

*B.COM-BPS (2018-2021 BATCH)*

# **NALLAMUTHU GOUNDER MAHALINGAM COLLEGE**

(An Autonomous College Affiliated to Bharathiar University)

Re-Accredited with 'A' Grade by NAAC and

ISO 9001:2008 Certified Institution

Pollachi – 642 001



**DEPARTMENT OF COMMERCE - BPS  
BUSINESS PROCESS SERVICES  
(SELF-FINANCING)  
SYLLABUS  
2018 - 2021 BATCH ONWARDS**

**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, instill 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.

**SCHEME OF EXAMINATIONS (2018 – 2021 BATCH AND ONWARDS)**

**B.COM-BUSINESS PROCESS SERVICES**

<b><u>I SEMESTER</u></b>									
SL. No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
1	I	18 UTL 101	Tamil Paper – I	6	3	25	75	100	3
		18 UHN 101	Hindi Paper - I						
		18 UFR 101	French Paper – I						
2	II	18 UEN 101	Communication Skills – I	5	3	25	75	100	3
3	III	18 UBP 101	CORE I : Financial Accounting	7	3	25	75	100	4
4	III	18 UBP 102	CORE II : Business Management	5	3	25	75	100	3
5	III	18 UBP 1A1	ALLIED- I : Business Economics	5	3	25	75	100	4
6	IV	18 UHR 101	Human Rights	1	2	-	50	50	2
7	IV	18 HEC 101	Human excellence - Personal Values & SKY Yoga Practice-I	1	2	25	25	50	1
	V	18UNC401/ 18UNS 402/ 18USG403	Extension Activities (NSS, NCC, Sports & Games )	-	-	-	-	-	-
			<b>TOTAL</b>	<b>30</b>		<b>150</b>	<b>450</b>	<b>600</b>	<b>20</b>
<b><u>SEMESTER -II</u></b>									
8	I	18 UTL 202	Tamil Paper – II	6	3	25	75	100	3
		18 UHN 202	Hindi Paper – II						
		18 UFR 202	French Paper – II						
9	II	18 UEN2 02	Communication Skills – II	5	3	25	75	100	3
10	III	18 UBP 203	CORE III : Higher Financial Accounting	6	3	25	75	100	4
11	III	18 UBP 204	CORE IV : Commercial Law	5	3	25	75	100	3
12	III	18 UBP 2A2	ALLIED II : Business Application Software And Internet	3	3	25	75	100	2
13	III	18 UBP 2A3	ALLIED II : Programming Language – Business Application Software And Internet	2	3	20	30	50	2
14	IV	18 EVS 201	Environmental Studies	2	2	-	50	50	2
17	IV	18 HEC 202	Human Excellence - Family Values & SKY Yoga Practice-II	1	2	25	25	50	1
	V	18UNC401/ 18UNS 402/ 18USG403	Extension Activities NSS, NCC, Sports & Games	-	-	-	-	-	-
			<b>TOTAL</b>	<b>30</b>		<b>170</b>	<b>480</b>	<b>650</b>	<b>20</b>

## SCHEME OF EXAMINATIONS (2018 – 2021 BATCH AND ONWARDS)

## B.COM-BUSINESS PROCESS SERVICES

<b><u>III SEMESTER</u></b>									
S.No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
18	III	18 UBP 305	CORE V : Corporate Accounting	6	3	25	75	100	4
19	III	18 UBP 306	CORE VI :Company Law	5	3	25	75	100	3
20	III	18 UBP 307	CORE VII : <i>Insurance For Business Process Services</i>	5	3	25	75	100	5
21	III	18 UBP 308	CORE VIII: <i>Finance And Accounting For Business Process Services</i>	6	3	25	75	100	5
22	III	18 UBP 3A4	ALLIED III : Business Mathematics	6	3	25	75	100	4
23	IV	18UBP 3N1 /18UBP 3N2	Non Major Elective – I Entrepreneurial Development /Advertising and sales promotion	1	2	-	50	50	2
24	IV	18 HEC 303	Human Excellence - Professional Values & SKY Yoga Practice – III	1	2	25	25	50	1
	V	18UNC401/18UNS 402/18USG403	Extension Activities (NSS, NCC, Sports & Games )	-	-	-	-	-	-
			<b>TOTAL</b>	<b>30</b>		<b>150</b>	<b>450</b>	<b>600</b>	<b>24</b>
<b><u>SEMESTER- IV</u></b>									
25	III	18 UBP 409	CORE IX : Higher Corporate Accounting	6	3	25	75	100	4
28	III	18 UBP 410	CORE X: <i>Campus to Corporate Transition</i>	5	3	25	75	100	4
26	III	18 UBP 411	CORE XI : <i>Banking For Business Process Services</i>	6	3	25	75	100	4
27	III	18 UBP 412	CORE XII: <i>Retail Environment And Market Research</i>	6	3	25	75	100	4
29	III	18 UBP 4A5	ALLIED-IV : Statistical Methods	5	3	25	75	100	4
30	IV	18UBP4N3 /18UBP4N4	Non major Elective - II– Project Management / Service Marketing	1	2	-	50	50	2
31	IV	18 HEC 4 04	HUMAN EXCELLENCE - Social values & SKY Yoga Practice – IV	1	2	25	25	50	1
32	V	18UNC401/18UNS 402/18USG403	Extension Activities : NSS/NCC/Sports And Games	-	-	-	50	50	1
			<b>TOTAL</b>	<b>30</b>		<b>150</b>	<b>500</b>	<b>650</b>	<b>24</b>

