

B.COM- BPS (2021-2024 BATCH)

**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE**

(An Autonomous College Affiliated to Bharathiar University)

Re-Accredited by NAAC and

ISO 9001:2015 Certified Institution

Pollachi – 642 001



**DEPARTMENT OF COMMERCE - BPS  
BUSINESS PROCESS SERVICES  
(SELF-FINANCING)**

**SYLLABUS**

**2021 - 2024 BATCH AND ONWARDS**

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**PRINCIPAL**  
**N.G.M. COLLEGE, POLLACHI**

**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, instil 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 (2021-2024 BATCH)**

**Program Educational Objectives:**

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

**Program 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.
PO3	To acquire entrepreneurial attributes and develop managerial skills; applying both quantitative and qualitative knowledge to their future careers in business.
PO4	To acquire the skills of communication analytics, team management decision making and problem solving etc.
PO5	To develop the competency to suit to the requirements of ITES industry.

**Program 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.

**B.COM- BPS (2021-2024 BATCH)****SCHEME OF EXAMINATIONS (2021 – 2024 BATCH AND ONWARDS)****B.COM-BUSINESS PROCESS SERVICES****Semester - I**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	21UTL101 /	Tamil Paper - I /	6	-	-	3	50	50	100	3
	21UHN101 /	Hindi Paper - I /	6	-	-					
	21UFR101	French Paper – I	6	-	-					
II	21UEN101	Communication skills – I ( Level I )	5	-	-	3	50	50	100	3
	21UEN102	Communication skills - I ( Level II )	5	-	-					
III	21 UBP 101	Core - I : Financial Accounting	6	-	5	3	50	50	100	4
	21 UBP 102	Core - II : Business Management	5	-	-	3	50	50	100	3
	21 UBP 1A1	Allied - I : Business Mathematics	6	-	5	3	50	50	100	4
IV	21UHR101	Human Rights	1	-	-	2	-	50	50	2
	21HEC101	Human Excellence - Personal Values & SKY Yoga Practice – I	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
CC	21CFE101	Fluency in English – I	-	-	-	-	-	-	-	-
		Online Course (Optional) (MOOC / NPTEL / SWAYAM )								Grade
<b>Total</b>			<b>30</b>				<b>200</b>	<b>400</b>	<b>600</b>	<b>20</b>

**B.COM- BPS (2021-2024 BATCH)**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	21UTL202 / 21UHN202/ 21UFR202	Tamil Paper - II /	6	-	-	3	50	50	100	3
		Hindi Paper - II /	6	-	-					
		French Paper – II	6	-	-					
II	21UEN202	Communication skills - II ( Level I )	5	-	-	3	50	50	100	3
	21UEN203	Communication skills – II ( Level II )	5	-	-					
III	21UBP203	Core - III : Higher Financial Accounting	6	-	5	3	50	50	100	4
	21UBP204	Core - IV : <b>Finance And Accounting For Business Process Services</b>	6	-	-	3	50	50	100	4
	21UB2A2	Allied – II : Programing Language – Business Application Software And Internet	-	4	-	3	50	50	100	4
IV	21EVS201	Environmental Studies	2	-	-	2	-	50	50	2
	21HEC202	Human Excellence - Family Values & SKY Yoga Practice – II	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
CC	21CFE201	Fluency in English – II	-	-	-	-	-	-	-	
	21CMM201	Manaiyiyal Mahathuvam - I	1	-	-	2	-	50	50	Grade*
	21CUB201	Uzhavu Bharatham – I	1	-	-	2	-	50	50	Grade*
		Online Course (Optional) (MOOC / NPTEL / SWAYAM )								
<b>Total</b>			<b>28</b>	<b>4</b>			<b>210</b>	<b>490</b>	<b>700</b>	<b>21</b>

**B.COM- BPS (2021-2024 BATCH)**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	21 UBP 305	CORE V : Corporate Accounting	6	-	5	3	50	50	100	4
	21 UBP 306	CORE VI : Commercial Law	5	-	-	3	50	50	100	3
	21 UBP 307	CORE VII : <i>Insurance For Business Process Services</i>	6	-	-	3	50	50	100	4
	21UBP308	CORE VIII: <i>Supply Chain Management for Business Process Services</i>	6	-	-	3	50	50	100	4
	21UBP3A4	ALLIED III : Business Economics	5	-	-	3	50	50	100	4
IV	21UBP3N1 /21UBP3N2	Non Major Elective - I : Entrepreneurial Development / Non Major Elective - II: Advertising and Sales Promotion	1	-	-	2		50	50	2
	21HEC303	Human Excellence - Professional Values & Ethics – III	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
CC	21CFE301	Fluency in English – III	-	-	-	-	-	-	-	
	21CMM301	Manaiyiyal Mahathuvam - II	1	-	-	2	-	50	50	Grade*
	21CUB301	Uzhavu Bharatham – II	1	-	-	2	-	50	50	Grade*
<b>Total</b>			<b>30</b>				<b>175</b>	<b>525</b>	<b>700</b>	<b>22</b>

**B.COM- BPS (2021-2024 BATCH)**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	21UBP409	CORE IX : Higher Corporate Accounting	6	-	5	3	50	50	100	4
	21UBP410	CORE X: <i>Campus to Corporate Transition</i>	5	-	-	3	50	50	100	4
	21UBP411	CORE XI : <i>Banking For Business Process Services</i>	6	-	-	3	50	50	100	4
	21UBP412	CORE XII: <i>Retail Environment &amp; Market Research</i>	5	-	-	3	50	50	100	4
	21UBP4A5	ALLIED-IV : Statistics Methods	6	-	5	3	50	50	100	4
IV	21UBP4N1 / 21UBP4N2	Non major Elective - II Project Management / Service Marketing	1	-	-	2	-	50	50	2
	21HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	1
CC	21CFE401	Fluency in English – IV	-	-	-	-	-	-	-	
	21CMM401	Manaiyiyal Mahathuvam – III	1	-	-	2	-	50	50	Grade*
	21CUB401	Uzhavu Bharatham – III	1	-	-	2	-	50	50	Grade*
<b>Total</b>			<b>30</b>	<b>-</b>			<b>175</b>	<b>525</b>	<b>700</b>	<b>24</b>

**B.COM- BPS (2021-2024 BATCH)**

Part	Subject Code	Title of the Paper	Hrs / Week	Hrs / Sem.	Exam Hrs.		Maximum Marks		Total Marks	Credits
			L	P	T		Inte rnal	Exte rnal		
III	21UBP513	CORE XIII : Cost Accounting	6	-	5	3	50	50	100	4
	21UBP514	CORE XIV: Income Tax	6	-	5	3	50	50	100	4
	21UBP515	CORE XV : <i>Capital Market For Business Process Services</i>	5	-	-	3	50	50	100	5
	21UBP516	CORE XVI : <i>Managing Business Processes –I</i>	4	-	-	3	50	50	100	4
	21UBP517	CORE XVII : Institutional Training	-	-	-		50	50	100	2
	21UBP5E1/ 21UBP 5E2/ 21 UB P 5E3	CORE ELECTIVE-I :Company Law and Secretarial Practice/ Modern Marketing/ Auditing Principles and Practice	5	-	-	3	50	50	100	3
	21UBP5VA	Department Specific Value Added Course -Event Management	30							2*
	21UBP5AL	Advanced Learner Course - I (Optional) –Research Methodology -Self Study		-	-		50	50	100	2**
IV	21UBP5S1/ 21UBP5S2	Skill Based Subjects- Major elective- I Human Resources Capital Management /Retail Business Management	3	-	2			50	50	3
	21HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	13	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	
CC	21CFE501	Fluency in English – V	-	-	-	-	-	-	-	
	21CSD501	Soft Skills Development - I	-	-	-	-	-	-	-	Grade
	21GKL501	General Awareness - Self Study	SS	-	2	-		50	50	Grade *
<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>		<b>270</b>	<b>580</b>	<b>850</b>	<b>32</b>

\*\* Credits- Based on Course Content, maximum of 4

\* Extra Credits



**B.COM- BPS (2021-2024 BATCH)**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	21UBP618	CORE XVIII : Management Accounting	6	-	5	3	50	50	100	4
	21UBP619	CORE XIX: E-Commerce & Information Security	5	-	-	3	50	50	100	3
	21UBP620	CORE XX : <i>Industry 4.0 &amp; Managing Business Processes – II</i>	5	-	-	3	50	50	100	4
	21UBP621	CORE XXI : Programming Lab In Tally	-	2	-	3	50	50	100	2
	21UBP6E1/ 21UBP6E2/ 21UBP6E3	CORE ELECTIVE-II : Case Analysis/ Security analysis and Portfolio Management Executive Communication	4	-	4	3	50	50	100	5
	21UBP6E4/ 21UBP6E5/ 21UBP6E6	CORE ELECTIVE–III: Indirect Taxation/ International Business/ Financial Management	5	-	-	3	50	50	100	5
	21UBP6AL	Advanced Learner Course - II (Optional) –Credit Management - Self Study	-	-	-		50	50	100	2**
	21UBP6VA	Department Specific Value Added Course-Practical banking	30							2*
IV	21UBP6S3/ 21UBP6S4	Skill Based Subjects – Major elective - II Technology Management/ Logistic Management	2			2		50	50	2
	21HEC606	Human Excellence - Global Values & SKY Yoga Practice – VI	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
CC	21CFE601	Fluency in English – VI	-	-	-	-	-	-	-	
	21CSD601	Soft Skills Development - II	-	-	-	-	-	-	-	Grade
<b>Total</b>			<b>28</b>	<b>2</b>			<b>280</b>	<b>520</b>	<b>800</b>	<b>31</b>

\*\* Credits- Based on Course Content, maximum of 4

\* Extra Credits

**Grand Total = 3900; Total Credits = 140**

**PART –V**

**NGM College, Pollachi**

**Curriculum Development Cell**

**2020-2023 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.	21UNC 401	NCC
2.	21UNS 402	NSS
3.	21USG 403	Sports and Games
4.	21URO 404	Rotract club
5.	21URR 405	Red Ribbon Club
6.	21UYR 406	Youth Red Cross
7.	21UCA 407	Consumer Awareness Club
8.	21UED 408	Entrepreneurship Development Cell
9.	21UCR 409	Center for Rural Development
10.	21USS 410	Student Guild of Services
11.	21UGS 411	Green Society
12.	21UEO 412	Equal opportunity Cell
13.	21UFA 413	Fine Arts Club
14.	21UAM414	Arutchelvar Student Thinkers forum
15.	21USV415	Swami Vivekanandar Student Thinkers forum

**Question Paper Pattern  
(Based on Bloom's Taxonomy)**

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

**1. Theory Examinations: 70 Marks (Part I, II, & III)**

**(i) Test- I & II, ESE:**

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define/Short Answer)	10 x 1 = 10	MCQ Define	70 <b>( Reduced to 50 for ESE )</b>
K3 (Q 11-15)	B (Either or pattern)	5 x 4 = 20	Short Answers	
K4 & K5 (Q 16 – 21)	C ( Q -16 is Compulsory and Q 17 – 21 answer any 3)	4 x 10 = 40	Descriptive/ Detailed	

**2. Theory Examinations: 50 Marks (Part IV)**

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define / Short Answer)	10 x 1 = 10	MCQ Define	50 <b>( Reduced to 25 for ESE )</b>
K3, K4 & K5 (Q 11-18)	B (Answer 5 out of 8)	5 x 8 = 40	Short Answers	

**3. Practical Examinations: 100/50 Marks**

Knowledge Level	Criterion	External/Internal Marks	Total
K3	Record work & Practical	50/50	100
K4		25/25	50
K5			

\* In Theory ESE, Students will write Examination Maximum Marks as 70 and it will be reduced to 50 for Total Mark calculation.

