

#### **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 is 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 sprit of adventurism social committed and culturally rich citizens

# **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	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge
	and understanding of one or more disciplines that form a part of Commerce
	BPS.
PO2	Leadership readiness/qualities: To prepare the students to take up the
	responsibilities in various functional areas of the business organization and to
	have strong skill about the business processes and outsourcing services.
PO3	Analytical reasoning: To acquire entrepreneurial attributes and develop
	managerial skills; applying both quantitative and qualitative knowledge to their
	future careers in business.
PO4	Problem solving: To acquire the skills of communication analytics, team
	management decision making and problem solving etc.

PO5	<i>Critical thinking</i> : Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, and beliefs on the basis of empirical evidence. Critically evaluate practices, policies and theories by
	following scientific approach to knowledge development.
PO6	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself;
PO7	Moral and ethical awareness/reasoning: Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, appreciating environmental and sustainability issues.
PO8	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including, learning how to learn", that are necessary for participating in learning activities throughout life.

# **Program Specific Outcomes:**

PSO-01	Domain Knowledge: To build a strong understanding in the areas of commerce and
	Business process services.
<b>PSO-02</b>	Modern Technology Usage: To develop the skill of analyzing the concepts and applying
	technology in business.

### SCHEME OF EXAMINATIONS (2022 - 2025 BATCH AND ONWARDS) B.COM-BUSINESS PROCESS SERVICES

#### Semester - I

Part	Subject Code	Title of the Paper	Hr We		Hrs / Sem	Exam Hrs.			Maximum Marks		Maximum Marks		Total Marks	Credits	
			L	P	T		Internal	External							
	22UTL101/	Tamil Paper - I /	6	-	-										
I	22UHN101/	Hindi Paper - I /	6	-	-	3	50	50	100	3					
	22UFR101	French Paper – I	6	-	-										
II	22UEN101	Communication Skill – I ( Level I )	5	_	-	3	50	50	100	3					
11	22UEN102	Communication Skill - I ( Level II )	5	-	-	3	50	30	100	3					
	22UBP101	Core - I :Financial Accounting	6	-	5	3	50	50	100	4					
III	22UBP102	Core - II :Business Management	5	-	-	3	50	50	100	3					
	22UBP1A1	Allied - I :Business Mathematics	6	-	5	3	50	50	100	4					
	22UHR101	Human Rights	1	-	-	2		50	50	2					
IV	22HEC101	Human Excellence - Personal Values & SKY Yoga Practice - I	1	-	-	2	25	25	50	1					
V		Extension Activities – Annexure I	1	-	-	-	-	-	-	-					
-	22CFE101	Fluency in English – I	-	-	-	-	-	-	-	-					
EC		Online Course (Optional)(MOOC / NPTEL / SWAYAM )	L/				Grade*								
		Total	30				275	325	600	20					

# Semester-II

Part	Subject Code	Title of the Paper		Hrs / Week		Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
	22UTL202/	Tamil Paper - II /	6	-	-					
I	22UHN202/	Hindi Paper-II/	6	-	-	3	50	50	100	3
	22UFR202	French Paper – II	6	-	-					
II	22UEN202	Communication Skill – II ( Level I )	5	-	-	3	50	50	100	3
11	22UEN203	Communication Skill – II ( Level II )	5	-	-	3	30	30	100	<i>3</i>
	22UBP203	Core - III: Higher Financial Accounting	6	-	5	3	50	50	100	4
III	22UBP204	Core - IV : Accounting and Finance for Corporate	6	-	_	3	50	50	100	4
	22UBP2A2	Allied – II: Programming Language – Business Application Software And Internet		4	-	3	25	25	50	2
	22EVS201	Environmental Studies	2	-	-	2	-	50 50 50 50 50	50	2
IV	22HEC202	Human Excellence - Family Values & SKY Yoga Practice – II	1	-	-	2	25		50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
	22CFE202	Fluency in English – II	-	-	-	-	-	-	-	-
	22CMM201	Manaiyiyal Mahathuvam - I	1	-	-	2	-	50	50	Grade*
EC	22CUB201	Uzhavu Bharatham – I	1	-	-	2	-	50	50	Grade*
		Online Course (Optional)(MOOC / NPTEL / SWAYAM)								Grade*
		Total	26	4			250	300	550	19

### Semester – III

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	Т		Internal	External		
	22UBP305	CORE V : Corporate Accounting	6	-	5	3	50	50	100	4
	22UBP306	CORE VI : Commercial Law	5	-	-	3	50	50	100	3
III	22UBP307	CORE VII :Principles and Practices of Insurance		-	-	3	50	50	100	4
	22UBP308	CORE VIII: Investment Management		-	-	3	50	50	100	4
	22UBP3A3	ALLIED III : Business Economics		-	-	3	50	50	100	4
IV	22UBP3N1/ 22UBP3N2	Non Major Elective - I : Entrepreneurial Development / Non Major Elective - I: Advertising and Sales Promotion		-	-	2	-	50	50	2
	22HEC303	Human Excellence - Professional Values & Ethics – III	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
	22CEF303	Fluency in English – III	-	-	-	-	-	-	-	-
EC	22CMM302	Manaiyiyal Mahathuvam - II		-	-	2	-	50	50	Grade*
	22CUB302	Uzhavu Bharatham – II		-	-	2	-	50	50	Grade*
		Total	30				275	325	600	22

# Semester-IV

Part	Subject Code	Title of the Paper	Hrs / Week		/ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
	22UBP409	CORE IX: Higher Corporate Accounting	6	-	5	3	50	50	100	5
	22UBP410	CORE X: Organizational Behaviour	5	-	-	3	50	50	100	4
III	22UBP411	CORE XI: Banking Process for Business	6	-	-	3	50	50	100	5
	22UBP412	CORE XII: Market Research	5	-	-	3	50	50	100	4
	22UBP4A4	ALLIED-IV: Statistical Methods	6	-	5	3	50	50	100	4
IV	22UBP4N3/ 22UBP4N4	Non major Elective – II Project Management / Service Marketing		-	-	2	-	50	50	2
	22HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	50	50	1
	22CFE404	Fluency in English – IV	-	-	-	-	-	-	-	-
EC	22UMM403	Manaiyiyal Mahathuvam – III	1	-	-	2	-	50	50	Grade*
	22CUB403	Uzhavu Bharatham – III	1	-	-	2	-	50	50	Grade*
	1	Total	30	-			275	375	650	26

Part	Subject Code	Title of the Paper	Hrs / Wee k	Hrs / Sem.		Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
	22UBP513	CORE XIII: Cost Accounting	6	-	5	3	50	50	100	5
	22UBP514	CORE XIV: Income Tax	5	-	-	3	50	50	100	4
	22UBP515	CORE XV : Campus to Corporate	5	-	-	3	50	50	100	5
III	22UBP516	CORE XVI : Business Processes Management	5	-	-	3	50	50	100	4
	22UBP517	CORE XVII : Institutional Training		-	-		100	100	200	2
	22UBP5E1/ 22UBP5E2/ 22UBP5E3	CORE ELECTIVE-I :Company Law and Secretarial Practice/ Modern Marketing/ Auditing Principles and Practice		-	-	3	50	50	100	3
	22UBP5AL	Advanced Learner Course - I (Optional) –Research Methodology -Self Study		-	-	-	50	50	100	2**
IV	22UBP5S1/ 22UBP5S2	Skill Based Subjects- Major elective- I Human Resources Capital Management /Retail Business Management		-	-	2		50	50	3
	22HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	25	50 50 50 100 50 50	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	
	22CFE505	Fluency in English – VI	-	-	-	-	-	-	-	-
	22CSD501	Soft Skills Development - II	_	-	-	-	-	-	-	Grade*
EC	22GKL501	General Awareness- Self Study	SS			2		50	50	Grade*
	22UBP5VA	Department Value Added Course: Fundamentals of Capital Market								2*
		Total	30	-			375	425	800	27

Part	Subject Code	Title of the Paper		s / ek	Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
				P	T	11150	Internal	External		
	22UBP618	CORE XVIII: Management Accounting	6	-	5	3	50	50	100	4
	22UBP619	CORE XIX: E-Commerce & Information Security		-	-	3	50	50	100	3
	22UBP620	CORE XX: Supply Chain Management	5	-	-	3	50	50	100	3
	22UBP621	CORE XXI : Programming Lab In Tally	-	2	-	3	50	50	100	2
	22UBP6E4/	CORE ELECTIVE-II :Case Analysis/	4	-	4	3	50	50	100	5
III	22UBP6E5/	Security analysis and Portfolio Management								
	22UBP6E6	Executive Communication								
	22UBP6E7/	CORE ELECTIVE—III: Indirect Taxation/		-	-	3	50	50	100	5
	22UBP6E8/	International Business/								
	22UBP6E9 Financial Management									
	22UBP6AL	Advanced Learner Course - II (Optional) –Credit	-	-	-		50	50	100	2**
		Management -Self Study								
	22UBP6S3/	Skill Based Subjects – Major elective - II	2			2	-	50	50	3
13.7	22UBP6S4	Technology Management/ Logistic Management/								
IV		Human Excellence - Global Values & SKY Yoga	1	_	_	2	25	25	50	1
	22HEC606	Practice – VI					25	25	Marks	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
	22CFE606	Fluency in English – VI	-	-	-	-	-	-	-	-
EC	22CSD602	Soft Skills Development - II	-	-	-	-	-	-	-	Grade*
	22UBP6VA	Department Value Added Course- Dynamics of	30							2*
	22001011	Services Sectors								
		Total	28	2			325	375	700	26
		Grand Total	174	6			1750	2150	3900	140

<sup>\*\*</sup> Credits-Based on Course Content, Maximum of 4

# PART -V

### NGM College, Pollachi

# **Curriculum Development Cell**

### 2022-2025 Batch

#### ANNEXURE-I

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

S.NO	Subject Code	Subjects
1.	22UNC 401	NCC
2.	22UNS 402	NSS
3.	22USG 403	Sports and Games
4.	22URO 404	Rotract club
5.	22URR 405	Red Ribbon Club
6.	22UYR 406	Youth Red Cross
7.	22UCA 407	Consumer Awareness Club
8.	22UED 408	Entrepreneurship Development Cell
9.	22UCR 409	Center for Rural Development
10.	22USS 410	Student Guild of Services
11.	22UGS 411	Green Society
12.	22UEO 412	Equal opportunity Cell
13.	22UFA 413	Fine Arts Club
14.	22UAM414	Arutchelvar Student Thinkers forum
15.	22USV415	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: 50 Marks (Part I, II, & III)

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

Knowledge	Section	Marks	Description	Total
Level				
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define/Short Answer)	10 x 1 = 10	MCQ Define	
K3 (Q 11-15)	K3 (Q 11-15) B (Either or pattern)		Short Answers	50
K4 & K5 (Q 16 – 20)	C (Either or pattern)	5 x 5 = 25	Descriptive/ Detailed	

### 2. Theory Examinations: 50 Marks (Part IV: NME)

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
K3, K4 & K5 (Q 11-15)	B (Either or pattern)	5 x 8 = 40	Short Answers	50

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

Knowledge	Criterion	External/Internal	Total
Level		Marks	
К3		50/50	100
K4	Record work & Practical		
K5	1 ractical	25/25	50

### **Components of Continuous Assessment**

### **THEORY**

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test 1	(50/3.33) = 15		
Test 2 / Model	(50/3.33) = 15		
Assignment / Digital Assignment	10	15+15+10+05+05	50
Seminar / Socratic Seminar	05		
Group Task : GD, Role Play, APS	05		

Maximum Marks: 50; CIA Mark: 25

Components		Calculation	CIA Total
Test / Model	10		
Assignment / Digital Assignment	5	10.5.5.5	25
Seminar / Socratic Seminar	5	10+5+5+5	25
Group Task : GD, Role Play, APS	5	1	

# **PRACTICAL**

Maximum Marks: 50; CIA Mark: 25

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

Maximum Marks: 100; CIA Mark: 50

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

Maximum Marks: 200; CIA Mark: 100

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

### **PROJECT**

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Review I	10		
Review II	10	10.10.10.20	
Review III	10	10+10+10+20	50
Report Submission	20		

