

**B.COM-BPS (2019-2022 BATCH)**

**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE**

(An Autonomous College Affiliated to Bharathiar University)

Re-Accredited with 'A' Grade by NAAC and

ISO 9001:2015 Certified Institution

Pollachi – 642 001



**DEPARTMENT OF COMMERCE - BPS**

**BUSINESS PROCESS SERVICES**

**(SELF-FINANCING)**

**SYLLABUS**

**2019 - 2022 BATCH AND ONWARDS**

## **B.COM-BPS (2019-2022 BATCH)**

### **NGM College**

#### **Vision**

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to holistic development of the self and society.

#### **Mission**

Training students to become role models in arena by strengthening infrastructure, upgrading curriculum , developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into citizens in order to improve quality of life.

### **Department of B.COM- BPS**

#### **Vision**

“Our dream is to excel in quality education to make the students academically superior and acquire corporate level knowledge to work in any situations by providing the quality education.”

#### **Mission**

“Our department provides quality education of global standard by updating the curriculum in regular intervals with the corporate bodies to make the students, academically strong with realized spirit of adventurism social committed and culturally rich citizens.

**B.COM-BPS (2019-2022 BATCH)****SCHEME OF EXAMINATIONS (2019 – 2022 BATCH AND ONWARDS)****B.COM-BUSINESS PROCESS SERVICES**

Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
					CIA	ESE		
I	19 UTL 101	Tamil Paper – I	6	3	25	75	100	3
	19 UHN 101	Hindi Paper - I						
	19 UFR 101	French Paper – I						
II	19 UEN 101	Communication Skills – I	5	3	25	75	100	3
III	19 UBP 101	CORE I : Financial Accounting	6	3	25	75	100	4
III	19 UBP 102	CORE II : Business Management	6	3	25	75	100	3
III	19 UBP 1A1	ALLIED- I : Business Mathematics	5	3	25	75	100	4
IV	19 UHR 101	Human Rights	1	2	-	50	50	2
IV	19 HEC 101	Human excellence - Personal Values & SKY Yoga Practice-I	1	2	25	25	50	1
V		Extension Activities : Annexure - I	-	-	-	-	-	-
		<b>TOTAL</b>	<b>30</b>		<b>150</b>	<b>450</b>	<b>600</b>	<b>20</b>
I	19 UTL 202	Tamil Paper – II	6	3	25	75	100	3
	19 UHN 202	Hindi Paper – II						
	19 UFR 202	French Paper – II						
II	19 UEN2 02	Communication Skills – II	5	3	25	75	100	3
III	19 UBP 203	CORE III : Higher Financial Accounting	6	3	25	75	100	4
III	19 UBP 204	<b>CORE IV : Finance And Accounting For Business Process Services</b>	6	3	25	75	100	4
III	19 UBP 2A2	ALLIED II : Programming Language – Business Application Software And Internet	4	3	40	60	100	4
IV	19 EVS 201	Environmental Studies	2	2	-	50	50	2
IV	19 HEC 202	Human Excellence - Family Values & SKY Yoga Practice-II	1	2	25	25	50	1
V		Extension Activities : Annexure - I	-	-	-	-	-	-
		<b>TOTAL</b>	<b>30</b>		<b>165</b>	<b>435</b>	<b>600</b>	<b>21</b>

**B.COM-BPS (2019-2022 BATCH)****SCHEME OF EXAMINATIONS (2019 – 2022 BATCH AND ONWARDS)****B.COM-BUSINESS PROCESS SERVICES**

Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
					CIA	ESE		
III	19 UBP 305	CORE V : Corporate Accounting	6	3	25	75	100	4
III	19 UBP 306	CORE VI : Commercial Law	5	3	25	75	100	3
III	19 UBP 307	CORE VII : <i>Insurance For Business Process Services</i>	5	3	25	75	100	4
III	19 UBP 308	CORE VIII: <i>Retail Environment And Market Research</i>	6	3	25	75	100	4
III	19 UBP 3A4	ALLIED III : Business Economics	6	3	25	75	100	4
IV	19UBP 3N1 /19UBP 3N2	Non Major Elective - I Entrepreneurial Development /Advertising and sales promotion	1	2	-	50	50	2
IV	19 HEC 303	Human Excellence - Professional Values & SKY Yoga Practice - III	1	2	25	25	50	1
V		Extension Activities : Annexure - I	-	-	-	-	-	-
		<b>TOTAL</b>	<b>30</b>		<b>150</b>	<b>450</b>	<b>600</b>	<b>22</b>
III	19 UBP 409	CORE IX : Higher Corporate Accounting	6	3	25	75	100	4
III	19 UBP 410	CORE X: <i>Campus to Corporate Transition</i>	5	3	25	75	100	4
III	19 UBP 411	CORE XI : <i>Banking For Business Process Services</i>	6	3	25	75	100	4
III	19 UBP 412	CORE XII: Company Law and Secretarial Practice	5	3	25	75	100	4
III	19 UBP 4A5	ALLIED-IV : Statistical Methods	6	3	25	75	100	4
IV	19UBP4N3 / 19UBP4N4	Non major Elective - II Project Management / Service Marketing	1	2	-	50	50	2
IV	19 HEC 4 04	HUMAN EXCELLENCE - Social values & SKY Yoga Practice – IV	1	2	25	25	50	1
V		Extension Activities : Annexure - I	-	-	-	50	50	1
		<b>TOTAL</b>	<b>30</b>		<b>150</b>	<b>500</b>	<b>650</b>	<b>24</b>

**B.COM-BPS (2019-2022 BATCH)****SCHEME OF EXAMINATIONS (2019 – 2022 BATCH AND ONWARDS)****B.COM-BUSINESS PROCESS SERVICES**

Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
					CIA	ESE		
III	19 UBP 513	CORE XIII : Cost Accounting	6	3	25	75	100	4
III	19 UBP 514	CORE XIV: Income Tax	6	3	25	75	100	4
III	19 UBP 515	CORE XV : Executive Communication and Commerce Practical	6	3	25	75	100	3
III	19 UBP 516	CORE XVI : <i>Managing Business Processes –I</i>	5	3	25	75	100	4
III	19UBP5E1/ 19UBP 5E2	CORE ELECTIVE-I : <i>Capital Market For Business Process Services/ Modern Marketing</i>	5	3	25	75	100	5
III	19UBP 517	CORE XVII : Institutional Training	-	-	40	60	100	2
IV	19UBP5S1/ 19UBP5S2	Skill Based Subjects- Major elective- I Human Resources Management /Retail Business Management	1	2	-	50	50	2
IV	19 GKL 501	General Awareness – Self Study	SS	-	-	50	50	2
IV	19 HEC 505	Human Excellence - National values & SKY Yoga Practice – V	1	2	25	25	50	1
		<b>TOTAL</b>	<b>30</b>		<b>190</b>	<b>560</b>	<b>750</b>	<b>27</b>
III	19 UBP 618	CORE XVIII : Management Accounting	6	3	25	75	100	4
III	19 UBP 619	CORE XIX: E-Commerce & Information Security	5	3	25	75	100	3
III	19 UBP 620	CORE XX : <i>Managing Business Processes – II</i>	5	3	25	75	100	4
III	19 UBP 621	CORE XXI : Programming Lab In Tally	2	3	40	60	100	2
III	19 UBP 6E3/ / 19UBP 6E4	CORE ELECTIVE-II : Case Analysis/ Auditing Principles and Practice	5	3	40	60	100	5
III	19 UBP 6E5/ 19 UBP 6E6/	CORE ELECTIVE–III: Indirect Taxation / <i>International Trade</i>	5	3	25	75	100	5
IV	19UBP6S3 / 19UBP6S4	Skill Based Subjects – Major elective - II Technology Management/ Logistic Management	1	2	-	50	50	2
IV	19 HEC 606	Human Excellence - Global values & SKY Yoga Practice – VI	1	2	25	25	50	1
		<b>TOTAL</b>	<b>30</b>		<b>205</b>	<b>495</b>	<b>700</b>	<b>26</b>
		<b>GRAND TOTAL</b>	<b>180</b>		<b>1010</b>	<b>2890</b>	<b>3900</b>	<b>140</b>

## B.COM-BPS (2019-2022 BATCH)

### Bloom's Taxonomy Based Assessment Pattern

**K1**-Remember ; **K2**- Understanding ; **K3**- Apply ; **K4**-Analyze ; **K5**- Evaluate

#### 1. Part I,II & III--Theory: 75 Marks

##### (i) TEST- I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1 Q 1 to 5 & K2 Q 6 to 10	A(Answer all)	10x1=10	MCQ Define	75
K3 Q 11 to15	B (Either or pattern)	5x5=25	Short Answers	
K4 Q 16 to 21	C (Answer 4 out of 6) 16 <sup>th</sup> question is compulsory	4x10=40	Descriptive/ Detailed	

#### 2. Part IV--Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q 1 to 5 & k2 6 to 10	A(Answer all)	10x1=10	MCQ Define	50
K3 & K4	B (Answer 5 out of 8)	5 x 8=40	Descriptive/ Detailed	

#### 3. Practical Examinations:

Knowledge Level	Section	Marks	Total
K3	Practicals & Record work	60	100
K4		40	
K5			

### Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	75	$\frac{75+75+25}{7}$	25
Test 2	75		
Assignment/Seminar	25		

## ***B.COM-BPS (2019-2022 BATCH)***

### **B.COM-BUSINESS PROCESS SERVICES**

#### **Programme Outcomes**

**PO1.** To prepare the students to take up the responsibilities in various functional areas of the business organization and to have strong skill about the business processes and outsourcing services.

**PO2.** To equip the students to meet the requirement of the BPS industry and to cope up with global business environment.

#### **Programme Specific Outcomes**

**PSO1** To build a strong understanding in the areas of commerce and Business process services.

**PSO2** To develop the skill of analyzing the concepts and applying technology in business.

**PSO3** To enable a student to communicate effectively both in verbal and written form.

**PSO4** To apply technical and professional skills to excel in business fields.

**PSO5** To integrate the skills, knowledge and attitude to provide innovative solutions to business, industry and society.

**B.COM-BPS (2019-2022 BATCH)****19 UBP 101**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 101	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE: I</b>	<b>Semester</b>	I
<b>Hrs/Week:</b>	6	FINANCIAL ACCOUNTING	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

K1	CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	CO3	To apply skills in critical-thinking and problem-solving
K4	CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**Existing Syllabus****Unit-1 Introduction to Accounting Cycle: (15 Hours)**

Accounting – Definition - *Concepts and Conventions* (AS-09)- Final Accounts of a Sole Trader (AS-04).

**Unit-2 Depreciation Accounting (AS-06) and Single Entry System: (15 Hours)**

Depreciation Accounting – *Methods of Depreciation*- Straight Line and Diminishing Balance Methods – Annuity Method.

Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method.

**Unit-3 Consignment Accounts : (16 Hours)**

Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss

**Unit-4 Joint Venture Account (AS-11) (16 Hours)**

Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership- Accounting for Joint Venture- Separate set of books-Separate set of books is not kept .



**Unit-5 Royalty Accounting : (16 Hours)**

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)

**Total Contact hrs / Semester****(78 hours)***\*Italicized texts are for self study*

Group discussions, Seminar and Assignment

**Books for Study:**

1. Dr. V. Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors
2. Gupta. R.L and Radhaswamy, M. (2017), Financial Accounts, Theory Methods and Applications, 13<sup>th</sup> Revised Edition, New Delhi, Sultan Chand and Sons.

