

B.COM- BPS (2022-2025 BATCH)

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(An Autonomous College Affiliated to Bharathiar University)

Re-Accredited by NAAC and
ISO 9001:2015 Certified Institution

Pollachi – 642 001



**DEPARTMENT OF COMMERCE - BPS
BUSINESS PROCESS SERVICES
(SELF-FINANCING)
SYLLABUS
2022-2025 BATCH AND ONWARDS**

B.COM- BPS (2022-2025 BATCH)

NGM College

Vision

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

Mission

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

Department of B.COM- BPS

Vision

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

Mission

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

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Program Educational Objectives:

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

Program Outcomes:

| | |
|------------|--|
| PO1 | <i>Disciplinary knowledge:</i> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of Commerce BPS. |
| PO2 | <i>Leadership readiness/qualities:</i> To prepare the students to take up the responsibilities in various functional areas of the business organization and to have strong skill about the business processes and outsourcing services. |
| PO3 | <i>Analytical reasoning:</i> To acquire entrepreneurial attributes and develop managerial skills; applying both quantitative and qualitative knowledge to their future careers in business. |
| PO4 | <i>Problem solving:</i> To acquire the skills of communication analytics, team management decision making and problem solving etc. |

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

Program Specific Outcomes:

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

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SCHEME OF EXAMINATIONS (2022 - 2025 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 | 22UTL101/ | Tamil Paper - I / | 6 | - | - | 3 | 50 | 50 | 100 | 3 |
| | 22UHN101/ | Hindi Paper - I / | 6 | - | - | | | | | |
| | 22UFR101 | French Paper – I | 6 | - | - | | | | | |
| II | 22UEN101 | Communication Skill – I (Level I) | 5 | - | - | 3 | 50 | 50 | 100 | 3 |
| | 22UEN102 | Communication Skill - I (Level II) | 5 | - | - | | | | | |
| III | 22UBP101 | Core - I :Financial Accounting | 6 | - | 5 | 3 | 50 | 50 | 100 | 4 |
| | 22UBP102 | Core - II :Business Management | 5 | - | - | 3 | 50 | 50 | 100 | 3 |
| | 22UBP1A1 | Allied - I :Business Mathematics | 6 | - | 5 | 3 | 50 | 50 | 100 | 4 |
| IV | 22UHR101 | Human Rights | 1 | - | - | 2 | - | 50 | 50 | 2 |
| | 22HEC101 | Human Excellence - Personal Values & SKY Yoga Practice – I | 1 | - | - | 2 | 25 | 25 | 50 | 1 |
| V | | Extension Activities – Annexure I | - | - | - | - | - | - | - | - |
| EC | 22CFE101 | Fluency in English – I | - | - | - | - | - | - | - | - |
| | | Online Course (Optional)(MOOC / NPTEL / SWAYAM) | | | | | | | | Grade* |
| Total | | | 30 | | | | 275 | 325 | 600 | 20 |

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

B.COM- BPS (2022-2025 BATCH)**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 | | |
| III | 22UBP305 | CORE V : Corporate Accounting | 6 | - | 5 | 3 | 50 | 50 | 100 | 4 |
| | 22UBP306 | CORE VI : Commercial Law | 5 | - | - | 3 | 50 | 50 | 100 | 3 |
| | 22UBP307 | CORE VII : <i>Principles and Practices of Insurance</i> | 6 | - | - | 3 | 50 | 50 | 100 | 4 |
| | 22UBP308 | CORE VIII: <i>Investment Management</i> | 6 | - | - | 3 | 50 | 50 | 100 | 4 |
| | 22UBP3A3 | ALLIED III : Business Economics | 5 | - | - | 3 | 50 | 50 | 100 | 4 |
| IV | 22UBP3N1/ 22UBP3N2 | Non Major Elective - I : Entrepreneurial Development / Non Major Elective - I: Advertising and Sales Promotion | 1 | - | - | 2 | - | 50 | 50 | 2 |
| | 22HEC303 | Human Excellence - Professional Values & Ethics – III | 1 | - | - | 2 | 25 | 25 | 50 | 1 |
| V | | Extension Activities - Annexure I | - | - | - | - | - | - | - | - |
| EC | 22CEF303 | Fluency in English – III | - | - | - | - | - | - | - | - |
| | 22CMM302 | Manaiyiyal Mahathuvam - II | 1 | - | - | 2 | - | 50 | 50 | Grade* |
| | 22CUB302 | Uzhavu Bharatham – II | 1 | - | - | 2 | - | 50 | 50 | Grade* |
| Total | | | 30 | | | | 275 | 325 | 600 | 22 |

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 | | |
| III | 22UBP409 | CORE IX : Higher Corporate Accounting | 6 | - | 5 | 3 | 50 | 50 | 100 | 5 |
| | 22UBP410 | CORE X: <i>Organizational Behaviour</i> | 5 | - | - | 3 | 50 | 50 | 100 | 4 |
| | 22UBP411 | CORE XI : <i>Banking Process for Business</i> | 6 | - | - | 3 | 50 | 50 | 100 | 5 |
| | 22UBP412 | CORE XII: <i>Market Research</i> | 5 | - | - | 3 | 50 | 50 | 100 | 4 |
| | 22UBP4A4 | ALLIED-IV: Statistical Methods | 6 | - | 5 | 3 | 50 | 50 | 100 | 4 |
| IV | 22UBP4N3/ 22UBP4N4 | Non major Elective – II Project Management / Service Marketing | 1 | - | - | 2 | - | 50 | 50 | 2 |
| | 22HEC404 | Human Excellence - Social Values & SKY Yoga Practice – IV | 1 | - | - | 2 | 25 | 25 | 50 | 1 |
| V | | Extension Activities – Annexure I | - | - | - | - | - | 50 | 50 | 1 |
| EC | 22CFE404 | Fluency in English – IV | - | - | - | - | - | - | - | - |
| | 22UMM403 | Manaiyiyal Mahathuvam – III | 1 | - | - | 2 | - | 50 | 50 | Grade* |
| | 22CUB403 | Uzhavu Bharatham – III | 1 | - | - | 2 | - | 50 | 50 | Grade* |
| Total | | | 30 | - | | | 275 | 375 | 650 | 26 |

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

** Credits-Based on Course Content, Maximum of 4

*Extra Credits

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

** Credits-Based on Course Content, Maximum of 4

*Extra Credits

PART –V

NGM College, Pollachi

Curriculum Development Cell

2022-2025 Batch

ANNEXURE-I

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

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

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

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

1. Theory Examinations: 50 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

| Knowledge Level | Section | Marks | Description | Total |
|------------------------|---|--------------|-----------------------|--------------|
| K1 & K2 (Q 1 -10) | A (Q 1 – 5 MCQ) (Q 6–10 Define/Short Answer) | 10 x 1 = 10 | MCQ Define | 50 |
| K3 (Q 11-15) | B (Either or pattern) | 5 x 3 = 15 | Short Answers | |
| K4 & K5 (Q 16 – 20) | C (Either or pattern) | 5 x 5 = 25 | Descriptive/ Detailed | |

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

| Knowledge Level | Section | Marks | Description | Total |
|--------------------------|---|--------------|--------------------|--------------|
| K1 & K2 (Q 1 -10) | A (Q 1 – 5 MCQ) (Q 6–10 Define / Short Answer) | 10 x 1 = 10 | MCQ Define | 50 |
| K3, K4 & K5 (Q 11-15) | B (Either or pattern) | 5 x 8 = 40 | Short Answers | |

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3. Practical Examinations: 100/50 Marks

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

Components of Continuous Assessment

THEORY

Maximum Marks: 100; CIA Mark: 50

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

Maximum Marks: 50; CIA Mark: 25

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

PRACTICAL

Maximum Marks: 50; CIA Mark: 25

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

Maximum Marks: 100; CIA Mark: 50

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

Maximum Marks: 200; CIA Mark: 100

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

PROJECT

Maximum Marks: 100; CIA Mark: 50

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

Maximum Marks: 200; CIA Mark: 100

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

** Components for 'Review' may include the following:*

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

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

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

| | | | |
|----------|----------|--------------|--------------|
| A | B | C | D |
| 5 | 4 | 2 - 3 | 0 - 1 |

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

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| | | | | |
|--|---|---|---|---|
| | | presentation | | |
| Eye Contact | Refers to slides to make points; engaged with audience | Refers to slides to make points; eye contact majority of time | Refers to slides to make points; occasional eye contact | Reads most slides; no or just occasional eye contact |
| Elocution – (Ability to speak English language) | Correct, precise pronunciation of all terms Voice is clear and steady; audience can hear well at all times | Incorrectly pronounces few terms Voice is clear with few fluctuations; audience can hear well most of the time | Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times | Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear |

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

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

| CRITERION | A - Excellent | B – Good | C - Average | D - Below Average | F - Inadequate |
|---------------------------------------|--|--|--|--|--|
| Content & Focus | Hits on almost all content exceptionally clear | Hits on most key points and writing is interesting | Hits in basic content and writing is understandable | Hits on a portion of content and/or digressions and errors | Completely off track or did not submit |
| Sentence Structure & Style | <ul style="list-style-type: none">* Word choice is rich and varies* Writing style is consistently strong* Students own formal language | <ul style="list-style-type: none">* Word choice is clear and reasonably precise* Writing language is appropriate to topic* Words convey intended message | <ul style="list-style-type: none">* Word choice is basic* Most writing language is appropriate to topic* Informal language | <ul style="list-style-type: none">* Word choice is vague* Writing language is not appropriate to topic* Message is unclear | <ul style="list-style-type: none">* Not adequate |

B.COM- BPS (2022-2025 BATCH)

| Sources | Sources are cited and are used critically | Sources are cited and some are used critically | Some sources are missing | Sources are not cited | Sources are not at all cited |
|-------------------|--|---|---|--------------------------------|-------------------------------|
| Neatness | Typed; Clean; Neatly bound in a report cover; illustrations provided | Legible writing, well-formed characters; Clean and neatly bound in a report cover | Legible writing, some ill-formed letters, print too small or too large; papers stapled together | Illegible writing; loose pages | Same as below standard |
| Timeliness | Report on time | Report one class period late | Report two class periods late | Report more than one week late | Report more than 10 days late |

Continuous Internal Assessment for Project / Internship

For Commerce, Management & Social Work Programme

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

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

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Mark Split UP

| Internal | External | Total |
|-----------------|-----------------|--------------|
| 50 | 50 | 100 |

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

❖ Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | 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

B.COM- BPS (2022-2025 BATCH)

| Units | Content | Hrs |
|-----------------|--|------------|
| Unit I | Introduction to Accounting Cycle: Accounting – Definition - <i>Concepts and Conventions</i> (AS-09)- Final Accounts of a Sole Trader (AS-04).International financial reporting standards(IFRS):need and procedures, convergence to IFRS- Accounting standards. | 18 |
| Unit II | Depreciation Accounting (AS-06) and Single Entry System: Depreciation Accounting – <i>Methods of Depreciation</i> - Straight Line and Diminishing Balance Methods – Annuity Method. Rectification of Errors- Classification of Errors-Basic principles for rectification of errors- Suspense Account. | 18 |
| Unit III | Consignment Accounts : Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss | 18 |
| Unit IV | Joint Venture Account (AS-11) Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept. | 18 |
| Unit V | Unit-5 Royalty Accounting: Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss) | 18 |
| | Total Contact Hrs | 90 |

NOTE: 20% Theory 80% Problem

**Italicized texts are for self study*

B.COM- BPS (2022-2025 BATCH)

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 | Dr.V.Radha | Fianncial Accounting | Prasanna Publishers and Distributors | 2016 |
| 2 | Gupta. R.L and Radhaswamy,M. | Financial Accounts, Theory Methods and Applications | New Delhi, Sultan Chand and Sons | 2017 |

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|-------------------------|--|-----------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP102 | | | Title : CORE :II | Batch: | 2022-2025 |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Business Management | Semester: | I |
| | | | | | Credits: | 3 |

Course Objectives

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

Course Outcomes

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

Mapping

| PSO 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 | M | M | M | H |
| CO4 | H | H | H | H | M | H | M | M | H | H |
| CO5 | H | H | H | M | H | H | M | M | H | H |

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Best Manager, Business Plan

Text Book

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

Reference Book

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

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|---|------------------------------|---|-------------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP1A1 | | | Title : ALLIED : I | Batch: | 2022 – 2025 |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | 5 | Business Mathematics | Semester: | I |
| | | | | | 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

| | | |
|-----|---|----|
| CO1 | To recollect and solve business arithmetic operations with fractions to do business problems and be able to select which math method needs to be used to do problems. | K1 |
| CO2 | To understand percentages, ratios, and proportions for business applications such as discounts mark-ups and markdowns. | K2 |
| CO3 | To apply simple and compound interest to do business calculations such as value of money, maturity value, promissory notes, present value and future value. | K3 |
| CO4 | To analyze central measurements, frequency distributions, graphs and measure of dispersion. | K4 |
| CO5 | To appraise the proficiency in the application to solve business math problems | K5 |

Mapping

| 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

B.COM- BPS (2022-2025 BATCH)

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

NOTE: 20% Theory 80% Problem

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|-------------|------------------------------|--------------------------------------|-------------------------------------|-------------------------------|
| 1 | Sanchetti, D.C and Kapoor. | Business Mathematics | New Delhi: Sultan chand Co and Ltd. | 11 th Edition,2012 |
| 2 | Sampamgiram,C.S And Rajan,Y. | Business Mathematics | Himalaya Publishing House. | 2010 |
| 3 | Sundaresan and Jayaseelan, | Introduction to Business Mathematics | New Delhi: Sultan chand Co and Ltd. | 4 th Edition, 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 Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

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

Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| CO1 | H | H | H | H | H | M | M | M | H | H |
| CO2 | M | H | H | H | H | 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

B.COM- BPS (2022-2025 BATCH)

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

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

B.COM- BPS (2022-2025 BATCH)

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.V.Radha | Financial Accounting | Prasanna Publishers and Distributors | 2016 |
| 2 | Jain and Narang | Advanced Accounting | Kalayani Publishers | 2017 |

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|---|--|---|-------------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP204 | | | Title : CORE :IV | Batch: | 2022 - 2025 |
| | | | | Accounting and Finance For Corporate | Semester: | II |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | - | | 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 | 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

B.COM- BPS (2022-2025 BATCH)

| 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. | 18 |
| Unit II | Organization – Outsourcing – Business Process Outsourcing – Reasons for BPS -Classification of BPS – BPS industry in India – Challenges of outsourcing need and current trends- <i>BPO areas</i> - horizontal and business verticals-BPO industry- Future of BPO- Voucher –Accounts payable- vendor master-invoice and payment processing-vendor reconciliation- Role of technology in accounts payable. | 18 |
| Unit III | Accounts receivables - sub categories – Customer set up – Credit management – booking sales order revenue recognition – pre-billing closing reconciliations – collections – <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. | 18 |
| Unit IV | Emerging trend in F&A technology – Traditional accounting method – advantages – limitations –modern accounting – advantages and limitations – ERP – integrated systems or Enterprise-Resource Planning system – Meaning and Definition of ERP – <i>Need for ERP</i> – ERPs with complete function – challenges in implementation of ERP – Industries covered under ERP system– ERP software companies. | 18 |
| Unit V | Accounting Standards and IFRS – Introduction – Scope of accounting standards – <i>Procedure for issuing an Accounting standard</i> – Compliance with the accounting standards – Indian accounting standards – International accounting standards – IFRS – international financial reporting standards – Introduction – advantages - - International accounting standards board. | 18 |
| | Total Contact Hrs | 90 |

**Italicized texts are for self study*

B.COM- BPS (2022-2025 BATCH)

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. | 2010 |

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. | 2015 |
| 2 | Jain & Narang | Advanced Accounting | Chennai Kalyani Publishers | 2010 |
| 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. | 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. P. Gurusamy Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--|--|-------------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP2A2 | | | Title : ALLIED :II | Batch: | 2022 - 2025 |
| Lecture Hrs./Week or Practical Hrs./Week | 4 | Tutorial Hrs./Sem. | - | Programming Language in Business Application Software And Internet | Semester: | II |
| | | | | | Credits: | 2 |

Course objective

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

Course Outcome

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

Mapping

| CO \ PSO | PSO | | | | | | | | PSO | |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
| 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 |
| Unit II | MS EXCEL <ul style="list-style-type: none">• Invoice Preparation• Salary Bill Creation• Inventory List Creation• Student Result analysis Using Graphics• Creation of Pivot Table• Creation of Pivot Chart• Calculation of monthly Payment on Loan• Creation of Catalogue• Preparation of loan Amortization Schedule• Displaying Inventory Status• Creation of Budget Template• Calculation of Weighted Average• Calculation of standard Deviation• Creation of Histogram |
| Unit III | MS POWERPOINT <ul style="list-style-type: none">• Slide Presentation about a new car• Graphics in a Slide• Seminar Presentation• Organizational chart for a industry |
| Unit IV | MS ACCESS <ul style="list-style-type: none">• Creation of tables with Student Information• Viewing student information by using Queries |

B.COM- BPS (2022-2025 BATCH)

| | |
|---------------|--|
| | <ul style="list-style-type: none"> • Creation of Form by using wizard • Creation of Report |
| Unit V | HTML <ul style="list-style-type: none"> • Create a HTML document using various tags • Create a document to show a web page about the Department of Commerce-BPS |

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

| Course Designed by | Head of the 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 (2022-2025 BATCH)

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

| CO \ PSO | PSO | | | | | | | | PSO | |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
| 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

B.COM- BPS (2022-2025 BATCH)

| Units | Content | Hrs |
|-----------------|--|------------|
| Unit I | <p>Share capital</p> <p>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.</p> | 18 |
| Unit II | <p>Preference share and Debentures</p> <p>Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares - Capital Redemption Reserve- Conditions of redemption of Preference share.</p> <p>Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) .</p> | 18 |
| Unit III | <p>Final Accounts of Companies</p> <p>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).</p> | 18 |
| Unit IV | <p>Valuation of Shares and Goodwill</p> <p>Valuation of Share: Introduction- Definition- Valuation of Shares – <i>Need</i>– Methods of Valuing Shares.</p> <p>Goodwill: Definition- Nature- Sources- Need for valuing goodwill- Valuation of Goodwill – Need – Methods of Valuing Goodwill.</p> | 18 |
| Unit V | <p>Liquidation of Companies</p> <p>Liquidation of Companies: Meaning- Modes - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.</p> | 18 |
| | Total Contact Hrs | 90 |

NOTE: Theory 20% Problems 80%

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|---------------------------|--|-------------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP306 | | | Title: CORE: VI | Batch: | 2022 – 2025 |
| | | | | Commercial Law | Semester: | III |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | | Credits: | 3 |

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

| Units | Content | Hrs |
|-----------------|---|------------|
| Unit I | Indian Contract Act 1872: Introduction to Law- Definitions - Basics of Law- Four types of Law- Law and its purpose - Contract – Definition – Classification of Contracts – <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 – No Consideration No Contract – Exceptions. Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation. | 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: <i>Classification</i> – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency. | 15 |
| | Total Contact Hrs | 75 |

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

B.COM- BPS (2022-2025 BATCH)

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 (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|---------------------------------------|--|-------------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP307 | | | Title: CORE :VII | Batch: | 2022 - 2025 |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | - | Principles and Practices of Insurance | Semester: | III |
| | | | | | 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

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

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

| Units | Content | Hrs |
|-----------------|---|------------|
| Unit I | Defining Risk and Uncertainty - Classification of risk - Management of risk – loss minimization techniques. Insurance - Meaning, nature and significance of Insurance, Insurance market, principles of insurance; Evaluation insurance business in India; Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector. | 18 |
| Unit II | Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract - different products offered by life insurers- 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. Nature, terms and conditions of Health Insurance - Personal Accident insurance - Key Challenges of Healthcare Industry Healthcare regulations & Standards - Individual Health Insurance policies – Group Health Insurance Policies Burglary insurance - Legal Liability insurance- Engineering insurance - Rural insurances - Micro insurance. | 18 |
| | Total Contact Hrs | 90 |

**Italicized texts are for self study*

B.COM- BPS (2022-2025 BATCH)**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\ 22 | 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/2 | 2016 |
| 3 | Hargovind Dayal | The Fundamentals of Insurance - Theories, Principles and Practices | Notion Press/1. | 2017 |
| 4 | Prof. M. Eswari Karthikeyan | Principles and Practice of Insurance | Sahitya Bhawan Publications/ Latest Edition | 2021 |

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP308 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE: VIII | Semester | III |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | - | Investment Management | Credits: | 4 |

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

B.COM- BPS (2022-2025 BATCH)

| 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 – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC. | 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 |

**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. | 2014 |
| 2. | Preethi Singh | Investment Management security Analysis& Portfolio Management | Himalaya Publishing House Pvt. Ltd | 2013 |
| 3. | Gopalakrishnan.V | Investment Management | Sultan Chand & Son, New Delhi. | 2014 |
| 4. | Shashi.K Gupta R.K Sharma. | Financial Management | Kalyani publisher, New Delhi. | 2014 |

| 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 (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|-------------------------|--|-------------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP3A3 | | | Title: | Batch: | 2022 - 2025 |
| | | | | ALLIED: III | Semester: | III |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | 3 | 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

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

Mapping

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

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

| 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 Economics. | 15 |
| Unit II | Law of Demand – Determinants of Demand – Demand Distinctions –Indifference Curve Analysis – Consumer's Equilibrium- <i>Elasticity of Demand</i> – Types – Measurement - Demand Forecasting – Methods of Demand Forecasting – Consumer Surplus – Measurement of Consumer Surplus. | 15 |
| Unit III | Cost Concepts – Cost – Output Relationship – Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium. Pricing: Meaning. Objectives, Pricing Methods, Types of Methods: Cost Oriented and Market Oriented pricing method. | 15 |
| Unit IV | Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly: Cartels, Price Leadership and Price Rigidity. | 15 |
| Unit V | Pricing Policy – Objectives of Pricing Policy – Pricing Methods – National Income – Definition – Concepts of National Income - Methods of Calculating National Income. Inflation : Meaning, Types, - Remedies to inflation – Effect of Inflation. Monetary Policy: Meaning- Definition- Objectives-Role- Instruments of monetary policy | 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. Sankaran,S | Business economics | Margham publishers | 2012 |

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. | 2010 |
| 2 | Reddy, PN and Appannah, H.R | Principles of business economics | New Delhi: Sultan chand and sons Ltd. | 2003 |
| 3 | W.H.Locke Anderson and Putallaz and William G.Shepherd | Economics | University of Michigan. | 1983 |

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

To Understand the Basic Development of Entrepreneurship as a Profession

Course Outcomes

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

Mapping

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

B.COM- BPS (2022-2025 BATCH)

| 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 | Institutional finance – IDBI- TIIC – ICICI – IFCI – MSME – EXIM Bank | 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 | Khanka, S.S | 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 | 1 st edition, 2013 |
| 2 | Munish Vohra | Entrepreneurial Development | Anmol Publications, Bangalore. | 2010 |

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|---------------------------------|--|------------------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP3N2 | | | Title: | Batch: | 2022 – 2025 |
| | | | | Non Major Elective-I | | Semester: |
| Lecture Hrs./Week or Practical Hrs./Week | 1 | Tutorial Hrs./Sem. | - | Advertising and Sales Promotion | Credits: | |
| | | | | | | |

Course Objective

To equip the students with basic concepts of advertising and sales

Course Outcomes

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

Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | 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

B.COM- BPS (2022-2025 BATCH)

| Units | Contents | Hrs |
|---------------|---|------------|
| Unit I | ADVERTISING Meaning – Definition –Objectives – Advertising Copy - Classification Of copy – <i>Advertising Media</i> – 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 – <i>Television Production</i> - Radio Production. | 3 |
| Unit 4 | ADVERTISING CAMPAIGN Campaign Planning – Media Planning - Scheduling the Message – Advertising budget - Methods. | 3 |
| 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 UKLlimited 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 Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|-----------------------------|---|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP409 | | | Title: CORE:IX | Batch : | 2022-2025 |
| | | | | | Semester | IV |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | 5 | Higher Corporate Accounting | Credits: | 5 |

Course objective

To enable the students understand Higher Corporate Accounting System

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

| Units | Contents | Hrs |
|---------------|--|------------|
| Unit-1 | Amalgamation Absorption of companies : Accounting for Amalgamation (AS14) and Absorption of Companies. | 18 |
| Unit-2 | Reconstruction of Companies: Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme) | 18 |
| Unit-3 | 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-4 | 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 |
| Unit-5 | Holding Company Accounts : Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, <i>Bonus Issue and Payment of Dividend</i> (excluding inter-company holdings) | 18 |
| | Total Contact Hrs | 90 |

NOTE: 20% Theory 80% Problem

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

B.COM- BPS (2022-2025 BATCH)

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP410 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE: X | Semester | IV |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Organizational Behaviour | Credits: | 4 |

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

| CO \ PSO | PSO | | | | | | | | PSO1 | PSO2 |
|----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | | |
| 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

B.COM- BPS (2022-2025 BATCH)

| Units | Content | Hrs |
|-----------------|--|------------|
| Unit I | Meaning, Nature and Scope of Organizational Behaviour - Need for studying Organizational Behaviour - Disciplines contributing to Organizational Behaviour - Organizational Behaviour process - Approaches to the study of Organizational Behaviour . | 12 |
| Unit II | Personality - Types of Personality - Theories of Personality - Perception - Perceptual Process - Perception and its application in Organizations. | 12 |
| Unit III | Motivation - Meaning - Nature of Motivation - Theories of Motivation and Techniques - Motivation Process-Job satisfaction - Measuring Job satisfaction. | 12 |
| Unit IV | Group Dynamics - Theories of Groups -Group cohesiveness - Group role - Group decision making techniques - Group conflict. | 12 |
| Unit V | Leadership - Leadership styles - Theories - Leadership styles in Indian Organizations - Power - Sources of Power - Organization Culture - Types of Culture -Function of Culture – Organizational Effectiveness. | 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

B.COM- BPS (2022-2025 BATCH)

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 |
| | 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: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|---|---------------------------------|---|-----------------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP411 | | | Title: | Batch : | 2022-2025 |
| | | | | CORE:XI | | Semester |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | - | Banking Process for Business | Credits: | 5 |

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

| Units | Contents | Hrs |
|---------------|--|------------|
| Unit-1 | Overview of banking – Function and products of a bank – Liabilities – Obligations - Definition of Banker and Customer – Relationships between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account - AML – KYC Checks –Account Conversions and Closures – Customer Correspondence – ATM Management. | 18 |
| 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. | 18 |
| Unit-3 | Lead Generation – Regulation Requirements- Pre Underwriting, Underwriting - Verifications and closing - Quality Control and Repurchase - Quality Assurance - Cheque – Features Essentials of Valid Cheque – Crossing – Making and Endorsement – Payment of Cheques Statutory Protection Duties to Paying Banker and Collective Banker - Refusal of Payment Cheques Duties Holder & Holder in Due Course. | 18 |
| 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. | 18 |
| 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 - | 18 |

B.COM- BPS (2022-2025 BATCH)

| | | |
|--|--|-----------|
| | 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. | |
| | 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 | 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. T. Mohanasundari Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|---|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP412 | | | Title: | Batch : | 2022-2025 |
| | | | | CORE:XII | Semester | IV |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Market Research | Credits: | 4 |

Course objective

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

Course Outcomes

| | | |
|-----|--|----|
| CO1 | To understand the environment in which retailing take places. | K1 |
| CO2 | To identify the major types of measurement techniques and data collection methods. | K2 |
| CO3 | To apply a strategic approach 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 | 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 | 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

B.COM- BPS (2022-2025 BATCH)

| Units | Contents | Hrs |
|---------------|---|------------|
| Unit-1 | Markets and marketing - Scope of Marketing - Fundamental concepts, Marketing and customer value - Nature and contents of a marketing plan. | 15 |
| Unit-2 | Levels of Marketing Segmentation - Segmenting Consumer Markets - Bases for segmenting. Business Markets - Market Targeting - Building and managing Brand Equity -Developing and communicating a positioning strategy - Differentiation Strategies - Product Life Cycle Strategies. | 15 |
| Unit-3 | Product Characteristics and Classification - Product and brand relationships –Developing Pricing Strategies and Programmes - Setting and Adapting the Price. Advertising versus Promotion - Direct Marketing and Interactive Marketing - New Product Development Process | 15 |
| Unit-4 | Introduction: Nature and scope of Marketing Research – Marketing Research as an aid to marketing decision making – Scientific method – Research designs – Exploratory, descriptive and conclusive – Secondary and Primary Data Collection Methods – Questionnaire Construction Procedure. | 15 |
| Unit-5 | Sampling: Sampling Techniques – Sample Size Determination per survey Application of Marketing Research: Motivation Research – Advertising Research – Product Research. | 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 | 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. V.Meera Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|---|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP4A4 | | | Title: | Batch : | 2022-2025 |
| | | | | ALLIED:IV | Semester | IV |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | 5 | 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 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| 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

B.COM- BPS (2022-2025 BATCH)

| Units | Contents | Hrs |
|---------------|---|------------|
| Unit-1 | Meaning and Scope of Statistics – <i>Characteristics and Limitations</i> – Presentation of Data by Diagrammatic and Graphical Methods.(Theory only) Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean | 15 |
| Unit-2 | Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness. | 15 |
| Unit-3 | <i>Simple Correlation</i> – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Coefficient of Concurrent Deviation -Concept of Regression Analysis. | 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 |
| Unit-5 | Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only) Note: Marks Distribution shall be 80% for Problems and 20% for theory Question Pattern: Theory model | 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

B.COM- BPS (2022-2025 BATCH)

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. | 2013 |
| 2 | SivathanuPillai | Economic and business statistics | 4 st edition, rogressive corporation | 1973 |
| 3 | G.R.Veena and seemasambargi | Business mathematics and statistics | 10 thedition, 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 Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|---|--------------------------|---|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP4N3 | | | Title: | Batch : | 2022-2025 |
| | | | | Non Major Elective : II | Semester | IV |
| Lecture Hrs./Week or Practical Hrs./Week | 1 | Tutorial Hrs./Sem. | - | 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

B.COM- BPS (2022-2025 BATCH)

| 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 | Revised edition,S.Chand publishing. | 2006 |

Reference Book

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|-------------|---------------------------------|---|---|----------------------------|
| 1 | Gupta, C.B and Srinivasan, N.P | Entrepreneurial development | 10 th edition,S.Chand and sons | 1992 |
| 2 | Dr.P.T.Vijayashree &M.Alagammai | Entrepreneurial development and small business management | 10 th edition,Margham Publications | 2010 |
| 3 | B.L.Gupta and Anil Kumar | Entrepreneurial Development | Revised Edition, Mahamaya, New Delhi. | 2009 |

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | |
|---|------------|-------------------------------|--------------------------|---|-------------------|
| Programme code: | B.COM- BPS | | Programme Title : | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP4N4 | | Title: | Batch : | 2022-2025 |
| | | | Non Major Elective : II | | Semester |
| 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 To identify and analyze the various components of the service marketing mix. | K5 |

Mapping

| CO \ PSO | PSO | | | | | | | | PSO | |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| | 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

B.COM- BPS (2022-2025 BATCH)

| 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 PUBLICAT ION |
|-------------|-----------------|--------------------------|--|-------------------------------------|
| 1 | Helen Woodruffe | Service Marketing | 1 st Edition, M & E/Pitman publishing. | 1995 |

Reference Books

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|-------------|--------------------------------|---|--|----------------------------|
| 1 | Adrian Payne | Essence of Service Marketing PHI | Illustrated Edition, Prentice Hall of India. | 1993 |
| 2 | R.S.N .Pillai&Bagavathi | Morden Marketing Principles and Practices | 4 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 | 2008 |

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP513 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE: XIII | Semester | V |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | 5 | Cost Accounting | Credits: | 5 |

Course Objective

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

Course Outcomes

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

Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| 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

B.COM- BPS (2022-2025 BATCH)

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

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

B.COM- BPS (2022-2025 BATCH)

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|------|-----------------------------------|--|--|---------------------|
| 1. | Reddy, T.S, and Hari Prasad Reddy | Cost Accounting | Margham Publications. | 2017 |
| 2. | Khan. M.Y and Jain. P.K. | Cost Accounting and Financial Management, 4 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 Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP514 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE: XIV | Semester | V |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | 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

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
|----------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| 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

B.COM- BPS (2022-2025 BATCH)

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

**Italicized texts are for self study*

NOTE: 40% Theory & 60% problems.

Question Pattern: Accounts Model

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

B.COM- BPS (2022-2025 BATCH)

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP515 | | | Title: | Batch : | 2022-2025 |
| | | | | CORE:XV | Semester | V |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Campus to Corporate | Credits: | 5 |

Course objective

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

Course Outcomes

| | | |
|-----|--|----|
| CO1 | To recollect positive mental attitude, etiquette and professional grooming | K1 |
| CO2 | To understand the team play, stress management and healthy social interactions in corporate. | 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 | 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 | 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

B.COM- BPS (2022-2025 BATCH)

| 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 Conflicts - Dealing with Emotions – Conflict Resolution Strategies -Tools and Techniques for Conflict Management. | 15 |
| Unit-5 | Building Confidence: Overcoming Nervousness - Deal with Conflicts Effectively - Developing Positive Attitude - Reach Personal and Professional Goals -Strengthening your Self-Esteem - 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 (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|-------------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP516 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE: XVI | Semester | V |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Business Processes 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 concepts and functions in an integrated manner. | K3 |
| CO4 | To figure out the specialized knowledge in operations management to solve business problems. | K4 |
| CO5 | To measure about the service industry process; design, analyze, improve, monitor and optimize in the field of service sector. | K5 |

Mapping

| CO \ PSO | PSO | | | | | | | | 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 | M | H | H |

B.COM- BPS (2022-2025 BATCH)

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. | 12 |
| 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. | 12 |
| 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. | 12 |
| Unit IV | Risk Management: Introduction to Risk - Risk Types - Operational Risk – Information Security Risk - Financial Risk - Strategic Risk - Risk Mitigation Plans. Quality Management: Introduction to Quality Management - Quality Definition - Quality Control Vs Quality Assurance -International Quality Standards. Transaction Monitoring Process-Sampling inspection - Transaction monitoring cycle – Inspection – Feedback – RCA- Assurance Defects Management - Defect vs Defective - - Value Stream Mapping - Standard Operating Procedures. | 12 |
| 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. | 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 | Vinod V. Sople | Business Process Outsourcing | PHI Learning Private Limited, NewDelhi, | 2009 |

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP517 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE: XVII | 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 and to prepare functional analysis map for the job functions.

Course Outcomes

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

Mapping

| CO \ PSO | PSO | | | | | | | | PSO | |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| | 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.

The distribution of which is as below:

| Criteria | Marks |
|---|-------|
| Institutional Report Preparation | 50 |
| Institutional Training (Internal Viva-Voce) | 50 |
| Final Report | 50 |
| Viva(External Examiner) | 50 |
| Total | 200 |

| 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 (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP5E1 | | | Title : | Batch : | 2022-2025 |
| | | | | Core Elective-1 | Semester | V |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Company law and Secretarial Practice | Credits: | 3 |

Course Objective

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

Course Outcomes

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

❖ Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | 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 |

B.COM- BPS (2022-2025 BATCH)

L-Low; M-Medium; H-High

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|------|---------------------------|--------------------------------------|--|---------------------|
| 1. | Ashok K, and Bagrial, A.K | Company Law | Vikas Publishing House, New Delhi. | 2017 |
| 2. | Kapoor N.D | Company Law and Secretarial Practice | 13 th Edition, 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 | Eastern Book Company, Lucknow. | 2017 |

B.COM- BPS (2022-2025 BATCH)

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

| | | | | | |
|---|------------|---------------------------|--------------------------|--|-------------------------------|
| Programme code: | B.COM- BPS | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP5E2 | | Title : | Batch : | 2022-2025 |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Core Elective-1 Modern Marketing | Semester Credits: 3 |

Course Objective

To endow students with the knowledge of Marketing

Course Outcomes

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

Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | 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 |

B.COM- BPS (2022-2025 BATCH)

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

Reference Books

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

| | | | |
|---------------------------|-------------------------------|------------------------------------|--------------------------------------|
| Course Designed by | Head of the Department | Curriculum Development Cell | Controller of the Examination |
|---------------------------|-------------------------------|------------------------------------|--------------------------------------|

B.COM- BPS (2022-2025 BATCH)

| Name and Signature | Name and Signature | Name and Signature | Name and Signature |
|---|---|--|---|
| Name: Dr. T. Mohanasundari Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

| | | | | | | |
|---|------------|---------------------------|---|-----------------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP5E3 | | | Title : | Batch : | 2022-2025 |
| | | | | Core Elective-1 | Semester | V |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Auditing Principles and practices | Credits: | 3 |

Course Objective

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

Course Outcomes

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

Mapping

| | | | | | | | | | | |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|

B.COM- BPS (2022-2025 BATCH)

| | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|---|
| CO | | | | | | | | | | |
| 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 | Auditing-Origin-Definition-Objectives-Scope of auditing- Difference between auditing and investigation-Basic principles and process-Types-Advantages and limitations-Qualities of an auditor. | 15 |
| 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 |

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|---------------------------|-------------------------------|------------------------------------|--------------------------------------|
| Course Designed by | Head of the Department | Curriculum Development Cell | Controller of the Examination |
|---------------------------|-------------------------------|------------------------------------|--------------------------------------|

B.COM- BPS (2022-2025 BATCH)

| 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: | 22UBP5AL | | | Title : | Batch : | 2022-2025 |
| | | | | Advanced Learner Course-I | Semester | V |
| Lecture Hrs./Week or Practical Hrs./Week | - | Tutorial Hrs./Sem. | - | Research Methodology- Advanced learner Course(Self Study) | Credits: | 2 |

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

Course Objective

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

Course Outcomes

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

Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| 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 |

| 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. |
| Unit V | Research Report: Meaning of R / R – Steps in Organization of R / R – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report. |

L-Low; M-Medium; H-High

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. | 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 |

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|---------------------------|-------------------------------|------------------------------------|--------------------------------------|
| Course Designed by | Head of the Department | Curriculum Development Cell | Controller of the Examination |
|---------------------------|-------------------------------|------------------------------------|--------------------------------------|

B.COM- BPS (2022-2025 BATCH)

| 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: | 22UBP5S1 | | | Title : | Batch : | 2022-2025 |
| | | | | Major Elective-I | Semester | V |
| Lecture Hrs./Week or Practical Hrs./Week | 3 | Tutorial Hrs./Sem. | - | Human Resource Capital 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 |

B.COM- BPS (2022-2025 BATCH)

| | | |
|-----|--|----|
| 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 capital 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 | 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: |

B.COM- BPS (2022-2025 BATCH)

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|------------------------|------------|-------------------------------|---|-----------|
| Programme code: | B.COM- BPS | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP5S2 | Title : | Batch : | 2022-2025 |
| | | Major Elective-I | Semester | V |
| Hrs/Week: | 3 | Retail Business Management | Credits: | 3 |

Course Objective

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

To know the functioning of retail market.

Course Outcomes

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

| | | |
|--|----------|--|
| | channels | |
|--|----------|--|

❖ **Mapping**

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

L-Low; M-Medium; H-High

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

**Italicized texts are for self study*

B.COM- BPS (2022-2025 BATCH)

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 | Barry Berman, Et.al, | Retail management: A strategic approach | 11th edition , Pearson india, | 2011 |

Reference Books:

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

B.COM- BPS (2022-2025 BATCH)

| 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: | 22UBP5VA | | Title : | Batch : | 2022-2025 |
| | | | Value Added Course- I | Semester | |
| Lecture Hrs./Week or Practical Hrs./Week | Tutorial Hrs./Sem. | 30 | Fundamentals of Capital Market | Credits: | 2 |

Course Objective

To familiarize the students with capital market operations in India.

Course Outcomes

| | | |
|----|---|-----|
| K1 | To Familiarizes the students with the mechanism of capital market operations. | CO1 |
| K2 | To Create awareness on SEBI, its objectives, powers, management & functions. | CO2 |

B.COM- BPS (2022-2025 BATCH)

| | | |
|----|---|-----|
| K3 | To Understand the practical aspects of primary market operations & secondary market. | CO3 |
| K4 | To Apply skill into the functions of stock exchange and their working. | CO4 |
| K5 | To Evaluate conceptual knowledge of the capital market and to impart skills for recording various kinds DEMAT Accounts, depository system, NSDL & CDSL. | C05 |

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

NOTE: Theory 100%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|------|-----------------------------|---|-----------------------------------|---------------------|
| 1 | Gupta N.K and Monica Chopra | Financial Markets Institutions and services | Ane Books Pvt. Ltd/ Second | 2010 |
| 2 | Yogesh Maheswary | Investment Management | PHI Learning Pvt. Ltd / Second | 2008 |

Reference Books

B.COM- BPS (2022-2025 BATCH)

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|------|-----------------------------|--|-------------------------------------|---------------------|
| 1 | Kevin. S | Security Analysis and Portfolio Management | PHI Learning Pvt. Ltd / Second | 2015 |
| 2 | Preethi Singh | Dynamics of Indian Financial System | Anee Books Pvt. Ltd/ Second | 2009 |
| 3 | Sojikumar.K and Alex Mathew | Indian Financial System and Markets | Tata McGraw-Hill. Publishing Co.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. T. Mohanasundari 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: | 22UBP618 | | Title : | Batch : | 2022-2025 |
| | | | CORE:XVIII | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 6 | Tutorial Hrs./Sem. | 5 | Management Accounting | Credits: 4 |

Course Objective

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

Course Outcomes

| | | |
|-----|--|----|
| CO1 | To remember the concepts and importance of management accounting in decision making. | K1 |
| CO2 | To understand and analyze financial statement to help managerial decision making. | K2 |

B.COM- BPS (2022-2025 BATCH)

| | | |
|-----|--|----|
| CO3 | To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision. | K3 |
| CO4 | To learn the various tools and techniques in cost control like variance analysis and budgetary control. | K4 |
| CO5 | To gain the knowledge and skills to prepare a master budget and demonstrate an understanding of the relationship between the components of various special decisions, using relevant management techniques in an organization. | K5 |

❖ Mapping

| CO \ PSO | PSO | | | | | | | | 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 | 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 – Problems of Common Size Statement and Comparative Statement. | 18 |
| Unit II | Ratio analysis: Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements. | 18 |

B.COM- BPS (2022-2025 BATCH)

| | | |
|-----------------|--|-----------|
| Unit III | Funds Flow and Cash Flow Statement: Funds Flow Analysis – Cash Flow Analysis (New format) (AS-03). | 18 |
| Unit IV | Budgetary Control: Budgetary Control – Meaning- Definition- Functional budget- Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Zero based Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements. (Percentage sales Methods only). | 18 |
| Unit V | 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 |
| | Total Contact Hrs | 90 |

Note: Theory-20% Problem- 80%

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

| S.NO | AUTHOR | TITLE OF THE | PUBLISHERS \ | YEAR OF |
|------|--------|--------------|--------------|---------|
|------|--------|--------------|--------------|---------|

B.COM- BPS (2022-2025 BATCH)

| | | BOOK | EDITION | 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 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: | 22UBP619 | | Title : | Batch : | 2022-2025 |
| | | | CORE: XIX | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | E-Commerce & Information Security | Credits: 3 |

Course Objective

B.COM- BPS (2022-2025 BATCH)

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

Course Outcomes

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

❖ Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | 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- <i>Advantages and Disadvantages</i> -Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce- | 15 |

B.COM- BPS (2022-2025 BATCH)

| | | |
|-----------------|---|-----------|
| | Applications | |
| 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 data, Repudiation, Information disclosure, Denial of service, Elevation of Privilege. | 15 |
| 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

B.COM- BPS (2022-2025 BATCH)

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

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 Grew Hill Publishers. | 2011 |
| 2. | Roger Leroy Miller. | Marketing and E-Commerce. | Australia: West Thoaman Learning. | 2013 |
| 3. | Dave chaffey, | E-Business and E-Commerce management, | 5th Edition, financial times/prentice hall. | 2011 |
| 4. | Michael E.Whitman, Herbert j. | Principles of Information Security | Mattord, CENGAGE Learning, 4th Edition. | 2014 |
| 5. | Bernard Menezes, | Network Security and cryptography | CENGAGE Learning. | 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. T. Mohanasundari Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|----------------------------|--|-------------|
| Programme Code: | B.COM- BPS | | | Programme Title: | Bachelor of Commerce (Business process services) | |
| Course Code: | 22UBP620 | | | Title: CORE : XX | Batch: | 2021 - 2024 |
| | | | | Supply Chain Management | Semester: | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | | Credits: | 3 |

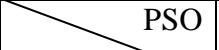
Course Objective

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

Course Outcomes

| | | |
|-----|--|----|
| CO1 | Identify the importance and understand the multiple facets of supply chain business in their own perspective. | K1 |
| CO2 | Apply supply chain management principles and operational concepts to integrate, coordinate and synchronize supply chain activities to articulate and deliver customer-directed quality outcomes within Legal, regulatory, business and ethical frameworks in local and international environments. | K2 |
| CO3 | Students will be able to identify the principles of customer and supplierrelationship 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 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|

B.COM- BPS (2022-2025 BATCH)

| | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|---|
| CO | | | | | | | | | | |
| 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- characteristics-Outsourcing-Core competencies-working models. | 18 |
| Unit III | Procurement Management in SCM- Introduction-Purchasing cycle- types – <i>Inventory models</i> - EOQ model-Inventory terminology- Inventory Management- Inventory counting system. JIT- Elements- Benefits- Vendor Management. | 18 |
| Unit 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 |

B.COM- BPS (2022-2025 BATCH)

| | | |
|---------------|--|-----------|
| 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 chain management (Concepts and cases) | 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 Grew Hill | 2012 |
| 2 | G.Raghuram, N.Rangaraj | Logistics and Supply Chain Management | Macmillan India Ltd | 2010 |
| 3 | S.K.Bhattacharya | 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 (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|----|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP621 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE: XXI | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 2 | Tutorial Hrs./Sem. | 30 | 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

| CO \ PSO | PSO | | | | | | | | 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 | 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 alternation |
| 6. | Final accounts Without Adjustments. |
| 7. | Final accounts with Adjustments. |
| 8. | Display of Ratio Analysis/Cash Flow/Fund Flow |
| 9. | Bank- Reconciliation Statements. |
| 10. | Cost categories and cost centres. |
| 11. | Bill Wise Statement |
| 12. | Calculation of GST (IGST, CGST, SGST) |
| 13. | Creation of Stock Items and Stock Groups for GST Compliance |
| 14. | Creation of sales Ledger and purchase Ledger. |
| 15. | Creation of multicurrency |

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP6E4 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE ELECTIVE-II | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 4 | Tutorial Hrs./Sem. | 4 | Case Analysis | Credits: | 5 |

Course Objective

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

Course Outcomes

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

❖ Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | 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

CASE ANALYSIS

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

B.COM- BPS (2022-2025 BATCH)

| 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

The distribution of which is as below:

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|-------------|---------------|----------------------------|--|----------------------------|
| 1. | Sherlakar. | Case studies in Marketing. | 1 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. | .1 st Edition. S.Chand and Company Pvt. Ltd. | 2004 |
| 2. | Sherlekar. | Case studies in strategic marketing management. | 1st Edition. ICAI University (Corp.) | 2006 |
| 3. | Chitra atmaram Naik, , | Human Resource Management | 2nd edition, ane's student Edition. | 2016 |
| 4. | 4.Khan.M.Y. and P.K.Jain | financial Management | 6 th Edition, New Delhi, Tata McGraw Hill publishing Company Ltd. | 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 Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

❖ Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | 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

B.COM- BPS (2022-2025 BATCH)

| 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 (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|----|----------------------------|---|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP6E6 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE ELECTIVE-II: | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 4 | Tutorial Hrs./Sem. | 60 | Executive Communication | Credits: | 5 |

Course Objective

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

Course Outcomes

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

Mapping

| CO \ PSO | PSO | | | | | | | | 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 | 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

B.COM- BPS (2022-2025 BATCH)

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

B.COM- BPS (2022-2025 BATCH)

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | |
|---|------------|-------------------------------|--------------------------|---|-------------------|
| Programme code: | B.COM- BPS | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP6E7 | | Title : | Batch : | 2022-2025 |
| | | | CORE ELECTIVE –III | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Indirect Taxation | Credits: 5 |

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

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

❖ Mapping

| 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

B.COM- BPS (2022-2025 BATCH)

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

*Italicized texts are for self study

B.COM- BPS (2022-2025 BATCH)

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. | Datey, V.S. | Indirect Taxes Simplified Approach to GST- A Ready Reference. | Taxmann Publications Private Limited, Mumbai. | 2017 |

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|---|---------------------------|---|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP6E8 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE ELECTIVE –III | Semester | VI |
| Lecture Hrs./Week Or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | International Business | Credits: | 5 |

Course Objective

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

Course Outcomes

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

Mapping

| 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

B.COM- BPS (2022-2025 BATCH)

| Units | Content | Hrs |
|-----------------|--|------------|
| Unit I | International Business- Meaning-Definition-Scope- Difference between Internal Trade and International Business -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 environment-Study of international environment-World Trade Organization (WTO)-Objectives-Limitations and Challenges. | 15 |
| 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- Barriers of world trade-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 & Rechard 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 Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

| | | | | | | |
|---|------------|---------------------------|---|--------------------------|---|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP6E9 | | | Title : | Batch : | 2022-2025 |
| | | | | CORE ELECTIVE –III | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 5 | Tutorial Hrs./Sem. | - | Financial Management | Credits: | 5 |

Course Objective

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

Course Outcomes

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

❖ Mapping

| CO \ PSO | PSO | | | | | | | | 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 | 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

B.COM- BPS (2022-2025 BATCH)

| 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 under capitalization – Leverage analysis EBIT – EPS analysis. | 15 |
| Unit III | Cost of capital measurement WACC – MCC and value of the firm – Factors in dividend policy of firm – Kinds of dividend – Walter’s Model – MM Approach. | 15 |
| 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 |
| 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

Text Book

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

Reference Books

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

| 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 (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|---|--------------------------------------|--|-----------|
| Programme code: | B.COM- BPS | | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP6AL | | | Title : | Batch : | 2022-2025 |
| | | | | CORE: 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 | PSO1 | PSO2 |
|------------|-----|-----|-----|-----|-----|------|------|
| CO1 | H | H | H | H | H | H | H |
| CO2 | H | H | H | H | H | H | H |
| CO3 | H | M | H | H | H | H | M |
| CO4 | H | H | H | M | M | H | H |
| CO5 | H | M | H | H | H | H | M |

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

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

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. | Krishna Gupta – | Credit Planning and Management | Arihant Publishers, Jaipur. | 2015 |

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

B.COM- BPS (2022-2025 BATCH)

| | | | | | |
|---|------------|--------------------------|---|---|-------------------|
| Programme code: | B.COM- BPS | | Programme Title : | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP6S3 | | Title : | Batch : | 2022-2025 |
| | | | Skill Based Subjects-Major Elective –II | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 2 | Tutorial Hrs./Sem | - | Technology Management | Credits: 3 |

Course Objective

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

Course Outcomes

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

Mapping

| CO \ PSO | PO1 | PO2 | PO3 | PO4 | PO5 | 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 | H | M |
| CO5 | H | M | H | H | H | M | M | M | H | H |

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

| Units | Content | Hrs |
|-----------------|--|------------|
| Unit I | Meaning – Definition – Scope – Need of technology management – Advantages – Limitations | 6 |
| Unit II | Evolution of technology – <i>Management of Technology</i> – critical factors in managing technology – creativity factor – Link between science and technology. | 6 |
| Unit III | Technology and creation of wealth - Historical perspective Globalization concept – Competitiveness – Competitiveness pyramid. | 6 |
| Unit IV | Technological changes – Changes in business Environment –technology life cycle – multiple generation technologies – technology & market innovation. | 6 |
| Unit V | Technology transfer – channels of technology flow – international technology transfer – intra firm technology transfer. | 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. | A.Tarek Khalil”, | Management of Technology-The key to Competitive and Wealth Creation | Tata Megraw still Education Pvt.ltd, New Delhi, and 1st Edition. | 2009 |

Reference Books

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

| 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 (2022-2025 BATCH)

| | | | | | | |
|---|------------|-------------------------------|--|-------------------------|---|-----------|
| Programme code: | B.COM- BPS | | Programme Title : | | Bachelor of Commerce (Business Process Services) | |
| Course Code: | 22UBP6S4 | | Title : | | Batch : | 2022-2025 |
| | | | Skill Based Subjects-Major Elective –II | | Semester | VI |
| Lecture Hrs./Week or Practical Hrs./Week | 2 | Tutorial Hrs./Sem. | - | Logistics Management | Credits: | 3 |

Course Objective

To expose the students on the Logistics Management Concepts

Course Outcomes

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

Mapping

| 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

B.COM- BPS (2022-2025 BATCH)

| Units | Content | Hrs |
|-----------------|---|------------|
| Unit I | Introduction- Meaning-Definition- Logistics -Historical Developments in International Logistics Management- <i>Components of International Logistics Management.</i> | 6 |
| Unit II | Methods of Entry into Foreign Markets- Introduction- <i>Indirect Exporting</i> -Export Management Corporation-Active Exporting-Production Abroad. | 6 |
| Unit III | International Contracts- Introduction- International Sales Contracts and the CISG-Agency versus Distributorship Legal Issues-Elements of an Agency or Distributor Contract- <i>Termination</i> | 6 |
| Unit IV | International Ocean Transportation - Size of Vessels - Types of Vessels – International Air Transportation- <i>Types of Aircrafts</i> -International Land and Multi-Model Transportation. | 6 |
| Unit V | Packaging for Export- Packaging Objectives-Customs Clearance- International logistics Infrastructure- <i>Transportation Infrastructure- Communication Infrastructure- Utilities Infrastructure.</i> | 6 |
| | | 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. | Pierre David, | International Logistics, | Reprint Edition 2009, published by biztantara management for the flat world publishers. | 2009 |

Reference Books

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS EDITION | YEAR OF PUBLICATION |
|-------------|------------------------|---|--------------------------------------|------------------------------------|
| 1. | Panduranga Rao. D , | Problems of Urban transport in India, | Sultan Chand and Sons, New Delhi. | 2012 |
| 2. | Ajit, V.Karnik. | Energy in Indian Transport- The Emerging Scenerio, | Sultan Chand and Sons, New Delhi. | 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 Signature: | Name: Dr. M. Akilanayaki Signature: | Name: Prof. K. Srinivasan Signature: | Name: Dr. R. Manicka chezian Signature: |

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

To improve the employability and entrepreneurial skills of students

Course Outcomes

| | | |
|----|--|-----|
| K1 | To understand the services sectors process | CO1 |
| K2 | To develop knowledge of high customer satisfaction levels, increased revenue and positive word-of-mouth reputation. | CO2 |
| K3 | To Analyze the dynamics of services sectors. | CO3 |
| K4 | To demonstrate the skills needed to develop ideas and make decisions based on proper research, analysis and critical thinking. | CO4 |
| K5 | To Analyze the services sectors process, exclusively the key activities and relationships. | CO5 |

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

NOTE: Theory 100%

B.COM- BPS (2022-2025 BATCH)

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

| S.NO | AUTHOR | TITLE OF THE BOOK | PUBLISHERS \ EDITION | YEAR OF PUBLICATION |
|------|---|---|----------------------------------|---------------------|
| 1 | Shashanka Bhide V.N. Balasubramanyam K.L. Krishna | Deciphering India's Services Sector Growth | Routledge India | 2020 |
| 2 | Peter Robinson, Michael Lück, Stephen L. J. Smith | Tourism | CABI 2 nd Edition | 2020 |
| 3 | Mark Anthony Camilleri | Travel Marketing, Tourism Economics and the Airline Product An Introduction to Theory and Practice | Springer 1 ST Edition | 2017 |

| Course Designed by | Head of the Department | Curriculum Development Cell | Controller of the Examination |
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