Maximum Marks: 200; CIA Mark: 100

Components		Calculation	CIA Total
Review I	20		
Review II	20	20.20.40	
Review III	20	20+20+20+40	100
Report Submission	40		

<sup>\*</sup> Components for 'Review' may include the following:

Originalit of Idea, Relevance to Current Trend, Candidate Involvement and Presentation of Report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

# STUDENT SEMINAR EVALUATION RUBRIC

# **Grading Scale:**

A	В	С	D
5	4	2 - 3	0 - 1

CRITERIA	A – Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	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
Knowledge of subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding and exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding and effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have grasp of information; answered only rudimentary Questions & Material not clearly related to topic or background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain text and	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation

		presentation		
Eye Contact	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
Elocution – (Ability to speak English language)	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:**

A	В	C	D	F
09 – 10	07- 08	05 - 06	03 - 04	01 - 02

CRITERION	A - Excellent	B – Good	C - Average	D - Below Average	F - Inadequat e
Content & Focus	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
Sentence Structure & Style	* Word choice is rich and varies  * Writing style is consistently strong  * Students own formal language	* Word choice is clear and reasonably precise  * Writing language is appropriate to topic  * Words convey intended message	* Word choice is basic * Most writing language is appropriate to topic * Informal language	* Word choice is vague * Writing language is not appropriate to topic * Message is unclear	* Not adequate

Sources	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
Neatness	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
Timeliness	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

### **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

Internal	External	Total
50	50	100

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

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

Programme code:	B.COM- BPS		Programme	Bachelor of Commerce		
			Title:	(Business Process Services		
Course Code:	22UBP101		Title:	Batch:	2022-2025	
			CORE: I	Semester	Ι	
Lecture Hrs./Week	6	Tutorial	5	Financial	Credits:	4
or		Hrs./Sem.		Accounting		
Practical						
Hrs./Week						

# **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	К3
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

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Introduction to Accounting Cycle:  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
Unit II	Depreciation Accounting (AS-06) and Single Entry System:  Depreciation Accounting – <i>Methods of Depreciation</i> - Straight Line and Diminishing Balance Methods – Annuity Method.  Rectification of Errors- Classification of Errors-Basic principles for rectification of errors- Suspense Account.	18
Unit III	Consignment Accounts:  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
Unit IV	Joint Venture Account (AS-11)  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
Unit V	Unit-5 Royalty Accounting:  Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss)	18
	Total Contact Hrs	90

NOTE: 20% Theory 80% Problem

\*Italicized texts are for self study

# Pedagogy

Direct Instruction, Flipped Class

# **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

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

# Reference Books

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

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

<b>Programme Code:</b>	B.CO	M- BPS		Programme Title:	Bachelor of Commerce (Business process services)		
Course Code:	22UBP102			Title : CORE :II	Batch:	2022-2025	
				Business	Semester:	I	
Lecture Hrs./Week	5		-	Management			
or Practical Hrs./Week		Tutorial Hrs./Sem.			Credits:	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	K1
	learning objectives.	
CO2	To get the idea of effective management principles and techniques.	K2
CO3	To implement the skills by using both human and technological resources.	К3
CO4	To analyze the ability to communicate effectively.	K4
CO5	To demonstrate the role, skills and functions of management	K5

# Mapping

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

L-Low; M-Medium; H-High

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

<sup>\*</sup>Italicized texts are for self study

# Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

# **Assessment Method**

Seminar, Quiz, Assignment, Best Manager, Business Plan

# **Text Book**

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

# Reference Book

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

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

<b>Programme Code:</b>	B.Co	OM- BPS		Programme	Bachelor of Commerce		
Trogramme Code.				Title:	(Business p	rocess services)	
Course Code:	22U	BP1A1		Title:	Batch:	2022 - 2025	
Course Code.				ALLIED : I			
				Business	Semester:	I	
Lecture Hrs./Week			5	Mathematics			
or	6	Tutorial			Credits:	4	
Practical Hrs./Week		Hrs./Sem.					

# **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	K1
	problems and be able to select which math method needs to be used to do	
	problems.	
CO2	To understand percentages, ratios, and proportions for business applications such	K2
	as discounts mark-ups and markdowns.	
CO3	To apply simple and compound interest to do business calculations such as value	K3
	of money, maturity value, promissory notes, present value and future value.	
CO4	To analyze central measurements, frequency distributions, graphs and measure of	K4
	dispersion.	
CO5	To appraise the proficiency in the application to solve business math problems	K5

# **Mapping**

PSO CO	<b>P</b> 01	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	Н	Н	M	Н	Н	M	M	M	Н	Н
CO2	Н	M	Н	Н	Н	Н	M	M	Н	M
CO3	M	Н	Н	M	M	M	M	M	M	Н
CO4	M	Н	Н	Н	Н	Н	M	M	Н	Н
CO5	Н	Н	Н	Н	M	Н	M	M	Н	Н

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Present Value – Bills Discounting .Ratios and proportions.	18
Unit II	Fundamental Ideas of Sets, Relations and Functions—Demand Function  Revenue Function—Supply Function—Arithmetic and Geometric Series—Application to Business Problems.	18
Unit III	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
Unit IV	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
Unit V	Elementary Integral Calculus - Indefinite Integral-Techniques of Integration. Simple substitution - Partial fraction method and Integration by parts - Applications of Integration to Commerce.	18
	Total Contact Hrs	90

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

# Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

# **Assessment Method**

Seminar, Quiz, Assignment, Group Task

# **Text Book**

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

# **Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sanchetti, D.C and Kapoor.	Business Mathematics	New Delhi: Sultan chand Co and Ltd.	11 <sup>th</sup> Edition,2012
2	Sampamgiram,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>	Head of the	Curriculum	Controller of the
	Department	Development Cell	Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme Code:	B.Co	B.COM- BPS		Programme	Bachelor of Commerce (Business process services)	
Trogramme coue.				Title:		
Course Code:	22U	22UBP203		Title:	Batch:	2022 - 2025
Course Coue.				CORE :III		
			Higher	Semester:	II	
Lecture Hrs./Week			5	Financial Accounting		
or	6	Tutorial		Accounting	Credits:	4
Practical Hrs./Week		Hrs./Sem.				

# **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.	К3
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

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

L-Low; M-Medium; H-High

Units	Content	Hrs	
Units	Admission and Retirement of Partner:	1118	
	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.		
Unit I	Retirement of Partner - Calculation of Gaining Ratio - Revaluation of	18	
	Assets and Liabilities - Memorandum Revaluation Account - Treatment		
	of Goodwill – Adjustment of Goodwill (Through Capital Account Only) –		
	Settlement of Accounts - Retiring Partner's Loan Account (with Equal		
	Instalments only).		
	Death of a partner and Dissolution of firm :		
Unit II	Death of a Partner - Executor's Account - Dissolution of firm.	18	
	Insolvency of partner and Sale of firm :		
	Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -		
Unit III	Deficiency Account – Piecemeal Distribution (Proportionate Capital	18	
	Method only) - Sale of firm to company .		
	Branch and Departmental accounts:		
	Branch Accounts- Dependent Branch-Stock and Debtors System		
Unit IV	(Excluding Foreign Branch) – Departmental Accounts – Inter-	18	
	Departmental Transfer.		
	Hire Purchase and Instalment accounting:		
Unit V	Hire Purchase and Instalment- Hire Purchase Accounting - Default and	18	
	Repossession-Instalment Accounting		
	Total Contact Hrs	90	

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

# Pedagogy

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

Seminar, Quiz, Assignment, Group Task

### **Text Book**

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

# **Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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>	Head of the	Curriculum	Controller of the
	Department	Development Cell	Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.T.Mohanasundari Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme Code:	B.Co	OM- BPS		Programme	Bachelor of Commerce		
1 logramme Code.			Title:	(Business p	rocess services)		
Course Code:	22U	BP204	Title:	Batch:	2022 - 2025		
Course Coue.				CORE :IV			
				Accounting and	Semester:	II	
Lecture Hrs./Week			-	Finance For			
or	6	Tutorial		Corporate	<b>Credits:</b>	4	
Practical Hrs./Week		Hrs./Sem.					

# **Course objectives**

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

# **Course Outcomes**

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

# Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Corporate Readiness -Overview of corporate -History of corporate -  Overview of BPS industry -History of BPS -Benefits of BPS-BPS  Industry in International Perspectives -BPS Industry in India.	18
Unit II	Organization – Outsourcing – Business Process Outsourcing – Reasons for BPS -Classification of BPS – BPS industry in India – Challenges of outsourcing need and current trends- <i>BPO areas</i> - horizontal and business verticals-BPO industry- Future of BPO- Voucher –Accounts payable-vendor master-invoice and payment processing-vendor reconciliation-Role of technology in accounts payable.	18
Unit III	Accounts receivables - sub categories - Customer set up - Credit management - booking sales order revenue recognition - pre-billing closing reconciliations - collections - cash application - reconcile outstanding customer balances - Introduction to General Ledger Accounting - Chart of accounts - Intercompany accounting and Reconciliation - various reports (Statutory reports, Schedules, variance) - Statutory reports - Statutory accounts.	18
Unit IV	Emerging trend in F&A technology – Traditional accounting method – advantages – limitations –modern accounting – advantages and limitations – ERP – integrated systems or Enterprise-Resource Planning system – Meaning and Definition of ERP – Need for ERP – ERPs with complete function – challenges in implementation of ERP – Industries covered under ERP system– ERP software companies.	18
Unit V	Accounting Standards and IFRS – Introduction – Scope of accounting standards – <i>Procedure for issuing an Accounting standard</i> – Compliance with the accounting standards – Indian accounting standards – International accounting standards – IFRS – international financial reporting standards – Introduction – advantages International accounting standards board.	18
	Total Contact Hrs	90

<sup>\*</sup>Italicized texts are for self study

# Pedagogy

Direct Instruction,	Flipped	Class.	Digital Presentatio	n

# **Assessment Method**

Seminar, Quiz, Assignment, Group Task

### **Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
	Clyde P. Stickney,	Financial accounting-An	South-Western	2010
1	Roman L. Weil,	Introduction to Concepts,	Cengage Learning.	
	Katherine Schipper,	Methods and Uses		
	Jennifer Francis.			

# **Reference Books**

S.NO	AUTHOR	AUTHOR TITLE OF THE BOOK		YEAR OF PUBLICATIO N
1	Dr. S.Ganeson & S.R.	Finance and Management	Thirumalai Publication-	2015
	Kalavathi	Accounting	Nagercoil-I.	
2	Jain & Narang	Advanced Accounting	Chennai Kalyani	2010
			Publishers	
3	Gupta.R.L&	Finance Accounting Theory	Sultan Chand	2021
	Radhaswamy.M	Methods and Application	Publications, New	
			Delhi.	
4.	Reddy, T.S. & Murthy	Finance Accounting	Chennai Margham	2017
			Publication.	

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

Duogramma Cadas	B.COM- BPS			Programme	Bachelor of Commerce		
<b>Programme Code:</b>				Title:	(Business process services)		
Course Code:		BP2A2		Title:	Batch:	2022 - 2025	
Course Coue.				ALLIED :II			
				Programming	Semester:	II	
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Language in Business Application Software And Internet	Credits:	2	

# **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.	К3
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

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

L-Low; M-Medium; H-High

## **List of Excises**

Units	Content Hrs
	MS WORD
	Formatting Text
Unit I	Table Creation
	Mail Merge
	Resume Preparation
	MS EXCEL
	Invoice Preparation
	Salary Bill Creation
	Inventory List Creation
	Student Result analysis Using Graphics
	Creation of Pivot Table
	Creation of Pivot Chart
Unit II	Calculation of monthly Payment on Loan
	Creation of Catalogue
	Preparation of loan Amortization Schedule
	Displaying Inventory Status
	Creation of Budget Template
	Calculation of Weighted Average
	Calculation of standard Deviation
	Creation of Histogram
	MS POWERPOINT
	Slide Presentation about a new car
Unit III	Graphics in a Slide
	Seminar Presentation
	Organizational chart for a industry
	MS ACCESS
Unit IV	Creation of tables with Student Information
	Viewing student information by using Queries

	Creation of Form by using wizard
	Creation of Report
	HTML
Unit V	<ul> <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

Direct Instruction, Flipped Class, Digital Presentation

### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

### **Text Book**

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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

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

## NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(An Autonomous College Affiliated to Bharathiar University)
Re-Accredited by NAAC and
ISO 9001:2015 Certified Institution
Pollachi – 642 001



DEPARTMENT OF COMMERCE BUSINESS PROCESS SERVICES (SELF-FINANCING)

RATIFICATION SYLLABUS 2022-2025 BATCH We have implemented Tamil and English language papers for the batch 2022–2025 in accordance with the parent university's directive (**Reference No. BU/S2/S3/S4/BoS Meet/Syll. Rev / 2023**) regarding student mobility within Tamilnadu State Universities. The scheme and syllabus for the third, fourth, fifth, and sixth semesters has been revamped as per BoS member's recommendation and may be authorized.