**SCHEME OF EXAMINATIONS (2018 – 2021 BATCH AND ONWARDS)**  
**B.COM-BUSINESS PROCESS SERVICES**

<b><u>SEMESTER-V</u></b>									
S.No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
35	III	18 UBP 513	CORE XIII : Cost Accounting	6	3	25	75	100	4
36	III	18 UBP 514	CORE XIV: Income Tax	6	3	25	75	100	3
37	III	18 UBP 515	CORE XV : Executive Communication and Commerce Practical	6	3	25	75	100	3
38	III	18UBP 516	CORE XVI : Institutional Training	-	-	20	30	50	2
39	III	18 UBP 517	CORE XVII : <i>Managing Business Processes – I</i>	5	3	25	75	100	4
40	III	18 UBP 518	CORE ELECTIVE-I : <i>Capital Market For Business Process Services</i>	5	3	25	75	100	5
41	IV	18UBP5S1/ 18UBP5S2	Skill Based Subjects- Major elective- I Human Resources Management /Retail Business Management	1	2	-	50	50	2
42	IV	18 GKL 501	General Awareness – Self Study	SS	-	-	50	50	2
43	IV	18 HEC 505	Human Excellence - National values & SKY Yoga Practice – V	1	2	25	25	50	1
			<b>TOTAL</b>	<b>30</b>		<b>170</b>	<b>530</b>	<b>700</b>	<b>26</b>
<b><u>SEMESTER- VI</u></b>									
44	III	18 UBP 619	CORE XVIII : Management Accounting	6	3	25	75	100	4
45	III	18 UBP 620	CORE XIX : Programming Lab In Tally	3	3	40	60	100	2
46	III	18 UBP 621	CORE ELECTIVE-II : Case Analysis	4	3	40	60	100	5
47	III	18 UBP 622	CORE XX: Indirect Taxation	5	3	25	75	100	4
48	III	18 UBP 623	CORE ELECTIVE–III: E-Commerce & Information Security	5	3	25	75	100	4
49	III	18 UBP 624	CORE XXI : <i>Managing Business Processes – II</i>	5	3	25	75	100	4
50	IV	18UBP6S3 / 18UBP6S4	Skill Based Subjects – Major elective - II Technology Management/ International Trade	1	2	-	50	50	2
51	IV	18 HEC 606	Human Excellence - Global values & SKY Yoga Practice – VI	1	2	25	25	50	1
			<b>TOTAL</b>	<b>30</b>		<b>205</b>	<b>495</b>	<b>700</b>	<b>26</b>
			<b>GRAND TOTAL</b>	<b>180</b>		<b>995</b>	<b>2905</b>	<b>3900</b>	<b>140</b>

Bloom's Taxonomy Based Assessment Pattern

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

1. Part I,II & III--Theory: 75 Marks

(i) TEST- I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1 Q 1 to 5 6 to 10	A(Answer all)	10x1=10	MCQ Define	75
K Q 11 to15	B (Either or pattern)	5x5=25	Short Answers	
K3 & K4 Q 16 to 21	C (Answer 4 out of 6) 16 <sup>th</sup> question is compulsory	4x10=40	Descriptive/ Detailed	

2. Part IV--Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q 1 to 5 6 to 10	A(Answer all)	10x1=10	MCQ Define	50
K2, K3 & K4	B (Answer 5 out of 8)	5 x 8=40	Descriptive/ Detailed	

3. Practical Examinations:

Knowledge Level	Section	Marks	Total
K3	Practicals & Record work	60	100
K4		40	
K5			

Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	75	$\frac{75+75+25}{7}$	25
Test 2	75		
Assignment/Seminar	25		

