

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

**(An Autonomous College Affiliated to Bharathiar University) Re-Accredited
by NAAC and**

ISO 9001:2015 Certified Institution Pollachi – 642 001



DEPARTMENT OF COMMERCE - BUSINESS PROCESS SERVICES

(SELF-FINANCING)

2023 - 2024

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Programme Educational Objectives:

PEO1	Communication Skill: Able to work in ever expanding business process companies across the globe with the excellence in communication skills, leadership qualities and negotiating career path ways.
PEO2	Analytical Thinking: Demonstrate professional and personal leadership in accounting, financial planning, analysis, control, KPOs, banking, insurance, marketing supply chain management and other related business processes with the Integrated critical thinking, analytical decision making.
PEO3	Leadership Quality: Become an entrepreneur who can provide innovative solutions for multi-dimensional business needs and there by evolve as globally competent business leaders in multidisciplinary domains.
PEO4	Lifelong Learning: Involve in lifelong learning to cope up with contemporary industrial environment and in the emerging areas of Commerce.
PEO5	Social Awareness: Excel as professionals in Commerce, socially committed individual having high ethical values, culturally rich citizens and there by contributing to the needs and development of the society.

Programme Outcomes:

PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of Commerce BPS.
PO2	Leadership readiness/qualities: To prepare the students to take up the responsibilities in various functional areas of the business organization and to have strong skill about the business processes and outsourcing services.
PO3	Analytical reasoning: To acquire entrepreneurial attributes and develop managerial skills; applying both quantitative and qualitative knowledge to their future careers in business.
PO4	Problem solving: To acquire the skills of communication analytics, team management decision making and problem solving etc.
PO5	Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, and beliefs on the basis of empirical evidence. Critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO6	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself;
PO7	Moral and ethical awareness/reasoning: Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, appreciating environmental and sustainability issues.
PO8	Lifelong learning: Ability to acquire knowledge and skills, including, learning how to learn, that are necessary for participating in learning activities throughout life.

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Programme Specific Outcomes:

PSO-01	To build a strong understanding in the areas of commerce and business process services.
PSO-02	To develop the skill of analyzing the concepts and applying technology in business.

Course Outcomes

23UBP101- Financial Accounting

CO1	To recollect the basic concepts, conventions, standards underlying the accounting practices.	K1
CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	K2
CO3	To enable the students to learn the accounting practices of consignment and royalty	K3
CO4	To analyse the skill for maintaining the books of accounts and problem-solving in the allied aspects of accounting.	K4
CO5	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	K5

23UBP102 - Introduction to Information Technology

CO1	To understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K1
CO2	To recall and remember the different types of computers available in business industries.	K2
CO3	To summarizing the different programming and machine level languages and steps to develop computer programmes.	K3
CO4	To explain about operating systems, e-commerce, internet and extranet understand the uses of world wide web applications.	K4
CO5	To classifying the applications of computer information system in various business fields.	K5

23UBP1A1 - Business Economics

CO1	To keep in mind micro & macroeconomic tools and concepts to address public policy issues.	K1
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CO2	To understand supply and demand analysis to relevant economic issues.	K2
CO3	To apply marginal analysis to the "firm" under different market conditions.	K3
CO4	To analyze different methods for the measurement of national income.	K4
CO5	To make optimal business decision by integrating the concepts of economics	K5

23UBP1A2- Principles of Management

CO1	To understand the effective management principles and objectives.	K1
CO2	To get the idea of effective management principles and techniques.	K2
CO3	To implement the skills by using both human and technological resources.	K3
CO4	To analyze the ability to communicate effectively.	K4
CO5	To analyze the ability to control effectively.	K5

23UBP203 Higher Financial Accounting

CO1	To recollect the rules for admission, retirement and death of a partner in a firm.	K1
CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	K2
CO3	To apply the relevant rule for settlement of accounts among partners after dissolution.	K3
CO4	To analyse the procedures involved in accounting processes and its application.	K4
CO5	To evaluate the knowledge about maintaining the branch account and Hire Purchase Accounting and their accounting treatment.	K5

23UBP204 - Accounting For Finance and Corporate

CO1	To keep in mind the corporate readiness as well as overview of corporate and History of BPS Industry.	K1
CO2	To understand the various activities in Business Process Outsourcing industries.	K2
CO3	To understand the various activities in accounts receivable, payable and general ledger.	K3
CO4	To understand the traditional accounting method and ERP for enrich the knowledge about the current technology.	K4
CO5	To observe the Indian accounting standards and IFRS for fulfil the expectation for corporate industries.	K5