**Books for Reference:**

1. Jain and Narang (2017), Financial Accounting. Chennai, Kalyani Publishers.
2. Vinayakam. N and Charumathi, B. (2017), Financial Accounting. New Delhi, Sultan Chand and Sons

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	M	M	H
<b>CO2</b>	H	M	M	M	H
<b>CO3</b>	M	H	M	S	M
<b>CO4</b>	H	S	H	H	M

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Dr. S. Poornimadevi	Name: Dr. S. Poornimadevi	Name: (Dr. M. Durairaju)	Name: (Dr. R. Muthu kumaran)
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 102	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE :II	<b>Semester</b>	I
<b>Hrs/Week:</b>	6	BUSINESS MANAGEMENT	<b>Credits:</b>	3

### 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

K1	CO1	To understand the effective management principles as outlined in selected text learning objectives.
K2	CO2	To get the idea of effective management principles and techniques.
K3	CO3	To implement the skills by using both human and technological resources.
K4	CO4	To analyze the ability to communicate effectively.

### Existing Syllabus

#### Unit-1(14 Hours)

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).

#### Unit-2(12 Hours)

Planning – Meaning and Definition – Nature – Objectives – **Advantages and Disadvantages** – Process –Types.

#### Unit-3(14 Hours)

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.

#### Unit-4(12 Hours)

Staffing – Sources of Recruitment – Maslow’s Theory of Motivation – Leadership –

Functions and Types – X,Y and Z Theories-Charismatic Leadership Transformational Leadership – Qualities of a Good Leader.

**Unit-5(13 Hours)**

Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication - Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.

*\*Italicized texts are for self study*

Seminar , Quiz, Assignment, Best Manager, Business Plans

**Books for Study:**

Dinkar pagare. Business Management. 2003. New Delhi: Sultan chand and Sons.

**Books for Reference:**

1. Karminder Ghuman & K.Aswathappa, Management concept, Practices, Cases.2010: Tata McGraw Hill Education Private Ltd.
2. Premavathi, N. Principles of management. 2006. Chennai: Sri Vishnu publications.
3. Jayashankar, J. Principles of management. 2005. Chennai: Margam publications.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	H	H	S
<b>CO2</b>	H	S	H	S	H
<b>CO3</b>	M	S	S	H	H
<b>CO4</b>	M	H	H	S	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.K.Vani	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

**B.COM-BPS (2019-2022 BATCH)****19 UBP 1A1**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 1A1	<b>Title</b>	<b>Batch :</b>	2019-2022
		ALLIED :I	<b>Semester</b>	I
<b>Hrs/Week:</b>	5	BUSINESS MATHEMATICS	<b>Credits:</b>	4

**Course Objective**

- The mathematics program promotes mathematical skills and knowledge for their intrinsic, effectiveness in developing proficiency in analytical reasoning.
- To develop the analytical and logical thinking.

**Course Outcomes**

K1	CO1	To recollect and solve business arithmetic operations with fractions to do business problems and be able to select which math method needs to be used to do problems.
K2	CO2	To understand percentages, ratios, and proportions for business applications such as discounts, markups and markdowns.
K3	CO3	To apply simple and compound interest to do business calculations such as value of money, maturity value, promissory notes, present value and future value.
K4	CO4	To analyze central measurements, frequency distributions, graphs and measure of dispersion.

**Existing Syllabus****Unit-1(15 Hours)**

Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Present Value – Bills Discounting

**Unit-2(15 Hours)**

**Fundamental Ideas of Sets, Relations and Functions**– Demand Function – Revenue Function – Supply Function – Arithmetic and Geometric Series – Application to Business Problems.

**Unit-3(16 Hours)**

Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – **Inverse of Matrix**; Determinants and Solution of simultaneous linear equations - Application to Business.

**Unit-4(16Hours)**

Differentiation - Rules for differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a function rule. Differentiation of algebraic, logarithmic and exponential functions (excluding

Trigonometric functions) –Derivative as rate measure second order derivatives – Revenue, marginal revenue and average revenue, marginal cost and average cost – Elasticity of Demand-Elasticity of supply.

Elementary Integral Calculus - Indefinite Integral-Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.

**Note:** Marks Distribution shall be 80% for Problems and 20% for theory.

Question Pattern : Theory model.

*\*Italicized texts are for self study*

Seminar, Quiz, Assignment, Brain storming.
--

**Books for Study:**

Navanitham. P.A., Business Mathematics And Statistics, 6<sup>th</sup> Edition, 2011, Jai Publishers.

**Books for Reference:**

1. Sanchetti, D.C and Kapoor. V.K., Business Mathematics,11<sup>th</sup> Edition,2012, New Delhi: Sultan chand Co and Ltd.
2. Ranganath, Sampangiram,C.S And Rajan,Y.,2010, A Text Book Business Mathematics, Himalaya Publishing House.
3. Sundaresan and Jayaseelan, Introduction to Business Mathematics,4<sup>th</sup> Edition, 2015, New Delhi: Sultan Chand Co &Ltd.

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	M	H	S
<b>CO2</b>	H	M	H	S	H
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	H	H	S	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.K.Vani	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 203	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE :III	<b>Semester</b>	II
<b>Hrs/Week:</b>	6	HIGHER FINANCIAL ACCOUNTING	<b>Credits:</b>	4

### Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

### .Course Outcomes

K1	CO1	To recollect the rules for admission, retirement and death of a partner in a firm.
K2	CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	CO3	To apply the relevant rule for settlement of accounts among partners after dissolution.
K4	CO4	To analyses the procedures involved in accounting processes and its application.

### Existing Syllabus

#### Unit-1 Admission and Retirement of Partner: (15 Hours)

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 Profits – Capital Adjustments.

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 Installments only).

#### Unit-2 Death of a partner and Dissolution of firm : (15 Hours)

Death of a Partner - Executor’s Account - Dissolution of firm.

#### Unit-3 Insolvency of partner and Sale of firm : (15 Hours)

Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company .

#### Unit-4 Branch and Departmental accounts: (15 Hours)

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.

**Unit-5 Hire Purchase and Installment accounting : (15 Hours)**

Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting

**Total Contact hrs / Semester**

**(78 hours)**

NOTE: 20% Theory 80% Problem.

*\*Italicized texts are for self study*

Group discussions, Seminar and Assignment
---

**Books for Study:**

1. Dr. V. Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors
2. Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

**Books for Reference:**

1. Reddy and Murthy (2017), Financial Accounting, Chennai, Margham Publications .
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2017), Advanced Accountancy, New Delhi, S.Chand and Company **Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	H	H	S	S	M
<b>CO3</b>	H	S	S	H	M
<b>CO4</b>	H	M	H	M	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.K.Vani	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 204	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE :IV	<b>Semester</b>	II
<b>Hrs/Week:</b>	6	FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES	<b>Credits:</b>	4

**Course objectives**

To enable students to learn the principles of Accounting and practical Procedures applied in Business Process Outsourcing.

**Course Outcomes**

K1	CO1	To keep in mind the accounting concepts, principles, standards, and processes
K2	CO2	To understand the various activities in accounts receivable, payable and general ledger
K3	CO3	To apply and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business processes
K4	CO4	To review the accounting standards

**Existing Syllabus****Unit-1(15 Hours)**

*Basic Accounting Principles, Concept, Convention* – Systems of Book Keeping – Recording, Classifying and Summarizing of Transaction – Final Accounts – Types of Business Organizations – Business Partnerships – Types of BPS – Merits and De-Merits on various BPS options – Accounting Business Process Cycle – Evolving of Outsourcing – Need for outsourcing Horizontal Services – Current Trend in P&A Outsourcing.

**Unit-2(15 Hours)**

Activities before Purchasing, Quotations, Negotiation, Costs association with Purchases – How a Purchase Order is raised, types of Purchase Orders, Contracts -Warehouse Receipt procedures, Returns, Issues and various Documents –Accounting Impact – Inventory Control – Types of discount offered by Vendors – Basics of Distribution Strategies, Integration of strategic Partnering, Outsourcing and Procurement Strategies Freight Negotiation, FTL, Payments, Conditions -Various Activities in Accounts Payable and Accounting Impact – Types of Invoice Matching and resolving issues – Invoice Payments, Procedures and Mode of payment – Employee Payment (T&E and Various Cards) – Debit Balance, Write back, Discount adjustments and various actions –Help desk and support Activities – Vendor Account Reconciliation – Latest developments (Vendor Portal, EDI, E-Invoicing, Tools) – Effective management of AP leads to working Capital improvement.



**Unit-3(16 Hours)**

Various Activities in Accounts Receivable and Accounting Impact – Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order – Management) – Mode of receiving Payment, Actions for non-receipt, Netting off – Revenue Recognition – Collection – Cash Applications – Adjustment of Discounts, Rebate, QPS discount, Write off - Disputes Handling procedures – Customer Help desk and support Activities – Customer Account Reconciliation – Latest Developments (Customer Portal, E-Invoicing, Tools ) –Effective management of AR leads to working Capital improvement. Activities in General Ledger – What is Subsidiary and Control Accounts – Chart of Accounts and maintenance, Costs Centre, Profit Centre, - Adjustment journals – Costs Allocation – **Bank Reconciliation** – Fixed Assets Maintenance – Inter Company – Accounting and Reconciliation – Tax Accounting – Transactions Element – Generation of Final Accounts – Various Reports (Statutory Reports, Schedules, Variance Analysis)

**Unit-4(16 Hours)**

Modules and usage of ERPs – Basic Screens required to be understood for F&A process – Report generation – XBRL, Platform, Counting, Data Privacy Law- Basics of Accounting Standard – Differences between various GAAPs (US, UK, Indian and IFRS).

**Unit-5(16 Hours)**

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.

*\*Italicized texts are for self study*

Seminar ,Quiz and Assignment
------------------------------

**Books for Study:**

Hand book on Finance and Accounting for business process services provided by TCS.

**Books for Reference:**

- 1.Reddy, T.S. & Murthy, Finance Accounting 2017, Chennai Margham Publication.
- 2.Jain & Narang Advanced Accounting 2010 Chennai Kalayani Publishers.

3.Finance And Management Accounting Dr. S.Ganeson & S.R. Kalavathi-Thirumalai 2015 Publication-Nagercoil-I.

4.Gupta,R.L and Radhaswamy,M. Financial Accounts, Theory Methods and publications,13<sup>th</sup> Revised edition 2000.New Delhi: Sultan Chand and Sons.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	H	H	S
<b>CO2</b>	H	S	H	S	H
<b>CO3</b>	H	S	S	M	M
<b>CO4</b>	H	H	H	S	H

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

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Staff Incharge Name: Dr.S.Poornimadevi  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 2A2	<b>Title</b>	<b>Batch :</b>	2019-2022
		ALLIED :II	<b>Semester</b>	II
<b>Hrs/Week:</b>	4	BUSINESS APPLICATION SOFTWARE AND INTERNET	<b>Credits:</b>	4

**Course objective**

To enable the student and to develop the software skill in business.

**Course Outcome**

K1	CO1	To create document and edit in ms word.
K2	CO2	To work with chart and performing basis calculation in ms excel.
K3	CO3	To create effective presentation and apply design to enhance the looks of the presentation.
K4	CO4	To access and work with tables, queries, forms and reports in ms outlooks.