**Programme Outcomes**

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

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

**Programme Specific Outcomes**

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

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

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

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

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

**SCHEME OF EXAMINATIONS (2018 – 2021 BATCH AND ONWARDS)**

**B.COM-BUSINESS PROCESS SERVICES**

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3	III	18 UBP 101	CORE I : Financial Accounting	7	3	25	75	100	4
4	III	18 UBP 102	CORE II : Business Management	5	3	25	75	100	3
5	III	18 UBP 1A1	ALLIED- I : Business Economics	5	3	25	75	100	4
6	IV	18 UHR 101	Human Rights	1	2	-	50	50	2
7	IV	18 HEC 101	Human excellence - Personal Values & SKY Yoga Practice-I	1	2	25	25	50	1
	V	18UNC401/ 18UNS 402/ 18USG403	Extension Activities (NSS, NCC, Sports & Games )	-	-	-	-	-	-
<b>TOTAL</b>				<b>30</b>		<b>150</b>	<b>450</b>	<b>600</b>	<b>20</b>
<b><u>II -SEMESTER</u></b>									
8	I	18 UTL 202	Tamil Paper – II	6	3	25	75	100	3
		18 UHN 202	Hindi Paper – II						
		18 UFR 202	French Paper – II						
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11	III	18 UBP 204	CORE IV : Commercial Law	5	3	25	75	100	3
12	III	18 UBP 2A2	ALLIED II : Business Application Software And Internet	3	3	25	75	100	2
13	III	18 UBP 2A3	ALLIED II : Programming Language – Business Application Software And Internet	2	3	20	30	50	2
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17	IV	18 HEC 202	Human Excellence - Family Values & SKY Yoga Practice-II	1	2	25	25	50	1
	V	18UNC401/ 18UNS 402/ 18USG403	Extension Activities NSS, NCC, Sports & Games	-	-	-	-	-	-
<b>TOTAL</b>				<b>30</b>		<b>170</b>	<b>480</b>	<b>650</b>	<b>20</b>



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 101	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>CORE: I</b>	<b>Semester</b>	I
<b>Hrs/Week:</b>	7	FINANCIAL ACCOUNTING	<b>Credits:</b>	4

**Course Objective**

To bring into lime-light the students' aptitude about accounting

To gain knowledge on accounting methods.

**Course Outcomes**

K1	CO1	To keep in mind the conceptual framework and role of accounting
K2	CO2	To apply the accounting rules in determining financial results.
K3	CO3	To analyze the financial statements of different branches and departments.
K4	CO4	To connect knowledge and record business changes that are envisaged by the syllabus

**Existing Syllabus****Unit-1 (18 Hours)**

Accounting – Definition - *Concept and Conventions* – Journal-Ledger-Trial Balance-Final Accounts of a Sole Trader.

**Unit-2(18 Hours)**

Depreciation Accounting - Straight line and Diminishing Balance Methods-*Single Entry*-Meaning and Salient Features-Statement of Affairs Method-Conversion Method.

**Unit-3 (19 Hours)**

Branch Accounts- Dependent Branch-Stock and Debtors System-(Excluding foreign branch) Departmental Accounts

**Unit-4 (18 Hours)**

Hire Purchase and Installment - Hire Purchase Accounting - Default and Repossession-Installment Accounting.

**Unit-5 (18 Hours)**

Royalty Accounting- accounting treatment in the books of landlord and lessee – treatment of short workings- recovery of short workings (excluding sub-lease).

*\*Italicized texts are for self study*

Assignment, Experience Discussion, Activity
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**Books for Study:**

Reddy. T.S and Murthy.A, Financial Accounting. 2017. Chennai: Margham Publications.

**Books for Reference:**

1. Vinayakam, N and Charumathi, B. Financial accounting. 2014. New Delhi: S.Chand And Company

2. Gupta. R.L and Radhaswamy,M. Financial Accounts, Theory Methods and publications.

13<sup>th</sup> Revised edition 2014.New Delhi: Sultan Chand and Sons.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	M	H	S
<b>CO2</b>	H	H	M	S	H
<b>CO3</b>	S	S	S	H	M
<b>CO4</b>	H	S	M	M	H

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. S.Poornimadevi	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 102	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE :II	<b>Semester</b>	I
<b>Hrs/Week:</b>	5	BUSINESS MANAGEMENT	<b>Credits:</b>	3

**Course Objectives**

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

**Course Outcomes**

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

**Existing Syllabus****Unit-1(14 Hours)**

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).

**Unit-2(12 Hours)**

Planning – Meaning and Definition – Nature – Objectives – **Advantages and Disadvantages** – Process –Types.

**Unit-3(14 Hours)**

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.

**Unit-4(12 Hours)**

Staffing – Sources of Recruitment – Maslow’s Theory of Motivation – Leadership – Functions and Types – X,Y and Z Theories – Qualities of a Good Leader.

**Unit-5(13 Hours)**

Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication - Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.

*\*Italicized texts are for self study*

Seminar ,Quiz, Assignment and power point presentation can be provided.
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**Books for Study:**

Dinkar pagare. Business Management. 2003. New Delhi: Sultan chand and Sons.

