXTRA READING / KEY WORDS: *Global Foreign Exchange market*

UNIT – V INTERNATIONAL MONETARY FUND & WORLD BANK 18 Hours

IMF - Objectives - Organisation & Structure of the fund - IMF & India - Recent trends in IMF - SDR - World Bank - Functions - Membership - Organisation - Activities - India and the World Bank.

EXTRA READING / KEY WORDS : *Role of World bank in the development of India economy*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

COURSE OUTCOMES:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the scope of international business	PSO-2	An
CO-2	Recall the theories of International trade	PSO-2	U
CO-3	Infer the causes and remedies for correcting disequilibrium in balance of payments	PSO-5	An
CO-4	Illustrate the spot and forward exchange market	PSO3	An
CO-5	Explain the objectives of IMF and examines the functions of World Bank	PSO-2	An

BOOKS FOR REFERENCE:

- Adhikary, Manab, Global Business Management, Macmillan, New Delhi. 2000
- Dr.R.Chandran, International Business, Jaico Publishing House, New Delhi. 2005
- Bhattacharya, B. Going International-Response Strategies for Indian Sector, Wheeter Publishing Co., New Delhi.
- Black and Sundaram, International Business Environment, Prentice Hall of India, New Delhi 2015

Course Title	MAJOR CORE 14 – BUSINESS MANAGEMENT
Total Hours	90
Hours/Week	6 Hrs / Wk
Code	U18CB6MCT14
Course Type	Theory
Credits	5
Marks	100

General Objective:

To gain familiarity about the various functions of Business and to get exposure on the skills and tactics needed to start and manage a Business.

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand <i>the</i> various systems and approaches of management.
CO-2	Apply appropriate planning type to accomplish the job done.
CO-3	Understand the various types of organization structures.
CO-4	Understand the need to be a good communicator & they will be able to criticize the various leadership styles.
CO-5	Understand the various controlling mechanisms.

UNIT – I INTRODUCTION

18 Hrs

Business Management - Nature - Functions - Management Vs Administration - Science or art - Contribution by Taylor and Henry Fayol .

Extra reading /Key words: *scientific management & POSDCORB*

UNIT – II PLANNING

18 Hrs

Process - Kinds of planning - Objectives - Strategies, Policies, Procedure, Methods and Rule - Forecasting and planning Limitations of planning - Management by Objectives. Decision making process - Effective decision making.

Extra reading /Key words: *Management by Wandering around (MBWA)*

UNIT – III ORGANISING

18 Hrs

Process - Features - Elements - Structure - Different forms - Principles of organization - Departmentation, Delegation and Decentralization - Span of Control - Organisation Charts and Manuals.

Extra reading /Key words: *Span of Attention*

UNIT – IV DIRECTING

18 Hrs

Directing and Co-ordination: Principles - Elements- Supervision- Motivation - Theories of Motivation: - Leadership - Communication.

Extra reading /Key words: *Performance Indicator & Social Cognitive Theory*

UNIT – V CONTROLLING

18 Hrs

Nature - Control Process -Control Techniques: Budgetary Control, PERT/CPM, Management by Exception, Performance Budgeting and Zero Base Budgeting.

Extra reading /Key words: *Feedforward, Concurrent & Feedback Control*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the various systems and approaches of management.	2	U
CO-2	Choose appropriate planning strategy to accomplish the job done.	2	An
CO-3	Compare & Contrast the various types of organization structures.	3	An
CO-4	Demonstrate the need to be a good communicator & they will able to interpret the various leadership styles.	3	U
CO-5	Classify the various controlling mechanisms.	3	U
CO-6	Enhance organizing skills in conducting any organisation in an efficient mannner	3	Ap

PRESCRIBED TEXT:

Prasad L.M... *Principles of Management* New Delhi:Sultanchand& sons

BOOKS FOR REFERENCE

- Dinkerpagare, *Business Management*, New Delhi: Sultan Chand&sons.
- Drucker Peter F. *Management Challenges for the 21st Century*: Oxford: Butterworth Heinemann.
- P.C. Tripathi, *Principles of management* New Delhi: Tata McGraw Hill.
- Weihrich and Harold Koontz, *Essentials of Management*, New Delhi: Tata McGraw Hill.
- Fred Luthans, *Organizational Behaviour*, New York: McGraw Hill.
- Louis A. Allen, *Management and Organization*,Tokyo : McGraw Hill.
- Ansoff H.I, *Corporate Strategy*, New York: McGraw Hill.
- Hampton, David R., *Modern Management*, New York: McGraw Hill.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	Major Elective 3– BUSINESS SOFTWARE – TALLY
Total Hours	60
Hours/Week	4 Hrs / Wk
Code	U18CB6MET03
Course Type	Theory
Credits	4
Marks	100

General Objective:

- To equip the students with the practical skills of Tally.

