

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)**

**SYLLABUS
2023-2026 BATCH**

SCHEME OF EXAMINATIONS (2023 - 2026 BATCH AND ONWARDS)
B.COM - BUSINESS PROCESS SERVICES

SEMESTER – I										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	23UTL1C1	Tamil Paper-I	5	-	5	3	25	75	100	3
	23UHN1C1	Hindi Paper-I								
	23UFR1C1	French Paper-I								
II	23UEN101 / 23UEN102	Communication Skills – I (Level I) / Communication Skills – I (Level II)	5	-	-	3	25	75	100	3
III	23UBP101	CC I: Financial Accounting	6	-	-	3	25	75	100	5
	23 UB102	CC II: Introduction to Information Technology	6	-	-	3	25	75	100	4
	23 UB1A1/ 23 UB1A2	GE I – Allied I: Business Economics Principles of Management	6	-	-	3	25	75	100	4
IV		AECC I: Environmental Studies	1	-	-	-	-	-	-	-
	23HEC101	Human Excellence - Personal Values & SKY Yoga Practice – I	1	-	-	2	20	30	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
EC		Online Course (Optional)(MOOC / NPTEL / SWAYAM)								Grade
Total			30				145	405	550	20

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course

SEMESTER – II										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	23UTL2C2	TamilPaper-II								
	23UHN2C2	Hindi Paper-II	5	-	-	3	25	75	100	3
	23UFR2C2	French Paper-II								
II	23UEN202 / 23UEN203	Communication Skills – II (Level I) / Communication Skills – II (Level II)	5	-	-	3	25	75	100	3
III	23 UBP 203	CCIII: Higher Financial Accounting	5	-	5	3	25	75	100	4
	23 UBP 204	CC IV: <i>Accounting for Finance and Corporate</i>	5	-	-	3	25	75	100	4
	23 UBP 205	CCLabI: Programming Language- Business Application Software and Google Workspace	-	2	-		20	30	50	1
	23 UBP 2A1/ 23 UBP 2A2	GE II – Allied II: Business organization and office Management/ Banking Law and Practice	4	-	-	3	25	75	100	3
	23 UBP 2S1/ 23 UEL 2S2	SEC I: Naan Mudhalvan : Security Markets/ Professional Skills	2	-	-	3	12	38	50	2
IV	23EVS201	AECC I: Environmental Studies	1	-	-	2	-	50	50	2
	23HEC202	Human Excellence - Family Values & SKY Yoga Practice – II	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
EC	23CMM201	Manaiyiyal Mahathuvam - I			15 Hrs.	2	-	50	50	Grade
	23CUB201	Uzhavu Bharatham – I			15 Hrs.	2	-	50	50	Grade
		Online Course (Optional)(MOOC / NPTEL / SWAYAM)								Grade
	23UBP2VA	VAC-I – Employability Skills			30 Hrs.					2*
Total			30				177	523	700	23

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course;SEC – Skill Enhancement Course

SEMESTER – III										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	23UTL3C3	TamilPaper-III	3	-	-	3	25	75	100	3
	23UHN3C3	Hindi Paper-III								
	23UFR3C3	French Paper-III								
II	23UEN303	Communication Skills – III	3	-	-	3	25	75	100	3
III	23UBP306	CCV: Corporate Accounting	6	-	6	3	25	75	100	4
	23 UBP 307	CC VI: <i>Principles and Practices of Insurance</i>	6	-	-	3	25	75	100	4
	23 UBP 308	CC VII: Case Analysis	4	-	-	2	20	30	50	2
	23 UBP 3A1 / 23 UBP 3A2	GE III – Allied III: Business Mathematics/ Computer Application Practical-Computational Finance Using Spread Sheet	6		5	3	25	75	100	4
IV	23 UBP 3N1/ 23 UBP 3N2	Non-Major Elective I: Entrepreneurial Development / Advertising and Sales Promotion	1	-	-	2	-	50	50	2
	23HEC303	Human Excellence - Professional Values & Ethics - SKY Yoga Practice – III	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
EC	23CMM302	Manaiyiyal Mahathuvam - II			15 Hrs.	2	-	50	50	Grade
	23CUB302	Uzhavu Bharatham – II			15 Hrs.	2	-	50	50	Grade
Total			30				165	485	650	23

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; VAC-Department Specific Value Added Course; *Extra Credits;

SEMESTER – IV										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	23UTL4C4	TamilPaper-IV	3	-	-	3	25	75	100	3
	23UHN4C4	Hindi Paper-IV								
	23UFR4C4	French Paper-IV								
II	23UEN4C4	Communication Skills – IV	3	-	-	3	25	75	100	3
III	23UBP409	CC VIII: Income Tax	6	-	5	3	25	75	100	4
	23 UB 410	CC IX: Organizational Behaviour	5	-	-	3	25	75	100	3
	23 UB 411	CCLabII: Programming Lab in Tally	-	3	-	3	20	30	50	2
	23 UB 4A1 / 23 UB 4A2	GE IV – Allied IV: Statistical Methods/ Operational Research	6	-	15	3	25	75	100	4
	23 UB 4S1/ 23UAP4S1	SEC II: Naan Mudhalvan: Industry 4.0/ Quantitative Aptitude	2	-	-	3	12	38	50	2
IV	23 UB 4N1 / 23 UB 4N2	Non-Major Elective Paper -II : Project Management / Service Marketing	1	-	-	2	-	50	50	2
	23HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	50	50	1
EC	23CMM403	Manaiyiyal Mahathuvam - III			15 Hrs.	2	-	50	50	Grade
	23CUB403	Uzhavu Bharatham – III			15 Hrs.	2	-	50	50	Grade
	23UBP4VA	VAC-II Innovation, Business model and Entrepreneurship				30 Hrs.				2*
Total			30				177	573	750	25

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; SEC – Skill Enhancement Course; VAC-Department Specific Value Added Course; *Extra Credits;

SEMESTER – V										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	23UBP512	CC X: Cost Accounting	6	-	5	3	25	75	100	4
	23 UB 513	CCXI: Investment Management	5	-	-	3	25	75	100	3
	23 UB 514	CCXII: <i>Campus to Corporate</i>	5	-	-	3	25	75	100	3
	23 UB 515	CCXIII: <i>Banking For BPS</i>	5	-	-	3	25	75	100	4
	23 UB 516	CC XIV: Institutional Training	-	-	-	-	20	30	50	2
	23 UB 5E1 / 23 UB 5E2 / 23 UB 5E3	DSE-I#: Commercial Law/ Brand Management Auditing Principles and Practices	5	-	-	3	25	75	100	4
	23 UB 5S1 / 23 UB 5S2	SEC III: <i>Market Research</i> / Human Resource Management	3	-	-	3	12	38	50	3
IV	23HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	20	30	50	1
EC	23CSD501	Soft Skills Development - I								Grade
	23GKL501	General Awareness - Self Study	SS			2	-	50	50	Grade
	23UBP5AL	ALC - I : Research Methodology (Optional)-Self study	SS					100	100	2**
Total			30				177	473	650	24
Discipline Specific Elective (DSE) – I[#]										
23UCS5E1: 23UCS5E2: 23UCS5E3:										

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional) *Extra Credits;**Credits – Based on course content maximum of 4 credits

SEMESTER – VI										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	23 UBP 617	CC XV : Management Accounting	6	-	5	3	25	75	100	5
	23 UBP 618	CC XVI: Supply Chain Management	6	-	-	3	25	75	100	5
	23 UBP 619	CC XVII: Business Process Management	5	-	-	3	25	75	100	4
	23 UBP 6E4 / 23 UBP 6E5/ 23 UBP 6E6	DSE–II^{##}: Ecommerce and Information Security/ Security Analysis and Portfolio Management/ Financial Management	5	-	-	3	25	75	100	4
	23 UBP 6E7 / 23 UBP 6E8 / 23 UBP 6E9	DSE–III^{###}: Company Law and Secretarial Practice/International Business/ Business Communication	5	-	-	3	25	75	100	4
	23 UBP 6S1/ 23 UBP 6S2	SEC IV: Naan Mudhalvan: Goods and Service Tax (Online)/ Mutual Fund Foundation (Online)	2	-	-	3	12	38	50	2
IV	23HEC606	Human Excellence - Global Values & SKY Yoga Practice - VI	1	-	-	2	20	30	50	1
EC	23CSD602	Soft Skills Development – II								Grade
	23UBP6AL	ALC - II: Credit Management (Optional) Self Study	SS					100	100	Credits**
Total			30				157	443	600	25
Grand Total									3900	140
Discipline Specific Elective (DSE) – II^{##}						Discipline Specific Elective (DSE) – III^{###}				
23UCS6E4: 23UCS6E5: 23UCS6E6:						23UCS6E7: 23UCS6E8: 23UCS6E9:				

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional) *Extra Credits;**Credits – Based on course content maximum of 4 credits

B.COM- BPS (2023-2026 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

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

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

Pedagogy

Direct Instruction, Flipped Class

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

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

Course Objectives

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

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

**Italicized* texts are for self study

Pedagogy

Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Best

Text Book

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

Reference Book

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

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

B.COM- BPS (2023-2026 BATCH)

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

Course Objective

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

Course Outcomes

C01	To keep in mind micro & macroeconomic tools and concepts to address public policy issues.	K1
C02	To understand supply and demand analysis to relevant economic issues .	K2
C03	To apply marginal analysis to the “firm” under different market conditions.	K3
C04	To analyze different methods for the measurement of national income.	K4
C05	To make optimal business decision by integrating the concepts of economics	K5

Mapping

PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
C01	M	M	H	M	H	M	M	M	M	H
C02	M	H	M	H	H	M	M	M	H	M
C03	M	H	M	H	H	M	M	M	H	M
C04	H	H	M	M	H	M	M	M	H	M
C05	H	M	H	H	H	M	M	H	M	H

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

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

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped

Assessment Method

Seminar, Quiz, Assignment,

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

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

Course Objectives

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

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

**Italicized* texts are for self study

Pedagogy

Direct Instruction,

Assessment Method

Seminar, Quiz,

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

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

Course Objective

To familiarize the fundamental concepts of Higher financial Accounting.