**Continuous Internal Assessment for Project / Internship**

**For Commerce, Management & Social Work Programme**

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- The period of study is for 4 weeks.
- Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- Students are divided into groups and each group is guided by a Mentor.
- The group should not exceed four students, also interested student can undergo individually.
- A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned
- Mentor (Internal Examiner).
- Project work constitutes 100 marks, out of which 50 is Internal and 50 is External Marks.

**Mark Split UP**

<b>Internal</b>	<b>External</b>	<b>Total</b>
50	50	100

<b>S. No</b>	<b>Internal Components</b>	<b>Marks</b>
1	Review - I	10
2	Review - II	10
3	Review - III	10
4	Rough Draft Submission	20
<b>Total</b>		<b>50</b>

**B.COM- BPS (2021-2024 BATCH)**

S. No	External Components	Marks
1	Originality of Idea	05
2	Relevance to Current Trend	05
3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10
6	Viva-Voce	20
<b>Total</b>		<b>50</b>

**4 Components of Continuous Assessment**

**THEORY**

**Maximum Marks: 100; CIA Mark: 50**

Components		Calculation	CIA Total
Test 1	$(70 / 4.67) = 15$	15+15+10+05 +05	50
Test 2 / Model	$(70 / 4.67) = 15$		
Assignment / Digital Assignment	10		
Seminar / Socratic Seminar	05		
Group Task : GD, Role Play, APS	05		

**Maximum Marks: 50; CIA Mark: 25**

Components		Calculation	CIA Total
Test / Model	10	10+5+5+5	25
Assignment / Digital Assignment	5		
Seminar / Socratic Seminar	5		
Group Task : GD, Role Play, APS	5		

**B.COM- BPS (2021-2024 BATCH)**

**PRACTICAL**

**Maximum Marks: 50; CIA Mark: 25**

Components		Calculation	CIA Total
Test / Model	15	15+5+5	25
Observation Note	5		
Record	5		

**Maximum Marks: 100; CIA Mark: 50**

Components		Calculation	CIA Total
Test / Model	30	30+5+15	50
Observation Note	5		
Record	15		

**Maximum Marks: 200; CIA Mark: 100**

Components		Calculation	CIA Total
Test / Model	60	60+10+30	100
Observation Note	10		
Record	30		

**PROJECT**

**Maximum Marks: 100; CIA Mark: 50**

Components		Calculation	CIA Total
Review I	10	10+10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

**Maximum Marks: 200; CIA Mark: 100**

Components		Calculation	CIA Total
Review I	20	20+20+20+40	100
Review II	20		
Review III	20		
Report Submission	40		

**STUDENT SEMINAR EVALUATION RUBRIC**

**Grading Scale:**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>5</b>	<b>4</b>	<b>2 - 3</b>	<b>0 - 1</b>

<b>CRITERIA</b>	<b>A - Excellent</b>	<b>B - Good</b>	<b>C - Average</b>	<b>D - Inadequate</b>
<b>Organization of presentation</b>	Information presented as interesting story in logical, easy to follow sequence	Information presented in logical sequence; easy to follow	Most of information presented in sequence	Hard to follow; sequence of information jumpy
<b>Knowledge of subject &amp; References</b>	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding <b>AND</b> exceptionally presented	At ease; answered all questions <b>but</b> failed to elaborate & Material sufficient for clear understanding <b>AND</b> effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding <b>but</b> not clearly presented	Does not have grasp of information; answered only rudimentary Questions & Material not clearly related to topic <b>OR</b> background dominated seminar
<b>Presentation Skills using ICT Tools</b>	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
<b>Eye Contact</b>	Refers to slides to make points; engaged with audience	Refers to slides to make points; eye contact majority of time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
<b>Elocution – (Ability to speak English language)</b>	Correct, precise pronunciation of all terms Voice is clear and steady; audience can hear well at all times	Incorrectly pronounces few terms Voice is clear with few fluctuations; audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

**WRITTEN ASSIGNMENT RUBRIC**

**Grading Scale:**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>F</b>
<b>09 - 10</b>	<b>07- 08</b>	<b>05 - 06</b>	<b>03 - 04</b>	<b>01 - 02</b>

<b>CRITERION</b>	<b>A - Excellent</b>	<b>B - Good</b>	<b>C - Average</b>	<b>D - Below Average</b>	<b>F - Inadequate</b>
<b>Content &amp; Focus</b>	Hits on almost all content exceptionally clear	Hits on most key points and writing is interesting	Hits in basic content and writing is understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
<b>Sentence Structure &amp; Style</b>	<ul style="list-style-type: none"> <li>* Word choice is rich and varies</li> <li>* Writing style is consistently strong</li> <li>* Students own formal language</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is clear and reasonably precise</li> <li>* Writing language is appropriate to topic</li> <li>* Words convey intended message</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is basic</li> <li>* Most writing language is appropriate to topic</li> <li>* Informal language</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is vague</li> <li>* Writing language is not appropriate to topic</li> <li>* Message is unclear</li> </ul>	* Not adequate
<b>Sources</b>	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
<b>Neatness</b>	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
<b>Timelines</b>	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late



**Guidelines for Internship**

The final year Commerce students should undergo a project work during V / VI semester

- ❖ The period of study is for 4 weeks.
- ❖ Project/Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report.
- ❖ Viva – Voce is conducted at the end of this semester, by an external examiner and concerned mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 50 is internal and 50 is external marks.

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP 101			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>CORE: I</b>	<b>Semester</b>	I
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	FINANCIAL ACCOUNTING	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**❖ Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Accounting Cycle:</b> Accounting – Definition - <i>Concepts and Conventions</i> (AS-09)- Final Accounts of a Sole Trader (AS-04).International financial reporting standards(IFRS):need and procedures, convergence to IFRS- Accounting standards.	18
<b>Unit II</b>	<b>Depreciation Accounting (AS-06) and Single Entry System:</b> Depreciation Accounting – <i>Methods of Depreciation</i> - Straight Line and Diminishing Balance Methods – Annuity Method. Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method.	18
<b>Unit III</b>	<b>Consignment Accounts :</b> 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	18
<b>Unit IV</b>	<b>Joint Venture Account (AS-11)</b> 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.	18
<b>Unit V</b>	<b>Unit-5 Royalty Accounting:</b> Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss)	18
	<b>Total Contact Hrs</b>	<b>90</b>

NOTE: 20% Theory 80% Problem

\**Italicized* texts are for self study**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Dr.V.Radha	Fianncial Accounting	Prasanna Publishers and Distributors	2016
2	Gupta. R.L and Radhaswamy,M.	Financial Accounts, Theory Methods and Applications	New Delhi, Sultan Chand and Sons	2017

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Jain and Narang	Fianncial Accounting	Kalyani Publishers, Chennai	2017
2	Vinayakam. N and Charumathi,B.	Fianncial Accounting	New Delhi, Sultan Chand and Sons	2017
3	Pauline Weetman	Fianncial Accounting	Pitman Publishing.	1996

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 102			<b>Title : CORE :II</b>	<b>Batch:</b>	2020-2024
				BUSINESS MANAGEMENT	<b>Semester :</b>	I
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-		<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**

CO1	To understand the effective management principles as outlined in selected text learning objectives.	K1
CO2	To get the idea of effective management principles and techniques.	K2
CO3	To implement the skills by using both human and technological resources.	K3
CO4	To analyze the ability to communicate effectively.	K4
CO5	To demonstrate the role, skills and functions of management	K5

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Management – Meaning and Definition – Nature and Scope-Importance- Functions of Management – Management as an Art, Science and Profession – Scientific Management-Fayol’s Principles of Management – Management by Objective (MBO)-Management by Exception(MBE).Management and administration, Roles & Skills of manager.	15
<b>Unit II</b>	Planning – Meaning and Definition – Nature – Objectives – <i>Advantages and Disadvantages</i> – Process –Types. Planning premises –importance & types. Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.	15
<b>Unit III</b>	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.	15
<b>Unit IV</b>	Staffing – Maslow’s Theory of Motivation –Leadership – Functions and Types – X,Y and Z Theories-Charismatic Leadership- Transformational Leadership – <i>Servant leadership-Transactional leadership</i> - Qualities of a Good Leader.	15
<b>Unit V</b>	Controlling: Definition – Characteristics of control – Importance of controlling- Types of control- Control process –Techniques of control. Communication – Types and Channels of Communication.	15
	<b>Total Contact Hrs</b>	<b>75</b>

\**Italicized* texts are for self study

**Pedagogy and Assessment Methods:**

Seminar ,Quiz, Assignment, Best Manager, Business Plans

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Dinkar pagare	Business Management	New Delhi: Sultan Chand and Sons.	2013

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Karminder Ghuman & K.Aswathappa	Management concept, Practices	Tata McGraw Hill Education Private Ltd.	2010
2	Premavathi.N	Principles of management	Sri Vishnu publications	2006
3	Jayashankar.J	Principles of management	Margam publications	2005

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 1A1			<b>Title :</b> ALLIED :III	<b>Batch:</b>	2021 - 2024
				BUSINESS MATHEMATICS	<b>Semester:</b>	I
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5		<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**

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.	K1
CO2	To understand percentages, ratios, and proportions for business applications such as discounts mark-ups and markdowns.	K2
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.	K3
CO4	To analyze central measurements, frequency distributions, graphs and measure of dispersion.	K4
CO5	To appraise the proficiency in the application to solve business math problems	K5

**Mapping**

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

H-High; M-Medium; L-Low



**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Present Value – Bills Discounting .Ratios and proportions.	18
<b>Unit II</b>	<i>Fundamental Ideas of Sets, Relations and Functions</i> – Demand Function – Revenue Function – Supply Function – Arithmetic and Geometric Series – Application to Business Problems.	18
<b>Unit III</b>	Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – <i>Inverse of Matrix</i> ; Determinants and Solution of simultaneous linear equations - Application to Business.	18
<b>Unit IV</b>	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) –Revenue, marginal revenue and average revenue, marginal cost and average cost – Elasticity of Demand-Elasticity of supply.	18
<b>Unit V</b>	Elementary Integral Calculus - Indefinite Integral-Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.	18
	<b>Total Contact Hrs</b>	<b>90</b>

NOTE: 20% Theory 80% Problem

\**Italicized* texts are for self study**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Navanitham. P.A.,	Business Mathematics And Statistics,	Jai Publishers.	6 <sup>th</sup> Edition, 2011

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Sanchetti, D.C and Kapoor.	Business Mathematics	New Delhi: Sultan chand Co and Ltd.	11 <sup>th</sup> Edition,2012
2	Sampangiram,C.S And Rajan,Y.	Business Mathematics	Himalaya Publishing House.	2010
3	Sundaresan and Jayaseelan,	Introduction to Business Mathematics	New Delhi: Sultan chand Co and Ltd.	4 <sup>th</sup> Edition, 2015

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 203			<b>Title : CORE :III</b>	<b>Batch:</b>	2021 – 2024
				HIGHER FINANCIAL ACCOUNTING	<b>Semester:</b>	II
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5		<b>Credits:</b>	4

**Course Objective**

To familiarize the fundamental concepts of higher financial Accounting.