Course objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand the concepts of Computerized Accounting
CO-2	Understand all types of Vouchers
CO-3	Analyse Final Accounts with Adjustments
CO-4	Understand stock ledger
CO-5	Analyse Cost Center & Cost category.

UNIT – I

12 Hrs

Meaning of Computerized Accounting – Meaning of Computers – Importance of computerized accounting – Computerized Accounting Vs Manual Accounting. Introduction to architecture of Tally – Creation of company – Creation of groups – Various kinds of groups – multiple and single – Creation of ledgers – Various kinds of ledgers.

Extra reading /Key words: *Computerized Accounting*

UNIT – II

12 Hrs

Entering vouchers – Journal voucher, purchase voucher, sales voucher, receipt vouchers, payment vouchers – Role and importance of function keys.

Extra reading /Key words: *Function Keys & Vouchers*

UNIT – III

12 Hrs

Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet, Simple sums with and without adjustments – Alter – Select – Edit – Delete – Selection of company.

Extra reading /Key words: *Final Accounts with Adjustments*

UNIT – IV

12 Hrs

Introduction to inventories – Creation of stock category – Stock groups – Stock items – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher or purchase orders – Sales orders – Customer and supply analysis – Extracting simple reports and graphs with tally accounting package.

Extra reading /Key words: *Inventories, stock vouchers*

UNIT – V

12 Hrs

Introduction to cost – Creation of cost category – Cost centre category – Editing and deleting cost centre – Usage of cost category and cost centre in voucher entry – Budget control – Creation of budgets – Editing and deleting budgets – Reports.

Extra reading /Key words: *Cost Center & Cost category.*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the concepts of Computerized Accounting and manual accounting	3	Ap
CO-2	Compare all types of Vouchers	3	Ap
CO-3	Construct Final Accounts with Adjustments	3	Ap
CO-4	Develop stock ledger with stock item & stock group	3	Ap
CO-5	Relate Cost Center & Cost category.	3	Ap
CO-6	Develop accounting skills and employable in all types of business organizations	3	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT:

ICAR & D Team, (2006). *Tally 9*, New Delhi: Vikas Publishing House Pvt. Ltd.

BOOKS FOR REFERENCE

- Nadhani A.K. & Nadhani K.K, (2005). *Implementing Tally*, New Delhi : BPB Publication.
- Vishnu Priya Singh, (2004). *Quick Learn Tally*, New Delhi : Computech Publication Pvt. Ltd.
- SrinivasaValaban, (2006). *Computer applications in Business*, New Delhi: Sultan & Sons.

COMPUTER PRACTICAL FOR BUSINESS SOFTWARE-FOR EXTERNAL EVALUATION

- Petty Cash Entries, Subsidiary Books
- Accounts Only – Accounts with Inventory
- Accounts with Inventory Tax Initialize
- Stock Categories
- Cost Centre
- Cost Categories
- Stock Journal
- Balance Sheet
- Final Accounts Without Adjustments
- Final Accounts with Adjustments
- Order Processing
- Price List
- Bill-wise Details
- Bank Reconciliation Statement
- Interest Calculation.