## Semester – III

Part	Subject Code	Title of the Paper	Hrs / Week		Maximu	m Marks	Total Marks	Credits		
			L	P	T		Internal	External		
	22UTL3C3	Tamil Paper-III								
I	22UHN3C3	Hindi Paper-III	3			3	50	50	100	3
	22UFR3C3	French Paper-III								
П	22UEN303	English Paper – III	3			3	50	50	100	3
	22UBP305	CORE V: Corporate Accounting	6	-	5	3	50	50	100	5
III	22 UBP 306	CORE VI: Principles and Practices of Insurance		-	-	3	50	50	100	4
111	22 UBP 307	CORE VII: Case Analysis	4	-	-	3	50	50	100	3
	22 UBP 3A3	Allied III: Business Economics	6			3	50	50	100	4
IV	22UBP3N1/ 22UBP3N2	Non Major Elective - I : Entrepreneurial Development / Non Major Elective - I: Advertising and Sales Promotion	1	-	-	2	-	50	50	2
	22HEC303	Human Excellence - Professional Values & Ethics – III	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	ı	ı	-	-	1
	22CEF303	Fluency in English – III	-	-	-	-	-	-	-	-
EC	22CMM302	Manaiyiyal Mahathuvam - II	1	-	-	2	-	50	50	Grade*
	22CUB302	Uzhavu Bharatham – II	1	-	-	2	-	50	50	Grade*
		Total	30				325	375	700	25

### Semester – IV

Part	Subject Code	Title of the Paper	Hrs / Week	Hr Se		Exam Hrs.	Maxim	um Marks	Total Marks	Credits
			L	P	T		Internal	External		
	23UTL4C4	Tamil Paper-III								
I	23UHN4C4	Hindi Paper-III	3	-	-	3	50	50	100	3
	23UFR4C4	French Paper-III								
II	23UEN4C4	English Paper – III	3	-	-	3	50	50	100	3
	22UBP408	CORE VIII: Income Tax	6	-	5	3	50	50	100	4
	22 UBP 409	CORE IX: Organizational Behaviour	5	-	-	3	50	50	100	4
III	22 UBP 410	CORE X: Programming Lab in Tally		3	-	3	25	25	50	2
	22 UBP 4A4	Allied IV: Statistical Methods	6	-	-	3	50	50	100	4
	22 UBP 4S1/	SEC I: Naan Mudhalvan: Industry 4.0	2	-	-	3	25	25	50	2
	22 UBP 4S2	Quantitative Apptitude	1			2		50	50	2
	22UBP4N3/ 22UBP4N4	Non major Elective – II Project Management / Service Marketing	1	-	-	2	-	50	50	2
IV										
	22HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	ı	-	-	50	50	1
	22CFE404	Fluency in English – IV	-	-	-	-	-	-	-	-
EC	22UMM403	Manaiyiyal Mahathuvam – III	1	-	-	2	-	50	50	Grade*
	22CUB403	Uzhavu Bharatham – III	1	-	-	2	-	50	50	Grade*
	'	Total	30	-			325	425	750	26

SEMESTER V	7
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Part	Subject Code	Title of the Paper		Hrs / Hrs / Sem.		Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
	22UBP511	CORE XI: Cost Accounting	6	-	5	3	50	50	100	5
	22 UBP 512	CORE XII: Investment Management	5	-	-	3	50	50	100	4
	22 UBP 513	CORE XIII: Campus to Corporate	5	-	-	3	50	50	100	3
	22 UBP 514	CORE XIV: Banking For BPS	5	-	-	3	50	50	100	4
III	22 UBP 515	CORE XV: Institutional Training	-	-	-		50	50	100	2
	22 UBP 5E1 / 22 UBP 5E2 / 22 UBP 5E3	CORE ELECTIVE -I: Commercial Law/ Modern Marketing/ Auditing Principles and Practices	5	-	-	3	50	50	100	4
	22UBP5AL	Advanced Learner Course - I (Optional) –Research Methodology -Self Study	-	-	-	-	50	50	100	2**
	22UBP5S1/ 22UBP5S2	Skill Based Subjects- Major elective- Market Research/ Human Resource Capital Management	3	-	-	2	25	25	50	3
IV	22HEC505	Human Excellence - National Values & SKY Yoga Practice – V	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	
	22CFE505	Fluency in English – VI	-	-	-	-	-	-	-	-
	22CSD501	Soft Skills Development – II	-	-	-	-	-	-	-	Grade*
EC	22GKL501	General Awareness- Self Study	SS			2		50	50	Grade*
	22UBP5VA	Department Value Added Course Fundamentals of Capital Market	30							2*
		Total	30	-			350	350	700	26

<sup>\*\*</sup> Credits-Based on Course Content, Maximum of 4

		SEMESTER	R VI							
Part	Subject Code	eject Code Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
	22 UBP 616	Core XV I: Management Accounting	6	-	5	3	50	50	100	5
	22 UBP 617	CC XVII: Supply Chain Management	6	-	-	3	50	50	100	4
	22 UBP 618	CC XVIII: Business Process Management	5	-	-	3	50	50	100	4
	22 UBP 6E4 / 22 UBP 6E5 / 22 UBP 6E6	CORE ELECTIVE – II: Ecommerce and Information Security/ Security Analysis and Portfolio Management/ Executive Communication	5	2	-	3	50	50	100	4
III	22 UBP 6E7 / 22 UBP 6E8 / 22 UBP 6E9	Practice/ JBP 6E8 / International Business/				3	50	50	100	4
	22 UBP 6S1/ 22 UBP 6S2	Skill Enhancement Course-SEC II: Naan Mudhalvan: Goods and Service Tax/ Mutual Fund Foundation	2	-	-	3	25	25	50	2
	22UBP6AL	Advanced Learner Course - II (Optional) – Credit Management - Self Study	-	-	-		50	50	100	2**
IV	22HEC606	Human Excellence - Global Values & SKY Yoga Practice  – VI	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	_	_	_	_	_	_	
	22CFE606	Fluency in English – VI	=_	-	-	-	ı		-	
EC	22CSD602	Soft Skills Development – II	_	_	-	-	-	-	-	Grade*
EC	22UBP6VA	Department Value Added Course- Dynamics of Services Sectors	30							2*
	1	Total	30				300	300	600	24
		Grand Total	174	6			1750	2150	3900	140

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

## **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	К3
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

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

Units	Content	Hrs
Unit I	Share capital  Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	18

	Preference share and Debentures	
	Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -	
	Capital Redemption Reserve- Conditions of redemption of Preference share.	
Unit II	Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).	18
	Final Accounts of Companies	
	Final Accounts of Companies - Statement of profit and loss - Balance Sheet (Vertical	
	Form) – Notes to Accounts – Accounting Treatment – Preliminary Expenses - Calculation	
Unit III	of Managerial Remuneration (Basic adjustments).	18
	Valuation of Shares and Goodwill	
	<b>Valuation of Share:</b> Introduction- Definition- Valuation of Shares – <i>Need</i> – Methods of	
	Valuing Shares.	
	Goodwill: Definition- Nature- Sources- Need for valuing goodwill- Valuation of Goodwill	
Unit IV	<ul> <li>Need – Methods of Valuing Goodwill.</li> </ul>	18
	Liquidation of Companies	
	Liquidation of Companies: Meaning- Modes - Preparation of Statement of Affairs and	
Unit V	Deficiency Accounts – Preparation of Liquidators Final Statement of Account.	18
	Total Contact Hrs	90

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

## **Pedagogy**

	Direct Instruction, Flipped Class, Digital Presentation
Assessment Method	

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

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

2	Reddy and Murthy	Corporate Accounting	Margham Publications	2017

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

	B.COI	M- BPS		Programme	Bachelor of	
<b>Programme Code:</b>				Title:	(Business	process
					ser	vices)
Course Code:	22UB	P306		Title:	Batch:	2022 - 2025
				CORE :VI		
				Principles and	Semester:	III
Lecture Hrs./Week	6		_	Practices of		
or		Tutorial Hrs./Sem.		Insurance	Credits:	4
Practical Hrs./Week						

# **Course Objective**

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

#### **Course Outcomes**

CO1	To keep in mind the concept of risk and insurance.	K1
CO2	Picture of the life insurance policies & life cycle.	K2
CO3	To evaluate the nonlife insurance policies & Concepts.	K3
CO4	To categories Fire Insurance Policies & Marine Insurance.	K4
CO5	To comprehend Motor Insurance and Health Insurance.	K5

## Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
901	**	**		**	**	**	**
CO1	Н	Н	Н	Н	Н	Н	Н
CO2	Н	M	M	Н	M	Н	M
CO3	Н	M	Н	Н	M	Н	M
CO4	Н	M	M	Н	M	Н	M
CO5	Н	M	Н	Н	Н	Н	Н

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

	Life Insurance - Law relating to life Insurance; General Principles of	
	Life Insurance Contract - different products offered by life insurers-	10
Unit II	Premiums and bonuses - Assignment, Nomination and Surrender of	18
Omt II	policy - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and	
	functions.	
	General Insurance - Law relating to general insurance; different types of	
	general insurance; general insurance Vs life insurance; Proposal form-	
	Cover notes – Endorsement - General Insurance concepts: Hazards, Perils,	
TT\$4 TTT	Catastrophe, Property Damage & Business Interruption, Policy	
Unit III	exclusions, Indemnity, Deductibles, Retention, Premiums, Limits,	18
	Salvage, Subrogation, – Insurance Providers-Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process –	
	Claims process – Reinsurance.	
	Fire insurance - various types of fire policy; coverage's; subrogation;	
	double insurance; contribution; proximate cause; claims of recovery.	
	Marine Insurance - Law relating to marine insurance; scope and nature;	
<b>Unit IV</b>	types of policy; insurable interest; disclosure and representation; insured	18
	perils; proximity cause; voyage; warranties; measurement; subrogation;	
	contribution;	
	Miscellaneous Coverage's - Motor Insurance - Liability only policy -	
	Package policy. Nature, terms and conditions of Health Insurance -	
	Personal Accident insurance - Key Challenges of Healthcare Industry	
Unit V	<i>Healthcare regulations &amp; Standards</i> - Individual Health Insurance policies – Group Health Insurance Policies Burglary insurance - Legal	
Omt v	Liability insurance- Engineering insurance - Rural insurances - Micro	18
	insurance.	
	Total Contact Hrs	90

<sup>\*</sup>Italicized texts are for self study

## Pedagogy

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

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

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

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

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

#### **Course Objective**

To enable the student to develop their analytical skills, evaluating new and currentknowledge, 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

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

L-Low; M-Medium; H-High

#### **CASE ANALYSIS**

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

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

<sup>\*</sup>Italicized texts are for self study

The distribution of which is as below:

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

## Pedagogy

Direct Instruction, Flipped Class, Digital Presentation	

#### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## Text Book

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICA TION
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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 U (Corp.)	2006	
3.	Chitra atmaram Naik, ,		Human Resource Management	2nd edition, ane's student Edition.		2016
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 Do	Course Designed by		of the Department	Curriculum Development Cell		ler of the ination
Name and	Signature	Nam	e and Signature	Name and Signature	Name and Signature	
Dr. R. Sivarajan		Name: Dr. M. Al Signature	kilanayaki :	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manio Signature:	cka chezian

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

## **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	K1
	policy issues.	
CO2	To understand supply and demand analysis to relevant economic issues.	K2
CO3	To apply marginal analysis to the "firm" under different market conditions.	K3
CO4	To analyze different methods for the measurement of national income.	K4
CO5	To make optimal business decision by integrating the concepts of economics	K5

## **Mapping**

PSO										
	PO1	PO2	PO3	PO4	PO5	PO6	<b>PO7</b>	PO8	PSO1	PSO2
	}									
	M	M	Н	M	Н	M	M	M	M	Н
CO1										
	M	Н	M	Н	Н	M	M	M	Н	M
CO2										
	M	Н	M	Н	Н	M	M	M	Н	M
CO3										
	Н	Н	M	M	Н	M	M	M	Н	M
CO4										
	Н	M	Н	Н	Н	M	M	Н	M	Н
CO5										

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

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## Text Book

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

17

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

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

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

# **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

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

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

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

<sup>\*</sup>Italicized texts are for self study

## Pedagogy

	Direct Instruction, Flipped Class, Digital Presentation
A 4 3 4 1 1	

#### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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

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

<b>Programme Code:</b>	B.C	B.COM- BPS		Programme	Bachelor of	Commerce
			Title:	(Business process services		
Course Code:	22U	BP3N2		Title:	Batch:	2022 - 2025
			Non Major Elective-			
			I			
			Advertising and	Semester:	III	
Lecture Hrs./Week			-	Sales Promotion		
or	1	Tutorial			Credits:	2
Practical Hrs./Week		Hrs./Sem.				