**Existing Syllabus****Unit-1(10 Hours)**

Introduction to Windows – Introduction to Word – Editing a Document – Moving and Copying a Text – Text and Paragraph Formatting – *Finding and Replacing Text* – Spell and Grammar Check – File Export and Import.-Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –IF condition-Nested If- Look Up and Reference.

**Unit-2(8 Hours)**

Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.

**Unit-3(7 Hours)**

Access – Databases and Tables – Creating Tables for Storing Data – Relationship between Tables – Selection with Queries – Building User Interface with Forms – Displaying Data with reports.

**Unit-4(7 Hours)**

Introduction to Internet – Resources of Internet – Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL).

**Unit-5(7 Hours)**

Worldwide Web – Web Page – Web Index Web Browsing – Browser Search Engines – Electronic Mail (E Mail) – *E-Mail Message* – Customizing E Mail Programmes – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher – WAIS-Important HTML Tags-Creation of Simple Web Page.

*\*Italicized texts are for self study*

.PowerPoint presentations, Demo programs. Assignments

**Books for Study**

1. Nellai Kannan (2011). M.S .Office, Nels publications, New Delhi, 2011.
2. Dorling Kindersky (2012),Ms. Office – 2007, Seventh Edition, Persons (India) Pvt Ltd, New Delhi.

**Books for Reference:**

- 1.Taxali .R.K. (2014) , Pc Software for windows made simple, 2<sup>nd</sup> Edition , Tata McGraw Hill Co.
- 2.Russell Stultz A, Learn Microsoft Office 97, Wordware; Pap/ Dis Edition 1997.

**Mapping**

CO \ PSO	PSO				
	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	H	S
CO2	S	S	H	S	S
CO3	H	S	S	H	H
CO4	M	H	H	H	M

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.D.Saranya	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

## **List of Excises**

### **Unit-1**

#### **MS WORD**

- Formatting Text
- Table Creation
- Mail Merge
- Resume Preparation

### **Unit-2**

#### **MS EXCEL**

- Invoice Preparation
- Salary Bill Creation
- Inventory List Creation
- Student Result analysis Using Graphics
- Creation of Pivot Table
- Creation of Pivot Chart
- Calculation of monthly Payment on Loan
- Creation of Catalogue
- Preparation of loan Amortization Schedule
- Displaying Inventory Status
- Creation of Budget Template
- Calculation of Weighted Average
- Calculation of standard Deviation
- Creation of Histogram

### **Unit-3**

#### **MS POWERPOINT**

- Slide Presentation about a new car
- Graphics in a Slide
- Presentation
- Organizational chart for a industry

**Unit-4**

**MS ACCESS**

- Creation of tables with Student Information
- Viewing student information by using Queries
- Creation of Form by using wizard
- Creation of Report

**Unit-5**

**HTML**

- Create a HTML document using various tags
- Create a document to show a web page about the Department of Commerce-BPS

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 305	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE :V	<b>Semester</b>	III
<b>Hrs/Week:</b>	6	CORPORATE ACCOUNTING	<b>Credits:</b>	4

**Course objective**

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

**Course Outcome**

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

**Existing Syllabus****Unit-1 Share capital : (15 Hours)**

Share – Meaning – Types – *Share Vs Stock* - 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.

**Unit-2 Preference share and Debentures: (15 Hours)**

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) .

**Unit-3 Financial Statement of Companies: (16 Hours)**

Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).

**Unit-4 Valuation of Shares and Goodwill: (16 Hours)**

Valuation of Shares – *Need* – Methods of Valuing Shares. Valuation of Goodwill – *Need* – Methods of Valuing Goodwill.



**Unit-5 Liquidation of Companies (16 hours)**

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts –  
Preparation of Liquidators Final Statement of Account.

**Total Contact hrs / Semester****( 78 hours)**

NOTE: Theory 20% Problems 80%

\**Italicized* texts are for self study

Group discussions, Seminar and Assignment

**Books for Study:**

Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications.

**Books for Reference:**

1.Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.

2. Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	H	H	H	H
<b>CO3</b>	M	H	S	M	H
<b>CO4</b>	H	H	H	H	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.D.Saranya	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 306	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE: IV</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	5	COMMERCIAL LAW	<b>Credits:</b>	3

### Course Objective

To make the students to understand the fundamentals of Commercial Laws.

### Course Outcomes

K1	CO1	To remember rules and issues relating to the business.
K2	CO2	To understand the fundamentals of commercial law.
K3	CO3	To apply the knowledge and skills in the elective area of the business law.
K4	CO4	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.

### Existing Syllabus

#### Unit-1 1 Indian Contract Act 1872: (13 Hours)

Contract – Definition – Classification of Contracts – *Essential elements of a Valid Contract* – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.

#### Unit-2 Consideration: (13 Hours)

Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions.

**Capacity to Contract:** Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.

#### Unit-3 Contingent Contract: (13 Hours)

Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

#### Unit-4 Contract of Indemnity and Guarantee: (13 Hours)

Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of

Pawnor and Pawnee.

**Unit-5 Contract of Agency: (13 Hours)**

**Classification** – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency \_ The Sale of Goods Act 1930.

**. Total Contact hrs / Semester**

**(65 hours)**

*\*Italicized texts are for self study*

Group discussions, Seminar , Assignment and Case study

**Books for Study:**

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

**Books for Reference:**

1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

**Mapping**

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>		H	M	H	M	M
<b>CO2</b>		H	M	H	M	M
<b>CO3</b>		H	H	H	H	H
<b>CO4</b>		S	H	H	H	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.T.Mohanasundari	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 307	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE :VII</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	5	INSURANCE FOR BUSINESS PROCESS SERVICES	<b>Credits:</b>	4

### Course Objective

To impart the knowledge of insurances and related processes.

To give exposure to the students about the client specific insurance solutions.

### Course Outcomes

K1	CO1	To keep in mind the concept of risk and insurance
K2	CO2	Picture of the life insurance policy life cycle.
K3	CO3	To evaluate the nonlife insurance policies and health insurance.
K4	CO4	To estimate the retirement policies in abroad.

### Existing Syllabus

#### Unit-1 (13 Hours)

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

#### Unit-2 (13 Hours)

Important terminologies in a Life Insurance policy – Parties in a Life Insurance policy – Individual Life Insurance plans – Supplementary Benefits – Policy Provisions – Ownership rights – Life insurance policy life cycle ( New Business & Underwriting, Policy servicing, Claims– Concept of Annuity – Types of Annuity – Annuity contract provisions – Annuity : USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity – Qualified & Non-Qualified Annuity – Principles of Group Insurance – Group Retirement Plans .

#### Unit-3 (13 Hours)

Non-Life 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.

#### Unit-4(13 Hours)

Concept of Healthcare Insurance – How Healthcare Insurance works – Key Challenges of Healthcare Industry – Healthcare Eco System – Healthcare regulations & Standards ; HIPAA – Medicare – Medicaid - Med claim – Individual Health Insurance policies – Group Health Insurance Policies – Managed Care.

**Unit-5 (13 Hours)**

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

\**Italicized* texts are for self study

Power point Presentations,Seminar ,Quiz, Assignment, Experience Discussion

**Books for Study:**

Hand book on insurance for business process services provided by TCS.

**Books for Reference:**

- 1.Mirshra. M.v and Mishra S.B., Insurance Principle & Practice, revised 5<sup>th</sup> edition, 2014, S. Chand & Sons Delhi.
2. Inderjit singh, Rakesh, Katyal Surjeet Kaur, Insurance Principle & Practice, 1995, Kalyani Publishers New Delhi.
3. Dr. Premavathy N., Element of Insurance, first edition ,2006 ,Sri Vishnu Publication Chennai.
4. Dr. Periasamy, Principles & Practice of Insurance, second edition ,2006 ,Himalaya Publisher New Delhi.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	H	H	S
<b>CO2</b>	H	M	M	H	M
<b>CO3</b>	S	M	H	S	M
<b>CO4</b>	S	L	M	S	M

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

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Name: Staff Incharge Dr.S.Poornimadevi	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 308	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE : VIII	<b>Semester</b>	III
<b>Hrs/Week:</b>	6	RETAIL ENVIRONMENT & MARKET RESEARCH	<b>Credits:</b>	4

### Course Objective

To enable the students with the knowledge aspect of marketing concepts and research in management of retail practices.

### Course Outcomes

K1	CO1	To understand the environment in which retailing take places.
K2	CO2	To apply a strategic approach to retailing format.
K3	CO3	To identify the major types of measurement techniques and data collection methods.
K4	CO4	To write marketing research report and make presentation of the research result.

### Existing Syllabus

#### Unit-1(16 Hours)

##### Introduction to market research and concept:

What is market research-How does it differ from marketing research-Different market-Research tools and research methodologies.

##### Consumer packaged goods:

Characteristics of FMCG products-*consumer goods industry*-Classification introduction-consumer packaged goods food- beverage industry classifications-major players.

#### Unit-2(15 Hours)

##### Retail basics of retailing:

What is retailing-significance of retail-The future of retailing-Retail formats-strategy behind different formats of retail-Function of a retailer-*Retail function flow Global retailers*.

#### Unit-3(15 Hours)

##### Retail research:

Characteristics of retail data-Retail research report-Product coding-Product reference-Features coding-Items coding-Store reference-Price range.

#### Unit-4(16 Hours)

##### Consumer research:

Consumer research-Consumer marketing research-Consumer marketing research-key consumer research methodologies- key consumer research methodologies-Stages of new product development.

**Unit-5(16 Hours)**

**Panel service:**

What is panel data-Uses of consumer panel-Panel research reports-Media research-Media data-*Characteristics of media data*-Importance of media data validation-Media research report

*\*Italicized texts are for self study*

Demo marketing research ,seminar.,assignments,Test,Powerpoint presentation.

**Books for Study:**

Hand book on Retail Environment & Market Research for business process services provided by TCS.

**Books for Reference:**

1. Pillai, R.S.N & Bagavathi 2012 Mordern Marketing Principles & Practices, New Delhi S. Chand & co.
2. Phillip Kotler 2012, Principle of Marketing New Delhi Prentice hall of India.
3. Swapna Pradhan 2013-Retail Marketing New Delhi 3<sup>rd</sup> Edition, Tata MCGraw Hill education private limited.
4. Peter, M. Chisan-Marketing Research 3<sup>rd</sup> Edition 2002,MCGraw- hill Back company UK limited England.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	H
<b>CO3</b>	S	H	S	H	S
<b>CO4</b>	M	H	S	S	S

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

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Staff Incharge Name: Ms.D.Saranya  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 3A4	<b>Title</b>	<b>Batch :</b>	2019-2022
		ALLIED: III	<b>Semester</b>	III
<b>Hrs/Week:</b>	6	BUSINESS ECONOMICS	<b>Credits:</b>	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**

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

**Existing Syllabus****Unit-1(13 Hours)**

Economics – Definition – Economic Analysis – *Micro and Macro Economics* – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics.

**Unit-2(13 Hours)**

Law of Demand – Determinants of Demand – Demand Distinctions –Indifference Curve Analysis – Consumer's Equilibrium-*Elasticity of Demand* – Types – Measurement - Demand Forecasting – Methods of Demand Forecasting – Consumer Surplus – Measurement of Consumer Surplus.

**Unit-3(13 Hours)**

Cost Concepts – Cost – Output Relationship – Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium.

**Unit-4(13 Hours)**

Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly: Cartels, Price Leadership and Price Rigidity.