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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)
Third Year - Semester – VI

Course Title	NME 2- Global Business Ethics
Total Hours	30
Hours/Week	2 Hr/Wk
Code	U18CB6NMT02
Course Type	Theory
Credits	2
Marks	100

General Objectives:

To provide an understanding of Global Business Ethics

Course Objectives:

The learner will be able to

CO No.	Course Objectives
CO-1	Understand trans cultural human values
CO-2	Understand ethical dilemma and code of ethics
CO-3	Understand Work ethics
CO-4	Understand Ethical theories & Corporate Social Responsibility
CO-5	Understand Indian Ethos Management

UNIT 1 – BUSINESS ETHICS

6 hrs

Trans-cultural Human Values in Management Education - Relevance of Values in Management – Moral decision making

Extra Reading/Key Words: *Ethnocentrism*

UNIT II- ETHICAL DILEMMA

6 hrs

Ethical decision making - Ethical Reasoning - Benefits of managing ethics in work place - Code of ethics

Extra Reading/Key Words: *Deontological ethics*

UNIT III- WORK ETHICS

6 hrs

Work culture - Ethical Values – Whistle blowing-Environmental ethics

Extra Reading/Key Words: *Anthropocentrism*

UNIT IV – CORPORATE SOCIAL RESPONSIBILITY

6 hrs

Ethical theories-Corporate Social Responsibility

Extra Reading/Key Words: *Creating shared value*

UNIT V- INDIAN ETHOS MANAGEMENT

6 hrs

Principles - Role of Gita - Karma Yoga - Quality of Work Life - Strategies for Work Life

Extra Reading/Key Words: *Healthy workplace*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explain the introduction to trans cultural human values in Management Education	PSO2	U
CO-2	Recall ethical decision making and code of ethics	PSO2	U
CO-3	Infer the various work culture and environmental ethics	PSO2	U
CO-4	Outline ethical theories & corporate social responsibility	PSO2	U
CO-5	Explain Indian Ethos Management and work life balance	PSO2	U

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT

Student Manual

BOOKS FOR REFERENCE

1. Ethics and the Conduct of Business by R Boatright John (Author), D Smith Jeffrey (Author) by Pearson
2. Corporate Governance: Principles, Policies, And Practices by Bob Tricker (Author)
3. Corporate governance by Christine, A. Mallin

Business Ethics by Crane, Andrew. & Matten, Dirk.

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com BPO (For Candidates admitted from June 2018 onwards)

Third Year - Semester – VI

Course Title	SKILL BASED ELECTIVE 5– PRACTICAL LAB
Total Hours	30
Hours/Week	2 Hr/Wk
Code	U18CB6SBT05
Course Type	Theory
Credits	2
Marks	100

General Objectives: To practice the various activities in a bank and BPO

Course Objectives:

CO No.	Course Objectives
CO-1	Apply experience in Account receivable process
CO-2	Apply knowledge in completing the various kinds of application forms of financial institutions
CO-3	Analyse Aptitude Questions
CO-4	Apply Interview skills
CO-5	Apply skills to Head a department

UNIT – I - Account receivable process 6 hrs

Customer Master Data - Sales invoice - Foreign currency invoice – AR invoice process

Extra Reading/Key Words: *Accounting software for account receivables*

UNIT – II - Application form –Banks & Financial institutions 6 hrs

Fill in account opening form - Account closing form - Fixed deposit application form - Nomination form - cheque book application form – ATM application form - DeMat account form - Credit card application - DD application - cash withdrawal challan - Cheque deposit challan - Remittance application, telex transfer .

Extra Reading/Key Words: *Nominee of bank and succession of rights*

UNIT –III– Aptitude tests 6 hrs

Preparation for general aptitude tests

Extra Reading/Key Words: *Behavioural competency*

UNIT – IV – Interview skills 6 hrs

Preparation for interview and group discussion

Extra Reading/Key Words: *Roman Room memory technique*

UNIT – V- Managing a department or a team 6 hrs

Practise running a department with transaction processor, Team Lead, Assistant Manager, Manager and Head of BPO.

Extra Reading/Key Words: *Emotional Intelligence*

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Build application of Account receivable process	PSO1	Ap
CO-2	Identify different application forms of financial institutions	PSO1	Ap
CO-3	Make use of aptitude tests	PSO1	Ap
CO-4	Plan mock interview and group discussion	PSO1	Ap
CO-5	Develop Practical experience in running a department in BPO	PSO1	Ap

PO – Programme Outcomes; CO – Course Outcome; R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PRESCRIBED TEXT

Student Manual

BOOKS FOR REFERENCE

- Essentials of BPO by Thomas N Duening, Rick L Click
- KYC by Indian Institute of Banking and Finance
- R.S. Aggarwal - Quantitative Aptitude for Competitive Examinations.
- The Effective Executive - Peter F. Drucker