**Course Outcomes**

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

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Admission and Retirement of Partner:</b> Partnership- Introduction- <i>Types</i> - 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 – <i>Revaluation of Assets and Liabilities</i> – Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account (with Equal Instalments only).	18
<b>Unit II</b>	<b>Death of a partner and Dissolution of firm :</b> Death of a Partner - Executor’s Account - Dissolution of firm.	18
<b>Unit III</b>	<b>Insolvency of partner and Sale of firm :</b> Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners - Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company .	18
<b>Unit IV</b>	<b>Branch and Departmental accounts:</b> Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.	18
<b>Unit V</b>	<b>Hire Purchase and Installment accounting :</b> Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting	18
	<b>Total Contact Hrs</b>	<b>90</b>

NOTE: 20% Theory 80% Problem

***B.COM- BPS (2021-2024 BATCH)***

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors	2016
2	Jain and Narang	Advanced Accounting	Kalayani Publishers	2017

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Reddy and Murthy	Financial Accounting	Margham Publications	2017
2	Shukla, M.C, Grewal	Advanced Accounting	New Delhi, S.Chand and Company	2017

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 204			<b>Title : CORE :IV</b>	<b>Batch:</b>	2021 - 2024
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES	<b>Semester:</b>	II
					<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**

CO1	To keep in mind the accounting concepts, principles, standards, and processes	K1
CO2	To understand the various activities in accounts receivable, payable and general ledger	K2
CO3	To demonstrate the how the concepts of accounting could integrate while identification and resolution of problem pertaining to the organization.	K3
CO4	To apply skills in maintaining the books of accounts and problem-solving in the allied aspects of accounting.	K4
CO5	To review the accounting standard.	K5

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b><i>Basic Accounting Principles, Concept, Convention</i></b> – 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.	18
<b>Unit II</b>	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.	18
<b>Unit III</b>	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	18

**B.COM- BPS (2021-2024 BATCH)**

	General Ledger – What is Subsidiary and Control Accounts – Chart of Accounts and maintenance, Costs Centre, Profit Centre, - Adjustment journals – Costs Allocation – <b>Bank Reconciliation</b> – Fixed Assets Maintenance – Inter Company – Accounting and Reconciliation – Tax Accounting – Transactions Element – Generation of Final Accounts – Various Reports (Statutory Reports, Schedules, Variance Analysis)	
<b>Unit IV</b>	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).	18
<b>Unit V</b>	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.	18
	<b>Total Contact Hrs</b>	<b>90</b>

\**Italicized* texts are for self study

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	TCS	Hand book on Finance and Accounting for business process services provided by TCS.	TCS	2014



**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Reddy, T.S. & Murthy,	Finance Accounting	Chennai Margham Publication.	2017
2	Jain & Narang	Advanced Accounting	Chennai Kalayani Publishers.	2010

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 2A2			<b>Title : ALLIED :II</b>	<b>Batch:</b>	2021 - 2024
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	4	<b>Tutorial Hrs./Sem.</b>	-	BUSINESS APPLICATION SOFTWARE AND INTERNET	<b>Semester:</b>	II
					<b>Credits:</b>	4

**Course objective**

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

**Course Outcome**

CO1	To select the document and edit in ms word.	K1
CO2	To work with chart and performing basis calculation in ms excel.	K2
CO3	To apply design to enhance the looks of the presentation.	K3
CO4	To access and work with tables, queries, forms and reports in ms outlooks.	K4
CO5	To describe the HTML in web page communication	K5

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Introduction to Windows – Introduction to Word – Editing a Document – Moving and Copying a Text – Text and Paragraph Formatting – <i>Finding and Replacing Text</i> – 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.	12
<b>Unit II</b>	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.	12
<b>Unit III</b>	Access – Databases and Tables – Creating Tables for Storing Data – Relationship between Tables – Selection with Queries – Building User Interface with Forms – Displaying Data with reports.	12
<b>Unit IV</b>	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).	12

**B.COM- BPS (2021-2024 BATCH)**

<b>Unit V</b>	Worldwide Web – Web Page – Web Index Web Browsing – Browser Search Engines – Electronic Mail (E Mail) – <i>E-Mail Message</i> – 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.	12
	<b>Total Contact Hrs</b>	<b>60</b>

*\*Italicized texts are for self study*

**List of Excises**

<b>Units</b>	<b>Content</b>
<b>Unit I</b>	<b>MS WORD</b> <ul style="list-style-type: none"><li>• Formatting Text</li><li>• Table Creation</li><li>• Mail Merge</li><li>• Resume Preparation</li></ul>
<b>Unit II</b>	<b>MS EXCEL</b> <ul style="list-style-type: none"><li>• Invoice Preparation</li><li>• Salary Bill Creation</li><li>• Inventory List Creation</li><li>• Student Result analysis Using Graphics</li><li>• Creation of Pivot Table</li><li>• Creation of Pivot Chart</li><li>• Calculation of monthly Payment on Loan</li><li>• Creation of Catalogue</li><li>• Preparation of loan Amortization Schedule</li><li>• Displaying Inventory Status</li><li>• Creation of Budget Template</li><li>• Calculation of Weighted Average</li></ul>

**B.COM- BPS (2021-2024 BATCH)**

	<ul style="list-style-type: none"><li>• Calculation of standard Deviation</li><li>• Creation of Histogram</li></ul>
<b>Unit III</b>	<b>MS POWERPOINT</b> <ul style="list-style-type: none"><li>• Slide Presentation about a new car</li><li>• Graphics in a Slide</li><li>• Presentation</li><li>• Organizational chart for a industry</li></ul>
<b>Unit IV</b>	<b>MS ACCESS</b> <ul style="list-style-type: none"><li>• Creation of tables with Student Information</li><li>• Viewing student information by using Queries</li><li>• Creation of Form by using wizard</li><li>• Creation of Report</li></ul>
<b>Unit V</b>	<b>HTML</b> <ul style="list-style-type: none"><li>• Create a HTML document using various tags</li><li>• Create a document to show a web page about the Department of Commerce-BPS</li></ul>

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Nellai Kannan	M.S .Office,	Nels publications, New Delhi,	2011
2	Dorling Kindersky	M.S .Office,- 2007	Persons (India) Pvt Ltd,	2012

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Taxali .R.K	Pc Software for windows made simple	Tata McGraw Hill Co.	2014
2	Russell Stultz A	Learn Microsoft Office 97	Wordware; Pap/ Dis Edition 1997	2015

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 305			<b>Title:</b> CORE :V	<b>Batch:</b>	2021 – 2024
				CORPORATE ACCOUNTING	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5		<b>Credits:</b>	4

**Course objective**

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

**Course Outcome**

CO1	To recollect the basic concepts and terms of the corporate accounting.	K1
CO2	To understand the concepts of liquidation of the companies	K2
CO3	To apply the knowledge in evaluating goodwill & share of a company	K3
CO4	To analyse the basic in preparing financial statement of joint stock company.	K4
CO5	To evaluate the students with the accounting treatment adopted for raising funds and redeeming them	K5

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

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

NOTE: Theory 20% Problems 80%

\**Italicized* texts are for self study

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments.



**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 306			<b>Title:</b>	<b>Batch:</b>	2021 - 2024
				COMMERICAL LAW	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-		<b>Credits:</b>	3

**Course Objective**

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

**Course Outcomes**

CO1	To remember rules and issues relating to the business.	K1
CO2	To understand the fundamentals of commercial law.	K2
CO3	To apply the knowledge and skills in the elective area of the business law.	K3
CO4	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	K4
CO5	To assess the correctness of applying specific law to a specific cases and choosing the most appropriate one	K5

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Indian Contract Act 1872:</b> Introduction to Law- Definitions - Basics of Law- Four types of Law- Law and its purpose - Contract – Definition – Classification of Contracts – <i>Essential elements of a Valid Contract</i> – 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.	15
<b>Unit II</b>	<b>Consideration</b> Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. <b>Capacity to Contract:</b> Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	15
<b>Unit III</b>	<b>Contingent Contract:</b> 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.	15
<b>Unit IV</b>	<b>Contract of Indemnity and Guarantee:</b> 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.	15
<b>Unit V</b>	<b>Contract of Agency: <i>Classification</i></b> – 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.	15
	<b>Total Contact Hrs</b>	<b>75</b>

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Case Study

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Kapoor. N.D.	Business Law	New Delhi, Sultan Chand and Sons	2017

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Pillai and Bhavathi, R.S.N	Business Law	New Delhi, Sultan Chand and Sons	2017
2	Arun Kumar Sen	Commercial Law	Kolkata, The world press Pvt Ltd	2017

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 307			<b>Title: CORE :VII</b>	<b>Batch:</b>	2021 - 2024
				INSURANCE FOR BUSINESS PROCESS SERVICES	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-		<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**

CO1	To keep in mind the concept of risk and insurance	K1
CO2	Picture of the life insurance policy life cycle.	K2
CO3	To evaluate the nonlife insurance policies and health insurance.	K3
CO4	To categories the retirement policies in abroad.	K4
CO5	To comprehend the regulatory framework of insurance in India	K5

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Concept of Risk – Risk of Management – Basic concept ( Hazards, Perils, Assets)-Fundamentals of Insurance- <b>Characteristics of a valid contract</b> – 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.	18
<b>Unit II</b>	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	18
<b>Unit III</b>	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.	18
<b>Unit IV</b>	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.	18
<b>Unit V</b>	Concepts of Retirement Services – Retirement Planning – <b>Asset Allocation &amp; Asset Classes</b> – 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 (enrolment, contribution ,etc.) Categories of Pension in UK - DWP&TPR Annuity & Income Drawdown Plan.	18
	<b>Total Contact Hrs</b>	<b>90</b>