# **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.		
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.	К3	
CO4	To evaluate an advertising campaign.	K4	
CO5	To analyze the sales promotion and planning.	K5	

## **Mapping**

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

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

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

<sup>\*</sup>Italicized texts are for self study

## Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

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

4.	Mercedes	Marketing	Cambridge	2021
	Esteban-Bravo,	Research	University Press.	
	Jose M. Vidal-	Methods		
	Sanz,	(Quantitative		
		and Qualitative		
		Approaches)		

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:	Name:	Name:	Name:
Dr. M. Akilanayaki	Dr. M. Akilanayaki	Prof. K. Srinivasan	Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

Programme code:	B.COM- BPS			Programme	Bachelor of	Commerce
				Title:	(Business P	rocess Services)
Course Code:	22UF	3P408		Title:	Batch:	2022-2025
				CORE:VIII	Semester	IV
Lecture Hrs./Week	6	Tutorial Hrs./Sem.	5	Income Tax	Credits:	4
or						
Practical Hrs./Week						

# **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

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

Units	Content	Hrs
Unit I	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.	18
Unit II	Income from Salaries - Computation of Income from Salary - Allowances - Perquisites - Profit in Lieu of Salary - Gratuity - Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.	18
Unit III	Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	18

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

<sup>\*</sup>Italicized texts are for self study

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

Question Pattern: Accounts Model

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

### **Pedagogy**

### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

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

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

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

Programme code:	B.COM- BPS			Programme	Bachelor of Commerce		
				Title:	(Business Process Services)		
<b>Course Code:</b>	22UE	3P409		Title:	Batch:	2022-2025	
				CORE: IX	Semester	IV	
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Organizational	Credits:	4	
or				Behaviour			
Practical Hrs./Week							

## **Course Objective**

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

### **Course Outcomes**

CO1	To explain group dynamics for working in groups	K1
CO2	To identify the processes used in developing communication	K2
CO3	To demonstrate skills required for working in groups.	K3
CO4	To analyze and compare different models used to explain individual behaviour related to motivation and rewards	K4
CO5	To examine the conflicts arising in workplace.	K5

## Mapping

PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	Н	Н	Н	Н	Н	M	M	M	Н	Н
CO2	Н	Н	Н	Н	Н	M	M	M	Н	Н
CO3	Н	M	Н	Н	Н	M	L	M	Н	Н
004	7.7	7.7	7.7	3.4	3.4	т	3.6	3.4	3.6	3.6
CO4	Н	Н	Н	M	M	L	M	M	M	M
CO5	Н	M	Н	Н	Н	M	M	M	Н	Н

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

Unit V	Leadership - Leadership styles - Theories - Leadership styles in Indian Organizations - Power - Sources of Power - Organization Culture - Types of Culture - Function of Culture - Organizational Effectiveness.		
	Total Contact Hrs	75	

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

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

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

Programme code:	B.COM- BPS			Programme	Bachelor of Commerce		
			Title:	(Business Process Services)			
Course Code:	22U	BP410		Title:	Batch:	2022-2025	
			CORE: X	Semester	IV		
Lecture Hrs./Weekor	3	Tutorial		Programming	<b>Credits:</b>	2	
Practical		Hrs./Sem.		Lab in Tally			
Hrs./Week							

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

### Mapping

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

L-Low; M-Medium; H-High

#### LIST OF PROGRAMMES

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

13.   Cleation of multicurrency	15.	Creation of multicurrency
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### Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

# **Assessment Method**

Seminar, Quiz, Assignment, Group Task

### **Text Book**

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

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

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

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce		
					(Business proc	ess services)
<b>Course Code:</b>	22UBP	4A4		Title:	Batch:	2022-2025
				ALLIED:IV	Semester	IV
Lecture	6	Tutorial	5	Statistical Methods	Credits:	4
Hrs./Week		Hrs./Sem.				
Or						
Practical						
Hrs./Week						

## **Course objective**

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

#### **Course Outcomes**

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

## Mapping

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

Units	Contents	Hrs
Unit-1	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	18
Unit-2	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.	18
Unit-3	Simple Correlation — Pearson's coefficient of Correlation — Interpretation of coefficient of Correlation — Coefficient of Concurrent Deviation -Concept of Regression Analysis.	18

Unit-4	Index Numbers (Price Index Only) – Method of Construction –	18
	Wholesale and Cost of Living Indices, Weighted Index Numbers –	
	LASPEYRES' Method, PAASCHE'S Method, FISHER'S IdealIndex.	
	(Excluding Tests of Adequacy of Index Number Formulae).	
Unit-5	Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects	18
	only)	
	Total Contact Hrs	90

**Note**: Marks Distribution shall be 80% for Problems and 20% for theory Question Pattern: Theory model \**Italicized* texts are for self study

### **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

### **Text Book**

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

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

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

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

## **Course objective**

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

### **Course Outcomes**

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

### **Mapping**

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

Units	Contents	Hrs
Unit-1	Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	6
Unit-2	Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI - The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI.	6
Unit-3	Big Data: Evolution - Data Evolution - Data: Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Demerits. Big Data Components: Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools. Learning Platforms; Internet of Things (IoT): Introduction to IoT - Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT.	6
Unit-4	Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics.	6

Unit-5	Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – <i>Artificial Intelligence Jobs in 2030</i> – Jobs 2030 - Framework for aligning Education with Industry 4.0.	
	Total Contact Hrs	30

<sup>\*</sup>Italicized texts are for self study

### **Pedagogy**

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П	D' I I I I I I I I I I I I I I I I I I I
	Direct Instruction, Flipped Class, Digital Presentation
	Direct instruction, I hpped Class, Digital I resolutation
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### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \EDITION	YEAR OF PUBLICATION
1	P. Kaliraj, T. Devi,	Higher Education for Industry 4.0	Auerbach	2023
		and Transformation to Education	Publications	
		5.0		

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

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

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

#### **Course Objective**

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

#### **Course Outcomes**

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

CO Number	CO Statement	Knowledge Level
CO1	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	K1
CO2	To understand the concepts of profit & loss related processing, simplification, etc.,	K2
CO3	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	К3
CO4	To analyze the problems solving related to Age, Time and Distance and Time and Work etc.  To examine their employability skills.	K4
CO5	Use their logical thinking and analytical abilities to evaluate puzzle and decision making related questions from company specific and other competitive tests / To critically evaluate numerous possibilities related to puzzles.	K5
	To develop their Competitive skills and improve the decision-making skills. To generate analytical reports and presentations using Data Interpretation.	K6

#### **Mapping**

/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	Н	M	M	M	L	Н	M	M	M	M
CO2	Н	L	Н	M	M	M	L	M	M	M

CO3	Н	Н	M	M	L	Н	Н	Н	M	Н
CO4	Н	M	Н	Н	Н	M	Н	Н	L	Н
CO5	M	M	L	Н	M	Н	M	M	Н	M

<sup>\*</sup>H-High; M-Medium; L-Low

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

## Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Methods**

Seminar, Quiz, Assignments, GroupTask.

#### **Text Book**

s.no	AUTHOR	TITLEOFTH EBOOK	PUBLISHERS\EDITION	YEAR OF PUBLICATION
1		Quantitative Aptitude	S.Chand	
	R.S. Aggarwal	for Competitive	& Company Ltd., New Delhi.	2018
		Examinations		

S.NO	AUTHOR	TITLEOFTHEBOOK	PUBLISHERS \EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2 <sup>nd</sup> Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3 <sup>rd</sup> Edition.	2016
3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018

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

## **Web References**

1. <a href="https://www.javatpoint.com/aptitude/quantitative">https://www.javatpoint.com/aptitude/quantitative</a>
2. <a href="https://www.toppr.com/guides/quantitative-aptitude/">https://www.toppr.com/guides/quantitative-aptitude/</a>
3. https://www.tutorialspoint.com/quantitative_aptitude/index.htm
4. <a href="https://www.sscadda.com/quantitative-aptitude/">https://www.sscadda.com/quantitative-aptitude/</a>
5. <a href="https://prepinsta.com/learn-aptitude/">https://prepinsta.com/learn-aptitude/</a>
6. <a href="https://www.indiabix.com/">https://www.indiabix.com/</a>
6. <a href="https://www.indiabix.com/">https://www.indiabix.com/</a> 7. <a href="https://www.icai.org/post.html?post_id=17790">https://www.icai.org/post.html?post_id=17790</a>
*
7. <a href="https://www.icai.org/post.html?post_id=17790">https://www.icai.org/post.html?post_id=17790</a>
7. <a href="https://www.icai.org/post.html?post_id=17790">https://www.icai.org/post.html?post_id=17790</a> 8. <a href="https://tnpsc.news/tnpsc-study-materials">https://tnpsc.news/tnpsc-study-materials</a>

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

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

## **Course objective**

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

#### **Course Outcomes**

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

## Mapping

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

L-Low; M-Medium; H-High

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

<sup>\*</sup>Italicized texts are for self study

#### **Pedagogy**

# Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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

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

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce	
				(Business process services)		
<b>Course Code:</b>	22UB	P4N2		Title:	Batch:	2022-2025
				Non Major Elective : II	Semester	IV
Lecture Hrs./Week	1	Tutorial	-	Service Marketing	Credits:	2
or		Hrs./Sem.				
Practical Hrs./Week						

# **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.	К3
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

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

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

Unit-5	Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies.	3
	Total Contact Hrs	15

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction	, Flipped Class, Digital Presentation	
Direct Instruction,	, i hpped class, bighai i resemanon	

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## Text Book

S.N	0	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICAT ION
1		Helen Woodruffe	Service Marketing	1 <sup>st</sup> Edition, M & E/Pitman publishing.	1995

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

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

Programme code:	B.COM- BPS			Programme	Bachelor of	Commerce
				Title:	(Business Process Services)	
<b>Course Code:</b>	22UBP511		Title:	Batch:	2022-2025	
			CORE: XI	Semester	V	
Lecture Hrs./Week	6	Tutorial Hrs./Sem.	5	Cost	<b>Credits:</b>	5
or				Accounting		
Practical Hrs./Week						

## **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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	Н	Н	Н	Н	Н	M	M	M	Н	Н
CO2	Н	Н	Н	M	M	M	M	M	M	M
CO3	Н	Н	Н	M	M	M	M	M	M	M
CO4	Н	M	M	Н	Н	M	M	M	Н	Н
CO5	Н	Н	M	Н	Н	M	M	M	Н	Н

Units	Content	Hrs
Unit I	Cost concepts:  Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation.	18

Unit II	Material Control:  Materials – Levels of Inventory(AS-02) – EOQ – Methods of Valuing  Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple  Average – Weighted Average Methods – Perpetual Inventory – ABC – VED  Analysis – Control Over Wastages – Scrap and Spoilage.	18
Unit III	Labour and Overheads:  Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor,  Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle  Time – Labour Turnover.  Overheads – Classification – Allocation Apportionment and Absorption of  Overheads – Methods of Absorption of Factory overheads.	18
Unit IV Unit V	Process Costing: Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss – Abnormal Gain.  Unit, Job, Batch and Transport Costing: Unit Costing – Job Costing and Batch costing – Transport Costing – Contract costing.	18
	Total Contact Hrs	90

