

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP101		Title :	Batch :	2023-2026
			CC 1	Semester:	I
Lecture Hrs./Week or Practical Hrs./ Week	6	Tutorial Hrs./Sem.	5	Financial Accounting	Credits: 5

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes

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

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
CO1	H	H	H	M	H	M	M	M	H	H
CO2	H	M	H	M	H	H	M	M	H	M
CO3	M	H	M	H	M	M	L	M	M	H
CO4	H	H	H	H	M	M	M	M	H	H
CO5	H	H	H	M	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Accounting - Definition - Concepts and Conventions (AS-09) - Accounting Standards. Journal - Ledger - Trial Balance.	18
Unit II	Final Accounts of a Sole Trader (AS-04) - Rectification of Errors- Classification of Errors - Basic principles for rectification of errors- Suspense Account.	18
Unit III	Depreciation Accounting (AS-06) - Methods of Depreciation - Straight Line and Diminishing Balance Methods - Annuity Method. Bank Reconciliation Statement.	18

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Unit IV	Consignment Accounts- Meaning – Features - <i>Distinction between sale and consignment</i> - Account sales – Non-Recurring Expenses –Recurring Expenses – Accounting Treatment of Consignment Transactions. (Including normal and abnormal loss).	18
Unit V	Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items - Average clause with stock policy (Excluding Consequential loss)	18
	Total Contact Hrs	90

NOTE: 20% Theory 80% Problem **Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S. Reddy and Murthy	Financial Accounting	Margham Publishers	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain and Narang	Financial Accounting	Kalyani Publishers, Chennai	2020
2	Vinayakam. N and Charumathi,B.	Financial Accounting	New Delhi, Sultan Chand and Sons	2017
3	Pauline Weetman	Financial Accounting	Pitman Publishing.	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.V.Poornima	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP102			Title :	Batch :	2023-2026
				CC II	Semester:	I
Lecture Hrs./Week or Practical Hrs./ Week	6	Tutorial Hrs./Sem.	-	Introduction to Information Technology	Credits:	4

Course Objectives

Make the students to have thorough knowledge of computer systems and information technology.

Course Outcomes

C01	To understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K1
C02	To recall and remember the different types of computers available in business industries.	K2
C03	To summarizing the different programming and machine level languages and steps to develop computer programmes.	K3
C04	To explain about operating systems, e-commerce, internet and extranet understand the uses of world wide web applications.	K4
C05	To classifying the applications of computer information system in various business fields.	K5

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
C01	H	H	H	M	H	M	M	M	H	H
C02	H	M	H	M	H	H	M	M	H	M
C03	M	H	M	H	M	M	M	M	M	H
C04	H	H	H	H	M	H	M	M	H	H
C05	H	H	H	M	H	H	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Introduction to Information Technology: Information- Sources of Information- Level of Information-Frequency of Information- Characteristics of Information- Uses of Information- Information Technology- <i>Applications in various areas of business.</i> Fundamentals of Concept: Introduction to computer- Characteristics of Computer- Importance of computers in business- Development of computer and computer generations- Classification of computer- Classification of digital computer- Computer applications in various areas of business, computer related jobs in business.	18

Unit II	Basic Principles of Operation of Digital Computer: Introduction- Input unit- Output unit-CPU-Secondary storage devices – computer system. Date Processing: Data processing concept- Data processing cycle- Objectives -Steps - Data processing operations- Database- Methods of data processing- Transaction Processing.	18
Unit III	Programming: Concept of Programming- Meaning and needs of programming language- Features of good programming language- Classification of programming language- Recent trends in programming language- language processors.	18
Unit IV	Network: Introduction - Types of network - Mobile network-Generation of mobile network. Operating Systems: Introduction – Classification of operating systems- Functions of operating system- Feature of operating system.	18
Unit V	E-Commerce and Internet: E Commerce - Introduction- Evolution - Features – Objectives – Types - Advantages and disadvantages - <i>Global trends of e-commerce.</i> Internet - Evolution of internet - Internet protocol- world wide web- Advantages and disadvantages of internet – electronic communications- Intranet - Extranet.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Best

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Saravana Kumar, Parameshwaran and Jayalakshmi	A text book of Information Technology	S Chand & Company Pvt Limited,	2020

Reference Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Brightman and Dimsdale	Computer and Common Sense	Pearson Education Limited	2020
2	R.K.Taxali	P.C. Software Made Simple	McGraw Hill Education	2017
3	Henry C. Lucas	Introduction to technology management	McGraw-Hill Inc.,US	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP1A1			Title :	Batch :	2023-2026
				GE-1 ALLIED - I	Semester:	I
Lecture Hrs./Week or Practical Hrs./ Week	6	Tutorial Hrs./Sem.	-	Business Economics	Credits:	4

Course Objective

The course is designed for students to examine the importance and application of economic analysis to business decision making. Topics include economic theories and applications dealing with demand, production, market and pricing.

Course Outcomes

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 economics	K5

Mapping

PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	M	M	M	H
CO2	M	H	M	H	H	M	M	M	H	M
CO3	M	H	M	H	H	M	M	M	H	M
CO4	H	H	M	M	H	M	M	M	H	M
CO5	H	M	H	H	H	M	M	H	M	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Economics – Definition – Economic Analysis – <i>Micro and Macro Economics</i> – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economist.	18
Unit II	Law of Demand – Determinants of Demand - Elasticity of Demand – Types – Measurement - Demand Forecasting – Methods of Demand Forecasting – Demand Distinctions. Indifference Curve Analysis – Consumer's Equilibrium-- Consumer Surplus – Measurement of Consumer Surplus.	18
Unit III	Cost Concepts – Cost and Output Relationship - Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium. Pricing: Meaning-	18

	Objectives, Pricing Methods.	
Unit IV	Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.	18
Unit V	National Income – Definition – Concepts of National Income - Methods of Calculating National Income. Inflation: Meaning -Types- <i>Remedies to inflation</i> – Effect of Inflation. Monetary Policy: Meaning- Definition- Objectives-Role- Instruments of monetary policy.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped

Assessment Method

Seminar, Quiz, Assignment,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Sankaran,S	Business economics	Margham publishers	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sundharam,K.P.M. and Sundharam E.N.,	Business Economics	New Delhi: Sultan chand and Sons Ltd.	2020
2	Reddy, PN and Appanniah, H.R	Principles of Business Economics	New Delhi: Sultan chand and Sons Ltd.	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P.Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP1A2			Title :	Batch :	2023-2026
				GE-1 ALLIED - I	Semester:	I
Lecture Hrs./Week or Practical Hrs./ Week	6	Tutorial Hrs./Sem.	-	Principles of Management	Credits:	4

Course Objectives

This course introduces students to the basic principles of management in modern business. Among the topics discussed are environmental factors affecting decision-making, planning organizing, motivating and controlling organizational resources.

Course Outcomes

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

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
CO1	H	H	H	M	H	M	M	M	H	H
CO2	H	M	H	M	H	H	M	M	H	M
CO3	M	H	M	H	M	M	L	M	M	H
CO4	H	H	H	H	M	M	M	M	H	H
CO5	H	H	H	M	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Management – Meaning and Definition – Nature and Scope- Importance -Functions of Management – Management as an Art, Science and Profession – Scientific Management- Fayol’s Principles of Management – Management by Objective (MBO)-Management by Exception(MBE). Management and administration, Roles & Skills of managers.	18
Unit II	Planning – Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process –Types. Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.	18
Unit III	Organization – Meaning and Definition – Formal and Informal Organization – Importance – Principles of Sound Organization – Key Elements of Organization Process – Departmentation – Delegation and Decentralization – Line, Functional and Staff Organization – Span of Control.	18
Unit IV	Staffing – Maslow’s Theory of Motivation – Leadership – Functions and Types – X,Y and Z Theories - Charismatic Leadership Transformational Leadership – Qualities of a Good Leader.	18

B.COM- BPS (2023-2026 BATCH)

Unit V	Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction,

Assessment Method

Seminar, Quiz,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dinkar pagare.	Business Management.	New Delhi: Sultan chand and Sons.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS\ EDITION	YEAR OF PUBLICATION
1	Karminder Ghuman & K.Aswathappa,	Management concept, Practices, Cases	Tata McGraw Hill Education Private Ltd.	2020
2	Premavathi, N.	Principles of Management.	Sri Vishnu publications, Chennai	2019
3	Jayashankar, J.	Principles of Management.	Chennai: Margham publications.	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P.Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP203			Title :	Batch :	2023-2026
				CC-III	Semester:	II
Lecture Hrs./Week or Practical Hrs./ Week	5	Tutorial Hrs./Sem.	5	Higher Financial Accounting	Credits:	4

Course Objective

To familiarize the fundamental concepts of Higher financial Accounting.

Course Outcomes

C01	To recollect the rules for admission, retirement and death of a partner in a firm.	K1
C02	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	K2
C03	To apply the relevant rule for settlement of accounts among partners after dissolution.	K3
C04	To analyse the procedures involved in accounting processes and its application.	K4
C05	To evaluate the knowledge about maintaining the branch account and Hire Purchase Accounting and their accounting treatment.	K5

Mapping

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
C01	H	H	H	H	H	M	M	M	H	H
C02	M	H	H	H	H	M	M	M	M	H
C03	H	H	H	H	M	M	M	M	H	H
C04	H	M	H	M	H	M	M	M	H	M
C05	H	H	H	H	H	M	M	H	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Partnership- Introduction- Types - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments.	15
Unit II	Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account (with Equal Instalments only).	15
Unit III	Death of Partner - Executor’s Account - Dissolution of firm.	15

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Unit IV	Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners - Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company.	15
Unit V	Hire Purchase and Instalment- Hire Purchase Accounting - Default and Repossession-Instalment Accounting.	15
	Total Contact Hrs	75

NOTE: 20% Theory 80% Problem *Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital

Assessment Method

Seminar, Quiz, Assignment, Group

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy and Murthy	Financial Accounting	Margham Publications	2022
2	Jain and Narang	Advanced Accounting	Kalayani Publishers	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors	2016
2	Shukla, M.C, Grewal	Advanced Accounting	New Delhi, S.Chand and Company	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.V.Poornima	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP204			Title :	Batch :	2023-2026
				CC-IV	Semester:	II
Lecture Hrs./Week or Practical Hrs./ Week	5	Tutorial Hrs./Sem.	-	Accounting For Finance and Corporate	Credits:	4

Course objectives

To enable students to learn the Finance and Accounting Process applied in corporate sectors.