**Unit-5(13 Hours)**

Pricing Policy – Objectives of Pricing Policy – Pricing Methods – National Income – Definition – Concepts of National Income - Methods of Calculating National Income.

*\*Italicized texts are for self study*

. Seminar, Assignment, Group discussions, powerpoint presentation.

**Books for Study:**

Dr. Sankaran,S. Business Economics.2012. Margham publishers.

**Books for Reference:**

1. Sundharam,K.P.M. and Sundharam E.N., Business economics, 2010, New Delhi: Sultan chand and sons Ltd.
2. Reddy, PN and Appanniah, H.R. Principles of business economics.2003. New Delhi: Sultan chand and sons Ltd.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	H	M	H
<b>CO2</b>	M	S	M	H	S
<b>CO3</b>	M	S	M	H	S
<b>CO4</b>	H	H	M	M	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.D.Saranya	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 3N1	<b>Title</b>	<b>Batch :</b>	2019-2022
		Non Major Elective-I	<b>Semester</b>	III
<b>Hrs/Week:</b>	1	ENTREPRENEURIAL DEVELOPMENT	<b>Credits:</b>	2

**Course Objective**

To Understand the Basic Development of Entrepreneurship as a Profession

**Course Outcomes**

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

**Existing Syllabus****Unit-1(2 Hours)**

Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – *Qualities of an entrepreneur* – Distinction between an Entrepreneur and Manager.

**Unit-2(2 Hours)**

Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP.

**Unit-3(3 Hours)**

Institutional support to Entrepreneurs –NSIC( National Small Industries Corporation) –SIDO (Small Industries Development Organization) - DIC (District Industries Centers )–*SIDCO (Small Industries Development Corporation)*.

**Unit-4(3 Hours)**

Sources of finance – Own fund – Lease – Venture capital.

**Unit-5(3 Hours)**

Institutional finance – IDBI – IFCI – SFC – SIDBI – EXIM Bank.

*\*Italicized texts are for self study*

Power point Presentations, Seminar, Quiz and Assignment.

**Books for Study:**

Khanka, S.S. Entrepreneurial Development, 2006, 1<sup>st</sup> edition, S.chand publishing.

**Books for Reference:**

1. Gupta C.B and Gupta S.P., Entrepreneurial Development, 1<sup>st</sup> edition, 2013, S.chand and sons.
2. B.L.Gupta and Anil Kumar, Entrepreneurial Development, Revised Edition, 2009, Mahayana, New Delhi.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	H	H	L
<b>CO2</b>	S	H	S	S	H
<b>CO3</b>	H	S	H	H	H
<b>CO4</b>	H	H	S	S	M

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.K.Vani	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 3N2	<b>Title</b>	<b>Batch :</b>	2019-2022
		Non Major Elective- I	<b>Semester</b>	III
<b>Hrs/Week:</b>	1	ADVERTISING AND SALES PROMOTION	<b>Credits:</b>	2

**Course Objective**

To equip the students with basic concepts of advertising and sales

**Course Outcomes**

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

**Existing Syllabus****Unit-1(2 Hours)**

## ADVERTISING

Meaning – Definition – Objectives – Advertising Copy - Classification Of copy – *Advertising Media* – Kinds of Media.

**Unit-2(3 Hours)**

## ADVERTISING AGENCIES

Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning - Function of Advertising Layout – Different Types of Layout.

**Unit-3 (3 Hours)**

## BASIC ELEMENTS OF ADVERTISING

Print Production – Methods of Printing - Print Production Process - Broadcast vs. Print Production – *Television Production*- Radio Production.

**Unit-4(2 Hours)**

## ADVERTISING CAMPAIGN

Campaign Planning – Media Planning - Scheduling the Message – Advertising budget - Methods.

**Unit-5(3 Hours)**

**SALES PROMOTION**

Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.

*\*Italicized texts are for self study*

Power point Presentations, Seminar, Quiz and Assignment.

**Books for Study:**

1. Philip Kotler, Marketing Management, 13<sup>th</sup> edition, 2008, pearson education.

**Books for Reference:**

1. R.S.N .Pillai &Bagavathi, Morden Marketing Principles and Practices, 4<sup>th</sup> edition, 2013, S.Chand & Company Ltd.
2. Roddy mullin, sales promotion, 5<sup>th</sup> edition, 2010, kogan page.
3. Peter, M. Chisan, Marketing Research, 3<sup>rd</sup> edition, MCGraw- hill Back company UKLimited England.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	H	H	H
<b>CO2</b>	S	H	S	S	H
<b>CO3</b>	H	S	H	H	H
<b>CO4</b>	H	M	S	S	M

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Dr.S.Poornimadevi	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19UBP 409	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE:IX	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6	HIHER CORPORATE ACCOUNTING	<b>Credits:</b>	4

**Course objective**

To enable the students understand Higher Corporate Accounting System

**Course Outcomes**

K1	CO1	To understand the accounting procedures of amalgamation and absorption of companies
K2	CO2	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	CO3	To apply skills for preparing accounting for reconstruction of companies.
K4	CO4	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

**Existing Syllabus****Unit-1 Amalgamation Absorption of companies : (15 Hours)**

Accounting for Amalgamation (AS14) and Absorption of Companies.

**Unit-2 Reconstruction of Companies: (15 Hours)**

Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme)

**Unit-3 Banking Company Accounts (Banking Regulation Act 1949): (16 Hours)**

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.

**Unit-4 Insurance Company Accounts (IRDA Act 1999): (16 Hours)**

General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet.

Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.

**Unit-5 Holding Company Accounts : (16 Hours)**

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, *Bonus Issue and Payment of Dividend* (excluding inter-company holdings)

**Total Contact hrs / Semester****( 78 hours)**\**Italicized* texts are for self study

Group discussions, Seminar and Assignment

**Books for Study:**

Jain, S.P and Narang.K.L, (2017), Advanced Accountancy, Kalayani Publishers.

**Books for Reference:**

1.Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

2.Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	M	H	M
<b>CO2</b>	H	S	H	M	H
<b>CO3</b>	H	H	S	S	H
<b>CO4</b>	H	H	H	H	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.T.Mohanasundari	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 410	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE : X	<b>Semester</b>	IV
<b>Hrs/Week:</b>	5	<i>Campus to Corporate Transition</i>	<b>Credits:</b>	4

### Course Objective

To exposed the students to the concepts of corporate world. They will have practical ways to implement the concepts, immediately on their return to their respective work front.

### Course Outcomes

K1	CO1	To recollect positive mental attitude, etiquette and professional grooming
K2	CO2	To understand the team play, stress management and healthy social interactions in corporate.
K3	CO3	To apply purposeful decisions regarding the balance of education, work and leisure time.
K4	CO4	To analyze self awareness, proactive communication, assertiveness and behavioral effectiveness.

### Existing Syllabus

#### Unit-1(13 Hours)

Corporate Readiness -Overview of corporate -History of corporate -Overview of BPS industry - History of BPS –**Benefits of BPS**-BPS Industry in World –BPS Industry in India –TCS BPS .

#### Unit-2(13 Hours)

Difference between campus and corporate –Change management – Learn the Culture –impact of your attitude and behavior –Consider the language –Establish and maintain relationship –Respect others –**Be Confident** –keep on learning –Consider the body language.

#### Unit-3(13 Hours)

Corporate Etiquettes –Dressing and grooming skills –Workplace etiquette –Business etiquette –E-Mail etiquette –Telephone etiquette – Meeting etiquette – Presentation Skills – Professional Competencies – Analytical Thinking – Listening Skills – Time management – Team Skills – Assertiveness – Stress Management – Participating in Group Discussion – Interview facing Ownership – Attention to Detail

#### Unit-4(13 Hours)

**Communication** – Grammar – Phonetics – One on one basic conversation skill practice – Reading Comprehension – Listening Comprehension – Improving Vocabulary – Improving Writing Skills – Comprehension while interacting face to face.

**Unit-5(13 Hours)**

Recitation of short stories – Interview Skills – Group Discussion – Social Conversation Skills – Presentation – One Act Plays

*\*Italicized texts are for self study*

Power point Presentations, Seminar, Assignment Brain Storming and Activity.
---

**Books for Study:**

Hand book on Campus To Corporate Transition for business process services provided by TCS.

Work book on Campus To Corporate Transition for business process services provided by TCS.

**Books for Reference:**

1. Rajendra Pal & Kerlahali J.S. Essential of Business communication 2010 New Delhi Sultan Chand & Sons.
2. English phonetics for Indian students – T. Balasubramanian, Trinity Press New Delhi.
3. Campus to corporate: your roadmap to employability – Joshi,Gangadhar DDC/LCC 2015 and I Edition.
4. Campus to corporate by Sharma, Ashutosh DDC/LCC 2012 and 4<sup>th</sup> Edition.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	H	S
<b>CO2</b>	S	M	H	S	H
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	H	H	M	H

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

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Staff Incharge Name: MS.K.Vani	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 411	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE : XI	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6	BANKING FOR BUSINESS PROCESS SERVICES	<b>Credits:</b>	4

### Course Objective

To provide ideas related to usage of banking functions and its activities

### Course Outcomes

K1	CO1	To remember the principles of banking
K2	CO2	To understand the roles and structure of banks in different economies
K3	CO3	To apply new ideas and methods in banking
K4	CO4	To analyze risk and financial problems

### Existing Syllabus

#### Unit-1(16 Hours)

Overview of banking – Function and products of a bank – Liabilities – Deposits –Assets – Loans and Advances – Payments – Risk Management – Financial Accounting – Customer Service Data Voice, covering maintenance, disputes and complaints – Metrics management productivity, quality SLA Tracking and monitoring- Pricing methodologies available – Commonly available Certification ISO – COPC -CMMI –PCI –Risks and Controls –AML – KYC –Info security – Account Originations – Account Servicing – Issuer of Cheque Books/Cards Pins – AAML/KYC Checks –Account Conversions and Closures – Customer Correspondence – **ATM Management** – Time Deposits – Placements – Maintenance – Breakage – Booking and Top up – Roll Over – Payment Processing – Retail Wealth Management – Mutual Fund processing – Equities – Bonds – Structured Notes – Corporate action – Reconciliation – Risk – Control and Information Security.

#### Unit-2(16 Hours)

Basics of cards- **Types of cards**, transaction overview, components of cards - Entities Involved, overview on associations - Originations - policy, Account opening, dispatch ,delivery, Card Maintenance – Payments – Concepts, applications, investigations, Statement validations - products on Cards - Rewards programs, merchandising offers - Authorisation and Risk reviews - Settlement Lifecycle, authorizations, settlement and reconciliation - Accounting and Interchange settlement, settlements to Associations – Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations – Customer

Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.

**Unit-3(15 Hours)**

Lead Generation – Regulation Requirements – Mortgage Originations – Sales/ New Application Management - Support and settlement Services - Pre Underwriting, Underwriting - Verifications and closing - Quality Control and Repurchase - Mortgage Servicing -Customer Service - A/c Maintenance - Payment Processing - A/c closure - Collection -Default Management- Front End Activities-Foreclosures and Loss Mitigation- Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies

**Unit-4(15 Hours)**

Cash Management Overview - Cash Management Product Suite A Glance and Brief on all - Products-Payments life cycle - Payments Originations and various products in Originations - phase - Introduction to funds Transfer - Various types of Funds transfer(Clearing, Treasury, Payments, Bills receivables, Collections, lockbox, loans/ deposits - Bulk Remittances - Pre Funds Transfer - A/c Opening and Maintenance - Workflow Management - Funds Transfer - Payments - Instruction Acceptance - Payment Security - Call Back and Other Controls - Routing and Accounting Entries - Settlement and Payment Structuring - Various Clearing Systems - Overview - Post Funds Transfer - Nostro Reconciliations - proofing - Investigations - financial Messaging - Tracking - MIS and treasury Reporting - Amendments and Collections - Risk management around payments - few case studies.STP Analysis and Improvements.