***B.COM- BPS (2021-2024 BATCH)***

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	TCS	Hand book on insurance for business process services provided by TCS.	TCS	2015

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Mirshra. M.v and Mishra S.B	Insurance Principle & Practice	S. Chand & Sons Delhi.	2014
2	Inderjit singh, Rakesh, Katyal Surjeet Kaur	Insurance Principle & Practice	Kalyani Publishers New Delhi.	1995
3	Dr. Premavathy N	Element of Insurance	Sri Vishnu Publication Chennai	2006
4	Dr. Periasamy	Principles & Practice of Insurance	Himalaya Publisher New Delhi.	2006

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 308			<b>Title:</b> CORE : VIII	<b>Batch:</b>	2021 - 2024
				SUPPLY CHAIN MANAGEMENT FOR BUSINESS PROCESS SERVICE	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-		<b>Credits:</b>	4

**Course Objective**

To understanding the important role of supply chain management in today's business environment

**Course Outcomes**

CO1	To define the tools and techniques in implementing supply chain management	K1
CO2	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain	K2
CO3	To Know the management components of supply chain management	K3
CO4	To Analyse the primary differences between logistics and supply chain management	K4
CO5	To Comprehend the role of role of supply chain management in today's business environment in India.	K5

**Mapping**

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

H-High; M-Medium; L-Low



**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	<b>Introduction to Business and Outsourcing:</b> BusinessPartnerships-TypesofBusinessOrganizations-TypesofBPSs- Meritsand	18
<b>Unit II</b>	<b>Overview of SCM and Contract Management</b> Definition and Meaning – Supply Chain Structure- Supply chain Management Process – Elements of Supply Chain Management – Importance of SCM – Features of SCM – Objectives of SCM – Functions of SCM – Supply chain as a Profession- Role in IT – Drivers of Supply chain Performance. Creation of Contract - Negotiate - Determination the Price, Terms and Condition- Approval - Execute -Comply/Amend - Technology Intervention in Contract Management.	18
<b>Unit III</b>	<b>Sourcing and Procurement</b> SourcingandTypesofSourcing-ComponentsofSourcing- ProcurementPractice-Procurement Lifecycle - Purchasing cycle - Receiving and Analyzing Purchase requirements - Technology Intervention in Sourcing and Procurement	18
<b>Unit IV</b>	<b>Sales Order Management</b> Meaning and definition - Inquiry to order- Order entry - Order Fulfilment - Electronic Data Interchange and Return Material Authorization – Reporting - Technology Intervention in SOM, How Tools help fasten/automate the SOM process. Market Services Requirement - Meaning and Definition - Incident Management /Claims Processing - Annual Maintenance Contract/ Fault Management - Return material Authorization - Parts Management/Repairs - Logistics Involvement.	18
<b>Unit V</b>	<b>Master data management and Logistics</b> Types of Data Management (Item, Customer, Vendor and Supplier) -	18

**B.COM- BPS (2021-2024 BATCH)**

	Data On boarding - Data Cleansing and Maintenance - Technology Intervention in MDM. Logistics Fleet - Meaning, Definition and Benefits - Types of Fleet in Goods Transportation - Warehouse Management - Meaning, Definition and Benefits - Functions and Benefits of Warehouse - Benefits of efficient Warehouse Management - Technology Intervention in Logistics and Fleet management - Classification of Inventory - Inventory Carrying Cost - Just in Time Inventory - Types of Inventory.	
	<b>Total Contact Hrs</b>	<b>90</b>

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.
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**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	TCS	Hand book on Finance and Accounting for business process services provided by TCS.	TCS	2014
2	SunilChopra, PeterMeindla nd D.V. Kalra,	SupplyChainManagement(S trategy,PlanningandOperati on)	Pearson Education	2016

**B.COM- BPS (2021-2024 BATCH)****Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	BrianFarri ntgton	PurchasingandSupplyChainManage ment	PearsonEducatio n	7 <sup>th</sup> edition,2010
2	DonaldJ.B owersoxan d DavidJ. Closs	LogisticalManagement(TheIntegrat edSupplyChainProcess),	DonaldJ.Bowers oxandDavidJ. Closs	2017
3	DKAgarw al	TextbookofLogisticsandSupplyChai nManagement,	MacmillanPublis her	2003
4	Handfield & Nichols	Introduction to Supply chain Management	PearsonPublisher	2015
5	Sanders N R,	Supply chain Management: A global Perspective	John WileyPublisher	2012
6	Agarwal D K	Supply Chain Management Strategy, Cases and Best Practices	Cengage	2010

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS		<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 3A3		<b>Title:</b> ALLIED: I	<b>Batch:</b>	2021 - 2024
			BUSINESS ECONOMICS	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	<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**

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

**Mapping**

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

**B.COM- BPS (2021-2024 BATCH)**

H-High; M-Medium; L-Low

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Economics – Definition – Economic Analysis – <i>Micro and Macro Economics</i> – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics.	15
<b>Unit II</b>	Law of Demand – Determinants of Demand – Demand Distinctions –Indifference Curve Analysis – Consumer's Equilibrium- <i>Elasticity of Demand</i> – Types – Measurement - Demand Forecasting – Methods of Demand Forecasting – Consumer Surplus – Measurement of Consumer Surplus.	15
<b>Unit III</b>	Cost Concepts – Cost – Output Relationship – Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium.	15
<b>Unit IV</b>	Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly: Cartels, Price Leadership and Price Rigidity.	15
<b>Unit V</b>	Pricing Policy – Objectives of Pricing Policy – Pricing Methods – National Income – Definition – Concepts of National Income - Methods of Calculating National Income.	15
	<b>Total Contact Hrs</b>	<b>75</b>

\**Italicized* texts are for self study

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Sundharam,K.P.M. and Sundharam E.N.,	Business economics	New Delhi: Sultan chand and sons Ltd.	2010
2	Reddy, PN and Appannah, H.R	Principles of business economics	New Delhi: Sultan chand and sons Ltd.	2003
3	W.H.Locke Anderson and Putallaz and William G.Shepherd	Economics	University of Michigan.	1983

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21UBP 3N1			<b>Title:</b>	<b>Batch:</b>	2021 - 2024
				Non Major Elective-I ENTREPRENEURIAL DEVELOPMENT	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	-	<b>Credits:</b>	2	

**Course Objective**

To Understand the Basic Development of Entrepreneurship as a Profession

**Course Outcomes**

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

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – <i>Qualities of an entrepreneur</i> – Distinction between an Entrepreneur and Manager.	3
<b>Unit II</b>	Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP	3
<b>Unit III</b>	Institutional support to Entrepreneurs –NSIC( National Small Industries Corporation) –SIDO(Small Industries Development Organization) - DIC(District Industries Centers )– <i>SIDCO (Small Industries Development Corporation).</i>	3
<b>Unit IV</b>	Sources of finance – Own fund – Lease – Venture capital- Angel funding- Crowd funding	3
<b>Unit V</b>	Institutional finance – IDBI– IFCI – MSME – EXIM Bank	3
	<b>Total Contact Hrs</b>	<b>15</b>

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.



**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Gupta C.B and Gupta S.P	Entrepreneurial Development	S.chand and sons	1 <sup>st</sup> edition, 2013
2	Munish Vohra	Entrepreneurial Development	Anmol Publications, Bangalore.	2010

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme Code:</b>	B.COM- BPS			<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21UBP 3N2			<b>Title:</b>	<b>Batch:</b>	2021 - 2024
				ADVERTISING AND SALES PROMOTION	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	-		<b>Credits:</b>	2

**Course Objective**

To equip the students with basic concepts of advertising and sales

**Course Outcomes**

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

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit 1</b>	<b>ADVERTISING</b> Meaning – Definition –Objectives – Advertising Copy - Classification Of copy – <i>Advertising Media</i> – Kinds of Media	3
<b>Unit 2</b>	<b>ADVERTISING AGENCIES</b> Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning - Function of Advertising Layout – Different Types of Layout.	3
<b>Unit 3</b>	<b>BASIC ELEMENTS OF ADVERTISING</b> Print Production – Methods of Printing - Print Production Process - Broadcast vs. Print Production – <i>Television Production</i> - Radio Production.	3
<b>Unit 4</b>	<b>ADVERTISING CAMPAIGN</b> Campaign Planning – Media Planning - Scheduling the Message – Advertising budget - Methods.	3
<b>Unit 5</b>	<b>SALES PROMOTION</b> Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.	3
	<b>Total Contact Hrs</b>	15

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Philip Kotler, , 13 <sup>th</sup> edition,	Marketing Management	pearson education	2008

**B.COM- BPS (2021-2024 BATCH)****Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Pillai and Bhavathi, R.S.N	Morden Marketing Principles and Practices	New Delhi, Sultan Chand and Sons	2013
2	Roddy mullin,	sales promotion,	kogan page.	2010
3	Peter, M. Chisan	Marketing Research	MCGraw- hill Back company UKLlimited England	2011
4.	3. Mercedes Esteban-Bravo, Jose M. Vidal-Sanz,	Marketing Research Methods (Quantitative and Qualitative Approaches)	Cambridge University Press.	2021

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 409			<b>Title:</b>	<b>Batch :</b>	2021-2024
				<b>CORE:IX</b>	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	HIGHER CORPORATE ACCOUNTING	<b>Credits:</b>	4

**Course objective**

To enable the students understand Higher Corporate Accounting System

**Course Outcomes**

CO1	To describe the accounting procedures of amalgamation and absorption of companies	K1
CO2	To explain the financial statement of business such as Banking companies, Insurance companies.	K2
CO3	To apply skills for preparing accounting for reconstruction of companies.	K3
CO4	To critically examine the accounting information for planning and control and for the assessment of finance.	K4
CO5	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company To critically analyse the accounting information for planning and control and for the evaluation of finance.	K5

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	<b>Amalgamation Absorption of companies :</b> Accounting for Amalgamation (AS14) and Absorption of Companies.	18
<b>Unit-2</b>	<b>Reconstruction of Companies:</b> Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme)	18
<b>Unit-3</b>	<b>Banking Company Accounts (Banking Regulation Act 1949):</b> Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	18
<b>Unit-4</b>	<b>Insurance Company Accounts (IRDA Act 1999):</b> 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.	18
<b>Unit-5</b>	<b>Holding Company Accounts :</b> Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, <i>Bonus Issue and Payment of Dividend</i> (excluding inter-company holdings)	18
	<b>Total Contact Hrs</b>	<b>90</b>

NOTE: 20% Theory 80% Problem

\**Italicized* texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Jain, S.P and Narang.K.L	Advanced Accountancy	Kalayani Publishers	2017