Course Outcomes

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

Mapping

CO \ PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO1	H	H	H	H	H	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	H	H	H	M	M	M	M	M	H	H
CO4	H	H	H	H	H	M	M	M	H	H
CO5	H	M	H	H	H	M	M	H	M	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Corporate Readiness -Overview of corporate -History of corporate - <i>Overview of BPS industry</i> -History of BPS –Benefits of BPS-BPS Industry in International Perspectives –BPS Industry in India.	15
Unit II	Organization – Outsourcing – Business Process Outsourcing – Reasons for BPS - Classification of BPS – BPS industry in India – Challenges of outsourcing need and current trends- <i>BPO areas</i> - horizontal and business verticals-BPO industry- Future of BPO- Voucher –Accounts payable- vendor master-invoice and payment processing-vendor reconciliation-Role of technology in accounts payable.	15
Unit III	Accounts receivables - sub categories – Customer set up – Credit management – booking sales order revenue recognition – pre-billing closing reconciliations – collections – <i>cash application</i> - reconcile outstanding customer balances – Introduction to General Ledger Accounting – Chart of accounts – Intercompany accounting and Reconciliation – various reports (Statutory reports, Schedules, variance) –Statutory reports – Statutory accounts.	15
Unit IV	Emerging trend in F&A technology – Traditional accounting method – advantages –	15

B.COM- BPS (2023-2026 BATCH)

	limitations –modern accounting – advantages and limitations– ERP – integrated systems or Enterprise-Resource Planning system – Meaning and Definition of ERP – <i>Need for ERP</i> – ERPs with complete function – challenges in implementation of ERP – Industries covered under ERP system– ERP software companies.	
Unit V	Accounting Standards and IFRS – Introduction – Scope of accounting standards – <i>Procedure for issuing an Accounting standard</i> – Compliance with the accounting standards – Indian accounting standards – International accounting standards – IFRS – international financial reporting standards – Introduction – advantages - - International accounting standards board.	15
	Total Contact Hrs	75

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Clyde P. Stickney, Roman L. Weil, Katherine Schipper, Jennifer Francis.	Financial accounting- An Introduction to Concepts, Methods and Uses	South-Western Cengage Learning.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. S.Ganeson & S.R. Kalavathi	Finance and Management Accounting	Thirumalai Publication- Nagercoil-I.	2020
2	Jain & Narang	Advanced Accounting	Chennai, Kalyani Publishers	2022
3	Gupta.R.L& Radhaswamy.M	Finance Accounting Theory Methods and Application	Sultan Chand Publications, New Delhi.	2021
4	Reddy, T.S. & Murthy	Finance Accounting	Chennai, Margham Publication.	2022

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P. Gurusamy Signature:	Name: Dr. M. Akilanayagi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP205			Title :	Batch :	2023-2026
				CC Lab:I	Semester:	II
Lecture Hrs./Week or Practical Hrs./ Week	2	Tutorial Hrs./Sem.	-	Programming Language - Business Application Software and Google Workspace	Credits:	1

Course objective

To enable the student and deploy the software skill in business.

Course Outcome

C01	To select the document and edit in MS Word.	K1
C02	To work with chart and performing basis calculation in MS Excel.	K2
C03	To apply design to enhance the looks of the presentation.	K3
C04	To access and work with tables, queries, forms and reports in MS Access.	K4
C05	To create forms and sheets using Google workspace	K5

Mapping

PO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
C01	H	H	H	H	H	M	M	M	H	H
C02	M	H	H	H	M	M	M	M	M	H
C03	H	H	H	H	M	M	M	M	H	H
C04	H	M	H	M	H	M	M	M	H	M
C05	H	H	H	H	H	M	M	H	H	H

L-Low; M-Medium; H-High

List of Excises

Units	Content	Hrs
Unit I	MS WORD • Formatting Text • Table Creation • Mail Merge • Resume Preparation	5
Unit II	MS EXCEL • Invoice Preparation • Salary Bill Creation • Inventory List Creation • Student Result analysis	10

	• Creation of Pivot Table and Chart • Calculation of monthly Payment of Loan • Preparation of loan Amortization Schedule • Displaying Inventory Status	
Unit III	MS POWERPOINT • Slide Presentation about New Product • Seminar Presentation • Organizational chart for an industry	5
Unit IV	MS ACCESS • Viewing student information by using Queries • Creation of Form by using wizard • Creation of Report	5
Unit V	GOOGLE WORK SPACE • Google form : Customer Feedback using Google forms • Google sheet : Stock Summary using Google sheet	5

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. M. Akilanayaki	Name: Dr. M. Akilanayaki	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka chezian
Signature:	Signature:	Signature:	Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP2A1			Title :	Batch :	2023-2026
				GE -II ALLIED-II	Semester:	II
Lecture Hrs./Week or Practical Hrs./ Week	4	Tutorial Hrs./Sem.	-	Business Organization and Office Management	Credits:	3

Course Objectives:

To understand about different forms of organization and functioning of stock exchange

Course Outcomes

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

Mapping

PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	H	H	H	M	M	M	M	M	H	H
CO4	H	H	H	H	H	M	M	M	H	H
CO5	H	M	H	H	H	M	M	H	M	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.	12
Unit II	Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.	12
Unit III	Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association- <i>Chamber of Commerce</i> .	12
Unit IV	Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing	12
Unit V	Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – <i>Office Furniture</i> .	12
	Total Contact Hrs	60

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Y.K.Bhushan	Business Organisation and Management –	Sultan Chand & sons	2020
2	Shukla	Business Organisation and Management	S. Chand & Company Ltd	2019
3	Saksena	Business Administration and Management	Sahitya Bhavan	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Singh.B.P&Chopra	Business Organisation and Management –	Dhanpat Rai & Sons	2018
2	R.K.Chopra	Office Management	Himalaya Publishing House	2020
3	J.C.Deneyer	Office Management		

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P. Gurusamy Signature:	Name: Dr. M. Akilanayagi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP2A2			Title :	Batch :	2023-2026
				GE -II ALLIED-II	Semester:	II
Lecture Hrs./Week or Practical Hrs./ Week	4	Tutorial Hrs./Sem.	-	Banking Law and Practice	Credits:	3

Course Objective

The main objective of this course is to provide knowledge about the working of a bank.

Course Outcomes

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

Mapping

PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO1	H	H	H	H	H	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	H	H	H	M	M	M	M	M	H	H
CO4	H	H	H	H	H	M	M	M	H	H
CO5	H	M	H	H	H	M	M	H	M	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Definition of banker and customer – Relationship between banker and customer – Special feature of RBI, Banking regulation Act 1949. <i>Secrecy of customer Account.</i>	12
Unit II	Opening of account – Special types of customer – Types of deposit – Bank Pass book – Collecting banker – Paying banker – Banker lien.	12
Unit III	Cheque – Features essentials of valid cheque – Crossing – Making and Endorsement – Payment of cheques - Statutory protection – Duties of paying banker and collecting banker - Refusal of payment cheques - Duties of Holder & Holder in due course.	12
Unit IV	Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – Lien -Pledge -Hypothecation and Advance against the documents of title to goods – <i>Mortgage.</i>	12
Unit V	Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.	12
	Total Contact Hrs	60

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

B.COM- BPS (2022-2025 BATCH)

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sundharam and Varshney	Banking theory Law &Practice	Sultan Chand & Sons., New Delhi	2015
2	Basu	Theory and Practice of Development Banking	Asia Publishing House	2005
3	Reddy & Appanniah	Banking Theory and Practice	Himalaya Publications	2000

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Natarajan & Gordon	Banking Theory and Practice	Himalaya publishing house	2022
2	Banking Regulation Act, 1949.			
3	Reserve Bank of India, Report on currency and Finance			

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P. Gurusamy	Name: Dr. M. Akilanayagi	Name: Prof. K. Srinivasan	Name: Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP2S1			Title :	Batch :	2023-2026
				SEC I: Naan Mudhalvan	Semester:	II
Lecture Hrs. / Week or Practical Hrs. / Week	2	Tutorial Hrs./Sem.	-	Security Markets	Credits:	2

Course Objective

To create awareness about Security Markets.