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

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

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

Pedagogy

Direct Instruction, Flipped Class, Digital

Assessment Method

Seminar, Quiz, Assignment, Group

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

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

Course objectives

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

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

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

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

Course objective

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

Course Outcome

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

Mapping

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

L-Low; M-Medium; H-High

List of Excises

Units	Content	Hrs
Unit I	MS WORD <ul style="list-style-type: none"> • Formatting Text • Table Creation • Mail Merge • Resume Preparation 	5
Unit II	MS EXCEL <ul style="list-style-type: none"> • Invoice Preparation • Salary Bill Creation • Inventory List Creation • Student Result analysis 	10

B.COM- BPS (2023-2026 BATCH)

	<ul style="list-style-type: none"> • Creation of Pivot Table and Chart • Calculation of monthly Payment of Loan • Preparation of loan Amortization Schedule • Displaying Inventory Status 	
Unit III	MS POWERPOINT <ul style="list-style-type: none"> • Slide Presentation about New Product • Seminar Presentation • Organizational chart for an industry 	5
Unit IV	MS ACCESS <ul style="list-style-type: none"> • Viewing student information by using Queries • Creation of Form by using wizard • Creation of Report 	5
Unit V	GOOGLE WORK SPACE <ul style="list-style-type: none"> • Google form : Customer Feedback using Google forms • Google sheet : Stock Summary using Google sheet 	5

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

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

B.COM- BPS (2023-2026 BATCH)

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

Course Objectives:

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

**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	Sundharam and Varshney	Banking theory Law &Practice	Sultan Chand & Sons., New Delhi	2015
2	Basu	Theory and Practice of Development Banking	Asia Publishing House	2005
3	Reddy & Appanniah	Banking Theory and Practice	Himalaya Publications	2000

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

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

Course Objective

To create awareness about Security Markets.

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP2S2			Title :	Batch :	2023-2026
				SEC I: Naan Mudhalvan	Semester:	II
Lecture Hrs. / Week or Practical Hrs. / Week	2	Tutorial Hrs./Sem.	-	Communication skills	Credits:	2

Course Objective

Course Outcomes

CO1		K1
CO2		K2
CO3		K2
CO4		K4
CO5		K3

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I		6
Unit II		6
Unit III		6

B.COM- BPS (2023-2026 BATCH)

Unit IV		6
Unit V		6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1				

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1				
2				

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP2VA			Title :	Batch :	2023-2026
				VAC - I	Semester:	II
Lecture Hrs. or Practical Hrs.	30	Tutorial Hrs./Sem.	-	Employability Skills	Credits:	2*

Course Objective

The main objective is to provide knowledge about the skills for employment.

Course Outcomes

CO1	To understand the basic of employability skills.	K1
CO2	To understand the various interview techniques.	K2
CO3	To acquire conceptual and analytical skills related to employability.	K3
CO4	To analyze about the various report writing skills.	K4
CO5	To evaluate the recent job markets and required skills in getting placement skills in corporate sector.	K5

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Skills for Employability: Telephone Etiquettes – Describing People and Place – Expressing our Opinions – Time Management –Interview Skills: Kinds of Interview and its Techniques – Head to Foot Appearance: Preparation, Punctuality, Sincerity, Honesty, Boldness and Confidence – Common Interview Questions.	12
Unit II	Business Correspondence: Letter Writing: Formal and Informal – Resume Writing – Filling Applications: Bank Challan and Job Application. Report Writing: Different Types of Greetings - Drafting Telegrams / e-mails – Preparing Portfolios and its Various Types -Developing Topic Sentences into Paragraphs - Expansion of an Outline - Note-making & Note-taking - Report Writing - Reading Comprehension – Summarizing – Writing Review for Two	12

B.COM- BPS (2023-2026 BATCH)

	Books.	
Unit III	Composition: Composition: Oral and Written – Kinds of Composition: Controlled, Guided and Free Composition – Developing Creative Competency. Non-Verbal Communication: Non-Verbal Communication – Personal Appearance – Gesture – Posture – Body Language – Visual Aids: Charts, Diagrams & Tables – Audio & Video Aids for Communication.	12
	Total Contact Hrs	60

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Prescribed Texts:

1. Raisher. Business Communication.
2. Krishnamohan & Meera Banerjee. Developing Communication Skills.
3. Anderson & Others. Assignment and Thesis Writing.
4. Employability Skills. Chennai: National Media Institute.

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:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP306			Title :	Batch :	2023-2026
				CC - V	Semester:	III
Lecture Hrs./Week or Practical Hrs./ Week	6	Tutorial Hrs./Sem.	5	Corporate Accounting	Credits:	4

Course objective

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

Course Outcome

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Share capital Share – Meaning – Types – <i>Share Vs Stock</i> - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	18
Unit II	Preference share and Debentures Preference shares- Meaning – <i>Types</i> - Methods of Redemption of Preferences Shares - Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption of debentures (Sinking Fund Method only).	18
Unit III	Final Accounts of Companies Final Accounts of Companies - Statement of profit and loss - Balance Sheet (Vertical Form) – Notes to Accounts – Accounting Treatment – Preliminary Expenses - Calculation of Managerial Remuneration (Basic adjustments).	18
Unit IV	Banking Company Accounts (Banking Regulation Act 1949): Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	18
Unit V	Insurance Company Accounts (IRDA Act 1999): General Insurance– Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	18
Total Contact Hrs		90

NOTE: Theory 20% & Problems 80%

B.COM- BPS (2023-2026 BATCH)

**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	Reddy and Murthy	Corporate Accounting	Margham Publications	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta R.L and Radha Swamy. M.	Corporate Accounts Theory Method and Applications	Theory Method and Applications	2017
2	Jain S.P and Narang K.L	Advanced Accountancy	New Delhi, Kalyani Publications	2017

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP307			Title :	Batch :	2023-2026
				CC - VI	Semester:	III
Lecture Hrs./Week or Practical Hrs./ Week	6	Tutorial Hrs./Sem.	-	Principles and Practices of Insurance	Credits:	4

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Risk - Defining Risk and Uncertainty - Classification of risk - Management of risk. Insurance – Meaning - Definition – Functions - Nature of Insurance, Principles of Insurance. Evolution of Insurance - Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector.	18
Unit II	Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract - Different products offered by life insurers- types of Premiums and bonuses - Assignment, Nomination and Surrender of policy - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and functions.	18
Unit III	General Insurance - Law relating to general insurance; Different types of general insurance; General insurance Vs Life insurance; Proposal form- Cover notes – Endorsement - General Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, – Insurance Providers-Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process – Claims process – Reinsurance.	18
Unit IV	Fire insurance - Various types of fire policy; coverage's; subrogation; double insurance; contribution; proximate cause; claims of recovery. Marine Insurance - Law relating to marine insurance; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution;	18
Unit V	Miscellaneous Coverage's - Motor Insurance - Liability only policy - Package policy.	18

B.COM- BPS (2023-2026 BATCH)

Nature, terms and conditions of Health Insurance - Personal Accident insurance - <i>Key Challenges of Healthcare Industry</i> - Healthcare regulations & Standards - Individual Health Insurance policies - Group Health Insurance Policies Burglary insurance - Legal Liability insurance- Engineering insurance - Rural insurances - Micro insurance.	
Total Contact Hrs	90

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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	2016
3	Hargovind Dayal	The Fundamentals of Insurance - Theories, Principles and Practices	Notion Press	2017
4	Prof.M.Eswari Karthikeyan	Principles and Practiceof Insurance	Sahitya Bhawan Publications/ Latest Edition	2021

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP308			Title :	Batch :	2023-2026
				CC - VII	Semester:	III
Lecture Hrs./Week or Practical Hrs./ Week	4	Tutorial Hrs./Sem.	4	Case Analysis	Credits:	2

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

CASE ANALYSIS

Case Analysis is a part of B.COM- BPS Curriculum. Students want to learn about the case analysis in their third semester as a regular subject. The knowledge acquired through this subject is evaluated at the end of Third semester by conducting the examination.