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Gupta,R.L and Radhaswamy.M	Corporate Accounts Theory Method and Applications	New Delhi, Sultan Chand And company.	2017
2	Reddy and Murthy	Corporate Accounting	Chennai, Margham Publications	2017

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 410			<b>Title:</b>	<b>Batch :</b>	2021-2024
				<b>CORE:X</b>	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Campus to Corporate Transition	<b>Credits:</b>	4

**Course objective**

To expose 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**

CO1	To recollect positive mental attitude, etiquette and professional grooming	K1
CO2	To understand the team play, stress management and healthy social interactions in corporate.	K2
CO3	To apply purposeful decisions regarding the balance of education, work and leisure time.	K3
CO4	To analyze self-awareness, proactive communication, assertiveness and behavioural effectiveness.	K4
CO5	To expose into the challenges faced by the fresher/ new entrants in the corporate life.	K5

**Mapping**

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

H-High; M-Medium; L-Low



**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	Corporate Readiness -Overview of corporate -History of corporate - Overview of BPS industry -History of BPS – <b>Benefits of BPS</b> -BPS Industry in World –BPS Industry in India –TCS BPS .	15
<b>Unit-2</b>	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 – <b>Be Confident</b> –keep on learning –Consider the body language.	15
<b>Unit-3</b>	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	15
<b>Unit-4</b>	<b>Communication</b> – Grammar – Phonetics – One on one basic conversation skill practice – Reading Comprehension – Listening Comprehension – Improving Vocabulary – Improving Writing Skills – Comprehension while interacting face to face.	15
<b>Unit-5</b>	Recitation of short stories – Interview Skills – Group Discussion – Social Conversation Skills – Presentation – One Act Plays	15
	<b>Total Contact Hrs</b>	<b>75</b>

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

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

**B.COM- BPS (2021-2024 BATCH)****Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Hand book	Campus To Corporate Transition	TCS	2017
2	Work book	Campus To Corporate Transition	TCS	2017

**Reference Books**

<b>S.N O</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Rajendra Pal & Kerlahali J.S.	Essential of Business communication	New Delhi Sultan Chand & Sons.	2010
2	T. Balasubramanian	English phonetics for Indian students	Trinity Press New Delhi	2012
3	Joshi, Gangadhar	Campus to corporate: your roadmap to employability	DDC/LCC and I Edition.	2015
4	Sharma, Ashutosh	Campus to corporate	DDC/LCC and 4 <sup>th</sup> Edition.	2012

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 411		<b>Title:</b>	<b>Batch :</b>	2021-2024
			<b>CORE:XI</b>	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	<b>BANKING FOR BUSINESS PROCESS SERVICES</b>	<b>Credits:</b> 4

**Course objective**

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

**Course Outcomes**

CO1	To remember the principles of banking	K1
CO2	To understand the roles and structure of banks in different economies	K2
CO3	To apply new ideas and methods in banking	K3
CO4	To analyze risk and financial problems	K4
CO5	To evaluate the origin and the growth of the Indian banking system	K5

**Mapping**

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

H-High; M-Medium L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	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 – <b>ATM Management</b> – 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.	18
<b>Unit-2</b>	Basics of cards- <b>Types of cards</b> , 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.	18

**B.COM- BPS (2021-2024 BATCH)**

<b>Unit-3</b>	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.	18
<b>Unit-4</b>	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.	18
<b>Unit-5</b>	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	18

**B.COM- BPS (2021-2024 BATCH)**

	& 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.	
	<b>Total Contact Hrs</b>	<b>90</b>

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Power point Presentations, Seminar ,Quiz and Assignment

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	TCS	Campus To Corporate Transition	TCS	2017

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Tannan. M.L.	Banking Law & Practice	New Delhi Sultan & Chennai Limited	2014

**B.COM- BPS (2021-2024 BATCH)**

2	Varshney	Banking Theory law & Practice	New Delhi Sultan & Chand Limited	2014
3	Gorden&Natrajan	Banking Theory	Himalaya Publishing house	2013
4	R. Rajesh T. Sivagnasithi	Banking Theory law & Practice	Tata MCGraw-Hill Publishing Co-limited.	2012

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 412			<b>Title:</b>	<b>Batch :</b>	2021-2024
				<b>CORE:VIII</b>	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	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**

CO1	To understand the environment in which retailing take places.	K1
CO2	To identify the major types of measurement techniques and data collection methods.	K2
CO3	To apply a strategic approach to retailing format.	K3
CO4	To write marketing research report and make presentation of the research result.	K4
CO5	To evaluate retail market and financial strategy including product pricing.	K5

**Mapping**

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

H-High; M-Medium; L-Low



**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	Meaning of market - Evolution - Classification – Marketing - Marketing concepts - Functions of marketing. Market Research - Need for Market Research - <i>Type of goods</i> - CPG - Why CPG industry is different? - Global CPG Manufacturers - Consumer Behaviour - Influencers.	15
<b>Unit-2</b>	Retailing - Characteristics of Retailing - Retail formats - Overview to Retail functions - Global Retailers - Segmentation - Need for segmentation criteria - Types of Segmentation.	15
<b>Unit-3</b>	Primary Research - Secondary Research - Custom Study - Syndicated study - Quantitative Research methodology - Qualitative Research Methodology - Research Types - <i>Introduction to 7 Ps of Marketing</i> - Optional Ps - Product - Price - Place - Promotion - Market Research and 7Ps.	15
<b>Unit-4</b>	Product Planning - Product Mix - New Product Development - Product Life Cycle - Branding - Brand Types - Private Labels - Branding - Brand Types - Private Labels - Brand association - Brand extension. - Advertising - Need for Advertising - Types of Media - Media Mix and Planning - What is Consumer Research? - Why research consumer? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products.	15
<b>Unit-5</b>	Retail Research - Need for Retail Research - Retail data - Importance of Retail Data Validation - Retail Research reports. - Media Research reports. - Media Research - Importance of Media research - Media Data - Importance of Media Data Validation - Media research - Media Data - Importance of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer Panel - Consumer Data - Panel Research reports.	15
	<b>Total Contact Hrs</b>	<b>75</b>

*\*Italicized texts are for self study*

**B.COM- BPS (2021-2024 BATCH)**

**Pedagogy and Assessment Methods:**

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

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	TCS	Retail Environment & Market Research	TCS	2012

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai, R.S.N &Bagavathi	Mordern Marketing Principles & Practices	New Delhi S. Chand & co.	20102
2	Phillip Kotler	Principle of Marketing	New Delhi Prentice hall of India.	2012
3	SwapnaPradhan	Retail Marketing	New Delhi 3 <sup>rd</sup> Edition, Tata MCGraw Hill education private limited.	2013
4	Peter, M. Chisan	Marketing Research	3 <sup>rd</sup> Edition 2002,MCGraw- hill Back company UK limited England.	2012

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 4A5			<b>Title:</b>	<b>Batch :</b>	2021-2024
				<b>ALLIED:IV</b>	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	5	STATISTICS 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**

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

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	Meaning and Scope of Statistics – <i>Characteristics and Limitations</i> – Presentation of Data by Diagrammatic and Graphical Methods.(Theory only) Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean	15
<b>Unit-2</b>	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.	15
<b>Unit-3</b>	<i>Simple Correlation</i> – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Coefficient of Concurrent Deviation -Concept of Regression Analysis.	15
<b>Unit-4</b>	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).	15
<b>Unit-5</b>	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) <b>Note:</b> Marks Distribution shall be 80% for Problems and 20% for theory Question Pattern: Theory model	15
	<b>Total Contact Hrs</b>	<b>75</b>

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Power point Presentations, Seminar, Assignment

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 4N3			<b>Title:</b>	<b>Batch :</b>	2021-2024
				<b>Non Major Elective:II</b>	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	-	PROJECT MANAGEMENT	<b>Credits:</b>	2

**Course objective**

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

**Course Outcomes**

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

**Mapping**

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
<b>CO1</b>	M	M	H	M	M	M	M
<b>CO2</b>	H	H	M	H	L	H	L
<b>CO3</b>	H	M	H	H	H	H	H
<b>CO4</b>	H	L	M	H	H	H	H
<b>CO5</b>	H	M	H	H	H	H	H

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

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

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Power Point Presentations, Seminar and Assignment

**Text Book**

<b>S.N O</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Khanka, S.S	Entrepreneurial Development	revised edition,S.Chand publishing.	2006

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.N O</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Gupta, C.B and Srinivasan, N.P	Entrepreneurial development	10 <sup>th</sup> edition,S.Chand and sons	1992
2	Dr.P.T.Vijayashree &M.Alagammai	Entrepreneurial development and small business management	10 <sup>th</sup> edition,Margham Publications	2010
3	B.L.Gupta and Anil Kumar	Entrepreneurial Development	Revised Edition, Mahamaya, New Delhi.	2009

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
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**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	21 UBP 4N4			<b>Title:</b>	<b>Batch :</b>	2021-2024
				<b>Non Major Elective:II</b>	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	1	<b>Tutorial Hrs./Sem.</b>	-	SERVICES MARKETING	<b>Credits:</b>	2

**Course objective**

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

**Course Outcomes**

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

**Mapping**

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

H-High; M-Medium; L-Low

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	Characteristics of Service – Service classification – <i>Service Marketing</i> – Service Design and Blue printing	3
<b>Unit-2</b>	Segmentation and target market for services – Positioning of services – Services quality and measurement	3
<b>Unit-3</b>	Concept of the service producer – developing service product – pricing techniques and strategies	3
<b>Unit-4</b>	<i>Promotion</i> – tools, mix and campaign planning distribution – Channel for services, Roll of intermediaries franchising	3
<b>Unit-5</b>	Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies.	3
	<b>Total Contact Hrs</b>	<b>15</b>

**Pedagogy and Assessment Methods:**

Power point presentations , Seminar and Assignment

**Text Book**

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

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Adrian Payne	Essence of Service Marketing PHI	illustrated Edition, Prentice Hall of India.	1993
2	R.S.N .Pillai&Bagavathi	Morden Marketing Principles and Practices	4 <sup>th</sup> Edition, S.Chand & company Ltd,	2013
3	K.Ram Mohanarao	Service marketing	2 <sup>nd</sup> Edition, pear education India	2011
4	Philip Kotler and suzan burton	Marketing Management	15 <sup>th</sup> Edition, Prentice hall of India	2008

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21 UBP 513			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>CORE: XIII</b>	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	Cost Accounting	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

NOTE: 20% Theory 80% Problem

\**Italicized* texts are for self study

**B.COM- BPS (2021-2024 BATCH)**

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21 UBP 514			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>CORE: XIV</b>	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	Income Tax	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**❖ Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

**NOTE:** 40% Theory & 60% problems.

Question Pattern: Accounts Model

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

Group discussions, Seminar and Assignment



**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

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

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P.Gurusamy	Name: Dr.S.Poornimadevi	Name: Prof. K. Srinivasan	Name: Dr.R.Manicka chezhian
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**B.COM- BPS (2021-2024 BATCH)**

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

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

**Course Objective**

To provide an understanding of BPS process and techniques.