NOTE: 20% Theory 80% Problem

\*Italicized texts are for self study

## Pedagogy

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

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

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>rd</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	Head of the	Curriculum	Controller of the Examination
By	Department	Development Cell	
Name and Signature	Name and Signature	Name and Signature	Name and Signature

Name:	Name:	Name:	Name:
Dr. R. Sivarajan	Dr. M. Akilanayaki	Prof. K. Srinivasan	Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS		Programme	Bachelor of Commerce			
				Title:	(Business Process Services)		
<b>Course Code:</b>	22UBP512		Title:	Batch:	2022-2025		
				CORE: XII	Semester	V	
Lecture Hrs./Week	5	Tutorial	-	Investment	<b>Credits:</b>	3	
or	Hrs./Sem.		Management				
Practical Hrs./Week							

# **Course Objective**

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

## **Course Outcomes**

CO1	To acquire the idea of the capital market operates and identifies the main participants.	K1			
CO2	To examine, over the counter exchange of India.				
CO3	To apply the use of derivatives.				
CO4	To evaluate the various financial instruments.				
CO5	To demonstrate the use of derivatives and capital market instruments.	K5			

## Mapping

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

Units	Content	Hrs
	Nature, Meaning and scope of Investment – Importance of Investment – Factors	
	influencing Investment – Investment media – Features of investment Programme –	
Unit I	Investment Process – Development of Financial system in India.	15
	Capital Market – New issue Market and stock exchange in India – <b>B.S.E</b> – <b>N.S.E</b> –	
Unit II	Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.	15
	Fundamental and Technical Analysis – Security evaluation – Economic Analysis –	
Unit III	Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.	15

	Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares,	
	Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident	
Unit IV	fund – Unit Trust – <i>National Savings Scheme</i> – LIC.	15
	Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management	
	-Port folio Investment Process - Elements of Portfolio Management -Portfolio	
Unit V	Revision – Needs and Problems – Capital Asset Pricing Model(CAPM)	15
	Total Contact Hrs	75

<sup>\*</sup>Italicized texts are for self study

#### Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## **Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherunilam	Investment Management	Margam Publication	2018

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

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

<b>Programmecode:</b>	B.COM- BPS		Programme Title :	Bachelor of	Commerce	
				(Business process		
				services)		
Course	22UBP513		Title:	Batch:	2022-2025	
Code:			CORE:XIII	Semester	V	
Lecture	5	Tutorial	-	Campus to	Credits:	3
Hrs./Week		Hrs./Sem.		Corporate		
or						
Practical						
Hrs./Week						

## **Course objective**

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

#### **Course Outcomes**

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.					
CO3	To apply purposeful decisions regarding the balance of education, work and	K3				
	leisure time.					
CO4	To analyze self-awareness, proactive communication, assertiveness and	K4				
	behavioural effectiveness.					
CO5	To expose into the challenges faced by the fresher/ new entrants in the corporate	K5				
	life.					

## Mapping

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

Units	Contents	Hrs	
Unit-1	Campus to Corporate: Corporate Expectations – Campus Vs Corporate – Learn the culture – Impact of Attitude and Behaviour – Consider the Communication and Presentation Skills: Verbal-Non-Verbal- Listening Skills – Writing Skills – Questioning Skills. Fundamentals of an Effective Presentation - 5 P's of an Effective Presentation - <i>Public Speaking</i> - Managing Voice and Language-		
Unit-2	Importance of Visual Aids.  Unit-2  Business Etiquette: Making the First Impression - Importance of Handshake Business Card Etiquette - Grooming - Personal Hygiene - Body Language Telephone and email Etiquette. Interview skills - Group discussions.		

	Total Contact Hrs	75					
Unit-3	Building Confidence: <i>Overcoming Nervousness</i> - Deal with Conflicts Effectively - Developing Positive Attitude - Reach Personal and Professional Goals -Strengthening your Self-Esteem - Developing Social conversation Skills.						
Unit-5	Techniques for Conflict Management.						
	Persuasion - Dealing with Aggressive Behavior - Different Styles of Handling Conflicts - Dealing with Emotions – Conflict Resolution Strategies -Tools and						
Unit-4	Conflict Management: Creating a Win-Win situation -Negotiation and						
	Techniques- Balancing Team Needs and Individual Needs.						
	-Getting Organized –Stress Management - Work-Life Balance- Managing Relationships- Understanding the Cultural Diversity- Teambuilding Process and						
Unit-3	Time and Team Management: Prioritization - Dealing with Difficult Tasks	15					

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Method**

## Seminar, Quiz, Assignment, Group Task

## Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramachandran , K.K. Karthick	From Campus To Corporate	Pearsons Publication	2016

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICA TION
1	Marla Harr	From Campus To	New Delhi Sultan	2010
		Corporate	Chand & Sons.	
2	Dr. S.S. Narula	From Campus To	Taxmann's	2012
		Corporate	Publication	

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

Programme code:	B.COM- BPS			Programme Title :	Bachelor of	Commerce
					(Business p	rocess
				services)		
<b>Course Code:</b>	22UF	3P514		Title:	Batch:	2022-2025
				CORE:XIV	Semester	V
Lecture Hrs./Week	5	Tutorial	-	Banking Process for	<b>Credits:</b>	3
or		Hrs./Sem.		Business		
Practical Hrs./Week						

## **Course objective**

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

#### **Course Outcomes**

CO1	To remember the principles & Functions of banking.	K1
CO2	To understand procedure to open account, types of deposits & types of cards.	K2
CO3	To categorize different types of cheque.	K3
CO4	To analyze loans & advances, mortgage.	K4
CO5	To evaluate origin of international trade in Indian banking system	K5

# Mapping

PSO	PO1	PO2	PO3	PO4	PO5	PO6	<b>PO7</b>	PO8	PSO1	PSO2
CO										
CO1	Н	Н	M	Н	Н	M	M	M	M	Н
CO2	M	Н	Н	Н	M	M	M	M	Н	Н
CO3	Н	M	Н	M	Н	M	L	M	Н	M
CO4	Н	M	M	Н	Н	L	M	M	M	Н
CO5	Н	M	Н	Н	Н	M	M	M	Н	Н

Units	Contents	Hrs
Unit-1	Overview of banking – Function and products of a bank – Liabilities – Obligations - Definition of Banker and Customer – Relationships between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account - AML – KYC Checks – Account Conversions and Closures – Customer Correspondence – ATM Management.	15
Unit-2	Opening of Account – Special Types of Customer – Types of Deposit – Bank Pass Book – Basics of cards- Types of cards, transaction overview, and components of cards - Card Maintenance – Payments – Concepts, applications, investigations, Statement validations - products on Cards - <i>Customer Relationship Management</i> - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit Collection of Banker – Banker Lien.	15

Unit-3	Lead Generation – Regulation Requirements- Pre Underwriting, Underwriting - Verifications and closing - Quality Control and Repurchase - Quality Assurance - Cheque – Features Essentials of Valid Cheque – Crossing – Making and Endorsement – Payment of Cheques Statutory Protection Duties to Paying Banker and Collective Banker - Refusal of Payment Cheques Duties Holder & Holder in Due Course.	15
Unit-4	Loan And Advances By Commercial Bank Lending Policies of Commercial Bank - Forms of Securities – Lien Pledge Hypothecation and Advance Against the Documents of Title to Goods – Mortgage - Mortgage Originations – Sales/ New Application Management - Support and settlement Services - Cash Management Overview - Products-Payments life cycle - phase - Introduction to funds Transfer - Various types of Funds transfer(Clearing, Treasury, Payments, Bills receivables, Collections, lockbox, loans/ deposits - Bulk Remittances - Pre Funds Transfer - Various Clearing Systems - Overview - Post Funds Transfer - Nostro Reconciliations - proofing - Investigations - Tracking - MIS and treasury Reporting - Amendments and Collections.	15
Unit-5	Position of Surety – Bills and Supply Bill - Purchase and Discounting Bill - 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 - Acceptance & Payment - Document Checking, Method of Payment - Collection - Parties to Collection & types of Collection – Advance, Open Account & Documentary Collection & Documentary Credit - Guarantee / SBLC - <i>Types of Guarantee</i> - 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- Trade Compliance - Trade Advisory Functions.	
N. T. 1	Total Contact Hrs	75

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Varshney P.N.	Banking Theory Law &	Sultan Chand &	2014
	Sundharam K.P.M.	Practice	Sons/1	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Muraleedharan D.	Modern Banking - Theory and Practice	PHI Learning	2014

2		Banking Law and Practice in India	Lexis Nexis, Aggarwal Law House/28	2021
3	S.N.Gupta	The Banking Law in Theory and Practice	Universal Law Publishing/6	2017
4	Bimal N. Patel	Banking Law and Negotiable Instruments Act	Eastern Book Company/1	2015

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

Programme code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP515			Title:	Batch:	2022-2025
				CORE: XV	Semester	V
Lecture Hrs./Weekor Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Institutional Training	Credits:	2

#### **Course Objectives**

Training will develop intermediate to advanced knowledge and skills in the business.

To develop the capability of human resource –personnel and to prepare functional analysis map for the job functions.

#### **Course Outcomes**

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

**Mapping** 

PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
EQ1	Н	Н	Н	Н	Н	M	M	M	Н	Н
CO2	Н	M	Н	M	Н	M	M	M	M	Н
CO3	M	Н	M	Н	M	M	M	M	Н	Н
CO4	M	Н	M	Н	Н	M	M	M	Н	M
CO5	Н	Н	Н	Н	Н	M	M	M	Н	Н

L-Low; M-Medium; H-High

#### **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 Vivavoce examination. An external examiner and the respective guides of the student evaluate the student Performance. Weightage assigned for the subject is 50 marks.

The distribution of which is as below:

Criteria	Marks
Institutional Report Preparation	25
Institutional Training (Internal Viva-Voce)	25
Final Report	20
Viva(External Examiner)	30
Total	100

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

Programme B.COM- BPS I		Programme	Bachelor of	Commerce		
Code:	Code:			Title:	(Business p	rocess services)
<b>Course Code:</b>	22UBP5E1		Title:	Batch:	2022 - 2025	
				CORE		
				ELECTIVE:I		
			Commercial Law	Semester:	V	
Lecture	5		-			
Hrs./Week		Tutorial			Credits:	4
or		Hrs./Sem				
Practical		•				
Hrs./Week						

## **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.					
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	K4				
	the area of commercial law.					
CO5	To assess the correctness of applying specific law to a specific cases and	K5				
	choosing the most appropriate one					

# Mapping

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

Units	Content	Hrs
Unit I	Indian Contract Act 1872:Introduction to Law- Definitions - Basics of Law- Four types of Law- Law and its purpose - Contract - Definition - Classification of Contracts - Essential elements of a Valid Contract - Offer - Acceptance - Types - Legal Requirements-Legal Rules Relating to Offer and Acceptance - Essentials of Valid Acceptance - Communication of Offer and Acceptance - Revocation of Offer and Acceptance.	