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

*Italicized texts are for self study

B.COM- BPS (2023-2026 BATCH)

The distribution of which is as below:

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Nair and Latha Nair.	Personnel management and industrial relations.	S.Chand and Company Pvt. Ltd.	2004
2.	Sherlekar	Case studies in strategic marketing management.	ICFAI University (Corp.)	2006
3.	Chitra Atmaram Naik, ,	Human Resource Management	Ane's student Edition.	2016
4.	Khan.M.Y. and P.K.Jain	Financial Management	Tata McGraw Hill publishing Company Ltd, New Delhi.	2011

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP3A1			Title :	Batch :	2023-2026
				GE-III- ALLIED : III		Semester:
Lecture Hrs./Week or Practical Hrs./ Week	6	Tutorial Hrs./Sem.	5	Business Mathematics	Credits:	4

Course Objective

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

Course Outcomes

C01	To recollect and solve business arithmetic operations with fractions to do business problems and be able to select which math method needs to be used to do problems.	K1
C02	To understand percentages, ratios, and proportions for business applications such as discounts mark-ups and markdowns.	K2
C03	To apply simple and compound interest to do business calculations such as value of money, maturity value, promissory notes, present value and future value.	K3
C04	To analyze central measurements, frequency distributions, graphs and measure of dispersion.	K4
C05	To appraise the proficiency in the application to solve business math problems	K5

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
C01	H	H	M	H	H	M	M	M	H	H
C02	H	M	H	H	H	H	M	M	H	M
C03	M	H	H	M	M	M	M	M	M	H
C04	M	H	H	H	H	H	M	M	H	H
C05	H	H	H	H	M	H	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Fundamental Ideas of Set: Set theory- Types of sets- Venn Diagram- Laws and Properties of Set - De Morgan's Law- Cartesian Product.	18
Unit II	Series: Sequence and Series- Arithmetic Progression- Geometric Progression.	18
Unit III	Mathematics of Finance: Simple and Compound Interest – Sinking Fund– Annuities – Present Value – Bills Discounting .Ratios and proportions.	18
Unit IV	Matrix Algebra: Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – <i>Inverse of Matrix</i> ; Determinants and Solution of simultaneous linear equations.	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. Integral Calculus: Indefinite-Integral-Techniques of Integration- Simple substitution – Partial fraction method (Simple Problems Only)	18

B.COM- BPS (2023-2026 BATCH)

Total Contact Hrs	90
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NOTE: 20% Theory 80% Problem

Italicized* texts are for self studyPedagogy**

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navanitham. P.A.,	Business Mathematics And Statistics,	Jai Publishers.	2020

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP3A2			Title :	Batch :	2023-2026
				GE-III- ALLIED : III	Semester:	III
Lecture Hrs./Week or Practical Hrs./ Week	6	Tutorial Hrs./Sem.	5	Computer Application Practical	Credits:	4
				Computational Finance using spread sheet		

Course Objective

To be able to work with Spreadsheet for computation of financial problems

Course Outcomes

CO1	Understand the basic concepts of computer application using MS-Excel for maintaining the database.	K1
CO2	Create different databases using MS-Excel application for developing the business transactions	K2
CO3	Apply and organize the accounting principles and rules in Excel for updating the accounting transactions	K3
CO4	Execute and evaluate all the tools and techniques of excel	K4
CO5	Evaluate and check that excel training leads to the career advancement of the students in future.	K5

Mapping

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

L-Low; M-Medium; H-High

Exercises

- 1) Using the data given, get the sum of all the figures within the range.

	A	B	C	D	E	F	G
1		MON	TUE	WED	THRU	FRI	Total
2	Breakfast	3560	3186	2952	3395	3436	
3	Lunch	20163	21416	19912	19681	18628	
4	Bar	9873	12172	12642	12711	18846	
5	Snacks	2405	3544	2694	3120	3712	
6	Total						

- 2) Enter the data given below into a worksheet.

B.COM- BPS (2023-2026 BATCH)

	A	B	C	D	E	
1	Stationery Supplies Ltd					
2						
3	Date	Sales Person		Item	Receipt No.	Amount
4	21-Nov	Carl		Toys	1238	1,782.10
5	26-Nov	Carl		Stationery	1255	4,853.55
6	26-Nov	Carl		Toys	1395	51.35
7						
					Carl's Total	
8	21-Nov	John		Cards	1141	91.15
9	24-Nov	John		Books	1982	442.60
10	21-Nov	John		Toys	1885	561.50
11	26-Nov	John		Toys	1875	62.75
12						
					John's Total	
13	22-Nov	Judy		Books	1032	234.50
14	26-Nov	Judy		Sports goods	1920	472.60
15						
					Judy's Total	
16	25-Nov	Mary		Toys	1774	364.15
17						
					Mary's Total	
18	22-Nov	Susan		Electronics	1160	52.95
19	23-Nov	Susan		Cards	1075	81.60
20	23-Nov	Susan		Others	1745	132.95
21	24-Nov	Susan		Sports goods	1662	2,580.10
22						
					Susan's Total	
23						
					Grand Total	

(i). Calculate the totals for each salesperson and get the grand total

(ii) Format the worksheet as follows:

Make all the Totals bold, two decimal places, comma, center the title across columns A- E and make it size 16, bold and Italic.

(iii). Put a double border round the whole table and a single line border inside the table.

(iv). Save the worksheet as **Stationery Analysis**.

3) Using the information given in the table below, calculate the total amount payable by the company to the employees.

	A	B	C	D	E
1	Services Company Ltd				
2	Overtime Details				
3	Date	Name	Hours Worked	Rate	Amount
4	26-Nov	Kennedy	5	70	350.00
5	26-Nov	Kennedy	5	100	500.00
6	26-Nov	Mary	5	100	500.00
7	26-Nov	Lewis	4	100	400.00
8	30-Nov	Judy	3	100	300.00
9	30-Nov	Kennedy	6	70	420.00
10	30-Nov	Lewis	5	100	500.00
11	30-Nov	Kennedy	35 4	70	280.00

B.COM- BPS (2023-2026 BATCH)

12	30-Nov	Judy	5	100	500.00
13	30-Nov	Lewis	5	100	500.00
14	02-Dec	Judy	4	70	280.00
15			Total Amount		

- 4) A Payroll consists of Basic Pay, Allowances, Gross Salary, Deductions and Net Salary. The Allowances are 23% of the Basic Pay while the Deductions are 12% of the Gross Salary. In the given worksheet, indicate in each cell what will be inserted, that is – a value or a formula. In the case of a formula, write down the formula in the cell.

	A	B	C	D	E	F
1	Stationery Supplies Ltd					
3	Name	Basic Pay	Allowances	Gross Salary	Deductions	Net Salary
4	Lewis					
5	Francis					
6	Edwin					
.						.
.						.
.						.
13	Totals					

- 5) Assume you are the Accountant of Stationery Supplies Ltd. Below is the current payroll in the workbook OLD PAYROLL.

OLD PAYROLL

	A	B	C	D	E	F
1	Stationery Supplies Ltd.					
2	Name	Basic Pay	Allowances	Gross Salary	Deductions	Net Salary
3	Lewis	15,791	3,137	18,928	1,256	17,672
4	Francis	15,537	3,061	18,598	776	17,822
5	Edwin	15,506	3,051	18,557	999	17,558
6	Bernard	15,417	3,025	18,442	1,099	17,343
7	George	15,008	2,902	17,910	718	17,192
8	Albert	14,969	2,890	17,859	846	17,013
9	Edward	14,651	2,795	17,446	760	16,686
10	Cornell	14,618	2,785	17,403	663	16,740
11	John	14,553	2,765	17,318	558	16,760
12	Carl	14,508	2,752	17,260	706	16,554
13						
14	Totals	150,558	29,163	179,721	8,381	171,340

The following salary review is given to you in the Workbook

INCREMENT

	A	B	C	6	George	15,008	21%
1	Name	Current Pay	% increase	7	Albert	14,969	17%
2	Lewis	15,791	19%	8	Edward	14,651	15%
3	Francis	15,537	19%	9	Cornell	14,618	25%
4	Edwin	15,506	22%	10	John	14,553	19%
5	Bernard	15,417	18%	11	Carl	14,508	20%

12. Allowances 20%

Required:

Using formulas, you are required to update the payroll with the changes in a blank worksheet. This new blank sheet is in the workbook NEW PAYROLL.

- 6) You are in charge of a young and growing business. You have identified the various factors (sources of revenue and expenses) that influence the business as shown in the table below. Use the figures provided and the layout to create a financial projection model for the business for the next six years. The parameters are given on Sheet 2.