**Course Outcomes**

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

**Mapping**

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

**B.COM- BPS (2021-2024 BATCH)**

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

\**Italicized* texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

**Course Objectives**

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

**Course Outcomes**

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

**Mapping**

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

H-High; M-Medium; L-Low

**INSTITUTIONAL TRAINING**

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





**B.COM- BPS (2021-2024 BATCH)**

external examiner and the respective guides of the student evaluate the student Performance.

Weightage assigned for the subject is 50 marks.

The distribution of which is as below:

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

**Course Objective**

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

**Course Outcomes**

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

**❖ Mapping**

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

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

***B.COM- BPS (2021-2024 BATCH)***

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

**Course Objective**

To endow students with the knowledge of Marketing

**Course Outcomes**

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

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21 UBP 5E3			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>CORE: XVI</b>	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Auditing Principles and practices	<b>Credits:</b>	3

**Course Objective**

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

**Course Outcomes**

CO1	To keep in mind current auditing concepts, students and acceptable practice	K1
CO2	To comprehend preventative internal control measures.	K2
CO3	To implement the audit process from planning of audit to completion of audit	K3
CO4	To interpret audit through computer assisted audit technique	K4
CO5	To assess audit techniques	K5

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Auditing-Origin-Definition-Objectives-Scope of auditing- Difference between auditing and investigation-Basic principles and process-Types-Advantages and limitations-Qualities of an auditor.	15
<b>Unit II</b>	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.	15
<b>Unit III</b>	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.	15
<b>Unit IV</b>	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.	15
<b>Unit V</b>	Audit of computerized accounts-Computer Assisted audit Technique-Need-Step by step methodology	15
	<b>Total Contact Hrs</b>	<b>75</b>

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment



**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Tandon, B.N. Sudharsana.S, Sundharabahu.S	A Hand Book of practical Auditing	New Delhi, S.Chand & Co Ltd	(2017)

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	De Paula.F.R.M	Auditing. London: Auditing principles and practice, New Delhi, Kalyani publication.	The English Language Society and Sir Issac Pitman and Sons Ltd.	2017
2.	Pradeep Kumar	Auditing principles and practice	New Delhi, Kalyani publication	2017

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21 UBP5AL			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>Advanced Learner Course</b>	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	-	<b>Tutorial Hrs./Sem.</b>	-	Research Methodology-Advanced learner Course(Self Study)	<b>Credits:</b>	2**

Research Methodology helps the students to accumulate knowledge which are essential for gathering, analyzing and interpretation of the problems confronted by humanity. This paper introduces the nature of Social and Business research, and provides the techniques of research, identification of problem, research design, data collection, sampling, processing, and interpretation of data and preparation of reports.

**Course Objective**

- To enable to student to understand and work methods and concepts related research.
- To enable the student to develop research project and work with research problem

**Course Outcomes**

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

**Mapping**

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

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

Units	Content
<b>Unit I</b>	Introduction: Meaning and Definition of Research - Characteristics of Research – Objectives of Research – Types of Research – Process and steps of Research.
<b>Unit II</b>	Process of Selection and formulation of Research problem: Problem Selection / Identification of the problem – Sources of research problems – Criteria of a good research problem – Principles of research problem – Hypothesis – Meaning – Sources of Hypothesis – Characteristics of good Hypothesis.
<b>Unit III</b>	Research Design: Meaning of Research Design – Types of Research Design – Essential steps in preparation of Research Design – Evaluation of the Research Design – A Model Design- Sampling- Types of Sampling
<b>Unit IV</b>	Data Collection and analysis and interpretation of data: Main forms of Data Collection responses – Methods of data Collection – Data collection using Google form -Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance – Technique of interpretation.
<b>Unit V</b>	Research Report: Meaning of R / R – Steps in Organization of R / R – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report.

**Pedagogy and Assessment Method:** Self study paper

**B.COM- BPS (2021-2024 BATCH)**

**Text Book.**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Kothari C.R.	Research Methodology Methods and Techniques	New age international publishers P ltd, new delhi – Latest edition	2018
2.	Gupta, S.K. RangiPraneet.	Business Research Methods	Kalyani Publishers,Ludhiana.	2016

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Dr Mahesh A Kulkarni,.	Research Methodology and Project Work	Nirali Prakashan, Mumbai	2020
2.	N Thanulingon.	Research Methodology	Himalaya Publication, Mumbai	2012
3.	O.R Krishnaswami, M. Rangnathan	Methodology of Research in Social Sciences	Himalaya publishing House.	2011
4.	DipakKumar Bhattacharya,	Research Methodology	ExcelBooks, New Delhi.	2013
5.	Dr.Roshan Kumar Bhangdiya	Research Methodology in Commerce and Management	Neha Publishers.	2014

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP5VA			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>VALUE ADDED COURSES</b>	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	30	EVENT MANAGEMNET	<b>Credits:</b>	2*

➤ **Course objective**

- To expose the students on the Event Management Concepts & new strategies.

➤ **Course Outcomes**



CO1	To understand the long term issues in event management and marketing.	K1
CO2	To understand the event management process.	K2
CO3	To acquire conceptual and analytical skills in strategic planning.	K3
CO4	To analyze major recent developments in event management.	K4
CO5	To evaluate the knowledge of various event management process.	K5



<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	<b>INTRODUCTION TO EVENT MANAGEMENT (10 Hrs)</b>  Event Management - Meaning- Definition - Objectives of Event Management -Classification of Event Management - Function - Benefits of Event Management. Event Management Strategy - Event Committee - Coordination among Committee	10
<b>Unit-2</b>	<b>EVENT MANAGEMENT PLANNING (10 Hrs)</b>  Event Planning - Steps in Event Management Plan - Operational	10

**B.COM- BPS (2021-2024 BATCH)**

	Planning - Preparing the Event Operations - Event Planning Timeline.	
<b>Unit-3</b>	<b>ASPECTS OF EVENTS MANAGEMENT(10 Hrs)</b>  Stage Management – Brand Management - Budget Management - Budget Control – Success of the Event – Event Feedback.	10
	<b>Total Contact Hrs</b>	<b>30</b>

➤ **Text Book**

<b>S.N O</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICA TION</b>
1	<b>Ms. Annie Stephen and Mr. Hariharan</b>	Principle of Event Management	Himalaya Publishing House, Mumbai.	2016

➤

➤ **Reference Books**

<b>S.N O</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	<b>Uttarakhand Open University</b>	Principle of Event Management	(OnlineMaterial).	2021

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21 UBP 5S1			<b>Title :</b>	<b>Batch :</b>	2021-2024
				Skill based Elective-I	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	3	<b>Tutorial Hrs./Sem.</b>	-	Human Resource Capital Management	<b>Credits:</b>	3

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
<b>CO1</b>	S	S	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S	S	S
<b>CO3</b>	H	M	H	H	H	H	M
<b>CO4</b>	H	H	H	M	M	H	H
<b>CO5</b>	H	M	H	H	H	H	M

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Human resource capital management- Meaning and scope –Evolution of Human capital Resource Management- Functions of HRCM.	9
<b>Unit II</b>	Human Resource Planning- Importance –Factors governing Human Resource Planning.	9
<b>Unit III</b>	Recruitment - Factors Governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests-Interviews-Evaluation of Recruitment Methods.	9
<b>Unit IV</b>	Performance Appraisal-Objectives-Appraisal Methods-Training and Development- Methods of Training.	9
<b>Unit V</b>	Morale-Measures to improve Morale-Job Satisfaction.	9
	<b>Total Contact Hrs</b>	<b>45</b>

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

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

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Aswathappa.K.	Human Resources and Personnel Management	7th edition, Text and Cases, New Delhi : Tata McGraw- Hill Publishing Ltd.,	2005



**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	1. Subba Rao. P.	Personnel and Human Resources Management-Text and Cases.	Himalaya Publishing House. Mumbai.	2009
2.	2. Chitra atmaram Naik.	Human Resource Management.	2 <sup>nd</sup> edition,ane's student Edition.	2016

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP5S2	<b>Title :</b>	<b>Batch :</b>	2020-2023
		<b>SKILL BASED ELECTIVE – I</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	3	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**

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

**❖ Mapping**

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

H-High; M-Medium; L-Low

**Existing Syllabus**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Retail Business Management – Meaning – Need for retail management – Scope of Retail Business management – Advantages & Limitations	9
<b>Unit II</b>	Types of retail outlets – Retail mechanism – Role of advertising in Retail – Modes of Advertising – Retail store operations	9
<b>Unit III</b>	Retail marketing – Store design and layout – Buying decision of customers – Tips to be a successful retailer. Roles & Responsibilities of store manager	9
<b>Unit IV</b>	Buyer Behavior – Individual Buyer – Buyer’s Product Knowledge – Buyer decision making - Life cycle in Retail - Common Barriers in Retail	9
<b>Unit V</b>	International Retailing - FDI in Retailing - Recent developments in retail channel – Involvement of transportation in retailing.	9
	<b>Total Contact Hrs</b>	<b>45</b>

*\*Italicized texts are for self study*

**Pedagogy and Assessment Methods:**

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

**TEXT BOOK**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1	Barry Berman, Et.al,	Retail management: A strategic approach	11th edition , Pearson india,	2011

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books:**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS/ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	. K.V.S.Madaan, Tata	Fundamentals of retailing,	McGraw-hill education,	2009
2.	Levy:Weitz:Grewal, ..	Retailing management,	9th edition,McGraw- hill education	2013
3.	Chetan Bajaj: Rajnishtuli: Nidhi Varma Srivastava,	Retail management,	2nd edition,Oxford,	2010.
4.	Online Sources.			

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

**B.COM- BPS (2021-2024 BATCH)**

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

**Course Objective**

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

**Course Outcomes**

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

**❖ Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

Note: Theory-20% Problem- 80%

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**B.COM- BPS (2021-2024 BATCH)**

**Text Book**

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

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Jain.S.P and Narang. K L	Cost and Management Accounting,	Kalyani Publishers, New Delhi.	2017
2.	Sharma and Gupta. S.K	Management Accounting	13th Edition, New Delhi, Kalyani Publishers.	2017

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP619		<b>Title :</b>	<b>Batch :</b>	2021-2024
			<b>CORE: XIX</b>	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	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**

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

**❖ Mapping**

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



**B.COM- BPS (2021-2024 BATCH)**

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

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

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**B.COM- BPS (2021-2024 BATCH)****Text Book**

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

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
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,	5th Edition, financial times/ prentice hall.	2011
4.	Michael E.Whitman, Herbert j.	Principles of Information Security	Mattord, CENGAGE Learning, 4th Edition.	
5.	Bernard Menezes,	Network Security and cryptography	CENGAGE Learning.	