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23UBP205- Programming Language - Business Application Software and Google Workspace

CO1	To select the document and edit in MS Word.	K1
CO2	To work with chart and performing basis calculation in MS Excel.	K2
CO3	To apply design to enhance the looks of the presentation.	K3
CO4	To access and work with tables, queries, forms and reports in MS Access.	K4
CO5	To create forms and sheets using Google workspace	K5

23UBP2A1- Business Organization and Office Management

CO1	Understanding the concepts of business and its forms of organizations.	K2
CO2	Analyze the business factors which are involved in sources of finance.	K4
CO3	Explain the functioning of stock exchanges SEBI, DEMAT of shares.	K2
CO4	Remember office functions, layout and accommodation.	K1
CO5	Understand office equipment's and EDP.	K2

23UBP2A2- Banking Law and Practice

CO1	Remember the various terms and concepts used in banking industry	K1
CO2	Understand the various process and activities of accounts in banks	K2
CO3	Summarize the various features of cheques for easy and simple banking	K2
CO4	Analyze the various loans and advance related process in banks	K4
CO5	Classify various kind of documents involved in banking services	K3

23UBP2S1 - Security Markets

CO1	To know about the working of security market	K1
CO2	To understand the role of various market participants	K2
CO3	To expose to regulations governing securities	K2
CO4	To analyse about the primary markets	K4
CO5	To evaluate about the secondary markets	K3

22UBP305 - Corporate Accounting

CO1	To recollect the basic concepts and terms of the corporate accounting.	K1
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CO2	To understand the concepts of liquidation of the companies	K2
CO3	To apply the knowledge in evaluating goodwill & share of a company	K2
CO4	To analyse the basic in preparing financial statement of joint stock company.	K4
CO5	To evaluate the students with the accounting treatment adopted for raising funds and redeeming them	K3

22UBP306 - Principles and Practices of Insurance

CO1	To keep in mind the concept of risk and insurance.	K1
CO2	Picture of the life insurance policies & life cycle	K2
CO3	To evaluate the nonlife insurance policies & Concepts	K2
CO4	To categories Fire Insurance Policies & Marine Insurance	K4
CO5	To comprehend Motor Insurance and Health Insurance	K3

22UBP307- Case Analysis

CO1	To identify the difference and similarities with the consumer market.	K1
CO2	To plan, organize and coordinate the teamwork of creating synergies and interteam relationship.	K2
CO3	To apply the skills in HRM through exercises and case study work.	K3
CO4	To Analyse relevant case exercise in financial management for the purpose of investment.	K4
CO5	To appraise the skills needed to read as well as various business cases with an analytical framework in mind .	K5

22UBP3A3- Business Economics

CO1	To keep in mind micro & macroeconomic tools and concepts to address public policy issues.	K1
CO2	To understand supply and demand analysis to relevant economic issues .	K2
CO3	To apply marginal analysis to the "firm" under different market conditions.	K3
CO4	To analyze different methods for the measurement of national income.	K4
CO5	To make optimal business decision by integrating the concepts of	K5

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	economics	
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22 UBP 3N1- Entrepreneurial Development

CO1	To keep in mind the critical thinking skills in business	K1
CO2	To get the idea how to manage people, process, and resource within a organization	K2
CO3	To apply knowledge of leadership concepts in an integrated manner	K3
CO4	To analyze the internal/external factors affecting a business to evaluate business opportunities	K4
CO5	To measure the concept of entrepreneurial process and its growth	K5

22UBP3N2- Advertising and SalesPromotion

CO1	To remember the elements of advertising and sales promotion.	K1
CO2	To understand how advertisement is used as a tool to achieve marketing objectives.	K2
CO3	To implement advanced theories of communication relating to advertising.	K3
CO4	To evaluate an advertising campaign.	K4
CO5	To analyze the sales promotion and planning.	K5

22UBP408- Income Tax

CO1	To recollect the fundamental concept of income tax act 1961	K1
CO2	To get the idea of the various sources of incomes	K2
CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes	K3
CO4	To category the individual income in computation statement.	K4
CO5	To compute income from business and profession.	K5

22UBP409 - Organizational Behaviour

CO1	To explain group dynamics for working in groups	K1
CO2	To identify the processes used in developing communication	K2
CO3	To demonstrate skills required for working in groups.	K3

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CO4	To analyze and compare different models used to explain individual behaviour related to motivation and rewards	K4
CO5	To examine the conflicts arising in workplace.	K5