INCOME AND EXPENSES PROJECTIONS						
	1999	2000	2001	2002	2003	2004
Sales	10,000					
% Growth over the previous year		20%	30%	20%	10%	10%
Materials						
Wages						

Other benefits						
Others						
Total Cost of Goods Sold						
Salary: Office						
Salary: Sales						
Other Benefits						
Advertising & Promotions						
Depreciation						
Miscellaneous						
Total General & Admin. Expenses						
Total Operating Costs						
Interest on Loans						
Pre-tax Income						
Tax						
Profit						
Parameters		Description				
Sales	10,000	Starts at 10,000 and grows by a percentage				
Materials	17%	17% of Sales				
Wages	14%	14% of Sales				
Other benefits	2.1%	2.1% of Sales				
Others	8%	Starts at 100, then grows by 8% yearly				
Salary: Office	10%	Starts at 1,000, then grows by 10% annually				
Salary: Sales	8%	8% of Sales				
Other Benefits	17%	17% of Total Salary				
Advertising & Promotions	2.5%	2.5% of Sales				
Depreciation	20	Fixed at 20 every year				
Miscellaneous	10	Starts at 10 and grows by a fixed amount of 10 annually				
Interest on Loans	10	A fixed amount of 10 each year				
Tax	52%	52% of Pre-tax Income				

B.COM- BPS (2023-2026 BATCH)

Exercise Instructions.

- (i). Open the worksheet named Income and Expenses Projections.xls.
- (ii). Rename Sheet1 as Projections while Sheet 2 should now be Parameters.
- (iii). Calculate the Sales for the year 2000 using the percentage given in cell C5.
- (iv). Copy the formula across to the Year 2004.
- (v). Calculate the different items that make up the Total Operating Costs using the parameters in the Parameters sheet.
(You should enter the formula for the Year 1999 and copy down to the year 2004. Use Absolute Referencing effectively).
- Hint: Total Cost of Goods Sold = Materials + Wages + Other Benefits + others
- (vi). Calculate the Total Operating Costs:
Total Cost of Goods Sold + Total General and Administrative expenses.
- (vii). Calculate the Interest on Loans:
- (viii). Calculate the Pre-tax Income. Sales – Total Operating Cost – Interest on Loans.
- (ix). Calculate the Tax.
- (x). Calculate the Profit: Pre-tax Income - Tax.
- (xi). Format the worksheet as follows:
Make all the Totals bold, zero decimal places, comma, center the heading between A1:G1 and make its size 16, bold.
- (xii). Save the file as C:\Exams\Creative.xls

7) From the data given in the table below, create a Pie Chart to show the distribution of the total amount amongst the various salesmen.

	A	B	C	D	E	F
1	ABC Company Sales Performance Report					
2						
3	Salesman	Qtr1	Qtr2	Qtr3	Qtr4	Total
4	Albert	148	156	171	140	615
5	Carl	122	131	153	118	524
6	Cornell	211	243	246	250	950
7	Edwin	129	150	92	218	589
8	Francis	311	270	247	322	1,150

8)

A	B	C	D	E	F	G	H	I
XYZ COMPANY SALES PERFORMANCE								
SALESPERSON	ANNUAL TARGET	QTR1	QTR2	QTR3	QTR4	TOTAL SALES	AVERAGE SALES	COMMISSION
ALBERT	750	148	256	133	154	X		
MICHAEL	650	187	143	258	143	X		
CARL	800	233	200	216	152	X		
GEORGE	700	256	145	136	259	X		
LUCY	1,000	249	212	215	124	X		
TOTAL	X	X	X	X	X	X		
COMMISSION	6%							

- (i). Given the table above, write formulas or describe how you would calculate the Total Sales in column G and Row 12.
- (ii). How would you calculate the Average Sales? Write the formula as it should appear in Excel and show the method of duplicating it to the other cells.
- (iii). How would you calculate the Commission? Write the formula as it would appear in Excel and explain the method of duplicating it to the other cells.
- (iv). Explain how you can insert two rows above Row 10.
- (v). What does this sign (# #) mean when seen in cell(s)? What should you do when you see this sign?
- (vi). How does one delete an entire row or column and all its cells?
- (vii). You are asked to compare QTR1 and QTR3 sales for all salespersons in the above table using a chart:
 - (a). What range of cells do you need to select and how would you select it?
 - (b). What type of graph would you use?

How can you edit a chart once it is created, let's say, to change the series from columns to rows, to change the legend, etc.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Assignment

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:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP3N1			Title :	Batch :	2023-2026
				Non Major Elective-I		Semester:
Lecture Hrs./Week or Practical Hrs./ Week	1	Tutorial Hrs./Sem.	-	Entrepreneurial Development	Credits:	2

Course Objective

To Understand the Basic Development of Entrepreneurship as a Profession

Course Outcomes

C01	To keep in mind the critical thinking skills in business	K1
C02	To get the idea how to manage people, process, and resource within a organization	K2
C03	To apply knowledge of leadership concepts in an integrated manner	K3
C04	To analyze the internal/external factors affecting a business to evaluate business opportunities	K4
C05	To measure the concept of entrepreneurial process and its growth	K5

Mapping

PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PSO1	PSO2
C01	H	H	H	H	M	M	M	M	H	H
C02	H	L	H	M	H	M	M	M	L	H
C03	L	H	H	H	H	M	M	M	H	H
C04	H	H	H	H	M	M	M	M	H	H
C05	H	H	H	M	H	M	M	M	H	H

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

**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 Development	S.Chand publishing	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta C.B and Gupta S.P	Entrepreneurial Development	S.Chand and sons	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: Dr. P.Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP3N2			Title :	Batch :	2023-2026
				Non Major Elective-I		Semester:
Lecture Hrs./Week or Practical Hrs./ Week	1	Tutorial Hrs./Sem.	-	Advertising and Sales Promotion	Credits:	2

Course Objective

To equip the students with basic concepts of advertising and sales.

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit I	ADVERTISING Meaning – Definition –Objectives – Advertising Copy - Classification Of copy – Advertising Media – Kinds of Media	3
Unit 2	ADVERTISING AGENCIES Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning - Function of Advertising Layout – Different Types of Layout.	3
Unit 3	BASIC ELEMENTS OF ADVERTISING Print Production – Methods of Printing - Print Production Process - Broadcast vs. Print Production – Television Production - Radio Production.	3
Unit 4	ADVERTISING CAMPAIGN Campaign Planning – Media Planning - Scheduling the Message – Advertising budget - Methods.	3

B.COM- BPS (2023-2026 BATCH)

Unit 5	SALES PROMOTION Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.	3
	Total Contact Hrs	15

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP409			Title :	Batch :	2023-2026
				CC: VIII	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Income Tax	Credits:	4

Course Objective

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

Course Outcomes

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

❖ Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2023-2026 BATCH)

**Italicized texts are for self study*

NOTE: 40% Theory & 60% problems.

Question Pattern: Accounts Model

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP410			Title :	Batch :	2023-2026
				CC: IX	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.		Organizational Behaviour	Credits:	3

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Meaning, Nature and Scope of Organizational Behaviour - Need for studying Organizational Behaviour - <i>Disciplines contributing to Organizational Behaviour</i> - Organizational Behaviour process - Approaches to the study of Organizational Behaviour .	15
Unit II	Personality - Types of Personality - Theories of Personality - Perception - Perceptual Process - Perception and its application in Organizations.	15
Unit III	Motivation - Meaning - Nature of Motivation - Theories and Techniques of Motivation - Motivation Process-Job satisfaction - Measuring Job satisfaction.	15
Unit IV	Group Dynamics - Theories of Groups -Group cohesiveness - Group role - Group decision making techniques - Group conflict.	15
Unit V	Leadership - Leadership styles - Theories - <i>Leadership styles in Indian Organizations</i> - Power - Sources of Power - Organization Culture - meaning-Types of Culture -Function of Culture - Organizational Effectiveness.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF 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
3.	Jerald Green Berg and Robert A. Baron	Behaviour in organizations	Indian Edition PHI Learning PVT Ltd	2009

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
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:	23UBP411		Title :	Batch :	2023-2026
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	CC Lab II:	Semester IV
				Programming Lab in Tally	Credits: 2

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

LIST OF PROGRAMMES

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	23UBP4A1		Title:	Batch :	2023-2026
			GE - IV ALLIED-IV	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	15	Statistical Methods	Credits: 4

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Meaning and Scope of Statistics - Characteristics and Limitations - Presentation of Data by Diagrammatic and Graphical Methods.(Theory only) Measures of Central Tendency - Mean, Median, Mode, Geometric Mean, Harmonic Mean	15
Unit-2	Measures of Dispersion and Skewness - Range, Quartile Deviation, Meandeviation and Standard Deviation - Measures of Skewness- Karl Pearson's and Bowley's Coefficient.	15
Unit-3	Simple Correlation -Karl Pearson's coefficient of Correlation - Interpretation of coefficient of Correlation - Rank Correlation - Coefficient of Concurrent Deviation.	15
Unit-4	Index Numbers (Price Index Only) - Method of Construction - Wholesale and Cost of Living Indices, Weighted Index Numbers - LASPEYRES' Method, PAASCHE'S Method, FISHER'S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	15

B.COM- BPS (2023-2026 BATCH)

Unit-5	Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems) Methods of Sampling – <i>Sampling and Non-sampling errors</i> (Theoretical aspects only)	15
Total Contact Hrs		75

**Italicized* texts are for self study

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta.S.P.	Statistical Methods	1 st revised edition, sultan chand& sons.	2020
2	SivathanuPillai	Economic and business statistics	4 st edition, Rogressive corporation	1973
3	G.R.Veena and seemasambargi	Business mathematics and statistics	10 th edition, 2013, I K International publishing house pvt. Ltd.	2013
4	Frederick C Mills	Statistical Methods	Holt Rinehart and Winston New York.	1985
5	Donald F.Morrison	Multivariate Statistical Methods	McGraw Hill Book Company London.	1976

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

B.COM- BPS (2023-2026 BATCH)

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Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	23UBP4A2		Title:	Batch :	2023-2026
			GE - IV ALLIED-IV	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Operational Research	Credits: 4

Course Objective

To enable the students to gain knowledge on Research Management Techniques.