**Unit-5(16 Hours)**

Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigates, Role of banks & Documents in International Trade - Letter of Credit (L/C) - Parties to L/C & Types of L/C - Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - collection - Parties to Collection & types of Collection – Document Cheeking, Acceptance & Payment - Method of Payment - Advance, Open Account & Documentary Collection & Documentary Credit - Guarantee / SBLC - Types of Guarantee - Issuance, Amendment, Claim / Settlement & Cancellation- Reimbursement-Authorization-Claim/ Payment, Clean Payment, Irrevocable undertaking, FI Advance - Loans & Finances, - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance. Channel Finance & Bill Fiancé/ Discounting – Basics and outline of UCP 600, ISBP, URCCC 522, URR 725,

URDG and ISP98 – Value Added Services – After Service – Customer Service (Voice/Non-voice), Investigation, Reconciliation, Proofing & Reporting - Trade Compliance - Trade Advisory / Customer Owner – Overview on specialized training course for CDCS Certification.

*\*Italicized texts are for self study*

Power point Presentations, Seminar ,Quiz and Assignment

**Books for Study:**

Hand book on Banking for business process services provided by TCS.

**Books for Reference:**

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

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	M	S	H
<b>CO2</b>	M	S	H	H	L
<b>CO3</b>	M	M	M	M	S
<b>CO4</b>	H	M	M	S	H

S-Strong; H-High; M-Medium

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Staff Incharge Name: Ms.K.Vani  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 412	<b>Title</b>	<b>Batch :</b>	2019-2022
		CORE :XII	<b>Semester</b>	IV
<b>Hrs/Week:</b>	5	COMPANY LAW AND SECRETARIAL PRACTICE	<b>Credits:</b>	4

**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**

K1	CO1	To recollect the concept about Company and its promotions under Companies Act 2013.
K2	CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.
K3	CO3	To prepare the documents maintained under Companies Act 2013.
K4	CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.

**Existing Syllabus****Unit-1 Company: (15 Hours)**

Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation.

**Unit-2 Memorandum & Articles: (15 Hours)**

Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

**.Unit-3Prospectus: (16 Hours)**

Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.

**Unit-4 Meeting: (16 Hours)**

Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings.

**Unit-5 Winding up of Company: (16 Hours)**

Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties - Duties of a Company Secretary in winding up.

**Total Contact hrs / Semester**

**(78 hours)**

*\*Italicized texts are for self study*

Group discussions, Seminar and Assignment

**Books for Study:**

- 1.Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.
2. Kapoor N.D (2013), “Company Law and Secretarial Practice”, 13<sup>th</sup> Edition, New Delhi, Sultan Chand & Sons.

**Books for Reference:**

- 1.Kapoor M.D. (2017), Guide to the Companies Act, Nagpur Wadhwa And Company.
2. Avtar Singh (2017), Company Law, Lucknow, Eastern Book Company.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	H	M	M
<b>CO2</b>	H	H	H	H	H
<b>CO3</b>	H	M	S	M	H
<b>CO4</b>	H	H	S	H	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: MS.T.Mohanasundari	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 4A5	<b>Title</b>	<b>Batch :</b>	2019-2022
		ALLIED :IV	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6	STATISTICAL METHODS	<b>Credits:</b>	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

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

### Existing Syllabus

#### Unit-1(13 Hours)

Meaning and Scope of Statistics – *Characteristics and Limitations* – Presentation of Data by Diagrammatic and Graphical Methods.(Theory only)

Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean

#### Unit-2(13 Hours)

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.

#### Unit-3(13 Hours)

*Simple Correlation* – Pearson's coefficient of Correlation – Interpretation of coefficient of Correlation – Coefficient of Concurrent Deviation -Concept of Regression Analysis.

#### Unit-4(13 Hours)

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).



**Unit-5(13 Hours)**

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)

**Note:** Marks Distribution shall be 80% for Problems and 20% for theory

Question Pattern: Theory model

*\*Italicized* texts are for self study

Power point Presentations, Seminar, Assignment

**Books for Study:**

Navanitham. P.A., Business Mathematics And Statistics, 6<sup>st</sup> edition, 2015, Jai Publishers.

**Books for Reference:**

1. Gupta.S.P. ,Statistical Methods, 2013, 1<sup>st</sup> revised edition, sultan chand & sons.
2. Sivathanu Pillai, M. Economic and business statistics, 4<sup>st</sup> edition, 1973, progressive corporation.
3. G.R.Veena and seema sambargi, Business mathematics and statistics, 10 th edition, 2013, I K International publishing house pvt. Ltd.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	M	H	S
<b>CO2</b>	H	M	H	S	H
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	H	H	M	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Mr.P.SenthilManojKumar  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 4N3	<b>Title</b>	<b>Batch :</b>	2019-2022
		Non Major Elective :II	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1	PROJECT MANAGEMENT	<b>Credits:</b>	2

**Course Objective**

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

**Course Outcomes**

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

**Existing Syllabus****Unit-1(3 Hours)**

Project – meaning – Project Identification – Selection – Network planning Techniques – **PERT** - CPM.

**Unit-2( 2 Hours)**

Project formulation - Significance – Stages in project formulation – Feasibility Analysis – Project report.

**Unit-3(3 Hours)**

Project appraisal – Methods –**Payback period** – Average Rate of return – Discounted cash flow techniques.

**Unit-4(2 Hours)**

Plant location – importance – Factors affecting Location – Factory design – Types of Factory

**Unit-5(3 Hours)**

Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.

*\*Italicized texts are for self study*

Power Point Presentations, Seminar and Assignment
---

**Books for Study:**

Khanka, S.S Entrepreneurial Development, revised edition, 2006, S.Chand publishing.

**Books for Reference:**

1. Gupta, C.B and Srinivasan, N.P, Entrepreneurial development,10<sup>th</sup> edition, 1992, S.Chand and sons.
2. Dr.P.T.Vijayashree & M.Alagammai, Entrepreneurial development and small business management, 2010, 10<sup>th</sup> edition, Margham Publications.
3. B.L.Gupta and Anil Kumar, Entrepreneurial Development, Revised Edition, 2009, Mahamaya, New Delhi.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	S	L	M
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	S	M	L	S	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.K.Vani	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 4N4	<b>Title</b>	<b>Batch :</b>	2019-2022
		Non Major Elective :II	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1	SERVICES MARKETING	<b>Credits:</b>	2

### Course Objective

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

### Course Outcomes

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

### Existing Syllabus

#### Unit-1(3 Hours)

Characteristics of Service – Service classification – *Service Marketing* – Service Design and Blue printing

#### Unit-2(3 Hours)

Segmentation and target market for services – Positioning of services – Services quality and measurement

#### Unit-3(2 Hours)

Concept of the service producer – developing service product – pricing techniques and strategies

#### Unit-4(3 Hours)

*Promotion* – tools, mix and campaign planning distribution – Channel for services, Roll of intermediaries franchising

#### Unit-5(2 Hours)

Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies.

*\*Italicized texts are for self study*

Power point Presentations, Seminar and Assignment
---

**Books for Study:**

1.Helen Woodruffe, Service Marketing, 1995, 1<sup>st</sup> Edition, M & E/Pitman publishing.

**Books for Reference:**

1. Adrian Payne, Essence of Service Marking PHI, illustrated Edition, 1993, Prentice Hall of India.
2. R.S.N .Pillai&Bagavathi, Morden Marketing Principles and Practices, 4<sup>th</sup> Edition, 2013, S.Chand & company Ltd,
3. K.Ram Mohanarao, Service marketing, 2<sup>nd</sup> Edition, 2011, pear education India.
4. Philip Kotler and suzan burton, Marketing Management, 15<sup>th</sup> Edition, 2008, Prentice hall of India.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	M	H	M
<b>CO2</b>	S	H	S	S	H
<b>CO3</b>	H	S	H	H	H
<b>CO4</b>	H	L	S	M	M

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.K.Vani	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 513	<b>Title</b>	<b>Batch :</b>	2019-2022
		<b>CORE : XIII</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	6	COST ACCOUNTING	<b>Credits:</b>	4

**Course objective**

To enlighten the student's on the importance of cost ascertainment. Reduction and control.

**Course Outcomes**

K1	CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	CO2	To apply skills in preparing cost sheet
K3	CO3	To evaluate problems in the allocations and apportionment of overheads.
K4	CO4	To analyze the elements of cost involved in various processes.

**Existing Syllabus****Unit-1 Cost concepts: (16 Hours)**

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 .

**Unit-2 Material Control: (16 Hours)**

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 – VED Analysis – Control Over Wastages –Scrap and Spoilage.

**Unit-3 Labour and Overheads: (16 Hours)**

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 .

**Unit-4 Process Costing : (15 Hours)**

Process Costing – Features – *Comparison between Job Costing and Process Costing* – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.

**Unit-5 Unit, Job, Batch and Transport Costing : (15 Hours)**

Unit Costing – Job Costing and Batch costing – Transport Costing.

**Total Contact hrs / Semester**

**(78 hours)**

Distribution of Marks – 40% theory and 60 % problems.

*\*Italicized texts are for self study*

Group discussions, Seminar and Assignment
---

**Books for Study:**

Jain. S.P and Narang.K.L (2017), Cost Accounting Principles and Practices, Kalyani Publishers.

**Books for Reference:**

1.Reddy, T.S, and Hari Prasad Reddy. V.(2017), Cost Accounting, Margham Publications.

2.Khan. M.Y and Jain. P.K,( 2017), Cost Accounting and Financial Management, 4<sup>rd</sup> Edition, Tata MC Graw Hill Education Private Ltd.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	H	H	H	M	M
<b>CO4</b>	H	M	M	H	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Dr.S.Poornimadevi	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 514	<b>Title</b>	<b>Batch :</b>	2019-2022
		<b>CORE : XIV</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	6	<b>INCOME TAX</b>	<b>Credits:</b>	4

**Course objectives**

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

**Course Outcomes**

K1	CO1	To recollect the fundamental concept of income tax act 1961	
K2	CO2	To get the idea of the various sources of incomes	
K3	CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes	
K4	CO4	To evaluate individual income computation statement.	

**Existing Syllabus****Unit-1(15 Hours)**

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.

**Unit-2(15 Hours)**

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.

**Unit-3(16 Hours)**

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.

**Unit-4(16 Hours)**

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.

**Unit-5(16 Hours)**

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.