22UBP410- ProgrammingLab in Tally

CO1	To remember the financial statement and analysis	K1
CO2	To enable to learn the Ledgers all accounting voucher types.	K2
CO3	To solve the Profit & Loss account, Ratio analysis, Trial Balance, Accounts books.	K3
CO4	To analyse the process of Stock Items, inventory voucher types and to have a design on tax Report	K4
CO5	To impart practical training on this software so that students could apply its various aspects in their day to day business/professional activities	K5

22UBP4A4- Statistical Methods

CO1	To recollect probability theory and probability distributions in relation to general statistical analysis.	K1
CO2	To understand sampling methodologies and their associated analysis.	K2
CO3	To apply, design and evaluate regression analysis.	K3
CO4	To analyze and contrast techniques and biases of quantitative methods within the context they are to be applied.	K4
CO5	To calculate and interpret the correlation between two variables.	K5

22UBP4S1 - SEC II: Naan Mudhalvan- Industry 4.0

CO1	To understand the basic concepts of Industry 4.0	K1
CO2	To outline the features of Artificial Intelligence	K2
CO3	To summarize the Big data domain stack and Internet of Things	K3
CO4	To identify the applications and Tools of Industry 4.0	K4
CO5	To analyze the skills required for future	K5

23UAP4S1- SEC II: Naan Mudhalvan: Quantitative Aptitude

CO1	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	K1
CO2	To understand the concepts of profit & loss related processing, simplification, etc.,	K2


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CO3	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	K3
CO4	To analyze the problems solving related to Age, Time and Distance and Time and Work etc. To examine their employability skills.	K4
CO5	Use their logical thinking and analytical abilities to evaluate puzzle and decisionmaking related questions from company specific and other competitive tests /To critically evaluate numerous possibilities related to puzzles. To develop their Competitive skills and improve the decision-making skills.To generate analytical reports and presentations using Data Interpretation.	K5 K6

22UBP4N1- Non Major Elective : II Project Management

CO1	To remember scope, cost, timing and quality of the project	K1
CO2	To understand the strategic plans of the organization	K2
CO3	To implement the project management in organization change	K3
CO4	To estimate the project management practices to the launch of new program	K4
CO5	To assess the project characteristics and various stages of a project.	K5

22UBP4N2- Non Major Elective : II Service Marketing

CO1	To recollect the nature and scope of services marketing	K1
CO2	To understand the challenges involved in marketing and managing services.	K2
CO3	To apply the role of employees in service delivery, customer satisfaction and service quality.	K3
CO4	To identify and analyze the various components of the service marketing mix.	K4
CO5	To evaluate the issues required in managing customer satisfaction and service quality. To identify and analyze the various components of the service marketing mix.	K5

21 UB P 513- Cost Accounting

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CO1	To identify the costing system, cost management system and the concept of labour and overhead cost.	K1
CO2	To understand the various cost accounting systems using ideas and techniques and apply some of which are at the forefront of the discipline.	K2
CO3	To apply skills in preparing cost sheet	K3
CO4	To analyze the elements of cost involved in various processes.	K4
CO5	To evaluate problems in the allocations and apportionment of overheads.	K5

21 UBP 514- Income Tax

CO1	To recollect the fundamental concept of income tax act 1961	K1
CO2	To get the idea of the various sources of incomes	K2
CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes	K3
CO4	To category the individual income in computation statement.	K4
CO5	To compute income from business and profession.	K5

21 UBP 515- Capital Market for Business Process Services

CO1	To get the idea of the capital market operates and identifies the main participants.	K1
CO2	To discuss over the counter exchange of India.	K2
CO3	To apply the use of derivatives.	K3
CO4	To Distinguish between the various financial instruments.	K4
CO5	To demonstrate the use of derivatives and capital market instruments.	K5

21 UBP 516- Managing Business Processes-I

CO1	To remember ethical obligations and responsibilities of business.	K1
CO2	To understand legal, social and economic environments of business.	K2
CO3	To apply knowledge of business concepts and functions in an integrated manner.	K3
CO4	To figure out the specialized knowledge in operations management to solve business problems.	K4
CO5	To measure about the service industry process; design, analyze, improve,	K5

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	monitor and optimize in the field of service sector.	
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21 UBP 517- Institutional Training

CO1	To recollect appropriate techniques.	K1
CO2	To understand and manage personal behaviour and attitudes.	K2
CO3	To apply the knowledge to task.	K3
CO4	To analysis the changing conditions in the company.	K4
CO5	To evaluate the environment of the companies	K5