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

**B.COM- BPS (2021-2024 BATCH)**

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

**Course Objective**

To provide an understanding of featured BPS Techniques.

**Course Outcomes**

CO1	To recollect improved approaches for conducting business processes and ability to use simulation for validating and optimizing business processes	K1
CO2	To understand ability to develop business processes that aligns technology and organizational resources for generating competitive advantage	K2
CO3	To execute new business processes, or redesign existing ones using Industry 4.0 techniques	K3
CO4	To compare the business process performance using big data analysis in industry 4.0	K4
CO5	To assess the students to implement a business process directly from a business process model using new tools of industry 4.0.	K5

**❖ Mapping**

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

**B.COM- BPS (2021-2024 BATCH)**

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

\*Italicized texts are for self study

**B.COM- BPS (2021-2024 BATCH)**

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP621			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>CORE: XXI</b>	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	30	Programming Lab in 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**

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

**❖ Mapping**

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

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

**LIST OF PROGRAMMES**

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

**Pedagogy and Assessment Methods:**

Power point Presentations, Seminar, E-Assignment.

**Text Book**

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

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

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

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



**B.COM- BPS (2021-2024 BATCH)**

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

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

**❖ Mapping**

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

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

**CASE ANALYSIS**

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

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

\*Italicized texts are for self study

The distribution of which is as below:

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

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP6E5		<b>Title :</b>	<b>Batch :</b>	2021-2024
			<b>CORE ELECTIVE-II:</b>	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	4	<b>Tutorial Hrs./Sem.</b>	60	Security analysis and portfolio Management	<b>Credits:</b> 5

**Course Objective**

To create an awareness of the various investment avenues available for a secured return.

**Course Outcomes**

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

**❖ Mapping**

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
<b>CO1</b>	S	S	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S	S	S
<b>CO3</b>	H	M	H	H	H	M	H
<b>CO4</b>	H	H	H	M	M	H	H
<b>CO5</b>	H	M	H	H	H	M	H

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Investment – meaning – Definition - Concepts of Investment- Elements of Investment importance of investment – Factors favourable for investment- Investment Process – Features of an Investment program- Investment Media and its types – Alternative Forms of Investment.	12
<b>Unit II</b>	Security analysis - Fundamental analysis –Economic analysis – Industry Analysis – Company Analysis – Economic Value Added – Sources of Financial Information.	12
<b>Unit III</b>	Technical Analysis- Efficient market theory - random walk analysis.	12
<b>Unit IV</b>	Portfolio Management – <i>Portfolio risk and return</i> - Portfolio construction models.	12
<b>Unit V</b>	Portfolio Analysis – Portfolio selection - Techniques of Portfolio revision.	12
	<b>Total Contact Hrs</b>	60

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Preeti Singh	Investment Management	Himalaya Publishing house.	2012
2.	Punithavathy Pandian	-Security Analysis and Portfolio Management	Vikas Publishing house	2012

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	V.K.Bhalla.	Fundamentals of Investment Management	S Chand Publishing 3 rd edition.	2010
2.	V.A. Avadhani	Investment Management	Himalaya Publishing house 8th Edition.	2011
3.	Donald Fischer & J.Jordan	Security Analysis and Portfolio Management.	Published 17th Edition Pearson Education.	2018

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP6E6			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>CORE ELECTIVE-II:</b>	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	4	<b>Tutorial Hrs./Sem.</b>	60	Executive Communication	<b>Credits:</b>	5

**Course Objective**

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**

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

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Business Communication: Meaning – Importance of Effective Business Communication Media- Types – Barriers to Communication – Communication Ethics – Principles of Effective Communication.	12
<b>Unit II</b>	Non- Verbal Communication – Soft Skills – Business Letters: Need – Functions - Kinds - Essentials – Layout- Interpersonal Communication. – Use of Capital Letters in writing – Use of Foreign Words and Phrases.	12
<b>Unit III</b>	Interview- Appointments- Acknowledgement-Promotion- Enquires- Replies- Orders-Sales- Circulars – Complaints – Use of Mobile Phones in communication and modern application software in Mobile Phones communication.	12
<b>Unit IV</b>	Business Correspondence - Enquiries and Reply - Order and their Execution – Collection Letter –Sales Letter – Circular Letter – Banking Correspondence – Insurance Correspondence	12
<b>Unit V</b>	Modern Forms of Communication: Fax- e-mail- Video conferencing- Internet - Website and their use in Business.	12
	<b>Total Contact Hrs</b>	60

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Ramachandran	Business Communication,	Macmillan Publishers, New Delhi	2007
2.	AshaKaul	Effective Business Communication	Prentice Hall of India, New Delhi	2006



**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Randolf H Hudson	Business Communication,	Jaico Publishing House, New Delhi	1994
2.	Meenakshi Raman, Prakash Singh	Business Communication,	Oxford University Press, New Delhi.	2012
3.	Jain, V K & Omprakash Biyani	Business Ethics and Communication,	S Chand Co, New Delhi.	2012

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

**B.COM- BPS (2021-2024 BATCH)**

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

**Course Objective**

To impart basic knowledge about major Indirect Taxes.

**Course Outcomes**

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

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

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

\*Italicized texts are for self study

**B.COM- BPS (2021-2024 BATCH)**

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP6E8		<b>Title :</b>	<b>Batch :</b>	2021-2024
			<b>CORE ELECTIVE –III</b>	<b>Semester</b>	VI
<b>Lecture Hrs./Week Or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	International Business	<b>Credits:</b> 5

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	International Business- Meaning-Definition-Scope- Difference between Internal Trade and International Business -Merits and Demerits of Trade- India's involvement in International Business.	15
<b>Unit II</b>	Multinational Enterprises-Characteristics of Multinational Enterprises-Roles of MNE's in the Global Economy- Balance of Trade- Balance of Payments-Balance of payments disequilibrium.	15
<b>Unit III</b>	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.	15
<b>Unit IV</b>	FEMA-Objectives-Exchange rate adjustments- World governance institutional environment-Study of international environment-World Trade Organization (WTO)-Objectives-Limitations and Challenges.	15
<b>Unit V</b>	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.	15
	<b>Total Contact Hrs</b>	<b>75</b>

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Rajendra & P.Maheshwari	International Business	First Edition, Published by International Book House Pvt.Ltd.	2011

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Balagopal (2013), T.A.S	Export Management.	Sultan Chand Ltd., New Delhi.	2013
2.	Dr.Francis Cherunilam,	International Trade and Export Management	Himalaya Publishing House, New Delhi.	2013
3.	Sumati Varma	International Business	Published by Ane Books Pvt. Ltd.	2017
4.	Mithani. B.M.	Banking international and public finance.	16 <sup>th</sup> Edition, Himalaya publisher.	2008
5.	Varshney. R.L and Bhattacharya.B.,	International Marketing Management,	24th edition, Sultan chand and sons.	2012
6.	Leo Jones & Rechard Alexander	New International Business English.	Published Cambridge University	2011

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP6E9			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>CORE ELECTIVE –III</b>	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Financial Management	<b>Credits:</b>	5

**Course Objective**

- To understand the various finance sources.
- To understand how to take capital budgeting and investment decisions

**Course Outcomes**

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

**❖ Mapping**

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

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



**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Nature and scope of financial management – Profit and Wealth management objectives – Key decisions - Functions and responsibilities of finance manager.	15
<b>Unit II</b>	Time value of money – Valuation– Capital structure decisions – Traditional and MM approaches – Current views – Determine of capital structure – Over trading – Over and under capitalization – Leverage analysis EBIT – EPS analysis.	15
<b>Unit III</b>	Cost of capital measurement WACC – MCC and value of the firm – Factors in dividend policy of firm – Kinds of dividend – Walter’s Model – MM Approach.	15
<b>Unit IV</b>	Investment decisions – Risk – Required rate of return – Estimating cash flows – Present value of cash flows – Evaluation of alternative investment proposals – Sensitivity analysis – Simulation – Decision making under conditions of risk and uncertainty – Inflation and investment decision	15
<b>Unit V</b>	Meaning and concept of working capital – significance – Determinants of working capital – Receivable and Payable management – Treasury management and functions	15
	<b>Total Contact Hrs</b>	<b>75</b>

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Shashi K. Gupta & Sharma R.K.,	Financial Management,	KalyaniPulishers, New Delhi.	2005

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Maheswari S.N	Elements of Financial Management Financial Management;	Sultan Chand and Sons, New Delhi	2003
2.	Khan M.Y and Jain P.K	Financial Management, Text and Problems	Tata McGraw Hill, New Delhi	2006

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21 UBP 6AL			<b>Title :</b>	<b>Batch :</b>	2021-2024
				<b>CORE: Advanced Learner Course</b>	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	-	<b>Tutorial Hrs./Sem.</b>	-	CREDIT MANAGEMENT (Self Study)	<b>Credits:</b>	2**

**Course Objective**

To enhance the students to know about the concepts and its application in credit Management.

**Course Outcomes**

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

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>
<b>Unit I</b>	Definition of Credit. Forms of credit: Consumer credit, Commercial credit, Export credit, Banking credit, Agriculture credit.
<b>Unit II</b>	Principles of lending – The 7C's of Credit – Fair practice code – Various types of Borrowers.
<b>Unit III</b>	Benefits and dangers in using credit, understanding consumer rights and obligations.
<b>Unit IV</b>	Credit Policy: Definition – Role and use of the policy – Basic contents of the policy.
<b>Unit V</b>	Consumer Assessments: Credit Bureau, Credit Applications, References, Credit Evaluation of borrowers, Collection procedure, Debit Recovery Tribunal, Writing off Bad Debts.

**Pedagogy and Assessment Methods:**

- Self study paper.

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Krishna Gupta –	Credit Planning and Management	Arihant Publishers, Jaipur.	2015

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Ed.Vol .	Credit Management	Oscar Publication, New Delhi	2018
2.	Cecil J.Bond ,	Credit Management Hand book	McGraw Hill., USA	2012

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP6VA		<b>Title :</b>	<b>Batch :</b>	2021-2024
			<b>VALUE ADDED COURSES</b>	<b>Semester</b>	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	30	<b>PRACTICAL BANKING</b>	<b>Credits:</b> 2*

**Course Objective**

To give the real time knowledge about the practical banking sectors to the students for enrich their knowledge.

**Course Outcomes**

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

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	Commercial bank –functions – Bank customers and its types - Relationship between banker and customer – Procedure for opening of bank accounts savings account-current account-recurring deposit account – fixed deposit account.	10
<b>Unit-2</b>	Procedure for opening and closing of bank accounts – individuals – minor – married women – lunatics – drunkard and illiterate – joint account. Cheque-types of cheque-format of cheque –crossing of cheque and its validities-Demand Draft Challan- DD format and its rules.	10

**B.COM- BPS (2021-2024 BATCH)**

<b>Unit-3</b>	Lending principles of Bank-Bank Loans: Personal loan and its application format, Housing loan and its application format, Mortgage loan and its format. Paying banker -collecting banker – Internet banking – Mobile Banking – ATM – Core Banking Solutions (CBS) –E banking- Google pay–Pay tm etc- Recent trends in Banking.	10
	Total Contact Hrs	<b>30</b>

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon E and Natarajan K	Banking Theory, Law and Practice	Himalaya Publishing House, Mumbai	2007
2	M.Radhasamy	Practical Banking	S.Chand & Co., Chennai	2007

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.Gurusamy	Banking Law and Practice	Vijay Nickolas Imprint, Chennai	2015
2	Trilochhabta	Banking Theory, Law and Practice	Dhanpad Rai & Sons, New Delhi	2007

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	21UBP6S3		<b>Title :</b>	<b>Batch :</b>	2021-2024
			<b>SKILL BASED SUBJECTS- MAJOR ELECTIVE -II</b>		<b>Semester</b>
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Technology Management	<b>Credits:</b> 2

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

CO \ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
<b>CO1</b>	S	S	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S	S	S
<b>CO3</b>	H	M	H	H	H	H	H
<b>CO4</b>	H	H	H	M	M	H	M
<b>CO5</b>	H	M	H	H	H	H	H

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



**B.COM- BPS (2021-2024 BATCH)**

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

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

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

**B.COM- BPS (2021-2024 BATCH)**

**Reference Books**

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

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

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)
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**B.COM- BPS (2021-2024 BATCH)**

<b>Course Code:</b>	21UBP6S4	<b>Title :</b>		<b>Batch :</b>	2021-2024
		<b>SKILL BASED SUBJECTS-MAJOR ELECTIVE –II</b>		<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Logistics Management	<b>Credits:</b> 2

**Course Objective**

To expose the students on the Logistics Management Concepts

**Course Outcomes**

CO1	To remember the International Trade and Components.	K1
CO2	To understand the principles of Foreign Markets and Indirect Exporting.	K2
CO3	To apply International Sales Contracts and Types of Transportation techniques.	K3
CO4	To analyze major recent developments in Packaging and Infrastructure	K4
CO5	To evaluate the logistics management concept	K5

**Mapping**

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

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

**B.COM- BPS (2021-2024 BATCH)**

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Introduction- Meaning-Definition- Logistics -Historical Developments in International Logistics Management- <i>Components of International Logistics Management.</i>	6
<b>Unit II</b>	Methods of Entry into Foreign Markets- Introduction- <i>Indirect Exporting</i> -Export Management Corporation-Active Exporting-Production Abroad.	6
<b>Unit III</b>	International Contracts- Introduction- International Sales Contracts and the CISG-Agency versus Distributorship Legal Issues-Elements of an Agency or Distributor Contract- <i>Termination</i>	6
<b>Unit IV</b>	International Ocean Transportation - Size of Vessels - Types of Vessels – International Air Transportation- <i>Types of Aircrafts</i> -International Land and Multi-Model Transportation.	6
<b>Unit V</b>	Packaging for Export- Packaging Objectives-Customs Clearance- International logistics Infrastructure- <i>Transportation Infrastructure</i> - Communication Infrastructure- Utilities Infrastructure.	6
		30

\*Italicized texts are for self study

**Pedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

**Text Book**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
1.	Pierre David,	International Logistics,	Reprint Edition 2009, published by biztantara management for the flat world publishers.	2009

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLIC ATION
1	Esakki and Thangasamy	Green Marketing and Environmental Responsibility in Modern Corporations	IGI Global	2017
2	Robert Dahlstrom	Green Marketing Management	Cengage Learning	2010

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLIC ATION
1	Jacquelyn A. Ottman	Green Marketing, Challenges and Opportunities for the New Marketing Age	NTC Business Books	1993
2	Jacquelyn A. Ottman	The New Rules of Green Marketing	Berrett-Koehler Publishers	2011

Course Designed by	Verified by Module Coordinator
Name and Signature	Name and Signature
Name: D.Saranya	Name: Dr.S.Poornimadevi
Signature:	Signature:

*M. Akilanayaki*

Dr. M. AKILANAYAKI,  
 HON. VICE-CHANCELLOR,  
 Assistant Professor  
 Department of Commerce  
 VGM College, Pollachi - 642 011



*[Handwritten Signature]*

PRINCIPAL  
 VGM COLLEGE, POLLACHI

**RATIFICATION IN 2023**

**B.COM- BPS (2021-2024 BATCH)**

Part	Subject Code	Title of the Paper	Hrs/ Week	Hrs/ Sem.	Exam Hrs.		Maximum Marks		Total Marks	Credits
			L	P	T		Inte rna l	Exte rna l		
III	21UBP513	CORE XIII : Cost Accounting	6	-	5	3	50	50	100	5
	21UBP514	CORE XIV: Income Tax	6	-	5	3	50	50	100	4
	21UBP515	CORE XV : <i>Capital Market For Business Process Services</i>	5	-	-	3	50	50	100	5
	21UBP516	CORE XVI : <i>Managing Business Processes -I</i>	4	-	-	3	50	50	100	4
	21UBP517	CORE XVII : Institutional Training	-	-	-		50	50	100	2
	21UBP5E1/ 21UBP 5E2/ 21 UB P 5E3	CORE ELECTIVE-I :Company Law and Secretarial Practice/Modern Marketing/ Auditing Principles and Practice	5	-	-	3	50	50	100	3
	21UBP5VA	Department Specific Value Added Course -Event Management	30							2*
21UBP5AL	Advanced Learner Course - I (Optional) –Research Methodology -Self Study		-	-		50	50	100	2**	
IV	21UBP5S1/ 21UBP5S2	Skill Based Subjects- Majorelective- I Human Resources Capital Management /Retail BusinessManagement	3	-	2			50	50	3
	21HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	13	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	.
CC	21CFE501	Fluency in English – V	-	-	-	-	-	-	-	
	21CSD501	Soft Skills Development - I	-	-	-	-	-	-	-	Grade
	21GKL501	General Awareness - Self Study	SS	-	2	-		50	50	Grade *
<b>Total</b>			<b>30</b>	<b>-</b>	<b>-</b>		<b>270</b>	<b>480</b>	<b>750</b>	<b>32</b>

\*\* Credits- Based on Course Content, maximum of 4

\* Extra Credits

**B.COM- BPS (2021-2024 BATCH)**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	21UBP618	CORE XVIII : Management Accounting	6	-	5	3	50	50	100	4
	21UBP619	CORE XIX: E-Commerce & Information Security	5	-	-	3	50	50	100	3
	21UBP620	CORE XX : <b>Industry 4.0 &amp; Managing Business Processes -II</b>	5	-	-	3	50	50	100	4
	21UBP621	CORE XXI : Programming Lab In Tally	-	2	-	3	50	50	100	2
	21UBP6E1/ 21UBP6E2/ 21UBP6E3	CORE ELECTIVE-II : Case Analysis/ Security analysis and Portfolio Management Executive Communication	4	-	4	3	50	50	100	5
	21UBP6E4/ 21UBP6E5/ 21UBP6E6	CORE ELECTIVE-III: Indirect Taxation/ International Business/ Financial Management	5	-	-	3	50	50	100	5
	21UBP6AL	Advanced Learner Course - II (Optional) –Credit Management -Self Study	-	-	-		50	50	100	2**
	21UBP6VA	Department Specific Value Added Course-Practical banking	30							2*
IV	21UBP6S3/ 21UBP6S4	Skill Based Subjects – Naan Mudhalvan Technology Management/ Mutual Fund Foundation	2			2		50	50	2
	21HEC606	Human Excellence - Global Values & SKY Yoga Practice – VI	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
CC	21CFE601	Fluency in English – VI	-	-	-	-	-	-	-	-
	21CSD601	Soft Skills Development - II	-	-	-	-	-	-	-	Grade
<b>Total</b>			<b>28</b>	<b>2</b>			<b>280</b>	<b>420</b>	<b>700</b>	<b>31</b>

\*\* Credits- Based on Course Content, maximum of 4 \* Extra Credits

**Grand Total = 3900; Total Credits = 140**

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

### Course Objective

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

### Course Outcomes

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

### Mapping

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

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



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

NOTE: 20% Theory 80% Problem

\**Italicized* texts are for self study

### Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment
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### Text Book

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

## Reference Books

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. N.Akilanayaki	Name: Dr. N.Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr.R.Manickachezhian
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>	22UBP6S4		<b>Title : SKILL BASED SUBJECTS- MAJOR ELECTIVE - II</b>	<b>Batch :</b>	2021-2024
			SEC- Naan Mudalvan	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Mutual Fund Foundation	<b>Credits:</b> 2

### Course Objective

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

### Course Outcomes

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

### Mapping

CO \ PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
<b>C01</b>	H	H	H	H	H	M	M	M	H	H
<b>C02</b>	H	H	H	H	H	M	M	M	H	H
<b>C03</b>	H	M	H	H	H	M	M	M	H	M
<b>C04</b>	H	H	H	M	M	M	M	M	H	H
<b>C05</b>	H	M	H	H	H	M	M	M	H	M

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit-I	Mutual funds- Meaning-Definition- History and evolution of mutual funds- Types of mutual funds: equity funds, debt funds, hybrid funds- <i>Advantages and disadvantages of investing in mutual funds.</i>	6
Unit-II	Mutual fund structure: AMC (Asset Management Company), trustees, custodians- Role of fund managers and their responsibilities. Understanding Net Asset Value (NAV) and its calculation. Fund distribution channels: direct plans vs. regular plans.	6

<b>Unit III</b>	Investment objectives and risk tolerance- Diversification and asset allocation principles- Active vs. passive investment strategies-Sector-specific and thematic funds.	6
<b>Unit IV</b>	Measures of fund performance: CAGR, Standard Deviation, Sharpe Ratio- Evaluating fund consistency and risk-adjusted returns-Understanding market and investment risks-Strategies to manage investment risk	6
<b>Unit V</b>	Factors to consider when selecting a mutual fund- Reading and interpreting fund factsheets- <i>SIP (Systematic Investment Plan) vs. lump sum investments</i> - Investment process and paperwork- Impact of technology on mutual fund investing	6
	<b>Total Contact Hrs</b>	<b>30</b>

\*Italicized texts are for self study

### Pedagogy

Direct Instruction, Flipped Class, Digital Presentation
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### Assessment Method

Seminar, Quiz, Assignment, Group Task
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### Text Book

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

### Reference Books

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

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