Course Outcomes

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

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	H	H	H	M	M	M	M	M	H	H
CO4	H	H	H	H	H	M	M	M	H	H
CO5	H	M	H	H	H	M	M	H	M	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Introduction to Securities Market: Security market - Basic concepts - Role and importance of securities markets in the economy. Types of Securities: Equities (stocks), bonds (debentures), derivatives, commodities, and other financial instruments. Characteristics, features, and valuation of different types of securities.	6
Unit II	Market Participants: Investors, traders, brokers, dealers, market makers, investment bankers, etc. Roles, functions, and responsibilities of various market participants.	6
Unit III	Regulatory Framework: Overview of regulatory bodies like the Securities and Exchange Board of India (SEBI). Regulations governing securities issuance, trading, disclosure, and investor protection.	6
Unit IV	Primary Market: Initial Public Offerings (IPOs) and Further Public Offerings (FPOs) - Process of issuing securities in the primary market- Due diligence, underwriting, and listing	6

	requirements.	
Unit V	Secondary Market: Stock exchanges in India (e.g., BSE, NSE) - Trading mechanisms, order types, and settlement processes - Market indices and their significance.	6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon and Natarajan	Financial Markets and Services	Himalaya Publishing House.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M. Y. Khan	Indian Financial System	Tata McGraw-Hill Education	2015
2	Ajay Shah and Susan Thomas	Indian Financial Markets: An Insider's Guide to How the Markets Work	Oxford University Press	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P. Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP305			Title: CORE :V	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Corporate Accounting	Semester:	III
					Credits:	5

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

Course Outcome

CO1	To recollect the basic concepts and terms of the corporate accounting.	K1
CO2	To understand the concepts of liquidation of the companies	K2
CO3	To apply the knowledge in evaluating goodwill & share of a company	K3
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	K5

Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	M	M	M	M	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	M	H	H	M	H	M	M	L	M	H
CO4	H	H	H	H	H	L	M	M	H	H
CO5	H	H	M	H	H	M	M	H	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
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Unit I	Share capital Share – Meaning – Types – <i>Share Vs Stock</i> - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	18
Unit II	Preference share and Debentures Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) .	18
Unit III	Final Accounts of Companies Final Accounts of Companies - Statement of profit and loss - Balance Sheet (Vertical Form) – Notes to Accounts – Accounting Treatment – Preliminary Expenses - Calculation of Managerial Remuneration (Basic adjustments).	18
Unit IV	Valuation of Shares and Goodwill Valuation of Share: Introduction- Definition- Valuation of Shares – <i>Need</i>– Methods of Valuing Shares. Goodwill: Definition- Nature- Sources- Need for valuing goodwill- Valuation of Goodwill – Need – Methods of Valuing Goodwill.	18
Unit V	Liquidation of Companies Liquidation of Companies: Meaning- Modes - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.	18
	Total Contact Hrs	90

NOTE: Theory 20% Problems 80%

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P and Narang K.L	Advanced Accountancy	New Delhi, Kalyani Publications	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta R.L and Radha Swamy. M.	Corporate Accounts Theory Method and Applications	Theory Method and Applications	2017
2	Reddy and Murthy	Corporate Accounting	Margham Publications	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. M. Shanmugapriya Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP306			Title: CORE :VI	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Principles and Practices of Insurance	Semester:	III
					Credits:	4

Course Objective

On successful completion of this course, the students should have understood Principles of Life Insurance, General Insurance and Risk Management Process in Business.

Course Outcomes

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.	K3
CO4	To categories Fire Insurance Policies & Marine Insurance.	K4
CO5	To comprehend Motor Insurance and Health Insurance.	K5

Mapping

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	H	H	H	H	H	H	H
CO2	H	M	M	H	M	H	M
CO3	H	M	H	H	M	H	M
CO4	H	M	M	H	M	H	M
CO5	H	M	H	H	H	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Defining Risk and Uncertainty - Classification of risk - Management of risk – loss minimization techniques. Insurance - Meaning, nature and significance of Insurance, Insurance market, principles of insurance; Evaluation insurance business in India; Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector.	18

Unit II	Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract - different products offered by life insurers- Premiums and bonuses - <i>Assignment, Nomination and Surrender of policy</i> - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and functions.	18
Unit III	General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance; Proposal form- Cover notes –Endorsement - General Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, – Insurance Providers-Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process – Claims process – Reinsurance.	18
Unit IV	Fire insurance - various types of fire policy; coverage's; subrogation; double insurance; contribution; proximate cause; claims of recovery. Marine Insurance - Law relating to marine insurance; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution;	18
Unit V	Miscellaneous Coverage's - Motor Insurance - Liability only policy - Package policy. Nature, terms and conditions of Health Insurance - Personal Accident insurance - <i>Key Challenges of Healthcare Industry Healthcare regulations & Standards</i> - Individual Health Insurance policies – Group Health Insurance Policies Burglary insurance - Legal Liability insurance- Engineering insurance - Rural insurances - Micro insurance.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mishra, M.N. & Mishra, S.B.	Insurance Principles and Practice.	S.Chand & Company Ltd, New Delhi\ 22	2016

Reference Books

S.NO	AUTHOR	TITLE OF THEBOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.B.Agarwal, Dr.A.K.Mittal	Insurance-Principles And Practice	Sanjeev Prakashan	2018
2	Mishra Kaninika	Fundamentals of Life Insurance	PHI Learning/2	2016
3	Hargovind Dayal	The Fundamentals of Insurance - Theories, Principles an dPractices	Notion Press/1.	2017
4	Prof. M. Eswari Karthikeyan	Principles and Practice of Insurance	Sahitya Bhawan Publications/ Latest Edition	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. V. Poornima Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP307			Title :	Batch :	2022-2025
				CORE VII	Semester	III
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	4	Case Analysis	Credits:	3

Course Objective

To enable the student to develop their analytical skills, evaluating new and current knowledge, problem solving abilities and decision making strategies.

Course Outcomes

CO1	To identify the difference and similarities with the consumer market.	K1
CO2	To plan, organize and coordinate the teamwork of creating synergies and inter team 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

❖ Mapping

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	H	M	H	H	H	M	M	M	H	M
CO4	H	H	H	M	M	M	M	M	H	H
CO5	H	M	H	H	H	M	M	M	H	M

L-Low; M-Medium; H-High

CASE ANALYSIS

Case Analysis is a part of B.COM- BPS Curriculum. Students want to learn about the case analysis in their sixth semester as a regular subject. The knowledge acquired through this subject is evaluated at the end of Third semester by conducting Viva-voce examination. An external examiner and the respective subjects' faculty will evaluate the student Performance. Weightage assigned for the subject is 100 marks.

Units	Content	Hrs
Unit I	Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis	12
Unit II	Case Studies In Marketing Related-Concept Of Marketing- <i>New Product Development</i> -Pricing Strategy-Product Promotion-Sales Management	12
Unit III	Case studies in Human Resources Management Related-Training And Development-Performance Appraisal-Leadership-Motivation-Industrial.	12
Unit IV	Case Studies In Financial Management Related- Working Capital -Dividend Policies-Capital Structure-Budgeting.	12
Unit V	Case studies in Costing- Production and Material Management related-Production Techniques – <i>Material Management</i> – Cost Management – Transport Management	12
	Total Contact Hrs	60

*Italicized texts are for self study

The distribution of which is as below:

Criteria	Marks
Case Analysis Report (Internal)	50 MARKS
External	30 MARKS Section A – (Out Of 6 Questions Any Five) 5x8=40 Marks, Section B (Out Of 2 Questions Any One) 1x20=20 Marks (60 Marks Converted into 30 Marks)
Viva-Voce	20 MARKS
Total	100 MARKS

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation
Assessment Method Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Sherlakar.	Case studies in Marketing.	1 st Edition, Himalaya Publishing House	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\ EDITION	YEAR OF PUBLICATION
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B.COM- BPS (2022-2025 BATCH)

1.	Nair and Latha Nair.	Personnel management an dustrial relations.	.1 st Edition. S.Chand andCompany Pvt. Ltd.	2004
2.	Sherlekar.	Case studies in strategic marketing management.	1st Edition. ICFAI University (Corp.)	2006
3.	Chitra atmaram Naik, ,	Human Resource Management	2nd edition, ane's studentEdition.	2016
4.	Khan.M.Y. and P.K.Jain	financial Managemen t	6 th Edition, New Delhi, Tata McGraw Hill publishingCompany Ltd.	2011
Course Designed by		Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature		Name and Signature	Name and Signature	Name and Signature
Name: Dr. R. Sivarajan Signature:		Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP3A3			Title: ALLIED: III	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	3	Business Economics	Semester:	III
					Credits:	4

Course Objective

The course is designed for students to examine the importance and application of economic analysis to business decision making. Topics include economic theories and applications dealing with demand, production, market and pricing.

Course Outcomes

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 economics	K5

Mapping

PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	M	M	M	H
CO2	M	H	M	H	H	M	M	M	H	M
CO3	M	H	M	H	H	M	M	M	H	M
CO4	H	H	M	M	H	M	M	M	H	M
CO5	H	M	H	H	H	M	M	H	M	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Economics – Definition – Economic Analysis – <i>Micro and Macro Economics</i> – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics.	18
Unit II	Law of Demand – Determinants of Demand – Demand Distinctions –Indifference Curve Analysis – Consumer's Equilibrium- <i>Elasticity of Demand</i> – Types – Measurement –Law of Supply- Demand Forecasting – Methods of Demand Forecasting – Consumer Surplus – Measurement of Consumer Surplus.	18
Unit III	Cost Concepts – Cost – Output Relationship – Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium. Pricing: Meaning. Objectives, Pricing Methods, Types of Methods: Cost Oriented and Market Oriented pricing method.	18
Unit IV	Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly: Cartels, Price Leadership and Price Rigidity.	18
Unit V	Pricing Policy – Objectives of Pricing Policy – National Income –Definition – Conceptsof National Income - Methods of Calculating National Income. Inflation: Meaning, Types, - Remedies to inflation – Effect of Inflation. Monetary Policy: Meaning- Definition- Objectives-Role- Instruments of monetary policy	18
	Total Contact Hrs	90

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Sankaran,S	Business economics	Margham publishers	2012

Reference Books

S.N O	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sundharam,K.P.M.and Sundharam E.N.,	Business economics	New Delhi: Sultan chandand sons Ltd.	2010
2	Reddy, PN and Appanniah, H.R	Principles of business economics	New Delhi: Sultan chandand sons Ltd.	2003
3	W.H.Locke Anderson andPutallaz and William G.Shepherd	Economics	University ofMichigan.	1983

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P. Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22 UBP 3N1			Title: Non Major Elective-I	Batch:	2022 – 2025
				Entrepreneurial Development	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To Understand the Basic Development of Entrepreneurship as a Profession

Course Outcomes

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 businessOpportunities	K4
CO5	To measure the concept of entrepreneurial process and its growth	K5

Mapping

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	M	M	M	H	H
CO2	H	L	H	M	H	M	M	M	L	H
CO3	L	H	H	H	H	M	M	M	H	H
CO4	H	H	H	H	M	M	M	M	H	H
CO5	H	H	H	M	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – Qualities of an entrepreneur – Distinction between an Entrepreneur and Manager.	3
Unit II	Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP	3