	<b>Consideration:</b> Essentials of Valid Consideration – Stranger to Consideration – No	
	Consideration No Contract – Exceptions.	
	Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons Disqualified	
	by Law - Free Consent - Coercion - Undue Influence - Fraud - Mistake and	
Unit II	Misrepresentation.	15
	Contingent Contract: Rules Regarding Contingent Contract - Performance of	
	Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract –	
Unit III	Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	15
	Contract of Indemnity and Guarantee: 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	
Unit IV	Pawnee.	15
	Contract of Agency: Classification—Creation of Agencies—Rights and Duties of	
	an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an	
Unit V	Agent – Termination of Agency.	15
	Total Contact Hrs	75

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

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

## Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

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

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:	Name:	Name:	Name:	
Dr. M. Akilanayaki	Dr. M. Akilanayaki	Prof. K. Srinivasan	Dr. R. Manicka chezian	
Signature:	Signature:	Signature:	Signature:	
_	_	_	_	

Programme code:	B.COM- BPS			Programme	Bachelor of Commerce	
				Title:	(Business Process Services)	
<b>Course Code:</b>	22UBP5E2			Title:	Batch:	2022-2025
				Core Elective-1	Semester	V
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Modern	Credits:	4
or				Marketing		
Practical Hrs./Week						

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 modernMarketing practices.	K5

# Mapping

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

Units	Content	Hrs
Unit I	Market-meaning, Evolution and classification of markets- <i>Evolution of marketing concept</i> -Marketing definition- Macro and Micro marketing - approaches to the study of marketing-Marketing functions: I. Function of exchange& functions of physical distribution marketing function: II-Facilitating functions.	15
Unit II	Modern marketing- Meaning- Features of modern marketing- <i>Advantages &amp; disadvantages of modern marketing</i> - Marketing environment- Marketing management and the planning process- Marketing organization- marketing research and MIS.	15
Unit III	Consumer behaviour- Price mix- Pricing strategy- Promotion mix- Sales- Promotion- Personal selling - Physical distribution mix- Marketing of services.	15

	Marketing of services-Industrial products- Marketing of consumer products- Marketing of	
	agricultural products- Rural marketing- Meaning, features of rural marketing- Problems	
Unit IV	and prospectus of rural marketing - Advantages and Disadvantages of marketing.	15
	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&	
Unit V	Disadvantages.	15
	Total Contact Hrs	<b>75</b>

<sup>\*</sup>Italicized texts are for self study

## Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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

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

Programmecode:	B.COM- BPS			Programme	Bachelor of Commerce	
				Title:	(Business Process	
					Services)	
<b>Course Code:</b>	22UBP5E3			Title:	Batch:	2022-2025
				Core Elective-1	Semester	V
Lecture	5	Tutorial Hrs./Sem.	-	Auditing	Credits:	4
Hrs./Week				Principles and		
or				practices		
Practical						
Hrs./Week						

# **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

	pso	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO		,									
	CO1	Н	Н	Н	Н	Н	M	M	M	Н	Н
	CO2	Н	Н	Н	Н	Н	M	M	M	Н	Н
	CO3	Н	M	Н	Н	Н	M	M	M	Н	M
	CO4	Н	Н	Н	M	M	M	M	M	Н	Н
	CO5	Н	M	Н	Н	Н	M	M	M	Н	M

Units	Content					
	Auditing-Origin-Definition-Objectives-Scope of auditing- Difference					
	between auditing and investigation-Basic principles and process-Types-					
Unit I	Advantages and limitations-Qualities of an auditor.	15				

	Total Contact Hrs	75
Unit V	Audit of computerized accounts-Computer Assisted audit Technique-Need-Step by step methodology	15
Unit IV	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- <i>Audit report</i> -Contents and types.	15
nit III	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
Unit II	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

<sup>\*</sup>Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \EDITION	YEAR OF PUBLICATION
1.	De Paula.F.R.M	Auditing. London: Auditing principles and practice, New Delhi, Kalyani publication.	The English Language Societyand Sir Issac Pitman and Sons Ltd.	2017
2.	Pradeep Kumar	Auditing principles and practice	New Delhi, Kalyani publication	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:	Name:	Name:	Name:
Dr. M. Akilanayaki	Dr. M. Akilanayaki	Prof. K. Srinivasan	Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

Programme code:	B.COM- BPS		<b>Programme Title:</b>	Bachelor of Commerce		
				(Business P	Process Services)	
Course Code:	22UBP5AL		Title:	Batch:	2022-2025	
			Advanced Learner	Semester	V	
			Course-I			
Lecture Hrs./Week	- Tutorial	-	Research	<b>Credits:</b>	2	
or	Hrs./Sem.		Methodology-			
Practical			Advanced learner			
Hrs./Week			Course(Self Study)			

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	K5
	Interpretation to the data sets so as to solve the business/Research problem.	

#### **Mapping**

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

Units	Content
Unit I	Introduction: Meaning and Definition of Research - Characteristics of Research - Objectives of Research - Types of Research - Process and steps of Research.
Unit II	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.  Research Design: Meaning of Research Design – Types of Research Design – Essential steps in preparation of Research Design – Evaluation of the Research Design – A Model
Unit III Unit IV	Design- Sampling- Types of Sampling  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.
Unit V	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.

L-Low; M-Medium; H-High
Text Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Dr Mahesh A Kulkarni,.	Research Methodology and Project Work	Nirali Prakashan, Mumbai	2020

2.	N Thanulingon.	Research Methodology	Himalaya Publication,	2012
			Mumbai	
3.	O. RKrishnaswami,	Methodology of	Himalaya publishing	2011
	M. Rangnathan	Research in Social	House.	
		Sciences		
4.	DipakKumar	Research Methodology	ExcelBooks, New	2013
	Bhattacharya,		Delhi.	

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

Programme code:	B.COM- BPS		<b>Programme Title:</b>	Bachelor of Commerce (Business		
					process services	s)
<b>Course Code:</b>	22UBP5S1		Title:	Batch:	2022-2025	
			Skill Based Subjects Major Elective:1	Semester	V	
Lecture Hrs./Week	3	Tutorial	-	Market Research	<b>Credits:</b>	3
or	Hrs./Sem.					
Practical Hrs./Week						

## **Course objective**

To enable the students with the knowledge aspect of marketing concepts and research inmanagement 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 for retailing.	K3
	To apply a strategic approach for retaining.	KJ
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

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

CO4	M	Н	Н	Н	Н	M	M	M	Н	M
CO5	M	Н	Н	Н	Н	M	M	M	Н	Н

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Market: - Meaning, Definition, Classification of Markets. Marketing: - Meaning, Definition, Features, Importance, Functions - Modern Marketing Concepts - Marketing Mix: Definition - Concepts - and elements of marketing mix -benefits and limitations of marketing	9
Unit-2	Market segmentation: meaning —basis of segments — effective segmentation criteria — marketing segmentation strategy - methods of segmenting market — practice of market segment .	9
Unit-3	Marketing research —meaning — Definition —scope —objectives of Marketing research — Marketing research and market research — elements, functions and classification of marketing research —Steps in marketing research —importance and limitations of marketing research.	9
Unit-4	Product: - Meaning, Definitions - New Product Planning & Development - Product Life Cycle - Branding: Brand, brand name, brand mark - Brand image and product image. Packaging: Types of packaging - Requisites of good packaging.  Price: - Meaning, Definition, Importance - Factors affecting pricing decisions, Kinds of Pricing.	9
Unit-5	Promotion Mix: - Sales Promotion, Meaning, Definition, Objectives, Kinds of Sales Promotion. Advertising: Meaning, Definition - Objectives, Media of advertising. Channels of Distribution: Meaning, Definition - Importance & Types of Channels of Distribution - Factors Determining Choice of Channel of Distribution.	9
	Total Contact Hrs	45

<sup>\*</sup>Italicized texts are for self study

# Pedagogy

Direct Instruction, Flipped Class, Digital Presentation	

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai, R.S.N &	Mordern Marketing	New Delhi S. Chand	2012
	Bagavathi	Principles & Practices	& co.	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Phillip Kotler	Principle of Marketing	New Delhi Prentice hall of India.	2012
2	SwapnaPradhan	Retail Marketing	New Delhi 3 <sup>rd</sup> Edition, Tata MCGraw Hill education private limited.	2013
3	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. V. Poornima Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.COM- BPS		<b>Programme Title:</b>	Bachelor of Commerce		
					(Business Prod	cess Services)
<b>Course Code:</b>	22U	BP5S2		Title:	Batch:	2022-2025
				Skill Based Subjects	Semester	V
				Major Elective-I		
Lecture	3	Tutorial Hrs./Sem.	-	Human Resource	Credits:	3
Hrs./Week				Capital		
or				Management		
Practical						
Hrs./Week						

# **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**

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

L-Low; M-Medium; H-High

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

<sup>\*</sup>Italicized texts are for self study

## Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## Text Book

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION

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

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

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce	
					(Business Process	
					Services)	
Course Code:	22UI	BP5VA		Title:	Batch:	2022-2025
				Value Added Course- I	Semester	
Lecture Hrs./Weekor		Tutorial	30	Fundamentals of Capital	Credits:	2
Practical		Hrs./Sem.		Market		
Hrs./Week						

# **Course Objective**

To familiarize the students with capital market operations in India.

#### **Course Outcomes**

K1	To Familiarizes the students with the mechanism of capital market operations.	CO1
K2	To Create awareness on SEBI, its objectives, powers, management & functions.	CO2
K3	To Understand the practical aspects of primary market operations & secondary	CO3
	market.	
K4	To Apply skill into the functions of stock exchange and their working.	CO4
K5	To Evaluate conceptual knowledge of the capital market and to impart skills	C05
	forrecording various kinds DEMAT Accounts, depository system, NSDL &	
	CDSL.	

Units		Hrs
	The Indian financial system- meaning, Components, Role and functions recent	
Unit I	development in the Indian financial system, Capital Market- significance and functions of capital market, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market.	10
Unit II	SEBI- Establishment, Objectives, Powers and functions.	10
Unit III	Primary markets, Functions of new issue market - Secondary market, Members of the Stock Exchange, listing of securities, Classification of listed securities - Stock exchanges – definition - role and functions.	10
	Total Contact Hrs	30

NOTE: Theory 100%

**Pedagogy** 

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

S.NO	AUTHOR	TITLE OF THE	PUBLISHERS \	YEAR OF
		воок	<b>EDITION</b>	<b>PUBLICATI</b>
				ON

1	Gupta N.K	Financial Markets	Ane Books Pvt.	2010
	andMonica	Institutions and	Ltd/	
	Chopra	services	Second	
2			PHI Learning	2008
	Yogesh Maheswary	Investment	Pvt. Ltd	
		Management	/Second	

S.N	AUTHOR	TITLE OF THE BOOK	PUBLISHER	YEAR OF
О			<b>S</b> \	PUBLICATI
			<b>EDITION</b>	ON
1	Kevin. S	Security Analysis and	PHI Learning	2015
		Portfolio Management	Pvt.Ltd /	
			Second	
2	Preethi Singh	Dynamics of Indian	Anee Books Pvt.	2009
	_	Financial System	Ltd/Second	
		-		
3	Sojikumar.K and	Indian Financial System and	Tata McGraw-	2015
	Alex Mathew	Markets	Hill.Publishing	
			Co.Ltd	

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

Programme code:	B.COM- BPS			Programme Title :		f Commerce Process Services)
Course Code:	22UBP616			Title:	Batch:	2022-2025
				CORE:XVI	Semester	VI
Lecture Hrs./Week	6	Tutorial	5	Management	Credits:	5
or		Hrs./Sem.		Accounting		
Practical						
Hrs./Week						

# **Course Objective**

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

#### **Course Outcomes**

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

## Mapping

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

Units	Content	Hrs
Unit I	Basis of Management Accounting:  Management Accounting – Meaning – Definition – Objectives and Scope –  Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting –  Problems of Common Size Statement and Comparative Statement.	10
Unit II	Ratio analysis: Ratio Analysis – Meaning – <i>Uses – Limitations</i> – Classification of Ratios –Computation of Ratios from Financial Statements.	18

	Funds Flow and Cash Flow Statement:	
Unit III	Funds Flow Analysis – Cash Flow Analysis (New format) (AS-03).	18
	Budgetary Control:	
	Budgetary Control – Meaning- Definition- Functional budget- Flexible Budget	
	- Sales Budget - Cash Budget - Production Budget - Purchase Budget - Zero based	
Unit IV	Budget. Working Capital – Sources of Working Capital – Estimation of Working	18
	Capital Requirements. (Percentage sales Methods only).	10
	Marginal Costing Techniques:	
	Marginal Costing - Break-Even Analysis - Applications of Marginal Costing	
Unit V	Techniques - Determination of Sales Mix - Key Factor - Make or BuyDecision	18
	(Simple Problems Only)	
		90
	Total Contact Hrs	

Note: Theory-20% Problem- 80%

\*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

S.NO	AUTHOR	TITLE OF THE	PUBLISHERS \	YEAR OF
		BOOK	EDITION	PUBLICATION
1.	Jain.S.P andNarang. K L	Cost and Management Accounting,	Kalyani Publishers, New Delhi.	2017
2.	Sharma and Gupta. S.K	Management Accounting	13th Edition, New Delhi, KalyaniPublishers.	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:	Name:	Name:	Name:
Dr. M. Akilanayaki	Dr. M. Akilanayaki	Prof. K. Srinivasan	Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

<b>Programme Code:</b>	B.CC	B.COM- BPS		Programme	Bachelor of	Commerce
				Title:	(Business process services)	
<b>Course Code:</b>	22UI	BP617		Title:	Batch:	2021 - 2024
				CORE:		
				XVII		
				Supply Chain	Semester:	VI
Lecture Hrs./Week			-	Management		
or	6	Tutorial			<b>Credits:</b>	4
Practical Hrs./Week		Hrs./Sem.				