Course Outcomes

CO1	To get an idea about framing linear programming equation	K1
CO2	To acquire knowledge in the transportation problem	K2
CO3	To apply the concepts of Assignment, Sequencing	K3
CO4	To equip the students with the concepts of Inventory Control	K4
CO5	To equip the students with the concepts of network scheduling	K5

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Introduction to Operations research - LPP: Framing Linear Equation – Graphical Solution Method – General Linear Programming Problem (Definition alone)	15
Unit-2	Transportation Problem: Types of Transportation Problems - Row Minimum-Column Minimum-NWC – LCM – VAM – UV Method (Simple Problems only).	15
Unit-3	Assignment Problems: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method. Sequencing Problems: Introduction – Problem with n jobs & 2 Machines – Problems with nJobs & k Machines (Simple Problems only).	15
Unit-4	Inventory Control: Introduction – Types of Inventory – Economic Order Quantity (EOQ): Case 1: EOQ with No Shortage & Case 2: EOQ with Shortage.	15
Unit-5	Network Scheduling: Introduction – Network & Basic Components – Rules of Network Constructions – Time Calculations in Networks – Critical Path	15

B.COM- BPS (2023-2026 BATCH)

	Method (CPM) – Program Evaluation Review Technique (PERT) & PERT Calculations – <i>Difference between CPM and PERT</i> (Simple Problems only).	
	Total Contact Hrs	75

**Italicized* texts are for self study

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

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	Vittal, P.R. and Malini, V.	Operations Research.	Chennai: Margham Publication.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kalavathy, S.	Operations Research.	Vikas Publishing	2018
2	Kant Swarup, Gupta, P K, and Manmohan,	Operations Research.	Sultan Chand & Sons.	2020
3	Mariappan, P.	Operations Research Methods and Applications.	Pearson Education India	2013

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

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	23UBP4S1		Title:	Batch :	2023-2026
			SEC II: Naan Mudhalvan	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Industry 4.0	Credits: 2

Course objective

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

Course Outcomes

C01	Understand the basic concepts of Industry 4.0	K1
C02	Outline the features of Artificial Intelligence	K2
C03	Summarize the Big data domain stack and Internet of Things	K3
C04	Identify the applications and Tools of Industry 4.0	K4
C05	Analyze the skills required for future	K5

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
C01	M	M	H	M	M	M	M	M	M	M
C02	H	H	M	H	L	M	M	M	H	L
C03	H	M	H	H	H	M	M	M	H	H
C04	H	L	M	H	H	M	M	M	H	H
C05	H	M	H	H	H	M	M	M	H	H

L-Low;M-Medium;H-High

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

B.COM- BPS (2023-2026 BATCH)

	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.	
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 – <i>Skills required for Future</i> - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0.	6
	Total Contact Hrs	30

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, GroupTask

Text Book

S.NO	AUTHOR	TITLEOFTHEBOOK	PUBLISHERS \EDITION	YEAR OFPUBLICATION
1	P. Kaliraj, T. Devi,	Higher Education for Industry 4.0 and Transformation to Education 5.0	Auerbach Publications	2023

Reference Book

S.NO	AUTHOR	TITLEOFTHEBOOK	PUBLISHERS \EDITION	YEAR OFPUBLICATION
1	Prof.SudipMisra	Introduction to Industry 4.0 and Industrial Internet of Things by	IIT Kharagpur	2018

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

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

Course Objectives

- 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

CO1	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	K1
CO2	To understand the concepts of profit & loss related processing, simplification, etc.,	K2
CO3	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	K3
CO4	To analyze the problems solving related to Age, Time and Distance and Time and Work etc. To examine their employability skills.	K4
CO5	Use their logical thinking and analytical abilities to evaluate puzzle and decision making related questions from company specific and other competitive tests	K5

Mapping

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

B.COM- BPS (2023-2026 BATCH)

CO5	M	M	L	H	M	H	M	M	H	M
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*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, FlippedClass, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, GroupTask.

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2 nd Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3 rd Edition.	2016
3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant PublicationsIndia Limited, New Delhi	2018
4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	McGraw Hill Education (India) Private Limited. 7 th Edition	2020
5	Sarvesh K Verma	Quantitative Aptitude	Arihant PublicationsIndia	2022

B.COM- BPS (2023-2026 BATCH)

		Quantum CAT	Limited, New Delhi; Twelve edition	
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manickachezian Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	23UBP4N1		Title:	Batch :	2023-2026
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective : II	Semester IV
				Project Management	Credits: 2

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka, S.S	Entrepreneurial Development	S.Chand publishing.	2016

Reference Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, C.B and Srinivasan, N.P	Entrepreneurial development	S.Chand and sons	2020
2	Dr.P.T.Vijayashree &M.Alagammai	Entrepreneurial development and small business management	Margham Publications	2010
3	B.L.Gupta and Anil Kumar	Entrepreneurial Development	Mahamaya, New Delhi.	2019

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	23UBP4N2		Title:	Batch :	2023-2026
			Non Major Elective : II	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Services Marketing	Credits: 2

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Characteristics of Service – Service classification – <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	<i>Promotion</i> – 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

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Helen Woodruffe	Service Marketing	1 st Edition, M & E/Pitman publishing.	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Adrian Payne	Essence of Service Marketing	Illustrated Edition, Prentice Hall of India.	2003
2	R.S.N.Pillai&Bagavathi	Modern Marketing Principles and Practices	4 th Edition, S.Chand & company Ltd,	2013
3	K.Ram Mohanarao	Service marketing	2 nd Edition, pear education India	2011
4	Philip Kotler and suzan burton	Marketing Management	15 th Edition, Prentice hall of India	2018

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP4VA			Title :	Batch :	2023-2026
				VAC - II		Semester:
Lecture Hrs. or Practical Hrs.	30	Tutorial Hrs./Sem.	-	Innovation, Business Models and Entrepreneurship	Credits:	2*

Course Objective

The main objective is to provide knowledge about Innovation, Business Models and Entrepreneurship.

Course Outcomes

CO1	To understand the basic of Innovation, business model and Entrepreneurship.	K1
CO2	To understand the various functions of "Innovation, Business Models and Entrepreneurship".	K2
CO3	To acquire conceptual and analytical skills related to business models.	K3
CO4	To analyze about the various innovation business ideas.	K4
CO5	To evaluate the recent trends of entrepreneurship in Indian context.	K5

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Current Business Scenario, Innovation and Creativity- An Introduction, Innovation in Current Environment, Types of Innovation, School of Innovation. Challenges of Innovation, Steps of Innovation Management.	12
Unit II	Experimentation in Innovation Management, Idea Championship, Participation for Innovation, Co-creation for Innovation, Proto typing to Incubation. Business Model, Entrepreneur, Social Entrepreneurship.	12
Unit III	Marketing of Innovation, Technology Innovation Process, Sustainability Innovation and Entrepreneurship, Innovation Sustainable Conditions, Innovation: Context and Pattern, Management of Innovation, creation of IPR, Types of IPR, Patents and Copyrights, Patents in India	12
Total Contact Hrs		60

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Prescribed Books:

1. 8 Steps To Innovation : Going From Jugaad To Excellence - Book by Rishiksha T. Krishnan and Vinay Dabholkar .
2. Innovation and Entrepreneurship Book by Peter Drucker.
3. HBS series on Innovation and Entrepreneurship.

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:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP512			Title :	Batch :	2023-2026
				CC: X	Semester	V
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Cost Accounting	Credits:	4

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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 of 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 – Computation and Control of labour – labour turnover – methods - Systems of Wage Payment : Time Rate system – Piece rate system.(Problems from Taylor’s, Merrick, Halsey premium plan, Rowan plan only) Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads.	18
Unit IV	Process Costing: Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	18

B.COM- BPS (2023-2026 BATCH)

Unit V	Unit, Job and Transport Costing: Unit Costing – Job Costing – Transport Costing – Contract costing.	18
Total Contact Hrs		90

NOTE: 20% Theory 80% Problem

Italicized* texts are for self studyPedagogy**

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	Reddy, T.S, and Hari Prasad Reddy	Cost Accounting	Margham Publications.	2017

Reference Books

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
2.	Khan. M.Y and Jain. P.K.	Cost Accounting and Financial Management, 4 rd Edition.	Tata MC Graw Hill Education Private Ltd.	2017
3.	Adolph Matz Otel J.Curry W.Frank.	Cost Accounting	DB Taraporevala Sons and Co Pvt Ltd.	1986

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP513		Title :	Batch :	2023-2026
			CC: XI	Semester	III
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Investment Management	Credits: 3

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.	15
Unit II	Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.	15
Unit III	Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.	15
Unit IV	Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Bullion – Provident fund – Unit Trust – National Savings Scheme – Insurance.	15
Unit V	Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model(CAPM)	15
	Total Contact Hrs	75

B.COM- BPS (2023-2026 BATCH)

Theory only

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Gorden .E & Natarajan.K	Financial service	Himalaya Publishing House.	2022
2.	Preethi Singh	Investment Management security Analysis& Portfolio Management	Himalaya Publishing House Pvt. Ltd	2020
3.	Gopalakrishnan.V	Investment Management	Sultan Chand & Son, New Delhi.	2019
4.	Shashi.K Gupta R.K Sharma.	Financial Management	Kalyani publisher, New Delhi.	2018

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS	Programme Title :	Bachelor of Commerce (Business process services)		
Course Code:	23UBP514	Title:	Batch :	2023-2026	
		CC:XII	Semester	V	
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Campus to Corporate	Credits: 3

Course objective

To expose the students to the concepts of corporate world and practical ways to implement the concepts, immediately on their return to their respective work front.