Unit III	Institutional support to Entrepreneurs –NSIC(National Small Industries Corporation) –SIDO(Small Industries Development Organization) - DIC(District Industries Centres)– <i>SIDCO (Small Industries Development Corporation).</i>	3
Unit IV	Sources of finance – Own fund – Lease – Venture capital- Angel funding- Crowd funding. Rural Entrepreneur - Women Entrepreneur – Subsidy schemes for Entrepreneurship.	3
Unit V	Institutional finance – IDBI- TIIC – ICICI – IFCI – MSME – EXIM Bank	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka, S.S	Khanka, S.S	S.chand publishing	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta C.B and Gupta S.P	Entrepreneuria IDevelopment	S.chand and sons	1 st edition, 2013
2	Munish Vohra	Entrepreneuria IDevelopment	Anmol Publications, Bangalore.	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.M.Shanmugapriya Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP3N2			Title: Non Major Elective-I	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Advertising and Sales Promotion	Semester:	III
					Credits:	2

Course Objective

To equip the students with basic concepts of advertising and sales

Course Outcomes

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

Mapping

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	H
CO2	L	H	M	H	H	M	M	M	L	H
CO3	H	H	H	L	H	M	L	M	H	H
CO4	H	M	H	H	M	L	M	M	H	M
CO5	H	H	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit I	ADVERTISING Meaning – Definition –Objectives – Advertising Copy - Classification Of copy – Advertising Media – Kinds of Media	3

Unit 2	ADVERTISING AGENCIES Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning - Function of Advertising Layout – Different Types of Layout.	3
Unit 3	BASIC ELEMENTS OF ADVERTISING Print Production – Methods of Printing - Print Production Process - Broadcast vs. Print Production – <i>Television Production</i> - Radio Production.	3
Unit 4	ADVERTISING CAMPAIGN Campaign Planning – Media Planning - Scheduling the Message – Advertising budget - Methods.	3
Unit 5	SALES PROMOTION Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler, , 13 th edition,	Marketing Managemen	Pearson education	2008

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai and Bhavathi, R.S.N	Morden Marketing Principles and Practices	New Delhi, Sultan Chand and Sons	2013
2	Roddy mullin,	Sales Promotion,	kogan page.	2010
3	Peter, M. Chisan	Marketing Research	MCGraw- hill Back company UKLimited England	2011

4.	Mercedes Esteban-Bravo, Jose M. Vidal-Sanz,	Marketing Research Methods (Quantitative and Qualitative Approaches)	Cambridge University Press.	2021
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP408			Title :	Batch :	2022-2025
				CORE:VIII	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Income Tax	Credits:	4

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes

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

Mapping

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	H
CO2	M	H	H	H	M	M	M	M	M	H
CO3	H	H	H	H	M	M	M	M	H	H
CO4	H	M	H	M	H	M	M	M	H	M
CO5	H	H	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.	18
Unit II	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.	18

Unit III	Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	18
Unit IV	Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains.	18
Unit V	Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

NOTE: 40% Theory & 60% problems.

Question Pattern: Accounts Model

Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Income, Set off and Carry Forward and Set Off Of Losses.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.H.C.Mehrotra	Income-tax Law and Accounts	Current Edition Sahithya Bhavan Publisher, New Delhi.	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Gaur and Narang.	Income Tax Law and Practice.	43rd Edition, New Delhi, Current Edition Kalyani publishers.	2020
2.	Bhagawathi Prasad.	Law & Practice of Income Tax in India.	New Delhi, Current Edition Navman Prakashan Aligarh	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature

B.COM- BPS (2022-2025 BATCH)

Name: Dr. P. Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:
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Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP409			Title :	Batch :	2022-2025
				CORE: IX	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Organizational Behaviour	Credits:	4

Course Objective

The objectives of the course are to familiarize the participants with the behavioural patterns of human beings at individual and group levels in the context of an Organization.

Course Outcomes

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
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

Mapping

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	H	M	H	H	H	M	L	M	H	H
CO4	H	H	H	M	M	L	M	M	M	M
CO5	H	M	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Meaning, Nature and Scope of Organizational Behaviour - Need for studying Organizational Behaviour - Disciplines contributing to Organizational Behaviour - Organizational Behaviour process - Approaches to the study of Organizational Behaviour .	15
Unit II	Personality - Types of Personality - Theories of Personality - Perception - Perceptual Process - <i>Perception and its application in Organizations.</i>	15
Unit III	Motivation - Meaning - Nature of Motivation - Theories of Motivation and Techniques - Motivation Process-Job satisfaction - Measuring Job satisfaction.	15

Unit IV	Group Dynamics - Theories of Groups -Group cohesiveness - Group role - Group decision making techniques - <i>Group conflict.</i>	15
Unit V	Leadership - Leadership styles - Theories - Leadership styles in Indian Organizations - Power - Sources of Power - Organization Culture - Types of Culture -Function of Culture – Organizational Effectiveness.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Arun Kumar & N. Meenakshi	Organisation Behaviour, A modern approach	Vikas publishing House PVT Ltd	2012

Reference Books

S.NO	AUTHOR	TITLE OF THEBOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	S. Fayyaz Ahamed and others,	Organisational Behaviour	Atlantic publisher	2014
2.	Nelson & Quick	Organizational Behaviour	India Edition	2012
	Jerald Green Berg and Robert A. Baron	Behaviour in organizations	Indian Edition PHI Learning PVT Ltd	2009

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature

B.COM- BPS (2022-2025 BATCH)

Name: Dr. R. Sivarajan Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:
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Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP410			Title :	Batch :	2022-2025
				CORE: X	Semester	IV
Lecture Hrs./Weekor Practical Hrs./Week	3	Tutorial Hrs./Sem.		Programming Lab in Tally	Credits:	2

Course Objective

This course is aimed at developing software skills among the students, so that the students can handle this software after their studies. This course deals with the fundamentals of Tally ERP 9.

Course Outcomes

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

Mapping

CO	PSQ	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1		H	H	H	H	H	M	M	M	H	H
CO2		H	H	H	H	H	M	M	M	H	H
CO3		H	M	H	H	H	M	M	M	H	H
CO4		H	H	H	M	M	M	M	M	M	M
CO5		H	M	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

LIST OF PROGRAMMES

1.	Company creation and alteration
2.	Creating and Displaying of trail balance
3.	Voucher Entry and Voucher alternation and deletion.
4.	Inventory information- stock Summary.
5.	Inventory information- Godown creation and alternation
6.	Final accounts Without Adjustments.
7.	Final accounts with Adjustments
8.	Display of Ratio Analysis/Cash Flow/Fund Flow
9.	Bank- Reconciliation Statements.
10.	Cost categories and cost centres.
11.	Bill Wise Statement
12.	Calculation of GST (IGST, CGST, SGST)
13.	Creation of Stock Items and Stock Groups for GST Compliance

14.	Creation of sales Ledger and purchase Ledger
15.	Creation of multicurrency

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Asok K.Nadhani.	TALLY ERP 9 Training guide.	3rd Edition, bpb publications.	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Soumya Ranjan Behera.	Learn Tally ERP 9 in 30 days.	2nd edition. B.K.Publications Pvt.Ltd.	2014
2.	Shraddha singh and Navneet mehra.	Tally Erp 9 (power of simplicity).	1st Edition, V & S publishers.	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. M. Shanmugapriya Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	22UBP4A4			Title:	Batch :	2022-2025
				ALLIED:IV	Semester	IV
Lecture Hrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Statistical Methods	Credits:	4

Course objective

- Show proficiency in basic statistical skills embedded in their courses.
- Students shall know how to organize, manage and present data.

Course Outcomes

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

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	M	L	H	M
CO2	H	M	H	H	H	L	M	M	M	H
CO3	M	H	H	M	M	M	M	M	H	H
CO4	M	H	H	M	H	M	M	M	H	H
CO5	M	H	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Meaning and Scope of Statistics – <i>Characteristics and Limitations</i> – Presentation of Data by Diagrammatic and Graphical Methods.(Theoryonly) Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean	18
Unit-2	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.	18

Unit-3	<i>Simple Correlation</i> – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Coefficient of Concurrent Deviation -Concept of Regression Analysis.	18
Unit-4	Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	18
Unit-5	Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only)	18
	Total Contact Hrs	90

Note: Marks Distribution shall be 80% for Problems and 20% for theory Question Pattern: Theory model

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navanitham. P.A	Business Mathematics And Statistics	6 st edition, Jai Publishers	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta.S.P.	Statistical Methods	1 st revised edition, sultan chand& sons.	2013
2	Sivathanu Pillai	Economic and business statistics	4 st edition, rogressive corporation	1973
3	G.R.Veena and seemasambargi	Business mathematics and statistics	10 th edition, 2013, I K International publishing house pvt. Ltd.	2013
4	Frederick C Mills	Statistical Methods	Holt Rinehart and Winston New York.	1985
5	Donald F.Morrison	Multivariate Statistical Methods	McGraw Hill Book Company London.	1976

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	22UBP4S1			Title:	Batch :	2022-2025
				SEC : I Naan Mudhalvan	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Industry 4.0	Credits:	2

Course objective

1. Align the theory and concepts with Industrial application of computers
2. Introduce the basic concepts of Industry 4.0, Artificial Intelligence, Big Data and Internet of Things.
3. Learn the applications and tools of Industry 4.0

Course Outcomes

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

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	M	M	M	M	M	M
CO2	H	H	M	H	L	M	M	M	H	L
CO3	H	M	H	H	H	M	M	M	H	H
CO4	H	L	M	H	H	M	M	M	H	H
CO5	H	M	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	6
Unit-2	Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI.	6
Unit-3	Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Demerits. Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools. Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT.	6

Unit-4	Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics.	6
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Unit-5	Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – <i>Artificial Intelligence Jobs in 2030</i> – Jobs 2030 - Framework for aligning Education with Industry 4.0.	6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy

Assessment Method	Direct Instruction, Flipped Class, Digital Presentation
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Text Book	Seminar, Quiz, Assignment, Group Task
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S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P. Kaliraj, T. Devi,	Higher Education for Industry 4.0 and Transformation to Education5.0	Auerbach Publications	2023

Reference Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prof.SudipMisra	Introduction to Industry 4.0 andIndustrial Internet of Things by	IIT Kharagpur	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme Code:	UAP			Programme Title:	B.A., / B.Sc., / B. Com.,	
CourseCode:	23UAP4S1			Title	Batch:	2023-2026
				SEC II: Naan Mudhalvan: Quantitative Aptitude	Semester:	IV
LectureHrs./Week or PracticalHrs./Week	2	Tutorial Hrs./Sem.	5		Credits:	2

Course Objective

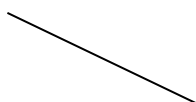
- To enable the students to refine their mathematical, logical, and analytical skills.
- The student will be able to answer real-life simple problems by using HCF and LCM.
- The student is able to apply the correct sequence of operations to find out the value of a given mathematical expression.
- The student will be able to solve the problem involving square roots, cube roots, and average.
- To make them prepare for various public and private sector exams and placement drives.
- To understand the functions of tableau for data process and deploy dashboard.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
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
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 decision making related questions from company specific and other competitive tests / To critically evaluate numerous possibilities related to puzzles.	K5
	To develop their Competitive skills and improve the decision-making skills. To generate analytical reports and presentations using Data Interpretation.	K6

Mapping



PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	M	L	H	M	M	M	M
CO2	H	L	H	M	M	M	L	M	M	M
CO3	H	H	M	M	L	H	H	H	M	H
CO4	H	M	H	H	H	M	H	H	L	H
CO5	M	M	L	H	M	H	M	M	H	M

*H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination - Probability, Height and Distances - Boats and Streams - Odd Man Out & Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS\ EDITION	YEAR OF PUBLICATION
1	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S.Chand & Company Ltd., New Delhi.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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B.COM- BPS (2022-2025 BATCH)

1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2 nd Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3 rd Edition.	2016
3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018

4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	McGraw Hill Education (India) Private Limited. 7 th Edition	2020
5	Sarvesh K Verma	Quantitative Aptitude Quantum CAT	Arihant Publications India Limited, New Delhi; Twelve edition	2022

Web References

1. https://www.javatpoint.com/aptitude/quantitative
2. https://www.toppr.com/guides/quantitative-aptitude/
3. https://www.tutorialspoint.com/quantitative Aptitude/index.htm
4. https://www.sscadda.com/quantitative-aptitude/
5. https://prepinsta.com/learn-aptitude/
6. https://www.indiabix.com/
7. https://www.icai.org/post.html?post_id=17790
8. https://tnpsc.news/tnpsc-study-materials
9. http://www.kalvisolai.com/p/kalvisolai-tnpsc-study-materials.html
10. https://byjus.com/free-ias-prep/tnpsc-study-material/

Course Designed by	Checkedby	Approvedby
Name and Signature	Co-ordinator CDC	COE
Name: Mr. K. Srinivasan & Dr. V. Indhumathi Signature:	Name: Mr. K. Srinivasan Signature:	Name: Dr. R. Manickachezian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	22UBP4N1			Title:	Batch :	2022-2025
				Non Major Elective : II	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Project Management	Credits:	2

Course objective

To demonstrate effective leadership and manage the selection and initiation of individual projects.

Course Outcomes

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

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	M	M	M	M	M	M
CO2	H	H	M	H	L	M	M	M	H	L
CO3	H	M	H	H	H	M	M	M	H	H
CO4	H	L	M	H	H	M	M	M	H	H
CO5	H	M	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Project – meaning – Project Identification – Selection – Network planning Techniques – <i>PERT</i> - CPM.	3
Unit-2	Project formulation - Significance – Stages in project formulation – Feasibility Analysis – Project report.	3
Unit-3	Project appraisal – Methods – <i>Payback period</i> – Average Rate of return – Discounted cash flow techniques	3
Unit-4	Plant location – importance – Factors affecting Location – Factory design – Types of Factory	3
Unit-5	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.	3
	Total Contact Hrs	15

Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka, S.S	Entrepreneuria IDevelopment	Revised edition,S.Chand publishing.	2006

Reference Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, C.B and Srinivasan, N.P	Entrepreneuria Idevelopment	10 th edition,S.Chand and sons	1992
2	Dr.P.T.Vijayashree &M.Alagammai	Entrepreneurial development and smallbusiness management	10 th edition,Margham Publications	2010
3	B.L.Gupta and Anil Kumar	Entrepreneuria IDevelopment	Revised Edition, Mahamaya, New Delhi.	2009

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P. Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	22UBP4N2			Title:	Batch :	2022-2025
				Non Major Elective : II	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Service Marketing	Credits:	2

Course objective

To equip the student with basic concepts and knowledge about different service sectors

Course Outcomes

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

Mapping

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	M	H
CO3	M	H	H	H	H	M	M	M	H	H
CO4	H	M	H	L	M	M	M	M	H	M
CO5	H	H	M	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Characteristics of Service – Service classification – Service Marketing – Service Design and Blue printing	3
Unit-2	Segmentation and target market for services – Positioning of services – Services quality and measurement	3
Unit-3	Concept of the service producer – developing service product – pricing techniques and strategies	3

Unit-4	Promotion – tools, mix and campaign planning distribution – Channel for services, Roll of intermediaries franchising	3
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Unit-5	Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Helen Woodruffe	Service Marketing	1 st Edition, M & E/Pitman publishing.	1995

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Adrian Payne	Essence of Service Marking PHI	Illustrated Edition, Prentice Hall of India.	1993
2	R.S.N .Pillai&Bagavathi	Morden Marketing Principles and Practices	4 th Edition, S.Chand & company Ltd,	2013
3	K.Ram Mohanarao	Service marketing	2 nd Edition, pear education India	2011

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. V. Meera Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21 UBP 513			Title :	Batch :	2021-2024
				CORE: XIII	Semester	V
Lecture Hrs./Week Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Cost Accountin g	Credits:	5

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes

C01	To identify the costing system, cost management system and the concept of labourand overhead cost.	K1
C02	To understand the various cost accounting systems using ideas and techniques andapply some of which are at the forefront of the discipline.	K2
C03	To apply skills in preparing cost sheet	K3
C04	To analyze the elements of cost involved in various processes.	K4
C05	To evaluate problems in the allocations and apportionment of overheads.	K5

Mapping

PS0 CO	P01	P02	P03	P04	P05	PS01	PS02
C01	H	H	H	H	H	H	H
C02	S	S	S	M	M	M	M
C03	H	H	H	M	M	M	M
C04	H	M	M	H	H	H	H
C05	S	H	M	H	S	H	S

S-Strong, H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Cost concepts: Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation.	18
Unit II	Material Control: Materials – Levels of Inventory(AS-02) – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VEDAnalysis – Control Over Wastages –Scrap and Spoilage.	18
Unit III	Labour and Overheads: Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads.	18
Unit IV	Process Costing: Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	18
Unit V	Unit, Job, Batch and Transport Costing: Unit Costing – Job Costing and Batch costing – Transport Costing.	18
	Total Contact Hrs	90

NOTE: 20% Theory 80% Problem

**Italicized texts are for self study*

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Reddy, T.S, and Hari Prasad Reddy	Cost Accounting	Margham Publications.	2017
2.	Khan. M.Y and Jain. P.K.	Cost Accounting and Financial Management, 4 rd Edition.	Tata MC Graw Hill Education Private Ltd.	2017
3.	Adolph Matz OtelJ. Curry W.Frank.	Cost Accounting	DB Taraporevala Sons and Co Pvt. Ltd.	1986

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature

B.COM- BPS (2022-2025 BATCH)

Name: Dr. S.Poornimadev i Signature:	Name: Dr.S.Poornimadev i Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manickachezhian Signature:
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Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21 UBP 514			Title :	Batch :	2021-2024
				CORE: XIV	Semester	V
Lecture Hrs./Week	6	Tutorial Hrs./Sem.	5	Income Tax	Credits:	4
Practical Hrs./Week						

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes

C01	To recollect the fundamental concept of income tax act 1961	K1
C02	To get the idea of the various sources of incomes	K2
C03	To apply the income tax laws for computation of an individual's adjusted gross incomes	K3
C04	To category the individual income in computation statement.	K4
C05	To compute income from business and profession.	K5

❖ Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
C01	H	H	H	H	H	H	H
C02	M	H	H	H	M	M	H
C03	H	H	H	H	M	H	H
C04	H	M	H	M	H	H	M
C05	H	H	H	H	H	H	H

S-Strong, H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.	18
Unit II	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.	18
Unit III	Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	18
Unit IV	Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains.	18
Unit V	Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy and Assessment Methods:

NOTE: 40% Theory & 60% problems.

Question Pattern: Accounts Model

Problems shall be confined to Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Income, Set off and Carry Forward and Set Off Of Losses.

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.H.C.Mehrotra	Income-taxLaw and Accounts	Current Edition Sahithya Bhavan Publisher, New Delhi.	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Gaur and Narang.	Income TaxLaw and Practice.	43rd Edition, New Delhi,Current Edition Kalyani publishers.	2020
2.	BhagawathiPrasad.	Law & Practice of Income Tax inIndia.	New Delhi, Current Edition NavmanPrakashan Aligarh	2019

Course Designedby	Head of the Departmen t	Curriculum Development Cell	Controller of the Examination
Name and Signatur e	Name and Signatur e	Name and Signatur e	Name and Signature
Name: Dr. P.Gurusamy Signature:	Name: Dr.S.Poornimadevi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manicka chezhian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21 UBP 515			Title :	Batch :	2021-2024
				CORE: XV	Semester	V
Lecture Hrs./Week Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Capital Market for Business Process Services	Credits:	5

Course Objective

To enable the students to acquire in depth knowledge in the field of finance in investment alternatives, introduce them to framework of their analysis and role of investor protection.

Course Outcomes

C01	To get the idea of the capital market operates and identifies the main participants.	K1
C02	To discuss over the counter exchange of India.	K2
C03	To apply the use of derivatives.	K3
C04	To Distinguish between the various financial instruments.	K4
C05	To demonstrate the use of derivatives and capital market instruments.	K5

Mapping

PSO C0	P01	P02	P03	P04	P05	PS01	PS02
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	H	H
C04	H	H	H	M	M	M	M
C05	H	M	H	H	H	H	H

Units	Content	Hrs
Unit I	Securities – Types of securities – Equities – Fixed Income & GOVT Securities – Derivatives – OTC Products – Participants in a Trade & Global Financial Markets –Financial Markets –Exchange – OTC Products and Financial Markets – Participants in a Trade – Overview of regulators & important regulations.	15
Unit II	Basics of Investment Banking – Trade Life Cycle – Clearing and Settlement – Securities Lending – Prime Brokerage – Collateral Management – Corporate Actions – Mandatory & Voluntary – Corporate Actions : How Fund strategies.	15
Unit III	Mutual Funds – Transactions in Mutual Funds – Funds Expenses – Transfer Agency– Hedge Funds – Understanding Hedge Funds – Hedge Fund Strategies.	15
Unit IV	Private Equity – Understanding Private Equity Operations – Fund Accounting &NAV calculation – Performance reporting – Reconciliations in Asset Management.	15
Unit V	Counterparty Credit Risk Management – Market Risk Management.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1		Hand book on Capital Markets for business services provided by TCS.	Himalaya Publishing House.	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Gorden .E & Natarajan.K	Financial service	Himalaya Publishing House.	2014
2.	Preethi Singh	Investment Management securityAnalysis& Portfolio Management	Himalaya Publishin gHouse Pvt. Ltd	2013
3.	Gopalakrishnan.V	Investment Management	Sultan Chand & Son, New Delhi.	2014
4.	Shashi.K Gupta R.K Sharma.	Financial Management	Kalyani publisher, New Delhi.	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S.Poornimadevi Signature:	Name: Dr.S.Poornimadevi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manickachezhian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce(Business Process Services)	
Course Code:	21 UBP 516			Title :	Batch :	2021-2024
				CORE: XVI	Semester	V
Lecture Hrs./Week	4	Tutorial Hrs./Sem.	-	Managing Business Processes-I	Credits:	5
Practical Hrs./Week						

Course Objective

To provide an understanding of BPS process and techniques.

Course Outcomes

C01	To remember ethical obligations and responsibilities of business.	K1
C02	To understand legal, social and economic environments of business.	K2
C03	To apply knowledge of business concepts and functions in an integrated manner.	K3
C04	To figure out the specialized knowledge in operations management to solve business problems.	K4
C05	To measure about the service industry process; design, analyze, improve, monitor and optimize in the field of service sector.	K5

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	H	H
C04	H	H	H	M	M	M	M

B.COM- BPS (2022-2025 BATCH)

C05	H	M	H	H	H	H	H
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Units	Content	Hrs
Unit I	Introduction to Process Management-Process Definition-Recognition of Business Processes-Core Processes Vs Support Process- Components of Process Management -Understanding Internal customer Vs End User - Process Mapping Techniques – Process Levels – Process Mapping – Symbols.	13
Unit II	BPS Overview - Outsourcing Environment - Need for Outsourcing – Business Process outsourced to India – BPS Life Cycle – Sales/ Solutioning –Transitions – Steady State – Value Creation. Metrics Management – Service Level Agreements – Business Metrics Vs Operation Metrics – Target Setting.	13
Unit III	Quality Definition – Quality Control Vs Quality Assurance – International Quality Standards – Sampling Inspection – Transaction Monitoring Cycle – Inspection – Feedback – RCA – Assurance – Defects Vs Defective – Opportunity Definition , DPU / DPMO Calculations – FPY & coq – Value Stream Mapping – Standard Operating Procedures .	13
Unit IV	SIPOC – Kano Model – SIPOC Fundamentals – Customer Expectations in Business Process outsourcing. Kaizen – Introduction to Lean Methodology – Introduction to sixsigma Methodology – Introduction to Agile – Why Agile – What is Agile – SCRUM – SCRUM Enhancers – DevOPs – Anti Patterns – Agile for non software.	13
Unit V	Basics of Accounting Standard – Differences between various GAAPs (US, UK, Indian and IFRS) – COSO, Internet Controls & Audit , ISO Standards (applicable to BPS) /CMMI Certification. - PCI Data Security Standard / Security Audit /Data Privacy and Protection SOX – Compliance / SSAE 17 / ISAE 3402 – SOD, Access, Incident Management, BCP - How the various transaction flows are happening – BPS Terminologies – Importance of Process Documents Service Level Measurements Contractual element – Governance model – Internal Reporting – Delivery Excellence – Integration of support functions – Future and Challenges.	13
	Total Contact Hrs	65

**Italicized texts are for self study*

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	TCS	Hand book on Managing Business Processes – I provided by TCS.	TCS	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Mathias weske	business process management	2nd edition, Springer publishers.	2012
2.	Hajo A.Reijers, Jan mendling, Marcello la rosa and marlon Dumas. .	Fundamentals of business process management	Springer publishers	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. T.Mohanasundari Signature:	Name: Dr.S.Poornimadevi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manickachezhian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21 UBP 517			Title :	Batch :	2021-2024
				CORE: XVII	Semester	V
Lecture Hrs./Week	-	Tutorial Hrs./Sem.	-	Institutional Training	Credits:	-

Course Objectives

- Training will develop intermediate to advanced knowledge and skills in the business.
- To develop the capability of human resource –personnel and to prepare functional analysis map for the job functions.

Course Outcomes

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

Mapping

PSO CO	P01	P02	P03	P04	P05	PS01	PS02
CO1	H	H	H	H	H	H	H
CO2	H	M	H	M	H	M	H
CO3	M	H	M	H	M	H	H
CO4	M	H	M	H	H	H	M
CO5	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

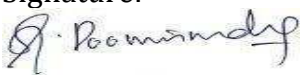
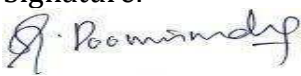
INSTITUTIONAL TRAINING

Institutional Training is a part of B.COM- BPS, Curriculum. Students undergo training for a period of 30 days at the end of the Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. An

external examiner and the respective guides of the student evaluate the student Performance.Weightage assigned for the subject is 50 marks.

The distribution of which is as below:

Criteria	Marks
Institutional Training Report	40
Viva(External Examiner)	60
Total	100

Course Designed by	HOD	CDC	COE
Name: Dr. S.Poornimadevi Signature: 	Name: Dr. S.Poornimadevi Signature: 	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Muthukumaran Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21 UBP 5E1			Title :	Batch :	2021-2024
				CORE: XVI	Semester	V
Lecture Hrs./Week Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Company law and secretarial Practice	Credits:	3

Course Objective

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice.

Course Outcomes

C01	To recollect the concept about Company and its promotions under Companies Act 2013.	K1
C02	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	K2
C03	To prepare the documents maintained under Companies Act 2013.	K3
C04	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
C05	To impart, evaluate, role and importance of Company Secretary and key managerial personnel function in corporate sector.	K5

❖ Mapping

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	H	H
C04	H	H	H	M	M	M	M
C05	H	M	H	H	H	H	H

S-Strong, H-High; M-Medium; L-Low

*Italicized texts are for self study

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Ashok K, and Bagrial, A.K	Company Law	Vikas Publishing House, New Delhi.	2017
2.	Kapoor N.D	Company Law and Secretarial Practice	13 th Edition, Sultan Chand & Sons.	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kapoor M.D.	Guide to the Companies Act.	Nagpur Wadhwa and Company.	2017
2.	Avtar Singh	Company law	Eastern Book Company, Lucknow.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S.Poornimadevi	Name: Dr.S.Poornimadevi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manickachezhian Signature:

B.COM- BPS (2022-2025 BATCH)

Signature:			
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Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21 UBP 5E2			Title :	Batch :	2021-2024
				CORE: XVI	Semester	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Modern Marketing	Credits:	3

Course Objective

To endow students with the knowledge of Marketing

Course Outcomes

C01	To remember the key concept and elements of marketing.	K1
C02	To understand the role of marketing in a business context.	K2
C03	To deploy awareness and consideration of tools available to a marketer.	K3
C04	To analyze the global marketing environment and opportunities.	K4
C05	To get an understanding of fundamental concepts of modern Marketing practices.	K5

Mapping

PSO CO	P01	P02	P03	P04	P05	PS01	PS02
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	H	M
C04	H	H	H	M	M	H	H
C05	H	M	H	H	H	H	M

Units	Content	Hrs
Unit I	Market-meaning, Evolution and classification of markets- <i>Evolution of marketing concept</i> - Marketing definition- Macro and Micro marketing - approaches to the study of marketing- Marketing functions: I. Function of exchange& functions of physical distribution marketing function: II-Facilitating functions.	15
Unit II	Modern marketing- Meaning- Features of modern marketing- <i>Advantages & disadvantages of modern marketing</i> - Marketing environment- Marketing management and the planning process- Marketing organization- marketing research and MIS.	15
Unit III	Consumer behaviour- Price mix- Pricing strategy- Promotion mix- Sales-Promotion -Personal selling - Physical distribution mix- Marketing of services.	15
Unit IV	Marketing of services-Industrial products- Marketing of consumer products- Marketing of agricultural products- Rural marketing- Meaning, features of rural marketing- Problems and prospectus of rural marketing - Advantages and Disadvantages of marketing.	15
Unit V	Recent trends in marketing- Green marketing - Meaning- features of green marketing- Scope of marketing- Advantages & Disadvantages of green marketing- Approaches of green marketing- Online marketing -Functions of online marketing- Advantages& Disadvantages.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Dr.N.Rajan Nair & Sanjith . R. Nair ,	Marketing	Seventh Edition, Sultan Chand & sons.	

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Philip Kotler	Principles of marketing,	New Delhi, prenticeHall of India.	2012
2.	Pingali Venugopal	Marketing Management	Edition - 1, New Delhi, SAGE Publication	2013
3.	W.Chundiff Etal	Fundamentals of Modern Marketing.	Prentice Hall	1984

Course Designed By	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. P.Gurusamy	Name: Dr.S.Poornimadevi	Name: Prof. K. Srinivasan	Name: Dr.R.Manicka chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21UBP618			Title :	Batch :	2021-2024
				CORE: XVIII	Semester	VI
Lecture Hrs./Week Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Management Accounting	Credits:	4

Course Objective

To impart knowledge to the students for the preparation of various accounting statements.

Course Outcomes

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

❖ Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	H	M	H	H	H	H	H
CO4	H	H	H	M	M	M	M
CO5	H	M	H	H	H	H	H

Units	Content	Hrs
Unit I	Basis of Management Accounting : Management Accounting – Meaning – Definition – Objectives and Scope – Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	18
Unit II	Ratio analysis: Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios –Computation of Ratios from Financial Statements.	18
Unit III	Funds Flow and Cash Flow Statement: Funds Flow Analysis – Cash Flow Analysis (New format) (AS-03).	18
Unit IV	Budgetary Control: Budgetary Control – Meaning- Definition- Functional budget- Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Zero based Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements. (Percentage sales Methods only).	18
Unit V	Marginal Costing Techniques: Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or BuyDecision (Simple Problems Only)	18
	Total Contact Hrs	90

Note: Theory-20% Problem- 80%

*Italicized texts are for self study

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Dr. Maheswari.S.N.	Cost and Management Accounting.	16 th edition, New Delhi, Sultan Chand & Sons.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Jain.S.P and Narang. K L	Cost and Management Accounting,	Kalyani Publisher s, New Delhi.	2017
2.	Sharma an d Gupta. S.K	Managemen t Accounting	13th Edition, New Delhi, Kalyan i Publishers.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.M.Akilanayaki Signature:	Name: Dr.S.Poornimadevi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manickachezhian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21UBP619			Title :	Batch :	2021-2024
				CORE: XIX	Semester	VI
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	E-Commerce & Information Security	Credits:	3

Course Objective

To enable the students to acquire knowledge on electronic commerce and online business transactions.

Course Outcomes

C01	To remember design and implement an e-commerce application with a shopping cart.	K1
C02	To explain the real business cases regarding their e-business strategies and transformation processes and choices.	K2
C03	To apply internet trading relationship including Business to Consumer, Business to Business, intra organizational concerns.	K3
C04	To review legal issues and privacy in e-commerce and recognize global e-commerce issues.	K4
C05	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

❖ Mapping

PSO CO	P01	P02	P03	P04	P05	PS01	PS02
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	H	H
C04	H	H	H	M	M	M	M
C05	H	M	H	H	H	H	H

S-Strong, H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce- Objectives-Types of E-Commerce- Advantages and Disadvantages -Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications	15
Unit II	Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages-Bottlenecks of EDI-Components of EDI-Electronic Payment Systems - E-Online Banking -Electronic Delivery Channels-ATM-Tele banking-Electronic Money Transfer (EMT)- E Cheque- E- banking-- Components-Advantages and Limitations of Online Banking.	15
Unit III	Security Issues in E-Commerce-Risks involved-E-Commerce security tools -Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.	15
Unit IV	Components of Communications System- Transmission Media – Protocol definition – Introduction to TCP/IP – Wireless Network – Basics of Internet – Types of attack: Phishing , Spoofing , Impersonation , Dumpster diving – Information Security goals – Information Security Threats and Vulnerability : Spoofing Identity, Tampering with data, Repudiation, Information disclosure, Denial of service, Elevation of Privilege.	15
Unit V	Authentication – Password Management – E-Commerce security – Windows security- Network Security: Network Intrusion detection and prevention systems – Firewalls – Software Security – Web security: User authentication, authentication – secret and session management, cross site scripting, Cross site forgery, SQL injection. Computer Forensics – Steganography.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \EDITION	YEAR OF PUBLICATION
1.	Dr. Rayuda.C.J.	E-Commerce, Business	Himalaya Business house.	2008

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \EDITION	YEAR OF PUBLICATION
1.	Kamalesh K.Bajaj and Debjani nag.	. E-Commerce	New Delhi: TATA MC Grew Hill Publishers.	
2.	Roger Leroy Miller.	Marketing and E-Commerce	Australia: WestThoaman Learning.	
3.	Dave chaffey,	E-Business and E-Commerce management,	5th Edition, financial times/ prentice hall.	2011
4.	Michael E.Whitman ,Herbert j.	Principles Of Information Security	Mattord, CENGAGE Learning, 4th Edition.	
5.	Bernard Menezes ,	Network Security and cryptography	CENGAGE Learning.	

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature

B.COM- BPS (2022-2025 BATCH)

Name: Dr. P.Gurusamy	Name: Dr.S.Poornimadev i	Name: Prof. K. Srinivasan	Name: Dr.R.Manicka chezhian
Signature:	Signature:	Signature:	Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21UBP620			Title :	Batch :	2021-2024
				CORE: XX	Semester	VI
Lecture Hrs./Week Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Industry 4.0 & Managing Business Process-II	Credits:	4

Course Objective

To provide an understanding of featured BPS Techniques.

Course Outcomes

C01	To recollect improved approaches for conducting business processes and ability to use simulation for validating and optimizing business processes	K1
C02	To understand ability to develop business processes that aligns technology and organizational resources for generating competitive advantage	K2
C03	To execute new business processes, or redesign existing ones using Industry 4.0 techniques	K3
C04	To compare the business process performance using big data analysis in industry 4.0	K4
C05	To assess the students to implement a business process directly from a business process model using new tools of industry 4.0.	K5

❖ Mapping

CO \ PSO	P01	P02	P03	P04	P05	PS01	PS02
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	M	H
C04	H	H	H	M	M	H	H
C05	H	M	H	H	H	M	H

Units	Content	Hrs
Unit I	Introduction to Process Management-Process Definition-Recognition of Business Processes-Core Processes Vs Support Process- Components of Process Management Systematic Problem Solving Basics (PDCA) – Problem solving tools – Brainstorming – Basic 7QC Tools – Why – Why Analysis – FMEA (Process Failure Mode Effects Analysis) – Design Thinking. What is Risk – Risk Types : Operational Risk – Information Security Risk – Financial Risk – Strategic Risk – Risk Mitigation Plans	13
Unit II	Industry 4.0 Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	13
Unit III	Artificial Intelligence Artificial Intelligence Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI	13
Unit IV	Big Data and IOT Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science - Big Data in IOT - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases : Big Data in Social Causes - Big Data for Industry -Big Data Roles and Skills -Big Data Roles - Learning Platforms; Internet of Things (IOT) : Introduction to IOT - Architecture of IOT - Technologies for IOT - Developing IOT Applications - Applications of IOT - Security in IOT	13
Unit V	Applications and Tools of Industry 4.0 Applications of IOT – Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics,Virtual Reality, Augmented Reality, IOT, Robotics.	13
	Total Contact Hrs	65

*Italicized texts are for self study

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	TCS	Hand book on Managing Business Process – II provided by TCS.	TCS	2014
2.	P. Kaliraj, T. Devi,	Higher Education for Industry 4.0 and Transformation to Education 5.0,		2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	R.Kesavan and dC.Elanchezian.	total quality management	1st Edition, I K international publishing house Pvt. Ltd.	2008
2.	Anupindi,	managing business process flows,	3rd Edition, Pearson Education India.	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature

B.COM- BPS (2022-2025 BATCH)

Name: Dr. S.Poornimadevi	Name: Dr.S.Poornimadev i	Name: Prof. K. Srinivasan	Name: Dr.R.Manickachezhian
Signature:	Signature:	Signature:	Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21UBP621			Title :	Batch :	2021-2024
				CORE: XXI	Semester	VI
Lecture Hrs./Week Practical Hrs./Week	2	Tutorial Hrs./Sem.	30	Programmin gLab in Tally	Credits:	2

Course Objective

This course is aimed at developing software skills among the students, so that the students can handle this software after their studies. This course deals with the fundamentals of Tally ERP 9.

Course Outcomes

C01	To remember the financial statement and analysis	K1
C02	To enable to learn the Ledgers all accounting voucher types.	K2
C03	To solve the Profit & Loss account, Ratio analysis, Trial Balance, Accountsbooks.	K3
C04	To analyse the process of Stock Items, inventory voucher types and to have a design on tax Report	K4
C05	To impart practical training on this software so that students could apply its various aspects in their day to day business/professional activities	K5

❖ Mapping

CO \ PSO	P01	P02	P03	P04	P05	PS01	PS02
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	H	H
C04	H	H	H	M	M	M	M
C05	H	M	H	H	H	H	H

S-Strong, H-High; M-Medium; L-Low

LIST OF PROGRAMMES

1.	Company creation and alteration
2.	Creating and Displaying of trail balance
3.	Voucher Entry and Voucher alternation and deletion.
4.	Inventory information- stock Summary.
5.	Inventory information- Godown creation and alternation
6.	Final accounts Without Adjustments.
7.	Final accounts with Adjustments.
8.	Display of Ratio Analysis/Cash Flow/Fund
9.	FlowBank- Reconciliation Statements.
10.	Cost categories and cost centres.
11.	Bill Wise Statement
12.	Calculation of GST (IGST, CGST, SGST)
13.	Creation of Stock Items and Stock Groups for GST ComplianceCreation of sales Ledger and purchase Ledger.
14.	Creation of multicurrency

Pedagogy and Assessment Methods:

Power point Presentations, Seminar, E-Assignment.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Asok K.Nadhani.	TALLY ERP 9 Training guide.	3rd Edition, bpb publications.	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Soumya Ranjan Behera.	Learn Tally ERP 9 in 30 days.	.2nd edition. B.K.Publication sPvt.Ltd.	2014
2.	Shraddha singh and Navneet mehra.	Tally Erp 9 (power of simplicity).	1st Edition, V & S publishers.	2014

Course Designed By	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S.Poornimadevi Signature:	Name: Dr.S.Poornimadevi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manickachezhian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21UBP6E4			Title :	Batch :	2021-2024
				CORE ELECTIVE-II	Semester	VI
Lecture Hrs./Week Practical Hrs./Week	4	Tutorial Hrs./Sem.	4	Case Analysis	Credits:	5

Course Objective

To enable the student to develop their analytical skills, evaluating new and current knowledge, problem solving abilities and decision making strategies.