**Books for Reference:**

1. Karminder Ghuman & K.Aswathappa, Management concept, Practices, Cases.2010: Tata McGraw Hill Education Private Ltd.
2. Premavathi, N. Principles of management. 2006. Chennai: Sri Vishnu publications.
3. Jayashankar, J. Principles of management. 2005. Chennai: Margam publications.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	H	H	S
<b>CO2</b>	H	S	H	S	H
<b>CO3</b>	M	S	S	H	H
<b>CO4</b>	M	H	H	S	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.K.Vani	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 1A1	<b>Title</b>	<b>Batch :</b>	2018-2021
		ALLIED: I	<b>Semester</b>	I
<b>Hrs/Week:</b>	5	BUSINESS ECONOMICS	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**Existing Syllabus****Unit-1(13 Hours)**

Economics – Definition – Economic Analysis – *Micro and Macro Economics* – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics.

**Unit-2(13 Hours)**

Law of Demand – Determinants of Demand – Demand Distinctions –Indifference Curve Analysis – Consumer's Equilibrium-*Elasticity of Demand* – Types – Measurement - Demand Forecasting – Methods of Demand Forecasting – Consumer Surplus – Measurement of Consumer Surplus.

**Unit-3(13 Hours)**

Cost Concepts – Cost – Output Relationship – Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium.

**Unit-4(13 Hours)**

Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Discrimination Monopoly – Monopolistic Competition – Oligopoly: Cartels, Price Leadership and Price Rigidity.

**Unit-5(13 Hours)**

Pricing Policy – Objectives of Pricing Policy – Pricing Methods – National Income – Definition – Concepts of National Income - Methods of Calculating National Income.

*\*Italicized texts are for self study*

The course is supported by a study material. Seminar, Assignment, Group discussions can be conducted.

**Books for Study:**

Dr. Sankaran,S. Business Economics.2012. Margham publishers.

**Books for Reference:**

1. Sundharam,K.P.M. and Sundharam E.N., Business economics, 2010, New Delhi: Sultan chand and sons Ltd.

2. Reddy, PN and Appanniah, H.R. Principles of business economics.2003. New Delhi: Sultan chand and sons Ltd.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	H	M	H
<b>CO2</b>	M	S	M	H	S
<b>CO3</b>	M	S	M	H	S
<b>CO4</b>	H	H	M	M	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.D.Saranya	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 203	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE :III	<b>Semester</b>	II
<b>Hrs/Week:</b>	6	HIGHER FINANCIAL ACCOUNTING	<b>Credits:</b>	4

**Course Objective**

To enable the student to gain an in depth understanding of the principles and the procedures governing the preparation of financial statements of specialized organizations so as to be able to apply the accounting knowledge to solve business problems and to understand advanced aspects of Partnership Accounts.

**Course Outcomes**

K1	CO1	To keep in mind the accounting treatment of partnership business
K2	CO2	To understand the various methods of realization of assets on dissolution of Partnership.
K3	CO3	To apply the methods of distribution of assets on dissolution of partnership.
K4	CO4	To estimate the deficiency account and to know the inflation accounting

**Existing Syllabus****Unit-1(16 Hours)**

Partnership -Introduction –*Methods of preparation of capital accounts*-past adjustment guarantee- Admission of Partner – Treatment for Goodwill – *Revaluation of Assets and Liabilities* – Calculation of Ratios for Distribution of Profits – Capital Adjustments.

**Unit-2(16 Hours)**

Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account(with Equal Instalments only)-Death of a Partner- Executor's Account.

**Unit-3(15 Hours)**

Dissolution – Insolvency of a Partner – Garner Vs Murray rule.

**Unit-4(15 Hours)**

Insolvency of all Partners Deficiency Account –.Piecemeal Distribution (Proportionate Capital Method only).

**Unit-5(16 Hours)**

Insolvency of Individual- Preparation of Statement of Affairs and Deficiency Account– Inflation Accounting (Theory only).

NOTE: 20% Theory 80% Problem.

*\*Italicized texts are for self study*

The course is supported by a blackboard site. All PowerPoint presentations, demo problems, and assignment solutions will be posted on blackboard. Questions concerning assignments or course requirements can be provided.

**Books for Study:**

T.S.Reddy and A.Murthy. Financial accounting 2017. Chennai: Margham publications

**Books for Reference:**

1.Jain and Narang, Advanced accounting ,2010, Chennai: kalayani publishers.

2. Shukla, M.C, Grewal, T.S and Gupta, S.L. Advanced accountancy 2009, New Delhi: S.Chand and Company.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	M	H	S
<b>CO2</b>	H	M	M	S	H
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	H	H	M	M	H

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

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
Name: Ms.K.Vani  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 204	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>CORE: IV</b>	<b>Semester</b>	II
<b>Hrs/Week:</b>	5	COMMERCIAL LAW	<b>Credits:</b>	3

**Course Objective**

To make the students understand the fundamentals of laws relating to commercial activities and to have a brief knowledge about those laws.

**Course Outcomes**

K1	CO1	To understand the basic legal structures that constitutes businesses and the law that regulates businesses and the business environment.
K2	CO2	To comprehend the law of contract.
K3	CO3	To apply relevant law to indemnity and guarantee.
K4	CO4	To figure out the contractual issues in an agency

**Existing Syllabus****Unit-1 (13 Hours)**

Law – Meaning, Indian Contract Act 1872 – Contract – Definition – Classification of Contracts – Essential elements of Valid Contract – Offer – Types – Legal Rules Relating to Offer – Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.