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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 - Public Speaking - Managing Voice and Language-Importance of Visual Aids.	15
Unit-2	Business Etiquette: Making the First Impression - Importance of Handshakes - Business Card Etiquette - Grooming - Personal Hygiene - Body Language - Telephone and email Etiquette. Interview skills – Group discussions.	15
Unit-3	Time and Team Management: Prioritization - Dealing with Difficult Tasks -Getting Organized –Stress Management - Work-Life Balance- Managing Relationships- Understanding the Cultural Diversity- Teambuilding Process and Techniques- Balancing Team Needs and Individual Needs.	15
Unit-4	Conflict Management: Creating a Win-Win situation -Negotiation and Persuasion - Dealing with Aggressive Behavior - Different Styles of Handling	15

B.COM- BPS (2023-2026 BATCH)

	Conflicts - Dealing with Emotions – Conflict Resolution Strategies -Tools and Techniques for Conflict Management.	
Unit-5	Building Confidence: Overcoming Nervousness - Deal with Conflicts Effectively - Developing Positive Attitude - Reach Personal and Professional Goals - <i>Strengthening your Self-Esteem</i> - Developing Social conversation Skills.	15
	Total Contact Hrs	75

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Marla Harr	From Campus To Corporate	New Delhi Sultan Chand & Sons.	2010
2	Dr. S.S. Narula	From Campus To Corporate	Taxmann's Publication	2012
3	Joshi,Gangadhar	Campus to corporate: your roadmap to employability	DDC/LCC and I Edition.	2015
4	Sharma, Ashutosh	Campus to corporate	DDC/LCC and 4 th Edition.	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. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	23UBP515		Title:	Batch :	2023-2026
			CC:XIII	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Banking for BPS	Credits: 4

Course objective

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

Course Outcomes

C01	To remember the principles & Functions of banking.	K1
C02	To understand procedure to open account, types of deposits & types of cards.	K2
C03	To categorize different types of cheque.	K3
C04	To analyze loans & advances, mortgage.	K4
C05	To evaluate origin of international trade in Indian banking system	K5

Mapping

PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PSO1	PSO2
C01	H	H	M	H	H	M	M	M	M	H
C02	M	H	H	H	M	M	M	M	H	H
C03	H	M	H	M	H	M	L	M	H	M
C04	H	M	M	H	H	L	M	M	M	H
C05	H	M	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Overview of banking – Function and products of a bank – Liabilities – Obligations – Definition of Banker and Customer – Relationship between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account – Anti Money Laundering – 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 - Customer Relationship Management- 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 – Marking and Endorsement – Payment of Cheques -Statutory Protection -Duties to Paying Banker and Collective Banker –	15

B.COM- BPS (2023-2026 BATCH)

	Refusal of Payment Cheques -Duties of Holder & Holder in Due Course.	
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 - Types of Guarantee - Issuance, Amendment, Claim / Settlement & Cancellation- Reimbursement- Authorization- Claim/ Payment, Clean Payment, Irrevocable undertaking, FI Advance - Loans & Finances, - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance. Channel Finance & Bill Fiancé- Trade Compliance - Trade Advisory Functions.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Muraleedharan D.	Modern Banking - Theory and Practice	PHI Learning	2014
2	Vinod Kothari	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 Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.P.Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP516			Title :	Batch :	2023-2026
				CC: XIV	Semester	V
Lecture Hrs./Week or 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
- To prepare functional analysis map for the job functions.

Course Outcomes

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

Mapping

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

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 Viva-voce examination. An external examiner and the respective guides of the student evaluate the student Performance. Weightage assigned for the subject is 50 marks.

B.COM- BPS (2023-2026 BATCH)

The distribution of which is as below:

Criteria	Marks
Institutional Report Preparation	20
Institutional Training (Internal Viva-Voce)	
Final Report	30
Viva(External Examiner)	
Total	50

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

B.COM- BPS (2023-2026 BATCH)

Programme Code:	B.COM- BPS		Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	23UBP5E1		Title:	Batch:	2023 – 2025
			DSE: I	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Commercial Law	Credits: 4

Course Objective

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

Course Outcomes

C01	To remember rules and issues relating to the business.	K1
C02	To understand the fundamentals of commercial law.	K2
C03	To apply the knowledge and skills in the elective area of the business law.	K3
C04	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	K4
C05	To assess the correctness of applying specific law to a specific cases and choosing the most appropriate one	K5

Mapping

PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PSO1	PSO2
C01	H	M	H	M	M	M	M	M	H	M
C02	H	M	H	M	M	M	M	M	H	M
C03	H	H	H	H	H	M	M	M	H	H
C04	H	H	H	H	H	M	M	M	H	H
C05	H	H	H	H	H	M	M	H	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Indian Contract Act 1872: Introduction to Law- Definitions - Contract – Definition – Classification of Contracts – <i>Essential elements of a Valid Contract</i> – Offer – Acceptance- Types – Legal Requirements-Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	15
Unit II	Consideration: Essentials of Valid Consideration – Stranger to Consideration – Exceptions. Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	15
Unit III	Contingent Contract: Rules Regarding Contingent Contract - Performance of Contract- Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	15
Unit IV	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 Pawnee.	15
Unit V	Contract of Agency: Classification– Creation of Agencies – Rights and Duties of an Agent	15

B.COM- BPS (2023-2026 BATCH)

	- Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency.	
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP5E2		Title :	Batch :	2023-2026
			DSE-1	Semester	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Brand Management	Credits: 4

Course Objective

To expose the students to the concepts of brand management

Course Outcomes

C01	Grasp the meaning and techniques of branding	K1
C02	Understand how marketers apply branding to their strategic advantage	K2
C03	Learn significance of branding for long term profitability	K3
C04	Analyse brand development through acquisition takes over and merger	K4
C05	Designing and implementing branding strategies	K5

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
C01	H	H	H	H	H	M	M	M	H	H
C02	H	H	H	H	H	M	M	M	H	H
C03	H	M	H	H	H	M	M	M	H	M
C04	H	H	H	M	M	M	M	M	H	H
C05	H	M	H	H	H	M	M	M	H	M

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	BASIC CONCEPTS OF BRANDING Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.	15
Unit II	BRAND IMAGE BUILDING & POSITIONING STRATEGIES Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building	15
Unit III	BRAND LOYALTY AND BRAND AUDIT Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit	15
Unit IV	BRAND REJUVANATION AND MONITORING PROCESS Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.	15
Unit V	BRAND STRATEGIES Brand Strategies: Designing and implementing branding strategies – Case studies	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kevin Lane Keller	Strategic brand Management	Person Education, New Delhi	2013
2.	Lan Batey	Asian Branding – “A great way to fly”	Prentice Hall of India, Singapore	2012
3.	Jagdeep Kapoor	Brandex	Biztantra, New Delhi	2005

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Jean Noel, Kapferer	Strategic brand Management	The Free Press, New York	2012
2.	Paul Tmeporal	Branding in Asia	John Wiley & sons (P) Ltd., New York	2010
3.	S.Ramesh Kumar	Managing Indian Brands	Vikas publishing House (P) Ltd., New Delhi	2002

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP5E3		Title :	Batch :	2023-2026
			DSE-1	Semester	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Auditing Principles and practices	Credits: 4

Course Objective

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

Course Outcomes

C01	To keep in mind current auditing concepts, students and acceptable practice	K1
C02	To comprehend preventative internal control measures.	K2
C03	To implement the audit process from planning of audit to completion of audit	K3
C04	To interpret audit through computer assisted audit technique	K4
C05	To assess audit techniques	K5

Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
C01	H	H	H	H	H	M	M	M	H	H
C02	H	H	H	H	H	M	M	M	H	H
C03	H	M	H	H	H	M	M	M	H	M
C04	H	H	H	M	M	M	M	M	H	H
C05	H	M	H	H	H	M	M	M	H	M

L-Low; M-Medium; H-High

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

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	23UBP5S1		Title:	Batch :	2023-2026
			SEC- III	Semester	V
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Market Research	Credits: 3

Course objective

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

Course Outcomes

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

Mapping

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

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

B.COM- BPS (2023-2026 BATCH)

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital

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 & Bagavathi	Mordern Marketing Principles & Practices	New Delhi S. Chand& co.	2012