#### **Course Objective**

To provide an overview of the key activities performed by the logistics function, including distribution, transportation, global logistics and modern inventory paradigms. To enable the students to understand the needs and requirements of Supply chain management and its disciplines. To help the students to gain fundamental skills for analyzing and managing a supply chain in an organization. To help the students to assess the importance of the role played by information technology in a supply chain, and identify major IT applications. To know the concepts of logistics management.

#### **Course Outcomes**

CO1	Identify the importance and understand the multiple facets of supply chain business in their own perspective.	K1
CO2	Apply supply chain management principles and operational concepts to integrate, coordinate and synchronize supply chain activities to articulate and deliver customer-directed quality outcomes within Legal, regulatory, business and ethical frameworks in local and international environments.	K2
CO3	Students will be able to identify the principles of customer and supplier relationship management in supply chains and the principles of quality and lean manufacturing.	К3
CO4	Analyse the smooth transition of goods and services from manufacturers to the customers.	K4
CO5	Apply the knowledge of current information technology in all the major supply chain management practices.	K5

#### **Mapping**

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

Units	Content	Hrs
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Unit V	transportation- containerization-Role of ICD's- Warehousing- Types- Warehouse Management System (WMS)-Packaging-3PL-4PL-Reverse Logistics.	18
	Logistics Management- History and Evolution- Elements-Functions- Logistics in India-Integrated Logistics Systems. Transportation Management-Participants in transportation- Modes of Transportation- Multimodal transportation- Fleet management- process- factors- Inter model	
Unit IV	Information Technology for SCM- Radio Frequency Identification (RFID) Technology – <i>Global Positioning System</i> – Geographic Information System (GIS) -concepts- <i>Role of internet in logistics and SCM</i> - Emerging trends in SCM-Green Logistics-Data Mining and Data Warehouse - Logistics Administration.	18
Unit III	Procurement Management in SCM- Introduction-Purchasing cycle- types — <i>Inventory models</i> - EOQ model-Inventory terminology- Inventory Management-Inventory counting system. JIT- Elements- Benefits- Vendor Management.	18
Unit II	Demand Management-Basic concepts-supplier Management-Basic concepts-Operation Management in SCM- Basic principles- Lean Manufacturing and SCM-Benefits of Lean Manufacturing-Elements. <i>Mass Customization</i> -Levels- characteristics-Outsourcing-Core competencies-working models.	18
Unit I	Supply Chain Management (SCM) – Meaning and Definition- Objectives – Importance of SCM- Scope of SCM- Types of SCM- Major drivers of SCM-Supply chain as a profession- Need for SCM in market today-Supply chain strategy - Supply chain metrics.	18

<sup>\*</sup>Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## **Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Rahul V.Altekar chain management (Concepts and cases)	Supply chain management (Concepts and cases)	PHI learning Private Limited 2012	2012

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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1	Donald	Supply Chain	MC Grew Hill	2012
	Bowersox, David	Logistics		
	Closs, M. Bixby	Management		
	Cooper			
2	G.Raghuram,	Logistics and	Macmillan	2010
	N.Rangaraj	Supply Chain	India	
		Management	Ltd	
3	S.K.Bhattachary	Logistics	S.Chand &	2010
	ya	Management	Company	
4.	D.K. Agarwal	Logistics and	Macmillan	2003
		SupplyChain	India	
		Management	Ltd	

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

Programme code:	B.CC	OM- BPS	Programme	Bachelor of	Commerce	
			Title:	(Business P	rocess Services)	
<b>Course Code:</b>	22UE	3P518	Title:	Batch:	2022-2025	
				CORE: XVIII	Semester	VI
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Business	Credits:	4
or				Processes		
Practical Hrs./Week				Management		

# **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 integratedmanner.	K3
CO4	To figure out the specialized knowledge in operations management to solvebusiness problems.	K4
CO5	To measure about the service industry process; design, analyze, improve, monitor and optimize in the field of service sector.	K5

# Mapping

PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	Н	Н	Н	Н	Н	M	M	M	Н	Н
O2	Н	Н	Н	Н	Н	M	M	M	Н	Н
CO3	Н	M	Н	Н	Н	M	M	M	Н	Н
CO4	Н	Н	Н	M	M	M	M	M	M	M
CO5	Н	M	Н	Н	Н	M	M	M	Н	Н

Units	Content	Hrs
Unit I	Process Management: Introduction, Definition, Benefits – Scope – Guidelines – Issues – Best Practices of BPOsRecognition of Business Processes-Core Processes Vs Support Process- Components of Process Management – Success factors in BPO. BPO Vendors: Functions – Service Scope – Benefits – <b>BPO and IT</b> services.	15
	Transition Management: Introduction – Transition and Change – Managing Transition.  BPO Business Models: Introduction – Business Models – BPOChallenges – Types –	
Unit II	Strategy –Business Process Outsourced to India – HR challenges in BPO Industry: Introduction– HR practices – deliverables – Cultural Issues– Outsourcing – HR Management Challenges in India.	15

Unit III	ITO vs. BPO – Classification of BPO Outfits – BPO Models (Life Cycle). Process levels – process mapping - Customer Expectations in Business process outsourcing. BPO to KPO : KPO – Meaning – KPO vs. BPO – Opportunity and Scope – Challenges – KPO Indian Scenario.	15
Unit IV	Risk Management: Introduction to Risk - Risk Types - Operational Risk - Information Security Risk - Financial Risk - Strategic Risk - Risk Mitigation Plans. Quality Management: Introduction to Quality Management - Quality Definition - Quality Control Vs Quality Assurance - International Quality Standards. Transaction Monitoring Process-Sampling inspection - Transaction monitoring cycle - Inspection - Feedback - RCA-Assurance Defects Management - Defect vs Defective - Value Stream Mapping - Standard Operating Procedures.	
Unit V	Systematic Problem Solving Basics (PDCA) – Problem solving tools – Brainstorming – Basic 7QC Tools – Why – Why Analysis – <i>FMEA (Process Failure Mode Effects Analysis)</i> – Design Thinking. Introduction to Lean Methodology – Introduction to six sigma Methodology – Introduction to Agile - Agile for non software.	15
	Total Contact Hrs	75

<sup>\*</sup>Italicized texts are for self study

# Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## **Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vinod V. Sople	Business Process	PHI Learning	2009
		Outsourcing	Private Limited,	
			NewDelhi,	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Sarika kulkarni	Business Process Outsourcing	Jaico publishing house, Delhi	2005
2.	Prasant Kumar Pattnaik	Fundamentals of Cloud Computing	Vikas Publishing House Private Ltd, NewDelhi	2015

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

Programme code:	B.C	B.COM- BPS		<b>Programme Title</b>	Bachelor of Commerce	
				:	(Business P	rocess Services)
Course Code:	22U	BP6E4		Title:	Batch:	2022-2025
				CORE ELECTIVE:	Semester	VI
				II		
Lecture Hrs./Week	5	Tutorial	-	E-Commerce &	<b>Credits:</b>	4
or		Hrs./Sem.		Information		
Practical Hrs./Week				Security		

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 ashopping 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.	К3
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, G2Cand analyze the impact of E-commerce on business models and strategy.	K5

## Mapping

PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	TT	TT	TT	TT	TT	M	M	M	TT	11
CO1	Н	Н	Н	Н	Н	M	M	M	Н	Н
CO2	Н	Н	Н	Н	Н	M	M	M	Н	Н
CO3	Н	M	Н	Н	Н	M	M	M	Н	Н
CO4	Н	Н	Н	M	M	M	M	M	M	M
CO5	Н	M	Н	Н	Н	M	M	M	Н	Н

Units	Content	Hrs				
	Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce-Advantages and Disadvantages					
Unit I	Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications.					
	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					
Unit II	Money Transfer (EMT)- E Cheque- E- banking Components- Advantages and Limitations of Online Banking.	15				

	Security Issues in E-Commerce-Risks involved-E-Commerce security tools -							
Unit III	Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.							
	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:							
Unit IV	Spoofing Identity, Tampering with data, Repudiation, Information disclosure,							
Cint 1 v	Denial of service, Elevation of Privilege.	13						
	Authentication – Password Management – E-Commerce security – Windows							
	security- Network Security: Network Intrusion detection and prevention systems							
	– Firewalls – Software Security – Web security: User authentication,							
Unit V	authentication – secret and session management, cross site scripting, Cross site	15						
Cilit v	forgery, SQL injection. Computer Forensics – <i>Steganography</i> .	13						
	Total Contact Hys	75						
	Total Contact Hrs	75						

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kamalesh K.Bajaj and Debjani nag.	. E-Commerce	New Delhi: TATA MC Grew Hill Publishers.	2011
2.	Roger Leroy Miller.	Marketing and E-Commerce.	Australia: West Thoaman Learning.	2013
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.	2014

5.	Bernard Menezes,	Network	Security	CENGAGE Learning.	2018
		and crypto	graphy		

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

Programme code:	B.C	B.COM- BPS		<b>Programme Title:</b>	Bachelor of C	Commerce
					(Business Pro	ocess Services)
<b>Course Code:</b>	22U	22UBP6E5		Title:	Batch:	2022-2025
				CORE ELECTIVE-II:	Semester	VI
Lecture Hrs./Week	5	Tutorial	-	Security analysis and	Credits:	4
or		Hrs./Sem.		Portfolio Management		
Practical Hrs./Week						

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

Units	Content	Hrs
Unit I	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.	15
Unit II	Security analysis - Fundamental analysis - Economic analysis - Industry Analysis - Company Analysis - Economic Value Added - Sources of Financial Information.	15
Unit III	Technical Analysis- Efficient market theory - random walk analysis.	15
Unit IV	Portfolio Management – <i>Portfolio risk and return</i> - Portfolio construction models.	15

Unit V	Portfolio Analysis – Portfolio selection - Techniques of Portfolio revision.	15
	Total Contact Hrs	75

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Method**

## Seminar, Quiz, Assignment, Group Task

## Text Book

S.NO	AUTHOR	TITLE OF THEBOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Preeti Singh	Investment	Himalaya	2012
		Management	Publishing house.	
2.	Punithavathy	Security Analysis andPortfolio	Vikas Publishing	2012
	Pandian	Management	house	

S.NO	O AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	V.K.Bhalla.	Fundamentals of Investment Management	S Chand Publishing3 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

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

Programme code:	B.C	OM- BPS		<b>Programme Title:</b>	Bachelor o	f Commerce
					(Business l	Process Services)
<b>Course Code:</b>	22U	BP6E6		Title:	Batch:	2022-2025
				CORE ELECTIVE-II:	Semester	VI
Lecture Hrs./Week	5	Tutorial	60	Executive	Credits:	4
or		Hrs./Sem.		Communication		
Practical Hrs./Week						

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

#### **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.	К3
CO4	To analyze the text and be able to summarize ideas in marketing information in business.	K4
CO5	To evaluate the modem forms of communication	K5

#### **Mapping**

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

Units	Content	Hrs
Unit I	Business Communication: Meaning – Importance of Effective Business Communication Media- Types – Barriers to Communication – <i>Communication Ethics</i> – Principles of Effective Communication.	
Unit II	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.	15
Unit III	Interview- Appointments- Acknowledgement-Promotion- Enquires- Replies- Orders-Sales- Circulars – Complaints – Use of Mobile Phones in communication and modern application software in Mobile Phones communication.	15

Unit V	Modern Forms of Communication: <i>Fax-</i> e-mail- Video conferencing- Internet -Website and their use in Business.	15
Unit IV	Business Correspondence - Enquiries and Reply - Order and their Execution - Collection  Letter - Sales Letter - Circular Letter - Banking Correspondence - Insurance  Correspondence  Modern Forms of Communication: Fax a mail Video conferencing Internet Website	15

<sup>\*</sup>Italicized texts are for self study

# Pedagogy

Discrete Instruction Eliment Class District Description	
Direct Instruction, Flipped Class, Digital Presentation	

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## Text Book

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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 &OmprakashBiyani	Business Ethics and Communication,	S Chand Co, New Delhi.	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. P.Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.CC	OM- BPS		Programme	Bachelor of Commerce		
				Title:	(Business P	rocess Services)	
<b>Course Code:</b>	22UE	BP6E7		Title:	Batch:	2022-2025	
				Core Elective-III	Semester	VI	
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Company law	<b>Credits:</b>	4	
or				and Secretarial			
Practical				Practice			
Hrs./Week							

## **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 andregulatory practice relating	K2
	to Company Secretary.	
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	K4
	company to winding up of the company under company law.	
CO5	To impart, evaluate, role and importance of Company Secretary and keymanagerial personnel	K5
	function in corporate sector.	