**Unit-2 (13 Hours)**

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.

**Unit-3 (13 Hours)**

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.

**Unit-4 (13 Hours)**

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.

**Unit-5 (13 Hours)**

Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal liability of an Agent – Termination of agency.

*\*Italicized* texts are for self study

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

**Books for Study:**

Kapoor. N.D . 2015. Business law. 30<sup>th</sup> edition, New Delhi. Sultan chand and sons.

**Books for Reference:**

1. Arun kumar sen, jitendra kumar and mitra, commercial law,2015, kolkata the world press Pvt Ltd.
2. Pillai and Bhavathi, R.S.N. 2005. Revised edition. Business law. New Delhi. Sultan chand and company.
3. Arun kumar sen, Jitendra kumar mitra, Sakti mukherjee, 1999, Commercial law kolkata. the world press Pvt Ltd.

**Mapping**

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>		S	H	M	H	S
<b>CO2</b>		H	S	M	S	H
<b>CO3</b>		H	S	H	S	S
<b>CO4</b>		S	H	M	M	M

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.P.Anitha  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 2A2	<b>Title</b>	<b>Batch :</b>	2018-2021
		ALLIED :II	<b>Semester</b>	II
<b>Hrs/Week:</b>	3	BUSINESS APPLICATION SOFTWARE AND INTERNET	<b>Credits:</b>	2

**Course objective**

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

**Course Outcome**

K1	CO1	To create document and edit in ms word.
K2	CO2	To work with chart and performing basis calculation in ms excel.
K3	CO3	To create effective presentation and apply design to enhance the looks of the presentation.
K4	CO4	To access and work with tables, queries, forms and reports in ms outlooks.

**Existing Syllabus****Unit-1(10 Hours)**

Introduction to Windows – Introduction to Word – Editing a Document – Moving and Copying a Text – Text and Paragraph Formatting – *Finding and Replacing Text* – Spell and Grammar Check – File Export and Import.-Columns, Tables– Using Graphics, Templates– Using Mail Merge-Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells and Using Commands and Functions – Moving and Copying – Inserting and Deleting Rows and Columns – Formatting a Worksheet – Printing the Worksheet – Creating Charts – Using Date and Time – Naming ranges and Using Simple Statistical and Mathematical functions –IF condition-Macros-Additional Formatting Commands and Drawing Toolbar –Multiple Worksheet.

**Unit-2(8 Hours)**

Introduction to PowerPoint – Creating a Presentation – Different Views in PowerPoint – Running a Slide Show – Animation and Sound – Importing Objects from other Applications – Automating Presentations – Printing Presentations - Modifying and Integrating Presentations.

**Unit-3(7 Hours)**

Access – Databases and Tables – Creating Tables for Storing Data – Relationship between Tables – Selection with Queries – Building User Interface with Forms – Displaying Data with reports.

**Unit-4(7 Hours)**

Introduction to Internet – Resources of Internet – Internet Services – Hardware and Software Requirements of Internet – Uses of Internet – Dialup Connection – Shell Accounts – ISP – ISDN Dial Up Connection – IP Address – Domain Naming System Internet Protocols – IP/TCP – FTP – HTTP – Internet Clients and Internet Servers – Uniform Resource Locator(URL).

**Unit-5(7 Hours)**

Worldwide Web – Web Page – Web Index Web Browsing – Browser Search Engines – Electronic Mail (E Mail) – *E-Mail Message* – Customizing E Mail Programmes – Address Book – Significant Feature – File Attachment Facility – Advantages and Disadvantages of Email – Telnet – Gopher – WAIS-Important HTML Tags-Creation of Simple Web Page.

*\*Italicized texts are for self study*

The course is supported by a blackboard site. PowerPoint presentations, demo programs. Questions concerning assignments or course requirements can be provided.

**Books for Study**

1. Nellai Kannan (2011). M.S .Office, Nels publications, New Delhi, 2011.
2. Dorling Kindersky (2012),Ms. Office – 2007, Seventh Edition, Persons (India) Pvt Ltd, New Delhi.

**Books for Reference:**

- 1.Taxali .R.K. (2014) , Pc Software for windows made simple, 2<sup>nd</sup> Edition , Tata McGraw Hill Co.
- 2.Russell Stultz A, Learn Microsoft Office 97, Wordware; Pap/ Dis Edition 1997.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	H	S
CO2	S	S	H	S	S
CO3	H	S	S	H	H
CO4	M	H	H	H	M

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.S.Poornimadevi  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 2A3	<b>Title :</b>	<b>Batch :</b>	2018-2021
		ALLIED: II	<b>Semester</b>	II
<b>Hrs/Week:</b>	2	PROGRAMMING LAB IN BUSINESS APPLICATION SOFTWARE AND INTERNET	<b>Credits:</b>	2

**Course Objective**

To expose the students about the application of computer in business and how to implement them .