Reference Books

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 rd Edition, Tata MCGraw Hill education private limited.	2013
3	Peter, M. Chisan	Marketing Research	3 rd 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.P.Sivarajan	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr. R. Manicka chezian
Signature:	Signature:	Signature:	Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP5S2		Title :	Batch :	2023-2026
			SEC- III	Semester	V
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Human Resource Management	Credits: 3

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Human resource management- Meaning and scope –Evolution of Human capital Resource Management- Functions of HRCM.	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	Motivation - Morale-Measures to improve Morale-Job Satisfaction.	9
	Total Contact Hrs	45

**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.K.	Human Resources and Personnel Management	7th edition, Text and Cases, New Delhi : Tata McGraw- Hill Publishing Ltd.,	2005

Reference Books

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

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

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP5AL		Title :	Batch :	2023-2026
			Advanced Learner Course-I (Self Study)	Semester	V
Lecture Hrs./Week or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-	Research Methodology (Optional)	Credits: 2**

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

C01	To Provide an overview of the research process.	K1
C02	To understand the types of research.	K2
C03	To apply the methods and techniques of research.	K3
C04	To evaluate the contents to be included in a research report.	K4
C05	To impart knowledge on data analytical skills and to draw a meaningful Interpretation to the data sets so as to solve the business/Research problem.	K5

Mapping

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

L-Low; M-Medium; H-High

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.
Unit III	Research Design: Meaning of Research Design - Types of Research Design - Essential steps in preparation of Research Design - Evaluation of the Research Design - A Model Design- Sampling- Types of Sampling
Unit IV	Data Collection and analysis and interpretation of data: Main forms of Data Collection responses -- Methods of data Collection - Data collection using Google form -Analysis of data - Types of analysis - Statistical tools and analysis - Interpretation of data - Need and Importance - Technique of interpretation.

B.COM- BPS (2023-2026 BATCH)

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.
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Text Book.

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

Reference Books

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, Mumbai	2012
3.	O. RKrishnaswami, M. Rangnathan	Methodology of Research in Social Sciences	Himalaya publishing House.	2011
4.	DipakKumar Bhattacharya,	Research Methodology	ExcelBooks, New Delhi.	2013
5.	Dr.Roshan Kumar Bhangdiya	Research Methodology in Commerce and Management	Neha Publishers.	2014

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:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP617		Title :	Batch :	2023-2026
			CC:XV	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Management Accounting	Credits: 5

Course Objective

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

Course Outcomes

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

❖ Mapping

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

L-Low; M-Medium; H-High

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 - Financial statement analysis(problem only).	18
Unit II	Ratio analysis: Ratio Analysis - Meaning - Uses - Limitations - Classification of Ratios - Computation of Ratios from Financial Statements.	18
Unit III	Funds Flow and Cash Flow Statement: Funds Flow Analysis - Cash Flow Analysis (New format) (AS-03).	18
Unit IV	Marginal Costing Techniques: Marginal Costing - Break-Even Analysis - Applications of Marginal Costing Techniques - Determination of Sales Mix - Key Factor - Make or Buy Decision (Simple Problems Only)	18
Unit V	Budgetary Control	18

B.COM- BPS (2023-2026 BATCH)

	Budgetary Control – Meaning- Definition- Classification of budget : Sales Budget – Purchase Budget - Production Budget – Overheads budget – Cash Budget – Fixed budget – Flexible budget - Zero based Budget – Fixed budget – Flexible budget .	
	Total Contact Hrs	90

Note: Theory-20% Problem- 80%

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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.	T.S Reddy and Murthy	Cost and Management Accounting.	16 th edition, New Delhi, Sultan Chand & Sons.	2017

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme Code:	B.COM- BPS		Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	23UBP618		Title:	Batch:	2021 - 2024
			CC: XVI	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Supply Chain Management	Credits: 5

Course Objective

To enable the students to understand the needs and requirements of Supply chain management and its disciplines.

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.	K3
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 CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	H	M	H	H	M	M	M	M	H	H
CO4	H	H	H	H	H	M	M	M	H	H
CO5	H	H	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Supply Chain Management (SCM) – Meaning and Definition- Objectives – Importance of SCM- Scope of SCM- Types of SCM- Major drivers of SCM- <i>Supply chain as a profession</i> - Need for SCM in market today-Supply chain strategy - Supply chain metrics.	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-	18

B.COM- BPS (2023-2026 BATCH)

	characteristics-Outsourcing-Core competencies-working models.	
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 IV	Information Technology for SCM- Radio Frequency Identification (RFID) Technology – <i>Global Positioning System</i> – Geographic Information System (GIS) -concepts- Role of internet in logistics and SCM- Emerging trends in SCM-Green Logistics-Data Mining and Data Warehouse - Logistics Administration.	18
Unit V	Logistics Management- History and Evolution- Elements-Functions- Logistics in India-Integrated Logistics Systems. Transportation Management- Participants in transportation- Modes of Transportation- Multimodal transportation- <i>Fleet management</i> - process- factors- Inter model transportation- containerization-Role of ICD's- Warehousing- Types- Warehouse Management System (WMS)-Packaging-3PL-4PL-Reverse Logistics.	18
	Total Contact Hrs	90

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Donald Bowersox, David Closs, M. Bixby Cooper	Supply Chain Logistics Management	MC Graw Hill	2012
2	G.Raghuram, N.Rangaraj	Logistics and Supply Chain Management	Macmillan India Ltd	2010

B.COM- BPS (2023-2026 BATCH)

3	S.K.Bhattacharyya	Logistics Management	S.Chand & Company	2010
4.	D.K. Agarwal	Logistics and Supply Chain Management	Macmillan India Ltd	2003

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:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP619			Title :	Batch :	2023-2026
				CC: XVII	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Process Management	Credits:	4

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 and functions in an integrated manner.	K3
CO4	To figure out the specialized knowledge in operations management to solve business problems.	K4
CO5	To measure about the service industry process; design, analyze, improve, monitor and optimize in the field of service sector.	K5

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Process Management : Introduction, Definition, Benefits – Scope – Guidelines – Issues – Best Practices of BPOs . Recognition of Business Processes-Core Processes Vs Support Process- Components of Process Management– Success factors in BPO. BPO Vendors: Functions – Service Scope – Benefits – BPO and IT services.	15
Unit II	Transition Management: Introduction – Transition and Change – Managing Transition. BPO Business Models: Introduction – Business Models – BPO Challenges – Types – 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	15

B.COM- BPS (2023-2026 BATCH)

	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 – FMEA (Process Failure Mode Effects Analysis) – Design Thinking. Introduction to Lean Methodology – Introduction to six sigma Methodology – Introduction to Agile - Agile for non software.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vinod V. Sople	Business Process Outsourcing	PHI Learning Private Limited, NewDelhi,	2019

Reference Books

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, New Delhi	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.P.Sivarajan Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP6E4		Title :	Batch :	2023-2026
			DSE: II	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	E-Commerce and Information Security	Credits:	4

Course Objective

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

Course Outcomes

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

❖ Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce- Advantages and Disadvantages -Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications	15
Unit II	Electronic Data Interchange-Definition-Evolution of EDI-Objectives- Advantages- Bottlenecks of EDI-Components of EDI-Electronic Payment Systems -E-Online Banking-Electronic Delivery Channels-ATM-Tele banking- Electronic Money Transfer (EMT)- E Cheque- E- banking-- Components- Advantages and Limitations of Online Banking.	15
Unit III	Security Issues in E-Commerce-Risks involved-E-Commerce security tools - Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.	15
Unit IV	Components of Communications System- Transmission Media – Protocol definition – Introduction to TCP/IP – Wireless Network – Basics of Internet – Types of attack: Phishing , Spoofing , Impersonation , Dumpster diving – Information Security goals – Information Security Threats and Vulnerability : Spoofing Identity, Tampering with	15

B.COM- BPS (2023-2026 BATCH)

	data, Repudiation, Information disclosure, Denial of service, Elevation of Privilege.	
Unit V	Authentication – Password Management – E-Commerce security – Windows security- Network Security: Network Intrusion detection and prevention systems – Firewalls – Software Security – Web security: User authentication, authentication – secret and session management, cross site scripting, Cross site forgery, SQL injection. Computer Forensics – Steganography.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

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. Rayuda.C.J.	E-Commerce, E-Business	Himalaya Business house.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kamalesh K.Bajaj and Debjani nag.	E-Commerce	New Delhi: TATA MC Graw 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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS	Programme Title :	Bachelor of Commerce (Business Process Services)		
Course Code:	23UBP6E5	Title :	Batch :	2023-2026	
		DSE:II	Semester	VI	
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Credits:	4
			Security analysis and Portfolio Management		

Course Objective

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

Course Outcomes

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

❖ Mapping

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

L-Low; M-Medium; H-High

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.	12
Unit II	Security analysis - Fundamental analysis –Economic analysis – Industry Analysis – Company Analysis – Economic Value Added – Sources of Financial Information.	12
Unit III	Technical Analysis- Efficient market theory - Random walk analysis.	12
Unit IV	Portfolio Management – <i>Portfolio risk and return</i> - Portfolio construction models.	12
Unit V	Portfolio Analysis – Portfolio selection - Techniques of Portfolio revision.	12
	Total Contact Hrs	60