**Total Contact hrs / Semester**

**(78 hours)**

**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.

*\*Italicized* texts are for self study

Group discussions, Seminar and Assignment
---

**Books for Study:**

Mehrotra, HC. Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher

**Books for Reference:**

1. Gaur and Narang),Income Tax Law and Practice , 43rd Edition ,New Delhi, Current Edition Kalyani publishers.
2. Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

**Note :**

Problems shall be confined to Residential Status , Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	H	H
<b>CO2</b>	M	H	M	H	H
<b>CO3</b>	H	H	H	S	H
<b>CO4</b>	H	H	S	M	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.T.Mohanasundari  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 515	<b>Title</b>	<b>Batch :</b>	2019-2022
		<b>CORE : XV</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	6	EXECUTIVE COMMUNICATION AND COMMERCE PRACTICAL	<b>Credits:</b>	3

**Course Objectives**

- Understand and demonstrate the use of basic and advanced proper writing techniques that today's technology demands, including anticipating audience reaction.
- To provide basic exposure to various forms and materials associated with office management.

**Course Outcomes**

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

**Existing Syllabus****Unit-1(16 Hours)**

Principles of Communication-Need and Functions of Business Letter – Essentials of Effective business letter - Parts and Layout Of A Business Letter

**Unit-2(15 Hours)**

Trade letters –Enquiries and Orders And Their Execution- Credit And Status Enquiries- Claims And Adjustments

**Unit-3(16 Hours)**

Collection letters –Collection Series; Circular Letters – Objectives-Situations; Application letters- *Forms and Contents of an Application Letter-Bio Data*; Sales Letters-Function of a Sales Letter.

**Unit-4(16 Hours)**Report Writing-Importance-Features-Sales Report - Letters to the Editor-Letters to the Local Bodies. Computation of Tax Liability-Filling of Form 17 - Preparation of Saral Form; Inward Mail Register-

Outward Mail Register; Application for PAN Card. Pay in Slip-Withdrawal Slip-/ Cheque - DD Challan.

**Unit-5**(15 Hours)

Money Order- Share Application-Promissory Note-Employee History Card-Pay roll-Pay Slip-Fixing Brand Name-USP-*Office layout*-Filling of insurance proposal.

\**Italicized* texts are for self study

Power point Presentations, Seminar, Assignment, Brain storming.
---

**Books for Study:**

Rajendra pal and Korlahalli. J.S. Essential of Business Communication. 2011.13<sup>th</sup> edition. New Delhi: Sultan Chand and Sons.

**Books for Reference:**

1. SINHA. Business Communication.2012.4<sup>th</sup> edition. taxmann publications private Limited.
2. Ms Ramesh and CC.Pattenshetti, Madhumati.M.Kulkarni. Business Communication.4<sup>th</sup> edition. 2003.R.Chand & Co.
3. Balasubramanyan. M. Business Communication.2<sup>nd</sup> edition.2003. Kalyani publishers.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	M	H
CO2	S	S	S	S	S
CO3	M	H	M	M	H
CO4	M	M	H	H	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.D.Saranya	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

**I. Scheme Of Evaluation:**

1. Separate written examination is conducted for business communication for-(Three units)
2. The time of examination- 3 hours
3. Pattern of Examination marks:- 75
4. Part A  $10*1=10$  (answer all question)  
Part B  $5*5=25$  (five out of eight)  
Part C  $5*8=40$  five out of eight (open choice)
5. The maximum mark is reduced to 45.

**II .Scheme of Evaluation for Commerce Practical:**

1. Separate written examination is conducted for Commerce Practical areas two units only.
2. The time of examination 3 hours
3. Pattern of Examination marks:- 75  
Part A  $-1*25=25$  ( Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))  
Part B-  $5*10=50$  (five out of eight)  
The required forms for Commerce Practical are provided to the students who appear for the exam.
4. Maximum marks obtained by the students, then reduced to 30 marks.

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 516	<b>Title</b>	<b>Batch :</b>	2019-2022
		<b>CORE : XVI</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	5	MANAGING BUSINESS PROCESSES – 1	<b>Credits:</b>	4

### Course Objective

To provide an understanding of BPS process and techniques.

### Course Outcomes

K1	CO1	To remember ethical obligations and responsibilities of business
K2	CO2	To understand legal, social and economic environments of business
K3	CO3	To apply knowledge of business concepts and functions in an integrated manner
K4	CO4	To figure out the specialized knowledge in operations management to solve business problems

### Existing Syllabus

#### Unit-1(13 Hours)

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.

#### Unit-2(13 Hours)

BPS Overview - Outsourcing Environment - Need for Outsourcing – Business Process outsourced to India – BPS Life Cycle – Sales/ Solutioning –Transitions – Steady State – Value Creation.

#### Unit-3(13 Hours)

Metrics Management – Service Level Agreements – Business Metrics Vs Operation Metrics – **Target Setting**.

#### Unit-4(13 Hours)

Process Mapping Techniques – Process Levels – Process Mapping – Symbols, SIPOC – Kano Model – SIPOC Fundamentals – Customer Expectations in Business Process outsourcing.

#### Unit-5(13 Hours)

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.

*\*Italicized texts are for self study*

Power point Presentations, Seminar ,Quiz and Assignment.

**Books for Study:**

Hand book on Managing Business Processes – I provided by TCS.

**Books for Reference:**

1. Mathias weske, business process management, 2<sup>nd</sup> edition, 2012, spinger publishers.
2. Hajo A.Reijers, jan mendling, Marcello la rosa and marlon Dumas, Fundamentals of business process management, 2013, spinger publishers.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	S	S	S
<b>CO2</b>	H	H	H	M	M
<b>CO3</b>	H	S	H	M	M
<b>CO4</b>	S	H	H	M	S

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

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Staff Incharge Name: Ms.T.Mohanasundari  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 5E1	<b>Title</b>	<b>Batch :</b>	2019-2022
		<b>CORE ELECTIVE : I</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	5	CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES	<b>Credits:</b>	5

**Course objectives**

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**

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

**Existing Syllabus****Unit-1(13 Hours)**

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.

**Unit-2(13 Hours)**

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.

**Unit-3(13 Hours)**

*Mutual Funds* – Transactions in Mutual Funds – Funds Expenses – Transfer Agency– Hedge Funds – Understanding Hedge Funds – Hedge Fund Strategies.

**Unit-4(13 Hours)**

Private Equity – Understanding Private Equity Operations – Fund Accounting & NAV calculation – Performance reporting – Reconciliations in Asset Management.

**Unit-5(13 Hours)**

Counterparty Credit Risk Management – Market Risk Management.

*\*Italicized texts are for self study*

Seminar ,Assignments and Test, PowerPoint presentation.
---

**Books for Study:**

Hand book on Capital Markets for business services provided by TCS.

**Books for Reference:**

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

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	H	M	H	H	H
CO4	H	H	H	M	M

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

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Staff Incharge Name: Ms. D.Saranya  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 5E2	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE ELECTIVE : I</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	5	MODERN MARKETING	<b>Credits:</b>	5

**Course Objective**

To endow students with the knowledge of Marketing

**Course Outcomes**

K1	CO1	To remember the key concept and elements of marketing.
K2	CO2	To understand the role of marketing in a business context.
K3	CO3	To deploy awareness and consideration of tools available to a marketer.
K4	CO4	To analyze the global marketing environment and opportunities.

**Existing Syllabus****Unit-1(10 Hours)**

Market-meaning, Evolution and classification of markets- *Evolution of marketing concept*- 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.

**Unit-2(10 Hours)**

Modern marketing- Meaning- Features of modern marketing- *Advantages & disadvantages of modern marketing*- Marketing environment- Marketing management and the planning process- Marketing organization- marketing research and MIS.

**Unit-3 (11 Hours)**

Consumer behavior- Price mix- Pricing strategy- Promotion mix- Sales- Promotion- Personal selling - Physical distribution mix- Marketing of services.

**Unit-4 (10 Hours)**

. 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.

**Unit-5(11 Hours)**

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.

*\*Italicized texts are for self study*

Group discussion ,Case study ,Assignments Seminar and Test.
---

**Books for Study:**

1. Dr.N.Rajan Nair & Sanjith . R. Nair , Seventh Edition, Sultan Chand & sons.

**Books for Reference:**

1. Philip Kotler (2012), Principles of marketing, New Delhi, prentice Hall of India.
2. Pingali Venugopal (2013), Marketing Management, Edition – 1, New Delhi, SAGE Publication.

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	M	M	M
<b>CO2</b>	H	H	S	M	H
<b>CO3</b>	M	M	H	S	M
<b>CO4</b>	M	H	M	H	M

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: .Ms.T.Mohanasundari	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 517	<b>Title</b>	<b>Batch :</b>	2019-2022
		<b>CORE : XVII</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	Duration One Month	INSTITUTIONAL TRAINING	<b>Credits:</b>	2

**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**

K1	CO1	To recollect appropriate techniques.
K2	CO2	To understand and manage personal behavior and attitudes.
K3	CO3	To apply the knowledge to task.
K4	CO4	To analysis the changing conditions in the company.

**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. Weight age assigned for the subject is 50,

The distribution of which is as below:

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

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	M	H	S
<b>CO2</b>	H	M	H	S	H
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	H	H	M	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Dr.S.Poornimadevi	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM-BPS-	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19UBP 5S1	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>SKILL BASED ELECTIVE - I</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	1	HUMAN RESOURCE MANAGEMENT	<b>Credits:</b>	2

### Course Objective

- To expose the students to the human resources management and its practices.
- To impart knowledge on recruitment process.

### Course Outcomes

K1	CO1	To keep in mind the effective management and plan key human resource functions within organizations.
K2	CO2	To deduce and examine the current issues, trends practices and processes in HRM.
K3	CO3	To contribute to employee performance management and organizational effectiveness
K4	CO4	To analyze and problem-solve human resource challenges.

### Existing Syllabus

#### Unit-1 (3 Hours)

Human resource management- Meaning and scope –Evolution of Human Resource Management- Functions of HRM.

#### Unit-2 (2 Hours)

Human Resource Planning- **Importance** –Factors governing Human Resource Planning.

#### Unit-3 (3 Hours)

Recruitment - Factors Governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests-**Interviews**-Evaluation of Recruitment Methods.

#### Unit-4 (3 Hours)

Performance Appraisal-Objectives-Appraisal Methods-Training and Development-Methods of Training.



**Unit-5 (2 Hours)**

Morale-Measures to improve Morale-Job Satisfaction

*\*Italicized texts are for self study*

Power point Presentations, Group discussions, Seminar, Experience Discussion, Case study

**Books for Study:**

Aswathappa.K. , Human Resources and Personnel Management, 2005, 7<sup>th</sup> edition, Text and Cases, New Delhi : Tata M.C.Graw- Hill Publishing Ltd.

**Books for Reference:**

1. Subba Rao. P. Personnel and Human Resources Management- 2009, Text and Cases. Mumbai: Himalaya Publishing House.
2. Chitra atmaram Naik, Human Resource Management, 2<sup>nd</sup> edition, 2016, ane's student Edition.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	S	S	S
<b>CO2</b>	M	S	H	S	H
<b>CO3</b>	S	M	S	M	H
<b>CO4</b>	H	S	M	H	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Dr. S.Poornimadevi	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19UBP 5S2	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>SKILL BASED ELECTIVE - I</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	1	RETAIL BUSINESS MANAGEMENT	<b>Credits:</b>	2

### Course Objective

To make the students to understand the conceptual framework of Retail management.

To know the functioning of retail market.

### Course Outcomes

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

### Existing Syllabus

#### Unit-1 (2 Hours)

Retail Business Management – Meaning – Need for retail management – Scope of Retail Business management – *Advantages & Limitations*

#### Unit-2 (2 Hours)

Types of retail outlets – Retail mechanism – Role of advertising in Retail – Modes of Advertising – Retail store operations

#### Unit-3 (3 Hours)

*Retail marketing* – Store design and layout – Buying decision of customers – Tips to be a successful retailer. Roles & Responsibilities of store manager.