21 UBP 5E1- Company law and secretarial Practice

CO1	To recollect the concept about Company and its provisions under Companies Act 2013.	K1
CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	K2
CO3	To prepare the documents maintained under Companies Act 2013.	K3
CO4	To classify the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	K4
CO5	To impart, evaluate, role and importance of Company Secretary and key managerial personnel function in corporate sector.	K5

21 UBP 5E2- Modern Marketing

CO1	To remember the key concept and elements of marketing.	K1
CO2	To understand the role of marketing in a business context.	K2
CO3	To deploy awareness and consideration of tools available to a marketer.	K3
CO4	To analyze the global marketing environment and opportunities.	K4
CO5	To get an understanding of fundamental concepts of modern Marketing practices.	K5

21 UBP 5E3- Auditing Principles and practices

CO1	To keep in mind current auditing concepts, students and acceptable practice	K1
CO2	To comprehend preventative internal control measures.	K2
CO3	To implement the audit process from planning of audit to completion of audit	K3

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CO4	To interpret audit through computer assisted audit technique	K4
CO5	To assess audit techniques	K5

21 UBP5AL- Research Methodology-Advanced learner Course (Self Study)

CO1	To Provide an overview of the research process.	K1
CO2	To understand the types of research.	K2
CO3	To apply the methods and techniques of research.	K3
CO4	To evaluate the contents to be included in a research report.	K4
CO5	To impart knowledge on data analytical skills and to draw a meaningful Interpretation to the data sets so as to solve the business/Research problem.	K5

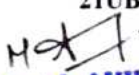
21 UBP 5S1- Skill based Elective-I- Human Resource Capital Management

CO1	To keep in mind the effective management and plan key human resource functions within organizations.	K1
CO2	To deduce and examine the current issues, trends practices and processes inHRM.	K2
CO3	To contribute to employee performance management and organizational effectiveness	K3
CO4	To analyze and problem-solve human resource challenges.	K4
CO5	To evaluate the strategic issues and strategies required to select and develop manpower resources in corporate sector.	K5

21UBP5S2- Skill Based Elective – I - Retail Business Management

CO1	To recollect business management theories, principles and practices and understand the terminologies related to various functional areas of retail business	K1
CO2	To Apprehend the flow of goods and services in retail environment.	K2
CO3	To implement the technologies to support retail business.	K3
CO4	To understand the buyer behaviour and apply in business	K4
CO5	To evaluate the international retailing and recent developments of retail channels	K5

21UBP618- Management Accounting


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CO1	To remember the concepts and importance of management accounting in decision making.	K1
CO2	To understand and analyze financial statement to help managerial decision making.	K2
CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K3
CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.	K4
CO5	To gain the knowledge and skills to prepare a master budget and demonstrate an understanding of the relationship between the components of various special decisions, using relevant management techniques in an organization.	K5

21UBP619- E-Commerce & Information Security

CO1	To remember design and implement an e-commerce application with a shopping cart.	K1
CO2	To explain the real business cases regarding their e-business strategies and transformation processes and choices.	K2
CO3	To apply internet trading relationship including Business to Consumer, Business to Business, intra organizational concerns.	K3
CO4	To review legal issues and privacy in e-commerce and recognize global e-commerce issues.	K4
CO5	To evaluate the different types in E-commerce: C2C, C2B, B2C, B2B, G2C and analyze the impact of E-commerce on business models and strategy.	K5

21UBP620- Industry 4.0 & Managing Business Process-II

CO1	To recollect improved approaches for conducting business processes and ability to use simulation for validating and optimizing business processes	K1
CO2	To understand ability to develop business processes that aligns technology and organizational resources for generating competitive advantage	K2
CO3	To execute new business processes, or redesign existing ones using Industry 4.0 techniques	K3
CO4	To compare the business process performance using big data analysis in industry 4.0	K4

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CO5	To assess the students to implement a business process directly from a business process model using new tools of industry 4.0.	K5
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21UBP621- ProgrammingLab in Tally

CO1	To remember the financial statement and analysis	K1
CO2	To enable to learn the Ledgers all accounting voucher types.	K2
CO3	To solve the Profit & Loss account, Ratio analysis, Trial Balance, Accounts books.	K3
CO4	To analyse the process of Stock Items, inventory voucher types and to have a design on tax Report	K4
CO5	To impart practical training on this software so that students could apply its various aspects in their day to day business/professional activities	K5