To extend the understanding of commerce and business to a computing environment.

**Course Outcomes**

K1	CO1	To develop an intuitive sense of how computer can be used to make academic work more efficient.
K2	CO2	To analyze data statistically, interpret results and draw conclusions
K3	CO3	To be able to give an effective presentation of data using visual aids.
K4	CO4	To make student to be able to access the internet, find information and evaluate information on the web.

**Unit-1(5 Hours)****MS WORD**

- Formatting Text
- Table Creation
- Mail Merge
- Resume Preparation

**Unit-2(5 Hours)****MS EXCEL**

- Invoice Preparation
- Salary Bill Creation
- Inventory List Creation
- Student Result analysis Using Graphics
- Pivot Table

**Unit-3(5 Hours)**

**MS POWERPOINT**

- Slide Presentation about a new car
- Graphics in a Slide
- Presentation
- Organizational chart for a industry

**Unit-4(6 Hours)**

**MS ACCESS**

- Creation of tables with Student Information
- Viewing student information by using Queries
- Creation of Form by using wizard
- Creation of Report

**Unit-5(5 Hours)**

**HTML**

- Create a HTML document using various tags
- Create a document to show a web page about the Post Graduate and Research Department of Commerce.
- Create a HTML document to show the Computer Advertisement detail

Power point Presentations, , Seminar , E-Assignment
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**Books for Study**

1. Nellai Kannan (2011). M.S .Office, Nels publications, New Delhi, 2011.
2. Dorling Kindersky (2012),Ms. Office – 2007, Seventh Edition, Persons (India) Pvt Ltd, New Delhi.

**Books for Reference:**

- 1.Taxali .R.K. (2014) , Pc Software for windows made simple, 2<sup>nd</sup> Edition , Tata McGraw Hill Co.
- 2.Russell Stultz A, Learn Microsoft Office 97, Wordware; Pap/ Dis Edition 1997.



**Mapping**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	S	M	H	S
<b>CO2</b>	S	S	S	S	H
<b>CO3</b>	S	H	H	S	H
<b>CO4</b>	S	S	S	H	M

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

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Checked by</b>	<b>Approved by</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>CDC</b>	<b>COE</b>
Name: Dr.S.Poornimadevi  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

**SCHEME OF EXAMINATIONS (2018 – 2021 BATCH AND ONWARDS)**

**B.COM-BUSINESS PROCESS SERVICES**

<b><u>III SEMESTER</u></b>									
S.No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
18	III	18 UBP 305	CORE V : Corporate Accounting	6	3	25	75	100	4
19	III	18 UBP 306	CORE VI :Company Law	5	3	25	75	100	3
20	III	18 UBP 307	CORE VII : <i>Insurance For Business Process Services</i>	5	3	25	75	100	5
21	III	18 UBP 308	CORE VIII: <i>Finance And Accounting For Business Process Services</i>	6	3	25	75	100	5
22	III	18 UBP 3A4	ALLIED III : Business Mathematics	6	3	25	75	100	4
23	IV	18UBP 3N1 /18UBP 3N2	Non Major Elective - I Entrepreneurial Development /Advertising and sales promotion	1	2	-	50	50	2
24	IV	18 HEC 303	Human Excellence - Professional Values & SKY Yoga Practice - III	1	2	25	25	50	1
	V	18UNC401/18UNS 402/18USG403	Extension Activities (NSS, NCC, Sports & Games )	-	-	-	-	-	-
<b>TOTAL</b>				<b>30</b>		<b>150</b>	<b>450</b>	<b>600</b>	<b>24</b>
<b><u>SEMESTER- IV</u></b>									
25	III	18 UBP 409	CORE IX : Higher Corporate Accounting	6	3	25	75	100	4
28	III	18 UBP 410	CORE X: <i>Campus to Corporate Transition</i>	5	3	25	75	100	4
26	III	18 UBP 411	CORE XI : <i>Banking For Business Process Services</i>	6	3	25	75	100	4
27	III	18 UBP 412	CORE XII: <i>Retail Environment And Market Research</i>	6	3	25	75	100	4
29	III	18 UBP 4A5	ALLIED-IV : Statistical Methods	5	3	25	75	100	4
30	IV	18UBP4N3 /18UBP4N4	Non major Elective - II– Project Management / Service Marketing	1	2	-	50	50	2
31	IV	18 HEC 4 04	HUMAN EXCELLENCE - Social values & SKY Yoga Practice – IV	1	2	25	25	50	1
32	V	18UNC401/18UNS 402/18USG403	Extension Activities : NSS/NCC/Sports And Games	-	-	-	50	50	1
<b>TOTAL</b>				<b>30</b>		<b>150</b>	<b>500</b>	<b>650</b>	<b>24</b>

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 305	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE :V	<b>Semester</b>	III
<b>Hrs/Week:</b>	6	CORPORATE ACCOUTING	<b>Credits:</b>	4

**Course objective**

To enable the students to develop awareness about Corporate Accounting in conformity with the provision of the Companies Act 2013.