## Mapping

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

Units	Contents	Hrs
Unit I	<b>Company:</b> Meaning, Definition – Characteristics – Types of companies including One Person	15
	Company – Private company Vs Public Company - Privilege of a Private Company – Formation	
	of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of	
	Promoters - Remuneration to Promoters - Registration - Capital Subscription -	
	Commencement of Business – Appointment of company Secretary - Duties of the Secretary	
	Before Incorporation.	
Unit II	<b>Memorandum and Articles</b> : Memorandum of Association – Meaning – Purpose – Contents	15
	– Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –	
	Contents – Alteration of Articles – Duties of the company secretary in the alteration of	
	Memorandum & Articles – <i>Doctrine of Indoor Management</i> – Exceptions to Doctrine of	
	Indoor Management	
Unit III	<b>Prospectus:</b> Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus -	15
	Misstatements in Prospectus – Remedies - Duties of the company secretary related to	
	commencement stage.	

Unit IV	Meeting: Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings.	15
Unit V	Winding up of company: Meaning and Modes of Winding up – Meaning of Liquidation -	15
	Liquidator – Powers and Duties -Duties of a Company Secretary in winding up.	
	Total Hours	75

L-Low; M-Medium; H-High

\*Italicized texts are for self study

**Pedagogy** 

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

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

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

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

Programme code:	B.C	OM- BPS		Programme Title :	Bachelor o	f Commerce
					(Business I	Process Services)
Course Code:	22U	BP6E8		Title:	Batch:	2022-2025
				CORE ELECTIVE –III	Semester	VI
Lecture Hrs./Week	5	Tutorial	-	International	Credits:	4
OrPractical Hrs./Week		Hrs./Sem.		Business		

# **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	K1
	able to distinguish between them in terms of their assumptions and economic implications.	
CO2	To understand the principle of comparative advantage and its formal expression and	K2
	interpretation within different theoretical models.	
CO3	To apply partial equilibrium and (where required) general equilibrium models in	K3
	analyzing the economic effects of trade policy instruments such as tariffs, quotas, export	
	subsidies.	
CO4	To analyze major recent developments in the world trading system, and be able to	K4
	critically analyze key issues raised both by the current round of WTO negotiations and by	
	the spread of regional trading arrangements.	
CO5	Analyse the principle of international business and strategies adopted by firms to expand	K5
	Globally.	13.5
	Globarty.	

# Mapping

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

Hrs	nits Content	Units
15	International Business- Meaning-Definition-Scope- Difference between Internal Trade and International Business -Merits and Demerits of Trade- <i>India's involvement in International Business</i> .	Unit I
15	Multinational Enterprises-Characteristics of Multinational Enterprises-Roles of MNE's in the Global Economy- Balance of Trade- Balance of Payments-Balance of payments disequilibrium.	Unit II
	disequilibrium.	

Unit III	Export documents and procedures-Regulatory requirements-Operational requirements-					
	Processing of an export order-Stages involved-RBI guidelines towards exports-	15				
	Realization for export of goods-Terms and payments of export finance-Export import					
	bank (EXIM bank)-Functions.					
	FEMA-Objectives-Exchange rate adjustments- World governance institutional					
TT:4 TX7	environment-Study of international environment-World Trade Organization (WTO)-	15				
Unit IV	Objectives-Limitations and Challenges.	13				
	Recent trends in world trade-Alternative strategy for foreign trade and economicgrowth-					
Unit V	Prosperity to explore growth of manufacturers- Theories of international trade-Barriers	15				
	of world trade-Global trade changing patterns and future outlook.					
	Total Contact Hrs	75				

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

## Text Book

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Balagopal (2013), T.A.S	1	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

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

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce	
					(Business	Process
					Services)	
Course Code:	22U	BP6E9		Title:	Batch:	2022-2025
				CORE ELECTIVE –III	Semester	VI
Lecture Hrs./Week	5	Tutorial	-	Financial Management	Credits:	4
or		Hrs./Sem.				
Practical						
Hrs./Week						

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

Units	Content	Hrs
Unit I	Nature and scope of financial management – Profit and Wealth management objectives – Key decisions - Functions and responsibilities of finance manager.	15
Unit II	Time value of money – Valuation– Capital structure decisions – Traditional and MM approaches – Current views – Determine of capital structure – <i>Over trading</i> – Over and under capitalization – Leverage analysis EBIT – EPS analysis.	15
Unit III	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

	Investment decisions - Risk - Required rate of return - Estimating cash flows -					
	Present value of cash flows – Evaluation of alternative investment proposals –					
Unit IV	Sensitivity analysis – Simulation – Decision making under conditions of risk and	15				
	uncertainty – Inflation and investment decision					
	Meaning and concept of working capital – significance – Determinants of working					
	capital - Receivable and Payable management - Treasury management and					
Unit V	functions	15				
	Total Contact Hrs	75				

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

	Direct Instruction, Flipped Class, Digital Presentation
Assessment Method	

Seminar, Quiz, Assignment, Group Task

## **Text Book**

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

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

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

Programme code:	B.C	B.COM- BPS			<b>Programme Title</b>	Bachelor of Commerce	
				:	(Business	Process	
						Services)	
<b>Course Code:</b>	22U	22UBP6AL		Title:	Batch:	2022-2025	
			CORE: Advanced	Semester	VI		
					Learner Course-II		
Lecture Hrs./Week	-	Tutorial		-	Credit	<b>Credits:</b>	2
or		Hrs./Sem.			Management		
Practical Hrs./Week					(Self Study)		

# **Course Objective**

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

#### **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

PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
СО							
CO1	Н	Н	Н	Н	Н	Н	Н
CO2	Н	Н	Н	Н	Н	Н	Н
CO3	Н	M	Н	Н	Н	Н	M
CO4	Н	Н	Н	M	M	Н	Н
CO5	Н	M	Н	Н	Н	Н	M

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

## **Text Book**

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

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

Programme code:	B.COM- BPS			Programme Title :		f Commerce Process Services)
Course Code:	22U	22UBP6S1		Title : SEC-II Naan Mudalvan	Batch : Semester	2022-2025 VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Goods and Service Tax	Credits:	2

To impart basic knowledge about major Goods and Service Taxes.

#### **Course Outcomes**

CO1	To remember the rules and regulation of Goods and Service.	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	K5
	Indian perspectives.	

# Mapping

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

Units	Content	Hrs
	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST-Advantages and Disadvantages of GST-Structure of GST in India	
Unit I		6
	Dual Concepts-SGST-CGST-IGST-UTGST- <i>Types of rates under GST</i> - Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	
Unit II		6
	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-Registration	
Unit III	and filing of GST	6

	Levy and Collection under the Integrated Goods and Service Tax Act 2017-							
<b>Unit IV</b>	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-	6						
Unit V	Rated Supply.							
	Total Contact Hrs	30						

<sup>\*</sup>Italicized texts are for self study

## Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

#### **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

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

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

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

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)		
Course Code:	22UBP6S2			Title : SEC-II Naan Mudalvan	Batch : Semester	2022-2025 VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Mutual Fund Foundation	Credits:	2

## **Course Objective**

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

#### **Course Outcomes**

CO1	To know the various types of mutual funds and make informed decisions about which	K1
	types suit their investment objectives	
CO2	To Understand the structure and functioning of mutual funds, including their advantages	K2
	and limitations.	
CO3	To Assess the risk associated with mutual fund investments and align their choices with	K3
	their risk tolerance.	
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	K5
	investment decisions.	

# Mapping

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

Units	Content	Hrs
Unit-I	Mutual funds- Meaning-Definition- History and evolution of mutual funds- Types of mutual funds: equity funds, debt funds, hybrid funds- <i>Advantages and disadvantages of investing in mutual funds</i> .	6
Unit-II	Mutual fund structure: AMC (Asset Management Company), trustees, custodians-Role of fund managers and their responsibilities. Understanding Net Asset Value (NAV) and its calculation. Fund distribution channels: direct plans vs. regular plans.	6
Unit III	Investment objectives and risk tolerance- Diversification and asset allocation principles- Active vs. passive investment strategies-Sector-specific and thematic funds.	6

Unit IV	Measures of fund performance: CAGR, Standard Deviation, Sharpe Ratio-Evaluating fund consistency and risk-adjusted returns-Understanding market and investment risks-Strategies to manage investment risk	
Unit V	Factors to consider when selecting a mutual fund- Reading and interpreting fund factsheets- <i>SIP</i> ( <i>Systematic Investment Plan</i> ) <i>vs. lump sum investments</i> -Investment process and paperwork- Impact of technology on mutual fund investing	
	Total Contact Hrs	30

<sup>\*</sup>Italicized texts are for self study

## **Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

## **Assessment Method**

Seminar, Quiz, Assignment, Group Task

#### **Text Book**

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

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			

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

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce		
					(Business	Process	
					Services)		
<b>Course Code:</b>	22UBP6VA			Title:	Batch:	2022-2025	
				Value Added Course- II	Semester		
Lecture Hrs./Week	Tutoria	l Hrs./Sem.	30	Dynamics of Service	Credits:	2	
or				Sector			
Practical							
Hrs./Week							

## **Course Objective**

To improve the employability and entrepreneurial skills of students

#### **Course Outcomes**

K1	understand the services sectors process	CO1
K2	develop knowledge of high customer satisfaction levels, increased revenue and positive word-of-mouth reputation.	CO2
K3	Analyze the dynamics of services sectors.	CO3
K4	demonstrate the skills needed to develop ideas and make decisions based on proper research, analysis and critical thinking.	CO4
K5	Analyze the services sectors process, exclusively the key activities and relationships.	C05

Units	Content	Hrs
Unit I	<b>TRAVEL AND TOURISM:</b> Prospects – features – careers – bright side of tourism in this pandemic - demand and supply side of tourism - MICE - trends in tourism, courses and skills required for successful career.	10
Unit II	<b>HOTEL &amp; HOSPITALITY:</b> Prospects and trends in hospitality industry - types of hotels - various careers in hospitality sector - core and secondary departments and its functions in hotel industry - educational qualification and skills required - how to start a hotel.	10
Unit III	<b>MEDIA SERVICES:</b> Introduction to media - importance of media services - beneficiaries of media services -effectiveness of media in today's era - relevance and prospects of media - censorship and careers in media .	
	Total Contact Hrs	30

NOTE: Theory 100%

**Pedagogy** 

Direct Instruction, Flipped Class, Digital Presentation

**Assessment Method** 

Seminar, Quiz, Assignment, Group Task

**Text Book** 

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaurav Nayyar	The Service Sector in India's Development	KINDLE EDITION	2014
2	Talluru Sreenivas	Service Sector in Indian Economy	Discovery Publishing House,	2006

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHER S \ EDITION	YEAR OF PUBLICA TION
1	Shashanka Bhide V.N. Balasubramanyam K.L. Krishna	Deciphering India's Services Sector Growth	Routledge India	2020
2	Peter Robinson, Michael Lück, Stephen L. J. Smith	Tourism	CABI 2 <sup>nd</sup> Edition	2020
3	Mark Anthony Camilleri	Travel Marketing, Tourism Economics and the Airline Product An Introduction to Theory and Practice	Springer 1 <sup>ST</sup> Edition	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. V.Meera Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature: