

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(An Autonomous College Affiliated to Bharathiar University)

Re-Accredited with 'A' Grade by NAAC and

ISO 9001:2008 Certified Institution

Pollachi – 642 001



DEPARTMENT OF COMMERCE - BPS

BUSINESS PROCESS SERVICES

(SELF-FINANCING)

SYLLABUS

2018 - 2021 BATCH ONWARDS

Programme Outcomes

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

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

Programme Specific Outcomes

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

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

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

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

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

SEMESTER-I

18 UBP 101- FINANCIAL ACCOUNTING

Course Outcomes

CO1	To keep in mind the conceptual framework and role of accounting
CO2	To apply the accounting rules in determining financial results.
CO3	To analyze the financial statements of different branches and departments.
CO4	To connect knowledge and record business changes that are envisaged by the syllabus

18 UBP 102BUSINESS MANAGEMENT

Course Outcomes

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

18 UBP 1A1 BUSINESS ECONOMICS

Course Outcomes

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

SEMESTER-II

18 UBP 203 HIGHER FINANCIAL ACCOUNTING

Course Outcomes

CO1	To keep in mind the accounting treatment of partnership business
CO2	To understand the various methods of realization of assets on dissolution of Partnership.
CO3	To apply the methods of distribution of assets on dissolution of partnership.
CO4	To estimate the deficiency account and to know the inflation accounting

18 UBP 204 COMMERCIAL LAW

Course Outcomes

CO1	To understand the basic legal structures that constitutes businesses and the law that regulates businesses and the business environment.
CO2	To comprehend the law of contract.
CO3	To apply relevant law to indemnity and guarantee.
CO4	To figure out the contractual issues in an agency

18 UBP 2A2 BUSINESS APPLICATION SOFTWARE AND INTERNET

Course Outcome

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

18 UBP 2A3 PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET

Course Outcomes

CO1	To develop an intuitive sense of how computer can be used to make academic work more efficient.
CO2	To analyze data statistically, interpret results and draw conclusions
CO3	To be able to give an effective presentation of data using visual aids.
CO4	To make student to be able to access the internet, find information and evaluate information on the web.

SEMESTER-III

18 UBP 305 CORPORATE ACCOUNTING

Course Outcome

CO1	To explain the accounting treatment of shares issued at par, premium and discount including oversubscription
CO2	To various methods of redemption of fully paid up preference shares.
CO3	To identify the new format of profit and loss account and balance sheet as per revised schedule VI.
CO4	Understanding the concept of valuation of goodwill and shares.

18 UBP 306 COMPANY LAW

Course Outcomes

CO1	To remember the students should be familiar with administrative and regulatory systems.
CO2	To get the idea of several core areas of law, including professional responsibility and possess specialized knowledge in areas of interest.
CO3	To apply the legal nature and significance of limited liability and the price which those using a company as a business structures are required to pay for it.
CO4	To analyze with an awareness of current policy trends and developments in company law.

18 UBP 307 INSURANCE FOR BUSINESS PROCESS SERVICES

Course Outcomes

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

18 UBP 308 FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

Course Outcomes

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

18 UBP 3A4 BUSINESS MATHEMATICS

Course Outcomes

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

18 UBP 3N1 ENTREPRENEURIAL DEVELOPMENTS

Course Outcomes

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

18 UB3 3N2 ADVERTISING AND SALES PROMOTION

Course Outcomes

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

SEMESTER-IV

18 UBP 409 HIGHER CORPORATE ACCOUNTING Course objective.

Course Outcomes

CO1	Comprehend the concept and models of amalgamation and absorption.
CO2	To understanding the concept and accounting treatment of external and internal reconstruction.
CO3	To preparation of banking accounts in financial statement.
CO4	The ability to prepare consolidated accounts for corporate group.

18 UBP 410 CAMPUS TO CORPORATE TRANSITION

Course Outcomes

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

18 UBP 411 BANKING FOR BUSINESS PROCESS SERVICES

Course Outcomes

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

18 UBP 412 RETAIL ENVIRONMENT & MARKET RESEARCH

Course Outcomes

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

18 UBP 4A5 STATISTICAL METHODS

Course Outcomes

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

18 UBP 4N3 PROJECT MANAGEMENT

Course Outcomes

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

18 UBP 4N3 SERVICES MARKETING

Course Outcomes

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

SEMESTER-V

18 UBP 513 COST ACCOUNTING

Course Outcomes

CO1	To keep in mind the basic concept of cost.
CO2	To get the idea of how materials, labour and overhead costs are added to a product
CO3	To execute the system of wage payment
CO4	To evaluate process of cost accounting and how to prepare a cost sheet.

18 UBP 514 INCOME TAX

Course Outcomes

CO1	To keep in mind a federal individual tax return.
CO2	To understand incorporate, social, policy, comparative international and or interdisciplinary approaches into analysis of tax law.
CO3	To apply the tax law research by using research skills to interrogate primary and secondary legal materials, and analyze complex legal information
CO4	To review tax forms for individuals and sole proprietorships.

18 UBP 515 EXECUTIVE COMMUNICATION AND COMMERCE PRACTICAL

Course Outcomes

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

18 UBP 517 INSTITUTIONAL TRAINING

Course Outcomes

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

18 UBP 517 MANAGING BUSINESS PROCESSES – I

Course Outcomes

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

18 UBP 518 CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES

Course Outcomes

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

18UBP 5S1 HUMAN RESOURCE MANAGEMENT

Course Outcomes

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

18UBP 5S2 RETAIL BUSINESS MANAGEMENT

Course Outcomes

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

SEMESTER -VI

18 UBP 619 MANAGEMENT ACCOUNTING

Course Outcomes

CO1	To get idea of nature and role of management accounting in making strategic decisions.
CO2	To understand GAAP in financial reporting and analysis.
CO3	To apply ideas and practices of budgeting in decision making and their inherent problems.
CO4	To analyze cost volume profit techniques to determine optimal managerial decisions.

18 UBP 620PROGRAMMING LAB- ACCOUNTING PACKAGE (TALLY)

Course Outcomes

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

18 UBP 621 CASE ANALYSIS

Course Outcomes

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

18 UBP 622 INDIRECT TAXATION

Course Outcomes

CO1	To remember the types and principles of Indirect tax.
CO2	To apply the procedure for valuation of Customs duty.
CO3	To understand the meaning of GST and its mechanism.
CO4	To assess the Filing of Registration forms and refund provisions in GST.

18 UBP 623 E-COMMERCE & INFORMATION SECURITY

Course Outcomes

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

18 UBP 624 MANAGING BUSINESS PROCESS - II

Course Outcomes

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

18 UBP 6S3 TECHNOLOGY MANAGEMENT

Course Outcomes

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

18 UBP 6S3 INTERNATIONAL TRADE

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.
CO2	To understand the principle of comparative advantage and its formal expression and interpretation within different theoretical models.
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.
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.

B.COM-BPS (2019-2022 BATCH)

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**DEPARTMENT OF COMMERCE - BPS BUSINESS
PROCESS SERVICES (SELF-FINANCING)
SYLLABUS
2019 - 2022 BATCH AND ONWARDS**

Programme Outcomes

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

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

Programme Specific Outcomes

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

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

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

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

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

SEMESTER-I

19 UBP 101 FINANCIAL ACCOUNTING

Course Outcomes

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

19 UBP 102 BUSINESS MANAGEMENT

Course Outcomes

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

19 UBP 1A1 BUSINESS MATHEMATICS

Course Outcomes

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

SEMESTER-II

19 UBP 203 HIGHER FINANCIAL ACCOUNTING

Course Outcomes

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

19 UBP 204 FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

Course Outcomes

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

19 UBP 2A2 BUSINESS APPLICATION SOFTWARE AND INTERNET

Course Outcome

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

SEMESTER-III
19 UBP 305 CORPORATE ACCOUNTING
Course Outcome

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

19 UBP 306 COMMERCIAL LAW
Course Outcomes

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

19 UBP 307 INSURANCE FOR BUSINESS PROCESS SERVICES
Course Outcomes

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

19 UBP 308 SUPPLY CHAIN MANAGEMENT FOR BUSINESS PROCESS SERVICE
Course Outcomes

CO1	An understanding of the tools and techniques useful in implementing supply chain management.
CO2	An understanding of the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
CO3	An understanding of the management components of supply chain Management.
CO4	An understanding of the primary differences between logistics and supply chain management.

19 UBP 308 RETAIL ENVIRONMENT & MARKET RESEARCH

Course Outcomes

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

19 UBP 3A4 BUSINESS ECONOMICS

Course Outcomes

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

19 UBP 3N1 ENTREPRENEURIALDEVELOPMENT

Course Outcomes

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

19 UBP 3N2 ADVERTISING AND SALES PROMOTION

Course Outcomes

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

SEMESTER-IV
19UBP 409 HIGER CORPORATE ACCOUNTING
Course Outcomes

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

19 UBP 410 CAMPUS TO CORPORATE TRANSITION
Course Outcomes

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

19 UBP 411 BANKING FOR BUSINESSPROCESS SERVICES
Course Outcomes

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

19 UBP 308 RETAIL ENVIRONMENT & MARKET RESEARCH
Course Outcomes

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

19 UBP 4A5 STATISTICAL METHODS
Course Outcomes

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

19 UBP 4N3 PROJECT MANAGEMENT

Course Outcomes

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

19 UBP 4N4 SERVICES MARKETING

Course Outcomes

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

SEMESTER –V
19 UBP 513 COST ACCOUNTING
Course Outcomes

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

Course objectives

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

19 UBP 514 INCOME TAXCourse Outcomes

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

19 UBP 515 CAPITAL MARKETS FOR BUSINESS PROCESSES SERVICES
Course Outcomes

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

19 UBP 516 MANAGING BUSINESS PROCESSES – 1
Course Outcomes

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

19 UBP 5E1 EXECUTIVE COMMUNICATION AND COMMERCE PRACTICAL
Course Outcomes

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

19 UBP 5E2 MODERN MARKETING
Course Outcomes

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

19 UBP 517 INSTITUTIONAL TRAINING
Course Outcomes

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

19UBP 5S1 HUMAN RESOURCE MANAGEMENT
Course Outcomes

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

19UBP 5S2 RETAIL BUSINESSMANAGEMENT
Course Outcomes

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

SEMESTER-VI
19 UBP 618 MANAGEMENT ACCOUNTING
Course Outcomes

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

19 UBP 619 E-COMMERCE & INFORMATION SECURITY
Course Outcomes

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

19 UBP 620 MANAGING BUSINESS PROCESS - II
Course Outcomes

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

19 UBP 621 PROGRAMMING LAB- ACCOUNTING PACKAGE(TALLY)

Course Outcomes

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

19 UBP 6E3 CASE ANALYSIS

Course Outcomes

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

19 UBP 6E4 AUDITING PRINCIPAL S OF PRACTICE

Course Outcomes

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

19 UBP 6E5 INDIRECT TAXATION

Course Outcomes

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

19 UBP 6E6 INTERNATIONAL TRADE
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.
CO2	To understand the principle of comparative advantage and its formal expression and interpretation within different theoretical models.
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.
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.

19 UBP 6S3 TECHNOLOGYMANAGEMENT
Course Outcomes

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

19 UBP 6S4 LOGISTICS MANAGEMENT
Course Outcomes

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

B.COM-BPS (2020-2023 BATCH)

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

SYLLABUS

2020 - 2023 BATCH AND ONWARDS

Programme Outcomes

- PO1.** To prepare the students to take up the responsibilities in various functional areas of the business organization and to have strong skill about the business processes and outsourcing services.
- PO2.** To equip the students to meet the requirement of the BPS industry and to cope up with global business environment.
- PO3.** To acquire entrepreneurial attributes and develop managerial skills; applying both quantitative and qualitative knowledge to their future careers in business.
- PO4.** To acquire the skills of communication analytics, team management decision makes and problem solving ect.
- PO5.** To develop the competency to suit to the requirements of ITES industry.

Programme Specific Outcomes

- PSO1** To build a strong understanding in the areas of commerce and Business process Services.
- PSO2** To develop the skill of analyzing the concepts and applying technology in business.
- PSO3** To enable a student to communicate effectively both in verbal and written form.
- PSO4** To apply technical and professional skills to excel in business fields.
- PSO5** To integrate the skills, knowledge and attitude to provide innovative solutions to business, industry and society.

SEMESTER-I

20UBP 101 FINANCIAL ACCOUNTING

Course Outcomes

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

20UBP 102 BUSINESS MANAGEMENT

Course Outcomes

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

20UBP 1A1 BUSINESS MATHEMATICS

Course Outcomes

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

SEMESTER-II

20 UBP 203. HIGHER FINANCIAL ACCOUNTING

Course Outcomes

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

20 UBP 204 FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

Course Outcomes

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

20UBP 2A2 BUSINESS APPLICATION SOFTWARE AND INTERNET

Course Outcome

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

SEMESTER-III

20 UBP 305 CORPORATE ACCOUNTING

Course Outcome

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

20UBP 306 COMMERCIAL LAW

Course Outcomes

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

20 UBP 307 INSURANCE FOR BUSINESSPROCESS SERVICES

Course Outcomes

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

20 UBP 308 SUPPLY CHAIN MANAGEMENT

Course Outcomes

CO1	An understanding of the tools and techniques useful in implementing supply chain management
CO2	An understanding of the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain
CO3	An understanding of the management components of supply chain management
CO4	An understanding of the primary differences between logistics and supply chain management

20UBP 3A3 BUSINESS ECONOMICS

Course Outcomes

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

20UBP 3N1 ENTREPRENEURIAL DEVELOPMENT

Course Outcomes

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

20 UBP 3N2 ADVERTISING AND SALES PROMOTION

Course Outcomes

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

SEMESTER-IV

20 UBP 409 HIGHER CORPORATE ACCOUNTING

Course Outcomes

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

20 UBP 410 CAMPUS TO CORPORATE TRANSITION

Course Outcomes

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

20 UBP 411 BANKING FOR BUSINESS PROCESS SERVICES

Course Outcomes

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

20 UBP 412 RETAIL ENVIRONMENT & MARKET RESEARCH

Course Outcomes

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

20 UBP 4A5 STATISTICS METHODS

Course Outcomes

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

20 UBP 4N3 PROJECT MANAGEMENT

Course Outcomes

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

20UBP 4N4 SERVICE MARKETING

Course Outcomes

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

SEMESTER-V

20 UBP 513 COST ACCOUNTING

Course Outcomes

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

20 UBP 514 INCOME TAX

Course Outcomes

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

20 UBP 5E4 CAPITAL MARKETS FOR BUSINESS PROCESSES SERVICES

Course Outcomes

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

20 UBP 516 MANAGING BUSINESS PROCESSES – 1

Course Outcomes

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

20 UBP 5E1 COMPANY LAW AND SECRETARIAL PRACTICE

Course Outcomes

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

20 UBP 5E2 MODERN MARKETING

Course Outcomes

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

20 UBP 517 INSTITUTIONAL TRAINING

Course Outcomes

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

20 UBP 5S1 HUMAN RESOURCE CAPITALMANAGEMENT

Course Outcomes

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

20 UBP 5S2 RETAIL BUSINESS MANAGEMENT

Course Outcomes

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

SEMESTER-VI

20 UBP 618 MANAGEMENT ACCOUNTING

Course Outcomes

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

20 UBP 619 E-COMMERCE & INFORMATION SECURITY

Course Outcomes

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

20 UBP 620 MANAGING BUSINESS PROCESS - II

Course Outcomes

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

20 UBP 621 PROGRAMMING LAB-ACCOUNTING PACKAGE (TALLY)

Course Outcomes

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

20 UBP 6E3 CASE ANALYSIS

Course Outcomes

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

20 UBP 6E4 SECURITY ANALYSES AND PORTFOLIO MANAGEMENT

Course Outcomes

CO1	To know and understand the concepts of investment environment
CO2	To impart an investment knowledge for the construction of a portfolio after a rational analysis of fundamental and technical analysis.
CO3	To apply the concept of fundamental and technical analysis for the construction of a portfolio.
CO4	To analyze the performance of a selected portfolio for a certain period .

20 UBP 6E5 INDIRECT TAXATION

Course Outcomes

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

20 UBP 6E6 INTERNATIONAL BUSINESSES

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.
CO2	To understand the principle of comparative advantage and its formal expression and interpretation within different theoretical models.
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.
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.

20 UBP 6S3 TECHNOLOGY MANAGEMENT

Course Outcomes

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

20 UBP 6S4 LOGISTICS MANAGEMENT

Course Outcomes

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