**Course Outcome**

K1	CO1	To explain the accounting treatment of shares issued at par, premium and discount including oversubscription
K2	CO2	To various methods of redemption of fully paid up preference shares.
K3	CO3	To identify the new format of profit and loss account and balance sheet as per revised schedule VI.
K4	CO4	Understanding the concept of valuation of goodwill and shares.

**Existing Syllabus****Unit-1(16 Hours)**

*Issue of Shares at Par*-Premium-Discount - Forfeiture - Reissue – Full and Partial Re-issue.

**Unit-2(16 Hours)**

Redemption of preference shares.-Profit prior to incorporation.

Debentures-Issue-Redemption (Sinking fund method only).

**Unit-3(15 Hours)**

Final Accounts of Companies-*Calculation of Managerial Remuneration.*

**Unit-4(15 Hours)**

Valuation of Goodwill and Shares – Need – Methods of Valuation of Goodwill and Shares.

**Unit-5(16 Hours)**

Liquidation of Companies- Preparation of Liquidators Final Statement of Account.

NOTE: Theory 20% Problems 80%

*\*Italicized* texts are for self study

The course is supported by a blackboard site. All demo problems and solutions will be posted on blackboard. Problem concerning assignments or course requirements can be provided.

**Books for Study:**

Jain, S.P and Narang,K.L, Advanced accountancy, 7<sup>th</sup> Edition, 2016, Kalayani Publishers.

**Books for Reference:**

1. Arulanandam, MA and Dr. Raman, K.S. Advanced accounting –part 1.2003 New Delhi: Himalaya publications.
2. Gupta R.L and Radha swamy, M. Corporate accounts, Theory method and application. 13<sup>th</sup> edition 2006. Sultan Chand and Company.
3. Shukla,M.C and Grewal,T.S and Gupta,S.L, Advanced Accountancy, 18<sup>th</sup> edition, 2010, New Delhi: S.Chand & co.
4. Reddy and Murthy. Corporate Accounting. 2014. Chennai. Margham Publications.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	H	H	H	S	H
CO3	H	S	S	H	S
CO4	S	H	S	H	S

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

**B.COM-BPS (2018-2021 BATCH)**

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.D.Saranya  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 306	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE :VI		<b>Semester</b>
<b>Hrs/Week:</b>	5	COMPANY LAW	<b>Credits:</b>	3

**Course Objective**

To expose the provisions of the companies Act, 2013 along with recent amendments and to make the students to understand the process of the companies.

**Course Outcomes**

K1	CO1	To remember the students should be familiar with administrative and regulatory systems.
K2	CO2	To get the idea of several core areas of law, including professional responsibility and possess specialized knowledge in areas of interest.
K3	CO3	To apply the legal nature and significance of limited liability and the price which those using a company as a business structures are required to pay for it.
K4	CO4	To analyze with an awareness of current policy trends and developments in company law.

**Existing Syllabus****Unit-1(13 Hours)**

Company – Meaning, Definition – Characteristics – *Types of Companies* – Privileges of a Private Company - Formation of Companies- Promotion – Meaning - Promoters- Legal Status and Functions - Duties of Promoters – Remuneration to Promoters.

**Unit-2(13 Hours)**

Memorandum of Association – Meaning – Purpose - Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Relationship between Articles and Memorandum – Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Exceptions to Doctrine of Indoor Management.

**Unit-3(13 Hours)**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Minimum subscription — *Kinds of shares and debentures* – Rights Issue – Bonus Shares – SEBI guidelines.

**Unit-4(13 Hours)**

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s Remuneration – Powers of Directors – Duties of Directors - Liabilities of Directors.

Meetings – Statutory Meeting – Annual General Meeting – Extra Ordinary General Meeting.

**Unit-5(13 Hours)**

Winding up – Meaning Modes of Winding up – Compulsory winding up by the court – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Winding up subject to supervision of the court – Consequences of winding up (general).Liquidator – Powers and Duties.

*\*Italicized texts are for self study*

The course is supported by a study material. Seminar, Assignment, Group discussions can be conducted.

**Books for Study:**

1. Ashok K, and Bagrial, A.K., Company law, 12<sup>th</sup> edition, 2009, New Delhi: Vikas Publishing House.

**Books for Reference:**

1. Gower , L.C.B. & Davies, Principles of modern company law, 9<sup>th</sup> edition, 2012, London: Steven And Sons.
2. Kapoor N.D. Guide to the Companies Act, 21<sup>st</sup> edition, 2013, Nagpur: Wadhwa And Company.
3. Avatar Singh, Company Law, 11<sup>th</sup> edition, 1996, Lucknow: Eastern Book Company
4. Company Law 2013- [www.icsi.edu](http://www.icsi.edu)

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	H	M	H
<b>CO2</b>	H	H	M	M	S
<b>CO3</b>	M	M	H	H	H
<b>CO4</b>	H	H	M	M	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: MS.T.Mohanasundari  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 307	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>CORE :VII</b>	<b>Semester</b>	III
<b>Hrs/Week:</b>	5	INSURANCE FOR BUSINESS PROCESS SERVICES	<b>Credits:</b>	5

**Course Objective**

To impart the knowledge of insurances and related processes.