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS	Programme Title :	Bachelor of Commerce (Business Process Services)		
Course Code:	23UBP6E6	Title :	Batch :	2023-2026	
		DSE:II	Semester	VI	
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	Financial Management	Credits:	4

Course Objective

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

Course Outcomes

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

Mapping

PS0 CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	H
CO2	H	H	H	H	H	M	M	M	H	H
CO3	H	M	H	H	H	M	M	M	H	M
CO4	H	H	H	M	M	M	M	M	H	H
CO5	H	M	H	H	H	M	M	M	H	M

L-Low;M-Medium;H-High

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 – Over trading –Over and undercapitalization– 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
Unit IV	Investment decisions – Risk – Required rate of return – Estimating cash flows –Present value of cash flows – Evaluation of alternative investment proposals –Sensitivity analysis – Simulation – Decision making under conditions of risk and uncertainty– Inflation and investment decision	15

B.COM- BPS (2023-2026 BATCH)

Unit V	Meaning and concept of working capital – significance – Determinants of working capital–Receivable and Payable management–Treasury management and functions	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

TextBook

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP6E7		Title :	Batch :	2023-2026
			DSE- III	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Company law and Secretarial Practice	Credits: 4

Course Objective

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

Course Outcomes

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

Mapping

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

Units	Content	Hrs
Unit I	Company: Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation.	12
Unit II	Memorandum & Articles: Memorandum of Association – Meaning – Purpose – Contents – Alteration of	12

B.COM- BPS (2023-2026 BATCH)

	Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	
Unit III	Prospectus : Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.	12
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 – <i>Minutes</i> – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings.	12
Unit V	Winding up of Company: Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up.	12
	Total Contact Hrs	60

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP6E8		Title :	Batch :	2023-2026
			DSE- III	Semester	VI
Lecture Hrs./Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.		Credits:	4
			International 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 able to distinguish between them in terms of their assumptions and economic implications.	K1
CO2	To understand the principle of comparative advantage and its formal expression and interpretation within different theoretical models.	K2
CO3	To apply partial equilibrium and (where required) general equilibrium models in analyzing the economic effects of trade policy instruments such as tariffs, quotas, export subsidies.	K3
CO4	To analyze major recent developments in the world trading system, and be able to critically analyze key issues raised both by the current round of WTO negotiations and by the spread of regional trading arrangements.	K4
CO5	Analyse the principle of international business and strategies adopted by firms to expand Globally.	K5

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	International Business- Meaning-Definition-Scope- <i>Difference between Internal Trade and International Business</i> -Merits and Demerits of Trade- India's involvement in International Business.	15
Unit II	Multinational Enterprises-Characteristics of Multinational Enterprises-Roles of MNE's in the Global Economy- Balance of Trade- Balance of Payments-Balance of payments disequilibrium.	15
Unit III	Export documents and procedures-Regulatory requirements-Operational requirements- Processing of an export order-Stages involved-RBI guidelines towards exports- Realization for export of goods-Terms and payments of export finance-Export import bank (EXIM bank)-Functions.	15
Unit IV	FEMA-Objectives-Exchange rate adjustments- World governance institutional	15

B.COM- BPS (2023-2026 BATCH)

	environment-Study of international environment-World Trade Organization (WTO)-Objectives-Limitations and Challenges.	
Unit V	Recent trends in world trade-Alternative strategy for foreign trade and economic growth-Prosperity to explore growth of manufacturers- Theories of international trade- <i>Barriers of world trade</i> -Global trade changing patterns and future outlook.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

Programme code:	B.COM- BPS		Programme Title	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP6E9		Title :	Batch :	2023-2026
			DSE - III	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Communication	Credits: 4

Course Objective

To develop the skill of writing business letters.

Course Outcomes (CO)

CO1	To make students to understand how to write business correspondence and improve written communication	K1
CO2	To develop the students ability to communicate effectively	K2
CO3	To know various forms used in office management and to compute tax liability	K3
CO4	To apply theoretical knowledge into a business practice and review various forms and practices	K4
CO5	To communicate in job effectively	K5

Units	Content	Hrs
Unit I	Business Communication: <i>Meaning – Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout of a Business Letter.</i>	15
Unit II	Enquiries Order and Execution Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments - Claims and Settlement.	15
Unit III	Collection Letters: Meaning – Collection Series – Importance of Collection Letter – Debtors’ Explanation Letter – Reply to Debtors’ Explanations.	15
Unit IV	Secretarial Correspondence Correspondence with director - Correspondence with shareholders - Correspondence with others. Preparation of Agenda and Minutes.	15
Unit V	Public Relation Correspondence Press release and notice - press conference - Exhibition - Launches - Brochures - Magazines - advertising - classified advertising. Job Application Letters – Form and Content of an Application Letter – Resume / Bio-Data/CV- Interview Letter, Appointment Letter - promotion - Retrenchment - resignation.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Rajendra pal and Korlahalli. J.S.	Essential of Business Communication	New Delhi, Sultan Chand And Sons.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Ramesh, MS, and C.C. Pattanshetti,	Business Communication	New Delhi, S.Chand & Co	2017
2.	Raghunathan N.S and Santhanam.B	Business Communication	Margham Publication	2017
3.	Asha Kaul	Effective Business communiaction	Asoke K.Ghose, PHI Learning Pvt Ltd.	2016

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

Programme code:	B.COM-BPS			ProgrammeTitle:	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP6S1			Title:	Batch:	2023-2026
				SEC-III Naan Mudalvan	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Goods and Service Tax	Credits:	2

Course Objective

To impart basic knowledge about 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 Indian perspectives.	K5

Mapping

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

L-Low;M-Medium;H-High

Units	Content	Hrs
Unit I	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST-Advantages and Disadvantages of GST – Structure of GST in India	6
Unit II	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 Act2017.	6
Unit III	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 and filing of GST	6
Unit IV	Levy and Collection under the Integrated Goods and Service Tax Act 2017-Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax.	6
Unit V	Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply-Place of Supply of Goods or Services- <i>Zero-Rated Supply</i> .	6
	Total Contact Hrs	30

*Italicized texts are for self study

Pedagogy

Direct Instruction, FlippedClass, DigitalPresentation

Assessment Method

Seminar, Quiz, Assignment, GroupTask

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Balachandran, V.	Indirect Taxation.	Sultan Chand and Sons, New Delhi.	2017
2.	Mittal,J.K.	Law Practice and Procedures of Service Tax.	Jain Book Agency, New Delhi.	2017

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	Name: Dr. M. Akilanayaki	Name: Prof.K.Srinivasan	Name: Dr.R.Manickachezian
Signature:	Signature:	Signature:	Signature:

B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM-BPS			Programme Title:	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP6S2			Title:	Batch:	2023-2026
				SEC-III Naan Mudalvan	Semester	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 types suit their investment objectives	K1
CO2	To Understand the structure and functioning of mutual funds, including their advantages and limitations.	K2
CO3	To Assess the risk associated with mutual fund investments and align their choices with their risk tolerance.	K3
CO4	To Evaluate the performance of mutual funds using appropriate metrics and benchmarks	K4
CO5	To Demonstrate improved financial literacy and an ability to make well-informed investment decisions.	K5

Mapping

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

L-Low; M-Medium; H-High

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- Advantages and Disadvantages of investing in mutual funds.	6
Unit-II	Mutual fund structure: AMC (Asset Management Company), trustees, custodians- Role of fund managers and their responsibilities. Understanding Net Asset Value (NAV) and its calculation. Fund distribution channels: direct plans vs. regular plans.	6
Unit III	Investment objectives and risk tolerance- Diversification and asset allocation principles- Active vs. passive investment strategies-Sector-specific and thematic funds.	6
Unit IV	Measures of fund performance: CAGR, Standard Deviation, Sharpe Ratio-Evaluating fund consistency and risk-adjusted returns-Understanding market and investment risks-Strategies to manage investment risk	6

B.COM- BPS (2023-2026 BATCH)

Unit V	Factors to consider when selecting a mutual fund- Reading and interpreting fund factsheets- SIP (Systematic Investment Plan) vs. lump sum investments-Investment process and paperwork- <i>Impact of technology on mutual fund investing</i>	6
	Total Contact Hrs	30

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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
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B.COM- BPS (2023-2026 BATCH)

Programme code:	B.COM- BPS	Programme Title:	Bachelor of Commerce (Business Process Services)	
Course Code:	23UBP6AL	Title:	Batch:	2023-2026
		Advanced Learner Course-II	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Credit Management (Self Study)
			Credits:	2

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low;M-Medium;H-High

Units	Content
UnitI	Definition of Credit. Forms of credit: Consumer credit, Commercial credit, Export credit, Banking credit, Agriculture credit.
UnitII	Principles of lending –The7C’s of Credit–Fair practice code–Various types of Borrowers.
Unit III	Benefits and dangers in using credit, understanding consumer rights and obligations.
UnitIV	Credit Policy: Definition– Role and use of the policy– Basic contents of the policy.
UnitV	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
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Name: Dr. R. Sivarajan	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Dr. R. Manickachezian
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