#### Unit-4 (3 Hours)

Buyer Behavior – Individual Buyer – Buyer's Product Knowledge – Buyer decision making - Life cycle in Retail - Common Barriers in Retail

**Unit-5 (3 Hours)**

International Retailing - FDI in Retailing - Recent developments in retail channel – Involvement of transportation in retailing.

*\*Italicized texts are for self study*

Power point Presentations, Seminar ,Quiz, Assignment, Experience Discussion.

**Books for Study:**

1. Retail management: A strategic approach m 11<sup>th</sup> edition , barry berman, Et.al, Pearson india, 2011
2. Online sources.

**Books for Reference:**

1. Fundamentals of retailing, K.V.S.Madaan, Tata McGraw-hill education, 2009
2. Retailing management, 9th edition, Levy:Weitz:Grewal, McGraw-hill education, Nov 20, 2013.
3. Retail management, 2<sup>nd</sup> edition, Chetan Bajaj: Rajnishtuli: Nidhi Varma Srivastava, Oxford, 2010.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	H	H	M
<b>CO2</b>	S	S	S	M	M
<b>CO3</b>	M	H	S	S	S
<b>CO4</b>	M	S	M	S	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.D.Saranya	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 618	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE : XVIII</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	6	MANAGEMENT ACCOUNTING	<b>Credits:</b>	4

**Course Objective**

To enlighten the students on the different concepts of management accounting

**Course Outcomes**

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

**Existing Syllabus****Unit-1 Basis of Management Accounting : (16 Hours)**

Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.

**Unit-2 Ratio analysis: (16 Hours)**

Ratio Analysis – Meaning – *Uses* – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.

**Unit-3 Funds Flow and Cash Flow Statement : (15 Hours)**

Funds Flow Analysis – Cash Flow Analysis (New format)(AS-03).

**Unit-4 Budgetary Control: (15 Hours)**

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – *Sources of Working Capital* – Estimation of Working Capital Requirements.

**Unit-5 Marginal Costing Techniques : (15 Hours)**

Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques –  
 Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)

**Total Contact hrs / Semester****(78 hours)**

Note: Theory-20% Problem- 80%

*\*Italicized texts are for self study*

Group discussions, Seminar and Assignment

**Books for Study:**

Dr. Maheswari.S.N. (2017),*Cost and Management Accounting*”, 16<sup>th</sup> edition, New Delhi, Sultan Chand & Sons.

**Books for Reference:**

1. Jain.S.P and Narang. K L (2017), *Cost and Management Accounting*, New Delhi , Kalyani Publishers.

2. Sharma and Gupta. S.K (2017) “*Management Accounting*”,13<sup>th</sup> Edition, New Delhi, Kalyani Publishers

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	H	H	M
<b>CO2</b>	M	M	H	S	H
<b>CO3</b>	H	H	S	M	S
<b>CO4</b>	H	H	S	H	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Dr. S.Poornimadevi	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 619	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE XIX:</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	E-Commerce & Information Security	<b>Credits:</b>	3

**Course Objective**

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

**Course Outcomes**

K1	CO1	To remember design and implement an e-commerce application with a shopping cart.
K2	CO2	To get the idea about analyze and real business cases regarding their e-business strategies and transformation processes and choices.
K3	CO3	To apply internet trading relationship including Business to Consumer, Business to Business, intra organizational concerns.
K4	CO4	To review legal issues and privacy in e-commerce and recognize global e-commerce issues.

**Existing Syllabus****Unit-1(13 Hours)**

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.

**Unit-2(13 Hours)**

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.

**Unit-3(13 Hours)**

Security Issues in E-Commerce-Risks involved-E-Commerce security tools -Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.

**Unit-4(13 Hours)**

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.

**Unit-5(13 Hours)**

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

*\*Italicized* texts are for self study

. Seminar, Assignment, Group discussions.
---

**Books for Study:**

1.Dr. Rayuda.C.J E-Commerce, E-Business. 2008. Himalaya Business house.

**Books for Reference:**

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: West Thoaman Learning.

3. Dave chaffey, E-Business and E-Commerce management, 5<sup>th</sup> Edition, 2011, financial times/ prentice hall.

4.Principles of Information Security: Michael E. Whitman, Herbert j. Mattord, CENGAGE Learning, 4<sup>th</sup> Edition.

5.Network Security and cryptography: Bernard Menezes, CENGAGE Learning.

6.Cryptography and Network Security: Atul Kahate, Mc Graw Hill, 2<sup>nd</sup> Edition.

7.Principles of Computer Security: WM.Arthur Conklin, Greg White, TMH.

## Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	H	S
<b>CO2</b>	S	H	M	H	H
<b>CO3</b>	H	H	S	M	H
<b>CO4</b>	M	M	H	S	H

S-Strong; H-High; M-Medium

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Mr.P.Sentil Manoj Kumar	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 620	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE : XX</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	MANAGING BUSINESS PROCESS - II	<b>Credits:</b>	4

**Course Objective**

To provide an understanding of featured BPS Techniques.

**Course Outcomes**

K1	CO1	To recollect improved approaches for conducting business processes and ability to use simulation for validating and optimizing business processes
K2	CO2	To understand ability to develop business processes that aligns technology and organizational resources for generating competitive advantage
K3	CO3	To execute Design efficient new business processes, or redesign existing ones using sound workflow design principles
K4	CO4	To evaluate business process performance and evaluate results of business process simulations.

**Existing Syllabus****Unit-1(13 Hours)**

Process Definition- Recognition of Business Processes-Core Processes Vs Support Processes – Components of process Management – Understanding Internal Customer Vs End User - Outsourcing Environment – Need for Outsourcing – Business Processes outsourced to India – Sales/ Solutioning - Transition – Steady State – Value Creation – Service level Agreements - Business Metrics Vs Operations Metrics – Target Setting – Process levels – process mapping – Symbols, SIPOC – Kano Model – SIPOC Fundamentals – Customer Expectations in Business process outsourcing.

**Unit-2(13 Hours)**

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 .

**Unit-3(14 Hours)**

Systematic Problem Solving Basics (PDCA) – Problem solving tools – Brainstorming – Basic 7QC Tools – Why – Why Analysis – FMEA (Process Failure Mode Effects Analysis) – Design Thinking.

**Unit-4(15 Hours)**

Need for Process Improvement – Kaizen – Introduction to Lean Methodology – Introduction to six sigma Methodology – Introduction to Agile – Why Agile – What is Agile – SCRUM – SCRUM Enhancers – DevOPs – Anti Patterns – Agile for non software.

**Unit-5(10 Hours)**

What is Risk – Risk Types : Operational Risk – Information Security Risk – Financial Risk – Strategic Risk – Risk Mitigation Plans.

*\*Italicized texts are for self study*

. Seminar, Assignment, Group discussions
--

**Books for Study:**

Hand book on Managing Business Process – II provided by TCS.

**REFERENCE BOOKS:**

1. R.Kesavan and C.Elanchezhian, total quality management, 2008, 1<sup>st</sup> Edition, I K international publishing house Pvt. Ltd.
2. Anupindi, managing business process flows, 3<sup>rd</sup> Edition, 2013, Pearson Education India.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	M	H
CO2	H	H	M	S	M
CO3	M	M	S	S	M
CO4	H	S	M	H	H

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

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Staff Incharge Name: MS.T.Mohanasundari  Signature:	Name: Dr. S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 621	<b>Title</b>	<b>Batch :</b>	2019-2022
		<b>CORE : XXI</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	2	PROGRAMMING LAB- ACCOUNTING PACKAGE (TALLY)	<b>Credits:</b>	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**

K1	CO1	To remember the financial statement and analysis
K2	CO2	To enable to learn the Ledgers all accounting voucher types.
K3	CO3	To Understand the Profit & Loss account, Ratio analysis, Trial Balance, Accounts books.
K4	CO4	To apply the process of Stock Items, inventory voucher types and to have a design on tax Report

**Existing Syllabus**

**(39 Hours)**

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 centers.
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

Power point Presentations, , Seminar , E-Assignment
---

**Books for Study:**

1. TALLY ERP 9 Training guide. Asok K.Nadhani. 3<sup>rd</sup> Edition.2015.bpb publications.

**Books for Reference:**

1. Learn Tally ERP 9 in 30 days. Soumya Ranjan Behera.2014.2<sup>nd</sup> Edition.B.K.Publications Pvt.Ltd.

2. Tally Erp 9 (power of simplicity). Shraddha singh and Navneet mehra. 1<sup>st</sup> Edition.2014.

V & S publishers.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	H	S
<b>CO2</b>	H	H	H	S	H
<b>CO3</b>	S	S	S	S	H
<b>CO4</b>	S	H	H	M	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.T. Mohanasundari	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 6E3	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE ELECTIVE : II</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	CASE ANALYSIS	<b>Credits:</b>	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**

K1	CO1	Compare and contrast the difference and similarities with the consumer market.
K2	CO2	To plan, organize and coordinate the teamwork of creating synergies and inter team relationship.
K3	CO3	Demonstrate applied skills in HRM through exercises and case study work.
K4	CO4	To Analyse relevant case exercise in financial management for the purpose of investment.

**Existing Syllabus****Unit-1(10 Hours)**

Case Study-Meaning-Purpose-Preparation of Cases-*Types of Cases*-Role of Case Analysis

**Unit-2(10 Hours)**

Case Studies In Marketing Related-Concept Of Marketing-*New Product Development*-Pricing Strategy-Product Promotion-Sales Management

**Unit-3(11 Hours)**

Case studies in Human Resources Management Related-Training And Development-Performance Appraisal-Leadership-Motivation-Industrial.

**Unit-4(10 Hours)**

Case Studies In Financial Management Related-Working Capital-Dividend Policies-Capital Structure-Budgeting.

**Unit-5(11 Hours)**

Case studies in Costing-Production and Material Management related-Production Techniques – Material Management – Cost Management – Transport Management

*\*Italicized texts are for self study*

. Group discussion ,assignments, Seminar
--

**Books for Study:**

1. Sherlakar. Case studies in Marketing. 1<sup>st</sup> Edition.2016. Himalaya Publishing House.

**Books for Reference:**

1. Nair and Latha Nair. Personnel management and industrial relations.2004.1<sup>st</sup> Edition. S.Chand and Company Pvt. Ltd.

2. Sherlekar. Case studies in strategic marketing management. 2006.1<sup>st</sup> Edition. ICFAI University (Corp.)

3. Chitra atmaram Naik, Human Resource Management, 2<sup>nd</sup> edition, 2016, ane's student Edition.

4.khan.M.Y. and P.K.Jain(2011), financial Management, 6<sup>th</sup> Edition, New delhi,TaTaMcGrawHill publishing Company Ltd.

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	S	H
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	H	S
<b>CO4</b>	M	H	S	M	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.D.Saranya	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	19 UBP 6E4	<b>Title</b>	<b>Batch :</b>	2019-2022
		<b>CORE ELECTIVE : II</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	AUDITING PRINCIPAL S OF PRACTICE	<b>Credits:</b>	5

**Course objectives**

To expose the students to the principles and practice of auditing.

**Course Outcomes**

K1	CO1	To keep in mind current auditing concepts, students and acceptable practice
K2	CO2	To comprehend preventative internal control measures.
K3	CO3	To implement the audit process from planning of audit to completion of audit
K4	CO4	To interpret audit through computer assisted audit technique

**Existing Syllabus****Unit-1(13 Hours)**

Auditing-Origin-Definition-Objectives-Scope of auditing- Difference between auditing and investigation-Basic principles and process-Types-Advantages and limitations-Qualities of an auditor.

**Unit-2(13 Hours)**

Internal control-Internal check and internal audit -Audit programme -Audit note book-Working papers. Vouching-Voucher-Vouching of Cash back-Vouching of Trading Transactions-Credit side or the payment side of the cashbook.

**Unit-3(13 Hours)**

Verification and valuation of assets and liabilities-Auditors Position Regarding Valuation and Verification of assets and liabilities-Depreciation-Reserve and provisions -Contingent liabilities-Valuation of stock-In-Trade.

**Unit-4(13 Hours)**

Audit of joint stock companies-Appointment of company auditor-Qualification-Disqualification-Rights and duties-Liabilities of a company auditor-Share capital and share transfer audit-Audit report -Contents and types.

**Unit-5(13 Hours)**

Audit of computerized accounts-Computer Assisted audit Technique-Need-Step by step methodology.

*\*Italicized texts are for self study*

Seminar ,Assignments, Group Discussion.
---

**Books for Study:**

1.Tandon, B.N. Sudharsana.S, Sundharabahu.S (2017), A Hand Book of practical Auditing New Delhi, S.Chand & Co Ltd.

**Books for Reference:**

1. De Paula.F.R.M.(2017), Auditing. London: The English Language Society and Sir Issac Pitman and Sons Ltd.
2. Pradeep Kumar.(2017),Auditing principles and practice, New Delhi, Kalyani publication.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	H	H	H
<b>CO2</b>	M	M	H	M	H
<b>CO3</b>	H	H	H	H	S
<b>CO4</b>	S	H	S	H	H

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

Course Designed by TCS	Verified by HOD	Checked by CDC	Approved by COE
Staff Incharge Name: Mr.K.SenthilManoj Kumar Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 6E5	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE ELECTIVE:III</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	INDIRECT TAXATION	<b>Credits:</b>	5

**Course Objective**

To impart basic knowledge about major Indirect Taxes.

**Course Outcomes**

K1	CO1	To remember the rules and regulation of indirect taxation.
K2	CO2	To understand the rules for registrations and its exemptions in taxation.
K3	CO3	To implement GST and its working mechanisms.
K4	CO4	To analyze and resolve tax problems.

**Existing Syllabus****Unit-I (13 Hours)**

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.

**Unit-II (13 Hours)**

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.

**Unit-III (13 Hours)**

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.

**Unit-IV (13 Hours)**

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.

**Unit-V (13 Hours)**

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.

**Total Contact hrs / Semester****(65 hours)**

\*Italicized texts are for self study

Group discussions, Seminar and Assignment

**Books for Study:**Datey, V.S. (2017). *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.*Simplified Approach to GST – A Ready Reference***Books for Reference:**1. Balachandran, V. (2017). *Indirect Taxation*. New Delhi, Sultan Chand and Sons.2. Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.3. RadhaKrishnan, R. (2017). *Indirect Taxation*. New Delhi, Kalyani Publishers.4. Sethurajan (2017). *Indirect Taxation including Wealth Tax*. Speed Publications**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	S	H
CO2	H	H	H	S	H
CO3	H	S	S	H	S
CO4	S	S	S	S	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Mr.P.Senthilmanoj Kumar	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 6E6	<b>Title :</b>	<b>Batch :</b>	2019-2022
		<b>CORE ELECTIVE : III</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	INTERNATIONAL TRADE	<b>Credits:</b>	5

**Course Objective**

To expose the students to the trade operations in the International Scenario .

**Course Outcomes**

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

**Existing Syllabus****Unit-1(13 Hours)**

International Trade- Meaning-Definition-Scope- Difference between Internal Trade and International Trade-*Merits and Demerits of Trade*- India's involvement in International Business.

**Unit-2(13 Hours)**

Multinational Enterprises-Characteristics of Multinational Enterprises-Roles of MNE's in the Global Economy- Balance of Trade- *Balance of Payments*-Balance of payments disequilibrium.

**Unit-3(13 Hours)**

Export documents and procedures-Regulatory requirements-Operational requirements-Processing of an export order-Stages involved-*RBI guidelines towards exports*- Realization for export of goods-Terms and payments of export finance-Export import bank (EXIM bank)-Functions.

**Unit-4(13 Hours)**

FEMA-Objectives-Exchange rate adjustments- World governance institutional environment-Study of international environment-World Trade Organization (WTO)-Objectives-*Limitations and Challenges*.

**Unit-5(13 Hours)**

Recent trends in world trade-Alternative strategy for foreign trade and economic growth-Prosperity to explore growth of manufacturers- Theories of international trade-*Barriers of world trade*-Global trade changing patterns and future outlook.

*\*Italicized texts are for self study*

. Seminar, Assignment, Group discussions
--

**Books for Study:**

1. Rajendra P.Maheshwari, International Business-First Edition, 2011, Published by International Book House Pvt.Ltd.

**Books for Reference:**

1. Balagopal (2013), T.A.S. Export Management, New Delhi, Sultan Chand Ltd.
2. Francis Cherunilam, International Trade and Export Management, New Delhi, Himalaya Publishing House.
3. Sumati Varma, International Business, Published by Ane Books Pvt. Ltd.
4. Mithani. B.M., Banking international and public finance, 2008, 16<sup>th</sup> Edition, Himalaya publisher.
5. Varshney. R.L and Bhattacharya.B., International Marketing Management, 24<sup>th</sup> edition, 2012, Sultan chand and sons.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	M
CO2	M	M	H	H	H
CO3	M	M	M	H	H
CO4	H	H	H	M	M

S-Strong; H-High; M-Medium

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.K.Vani  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 6S3	<b>Title :</b>	<b>Batch :</b>	2019-2022
		SKILL BASED SUBJECT – MAJOR ELECTVE-II	<b>Semester</b>	VI
<b>Hrs/Week:</b>	1	TECHNOLOGY MANAGEMENT	<b>Credits:</b>	2

### Course Objective

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

### Course Outcomes

K1	CO1	To remember the major concept in the functional areas of accounting, marketing, finance and management.
K2	CO2	To understand the application of technology to create wealth
K3	CO3	To execute ethical obligations and responsibilities of business.
K4	CO4	To evaluate legal and social economic environment of business.

### Existing Syllabus

#### Unit-1(2 Hours)

Meaning – Definition – Scope – *Need of technology management* – Advantages – Limitations

#### Unit-2(2 Hours)

Evolution of technology – *Management of Technology*– critical factors in managing technology – creativity factor – Link between science and technology.

#### Unit-3(3 Hours)

Technology and creation of wealth - Historical perspective Globalization concept – Competitiveness – Competitiveness pyramid.

#### Unit-4(3 Hours)

Technological changes – Changes in business Environment –technology life cycle – multiple generation technologies – technology & market innovation.

#### Unit-5(3 Hours)

Technology transfer – channels of technology flow – international technology transfer – intra firm technology transfer.

\**Italicized* texts are for self study

1. Seminar, Assignment, Group discussions.
--

**Books for Study:**

A.Tarek Khalil “Management of Technology-The key to Competitive and Wealth Creation”,Tata Megraw still Education Pvt.ltd, New Delhi,1<sup>st</sup> Edition, (2009).

**Books for Reference:**

1.Dr.Khurana .v.k,”Management of Technology & Innovations,” A new books Pvt.ltd, New Delhi,1<sup>st</sup> Edition,(2009).

2.Marget A.white &Garry D.Bruton;”The Management of Technology and Innovation -A Strategic Approach “,Cengage Learning India Pvt.ltd, New Delhi,1<sup>st</sup> Edition,(2009).

3.Ravi kiran.U;”A text book of Technology Management (Text and cases)”,University science Press, New Delhi,1<sup>st</sup> Edition,(2008).

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	H	M	H
<b>CO2</b>	M	S	M	H	S
<b>CO3</b>	M	S	M	H	S
<b>CO4</b>	H	H	M	M	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Dr. S.Poornimadevi	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	19 UBP 6S4	<b>Title :</b>	<b>Batch :</b>	2019-2022
		SKILL BASED SUBJECT – MAJOR ELECTVE-II	<b>Semester</b>	VI
<b>Hrs/Week:</b>	1	LOGISTICS MANAGEMENT	<b>Credits:</b>	2

**Course Objective**

To expose the students on the Logistics Management Concepts

**Course Outcomes**

K1	CO1	To remember the International Trade and Components.
K2	CO2	To understand the principles of Foreign Markets and Indirect Exporting.
K3	CO3	To apply International Sales Contracts and Types of Transportation techniques.
K4	CO4	To analyze major recent developments in Packaging and Infrastructure

**Existing Syllabus****Unit-1(3 Hours)**

Introduction- Meaning-Definition-International Trade Volume-Historical Developments in International Logistics Management-*Components of International Logistics Management.*

**Unit-2(3 Hours)**

Methods of Entry into Foreign Markets- Introduction- *Indirect Exporting*-Export Management Corporation-Active Exporting-Production Abroad.

**Unit-3(3 Hours)**

International Contracts- Introduction- International Sales Contracts and the CISG-Agency versus Distributorship Legal Issues-Elements of an Agency or Distributor Contract-*Termination*

**Unit-4(2 Hours)**

International Ocean Transportation - Size of Vessels - Types of Vessels – International Air Transportation-*Types of Aircrafts*-International Land and Multi-Model Transportation.

**Unit-5(2 Hours)**

Packaging for Export- Packaging Objectives-Customs Clearance- International logistics Infrastructure-*Transportation Infrastructure*- Communication Infrastructure- Utilities Infrastructure.



*\*Italicized texts are for self study*

Seminar, Assignment, Group discussions
--

**Books for Study:**

1. International Logistics, Pierre David, Reprint Edition 2009, published by biztantara management for the flat world publishers.

**Books for Reference:**

1. pandurangaRao. D (2012), Problems of Urban transport in India, New Delhi , Sultan Chand and Sons.
2. Ajit, V.Karnik. Energy in Indian Transport- The Emerging Scenerio, New Delhi, Sultan Chand and Sons.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	M
CO2	M	M	S	H	H
CO3	M	M	M	H	S
CO4	S	H	H	S	M

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Name: Ms.K.Vani	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

**B.COM-BPS (2019-2022 BATCH)**

**NGM College, Pollachi**

**Curriculum Development Cell**

**2019-2022 Batch**

**ANNEXURE-I**

**List of Part-V Subject to be include in Semester I, II, III &IV**

<b>S.NO</b>	<b>Subject Code</b>	<b>Subjects</b>
1.	19UNC 401	NCC
2.	19UNS 402	NSS
3.	19USG 403	Sports and Games
4.	19URO 404	Rotract club
5.	19URR 405	Red Ribbon Club
6.	19UYR 406	Youth Red Cross
7.	19UCA 407	Consumer Awareness Club
8.	19UED 408	Entrepreneurship Development Cell
9.	19UCR 409	Center for Rural Development
10.	19USS 410	Student Guild of Services
11.	19UGS 411	Green Society
12.	19UEO 412	Equal opportunity Cell
13.	19UFA 413	Fine Arts Club