Course Outcomes

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

❖ Mapping

PSO \ CO	P01	P02	P03	P04	P05	PS01	PS02
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	H	M	H	H	H	H	M
CO4	H	H	H	M	M	H	H
CO5	H	M	H	H	H	H	M

S-Strong, H-High; M-Medium; L-Low

CASE ANALYSIS

Case Analysis is a part of B.COM- BPS Curriculum. Students want to learn about the case analysis in their sixth semester as a regular subject. The knowledge acquired through this subject are evaluated at the end of Sixth semester by conducting Viva-voce examination. An external examiner and the respective subjects' faculty will evaluate the student Performance. Weightage assigned for the subject is 100 marks.

Units	Content	Hrs
Unit I	Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis	12
Unit II	Case Studies In Marketing Related-Concept Of Marketing- <i>New Product Development</i> -Pricing Strategy-Product Promotion-Sales Management	12
Unit III	Case studies in Human Resources Management Related-Training And Development-Performance Appraisal-Leadership-Motivation-Industrial.	12
Unit IV	Case Studies In Financial Management Related-Working Capital-Dividend Policies-Capital Structure-Budgeting.	12
Unit V	Case studies in Costing-Production and Material Management related-Production Techniques –Material Management – Cost Management – Transport Management	12
	Total Contact Hrs	60

*Italicized texts are for self study
The distribution of which is as below:

Criteria	Marks
Case Analysis Report (Internal)	40
External	60 MARKS (Section A – (Out Of 6 Questions Any Five) 5x8=40 Marks , Section B (Out Of 2 Questions Any One) 1x20=20 Marks)
Total	100

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS	YEAR OF PUBLICATION
1.	Sherlakar.	Case studies in Marketing.	\EDITION 1 st Edition, Himalaya Publishing House	2016

Reference Books

S.N O	AUTHOR	TITLE OF THE BOOK	PUBLISHERS	YEAR OF PUBLICATION
1.	Nair and Latha Nair.	Personnel management	\EDITION .1 st Edition. S.Chand and Company Pvt. Ltd.	2004
2.	Sherlekar.	dustrial relations. Case studies in strategic marketing management.	1st Edition. ICFAI University (Corp.)	2006
3.	Chitra atmaram Naik, ,	Human Resourc	2nd edition, ane'sstudent	2016
4.	4.Khan.M.Y. and P.K.Jain	eManagement financial Managemen	Edition. 6 th Edition, New Delhi, Tata McGraw Hill publishing Company Ltd.	2011

Course Designedby	Head of the Departmen t	Curriculum Development Cell	Controller of the Examination
Name and Signatur e	Name and Signatur e	Name and Signature	Name and Signature

B.COM- BPS (2022-2025 BATCH)

Name:

Dr. P.Gurusamy

Name:

Dr.S.Poornimadev
i

Name:

Prof. K. Srinivasan

Name:

Dr.R.Manicka chezhian

Signature:

Signature:

Signature:

Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21UBP6E7			Title :	Batch :	2021-2024
				CORE ELECTIVE -III	Semester	VI
Lecture Hrs./Week Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Indirect Taxation	Credits:	5

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

C01	To remember the rules and regulation of indirect taxation.	K1
C02	To understand the rules for registrations and its exemptions in taxation.	K2
C03	To illustrate GST and its working mechanisms.	K3
C04	To analyze and resolve tax problems.	K4
C05	To appraise the earlier indirect tax system and present indirect tax system (GST) in Indian perspectives.	K5

Mapping

PSO CO	P01	P02	P03	P04	P05	PS01	PS02
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	H	M
C04	H	H	H	M	M	H	H
C05	H	M	H	H	H	H	M

S-Strong H-High M-Medium L-Low

Units	Content	Hrs
Unit I	Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.	15
Unit II	Introduction and Scope of Customs Law in India-The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	15
Unit III	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	15
Unit IV	Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.	15
Unit V	Levy and Collection under the Integrated Goods and Service Tax Act 2017- Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax- Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Datey, V.S.	Indirect Taxe s Simplified Approach to GST- A Ready Reference.	Taxmann Publications Private Limited ,Mumbai.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Balachandran, V.	Indirect Taxation.	Sultan Chand and Sons, New Delhi.	2017
2.	Mittal, J.K.	Law Practice and Procedures of Service Tax.	Jain Book Agency, New Delhi.	2017
3.	RadhaKrishnan, R.	Indirect Taxation	Kalyani Publisher s,New Delhi.	2017
4.	Sethurajan .	Indirect Taxatio nincluding Wealth Tax.	Speed Publications	2017

Course Designed by	Head of the Departmen t	Curriculum DevelopmentCell	Controller of the Examination
Name and Signatur e	Name and Signatur e	Name and Signature	Name and Signature

B.COM- BPS (2022-2025 BATCH)

Name: Dr. S.Poornimadev i Signature:	Name: Dr.S.Poornimadev i Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manickachezhian Signature:
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Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	21UBP6S3			Title :	Batch :	2021-2024
				SKILL BASED SUBJECTS-MAJOR ELECTIVE -II	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Technology Management	Credits:	2

Course Objective

To make the students to understand the conceptual framework of Technology Management.

Course Outcomes

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

Mapping

PS0 CO	P01	P02	P03	P04	P05	PS01	PS02
C01	S	S	S	S	S	S	S
C02	S	S	S	S	S	S	S
C03	H	M	H	H	H	H	H
C04	H	H	H	M	M	H	M
C05	H	M	H	H	H	H	H

Units	Content	Hrs
Unit I	Meaning – Definition – Scope – Need of technology management – Advantages – Limitations	6
Unit II	Evolution of technology – Management of Technology – critical factors in managing technology – creativity factor – Link between science and technology.	6
Unit III	Technology and creation of wealth - Historical perspective Globalization concept – Competitiveness – Competitiveness pyramid.	6
Unit IV	Technological changes – Changes in business Environment –technology life cycle –multiple generation technologies – technology & market innovation.	6
Unit V	Technology transfer – channels of technology flow – international technology transfer – intra firm technology transfer.	6
	Total Contact Hrs	30

*Italicized texts are for self study

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS	YEAR OF PUBLICATION
1.	A.Tarek Khalil”,	Management of Technology-The key to Competitive an d Wealth Creation	\EDITION Tata Megraw still Education Pvt.ltd, New Delhi, and 1st Edition.	2009

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1.	Dr.Khurana .v.k	Management of Technology & Innovations	A new books Pvt.ltd, New Delhi, 1st Edition.	2009
2.	Marget A.white &Garry D.Bruto n	The Management of Technology and Innovation -A Strategic Approach	Cengage Learning India Pvt.ltd, New Delhi, 1st Edition.	2009
3.	3.Ravi kiran. U	A text book of Technology Management (Text and cases)	University science Press, New Delhi, 1st Edition.	2008

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S.Poornimadevi Signature:	Name: Dr.S.Poornimadevi Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr.R.Manickachezhian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP6S4			Title : SKILL BASED SUBJECTS- MAJOR ELECTIVE -II	Batch :	2021-2024
				SEC- Naan Mudalvan	Semester	VI
Lecture Hrs./Weekor Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Mutual Fund Foundation	Credits:	2

Course Objective

To impart basic knowledge about of what mutual funds are, their types, and their significance in the investment landscape.

Course Outcomes

C01	To know the various types of mutual funds and make informed decisions about which types suit their investment objectives	K1
C02	To Understand the structure and functioning of mutual funds, including their advantages and limitations.	K2
C03	To Assess the risk associated with mutual fund investments and align their choices with their risk tolerance.	K3
C04	To Evaluate the performance of mutual funds using appropriate metrics and benchmarks	K4
C05	To Demonstrate improved financial literacy and an ability to make well-informed investment decisions.	K5

Mapping

PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
CO										
C01	H	H	H	H	H	M	M	M	H	H
C02	H	H	H	H	H	M	M	M	H	H
C03	H	M	H	H	H	M	M	M	H	M
C04	H	H	H	M	M	M	M	M	H	H
C05	H	M	H	H	H	M	M	M	H	M

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit-I	Mutual funds- Meaning-Definition- History and evolution of mutual funds- Types of mutual funds: equity funds, debt funds, hybrid funds- <i>Advantages and disadvantages of investing in mutual funds.</i>	6
Unit-II	Mutual fund structure: AMC (Asset Management Company), trustees, custodians-Role of fund managers and their responsibilities. Understanding Net Asset Value (NAV) and its calculation. Fund distribution channels: direct plans vs. regular plans.	6
Unit III	Investment objectives and risk tolerance- Diversification and asset allocation principles- Active vs. passive investment strategies-Sector-specific and thematic funds.	6
Unit IV	Measures of fund performance: CAGR, Standard Deviation, Sharpe Ratio-Evaluating fund consistency and risk-adjusted returns -Understanding market and investment risks-Strategies to manage investment risk	6
Unit V	Factors to consider when selecting a mutual fund- Reading and interpreting fund factsheets- <i>SIP (Systematic Investment Plan) vs. lump sum investments</i> -Investment process and paperwork- Impact of technology on mutual fund investing	6
	Total Contact Hrs	30

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kevin D Peter	Mutual Fund Investing	Taxmann Publications Private Limited, Mumbai.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Sankaran, Sundar	Indian Mutual Funds Handbook	Sultan Chand and Sons, New Delhi.	2018
2.	Naan Mudhalvan Website			


PRINCIPAL
Dr. R. MUTHUKUMARAN,
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