21UBP6E4- Case Analysis

CO1	To identify the difference and similarities with the consumer market.	K1
CO2	To plan, organize and coordinate the teamwork of creating synergies and interteam relationship.	K2
CO3	To apply the skills in HRM through exercises and case study work.	K3
CO4	To Analyse relevant case exercise in financial management for the purpose of investment.	K4
CO5	To appraise the skills needed to read as well as various business cases with an analytical framework in mind	K5

21UBP6E5- Security Analysis and Portfolio Management

CO1	To know and understand the concepts of investment environment	K1
CO2	To impart an investment knowledge for the construction of a portfolio after a ratio analysis of fundamental and technical analysis.	K2
CO3	To apply the concept of fundamental and technical analysis for the construction of a portfolio.	K3
CO4	To analyze the performance of a selected portfolio for a certain period.	K4
CO5	To provide a theoretical and practical background in the field of investments as well as bonds and equity portfolios instruments.	K5

21UBP6E6- Executive Communication

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CO1	To recollect knowledge, skills and abilities to communicate in the business.	K1
CO2	To understand the basic concept and computation of tax liabilities including form 16.	K2
CO3	To apply practical knowledge of banking like pay-in-slip, withdrawal, DD challan and cheques.	K3
CO4	To analyze the text and be able to summarize ideas in marketing information in business.	K4
CO5	To evaluate the modern forms of communication	K5

21UBP6E7- Indirect Taxation

CO1	To remember the rules and regulation of indirect taxation.	K1
CO2	To understand the rules for registrations and its exemptions in taxation.	K2
CO3	To illustrate GST and its working mechanisms.	K3
CO4	To analyze and resolve tax problems.	K4
CO5	To appraise the earlier indirect tax system and present indirect tax system (GST) in Indian perspectives.	K5

21UBP6E5- International Business

CO1	To remember the level of formal analysis, the major models of international trade and are able to distinguish between them in terms of their assumptions and economic implications.	K1
CO2	To understand the principle of comparative advantage and its formal expression and interpretation within different theoretical models.	K2
CO3	To apply partial equilibrium and (where required) general equilibrium models in analyzing the economic effects of trade policy instruments such as tariffs, quotas, export subsidies.	K3
CO4	To analyze major recent developments in the world trading system, and be able to critically analyze key issues raised both by the current round of WTO negotiations and by the spread of regional trading arrangements.	K4
CO5	Analyse the principle of international business and strategies adopted by firms to expand Globally.	K5

21UBP6E- Financial Management


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CO1	To define the overall role and importance of the finance function.	K1
CO2	To discuss basic finance management knowledge	K2
CO3	To apply the various kinds of dividend	K3
CO4	To analyse the investment decision	K4
CO5	To evaluate the concept of working capital	K5

21 UBP 6AL- Credit Management (Self Study)

CO1	To remember the Principle of Lending.	K1
CO2	To understand the Forms of Credit.	K2
CO3	To Analyze the Consumer Rights & Obligations.	K3
CO4	To evaluate Consumer Assessments.	K4
CO5	To evaluate the knowledge in personal and professional life	K5

21ubp6va- Vac-PracticalBanking

CO1	To understand the basic of commercial Bank and other activities in banking sectors.	K1
CO2	To understand the various functions of commercial banker.	K2
CO3	To acquire conceptual and analytical skills related to banking sectors.	K3
CO4	To analyze about the various documents used in banking sectors.	K4
CO5	To evaluate the recent technology in the field of banking sectors.	K5

21UBP6S3- SEC- Naan Mudalvan - Technology Management

CO1	To remember the major concept in the functional areas of accounting, marketing, finance and management.	K1
CO2	To understand the application of technology to create wealth	K2
CO3	To execute ethical obligations and responsibilities of business.	K3
CO4	To analyse legal and social economic environment of business.	K4
CO5	To measure the R&D capabilities and processes involved in producing new products, services and technologies.	K5

22UBP6S4- SEC- Naan Mudalvan- Mutual FundFoundation

CO1	To know the various types of mutual funds and make informed decisions about which types suit their investment objectives	K1
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CO2	To Understand the structure and functioning of mutual funds, including their advantages and limitations.	K2
CO3	To Assess the risk associated with mutual fund investments and align their choices with their risk tolerance.	K3
CO4	To Evaluate the performance of mutual funds using appropriate metrics and benchmarks	K4
CO5	To Demonstrate improved financial literacy and an ability to make well-informed investment decisions	K5

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