To give exposure to the students about the client specific insurance solutions.

**Course Outcomes**

K1	CO1	To keep in mind the concept of risk and insurance
K2	CO2	Picture of the life insurance policy life cycle.
K3	CO3	To evaluate the nonlife insurance policies and health insurance.
K4	CO4	To estimate the retirement policies in abroad.

**Existing Syllabus****Unit-1 (13 Hours)**

Concept of Risk – Risk of Management – Basic concept ( Hazards, Perils, Assets)-Fundamentals of Insurance-**Characteristics of a valid contract** – Insurance contract-Principles & Practices of insurance contract – Important terminologies & parties in insurance contract –Types of Insurance ( Personal, Commercial, Health, Life–History of Insurance – Types of Insurance companies – Business units in an Insurance company – Overview of Insurance Life Cycle ( Underwriting, Policy Servicing ,Claims-Reinsurance concept.

**Unit-2 (13 Hours)**

Important terminologies in a Life Insurance policy – Parties in a Life Insurance policy – Individual Life Insurance plans – Supplementary Benefits – Policy Provisions – Ownership rights – Life insurance policy life cycle ( New Business & Underwriting, Policy servicing, Claims– Concept of Annuity – Types of Annuity – Annuity contract provisions – Annuity : USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity – Qualified & Non-Qualified Annuity – Principles of Group Insurance – Group Retirement Plans .

**Unit-3 (13 Hours)**

Non-Life Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, – Insurance Providers-Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process – Claims process – Reinsurance.

**Unit-4(13 Hours)**

Concept of Healthcare Insurance – How Healthcare Insurance works – Key Challenges of Healthcare Industry – Healthcare Eco System – Healthcare regulations & Standards ; HIPAA – Medicare –

Medicaid - Med claim – Individual Health Insurance policies – Group Health Insurance Policies – Managed Care – Eye Care – Micro Insurance Schemes.

**Unit-5 (13 Hours)**

Concepts of Retirement Services – Retirement Planning – *Asset Allocation & Asset Classes* – Life stages of an Investor – Defined Benefits & Defined Contribution – Individual Retirement Arrangement in USA – Third Party

*\*Italicized texts are for self study*

Power point Presentations, Seminar, Quiz, Assignment, Experience Discussion
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**Books for Study:**

Hand book on insurance for business process services provided by TCS.

**Books for Reference:**

1. Mirshra. M.v and Mishra S.B., Insurance Principle & Practice, revised 5<sup>th</sup> edition, 2014, S. Chand & Sons Delhi.
2. Inderjit singh, Rakesh, Katyal Surjeet Kaur, Insurance Principle & Practice, 1995, Kalyani Publishers New Delhi.
3. Dr. Premavathy N., Element of Insurance, first edition, 2006, Sri Vishnu Publication Chennai.
4. Dr. Periasamy, Principles & Practice of Insurance, second edition, 2006, Himalaya Publisher New Delhi.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	S
CO2	H	M	M	H	M
CO3	S	M	H	S	M
CO4	S	L	M	S	M

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

Course Designed by TCS	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Staff Incharge Name: Dr.S.Poornimadevi  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 308	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE :VIII	<b>Semester</b>	III
<b>Hrs/Week:</b>	6	FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES	<b>Credits:</b>	5

**Course objectives**

To enable students to learn the principles of Accounting and practical Procedures applied in Business Process Outsourcing.

**Course Outcomes**

K1	CO1	To keep in mind the accounting concepts, principles, standards, and processes
K2	CO2	To understand the various activities in accounts receivable, payable and general ledger
K3	CO3	To apply and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business processes
K4	CO4	To review the accounting standards

**Existing Syllabus****Unit-1(15 Hours)**

**Basic Accounting Principles, Concept, Convention** – Systems of Book Keeping – Recording, Classifying and Summarizing of Transaction – Final Accounts – Types of Business Organizations – Business Partnerships – Types of BPS – Merits and De-Merits on various BPS options – Accounting Business Process Cycle – Evolving of Outsourcing – Need for outsourcing Horizontal Services – Current Trend in P&A Outsourcing.

**Unit-2(15 Hours)**

Activities before Purchasing, Quotations, Negotiation, Costs association with Purchases – How a Purchase Order is raised, types of Purchase Orders, Contracts -Warehouse Receipt procedures, Returns, Issues and various Documents –Accounting Impact – Inventory Control – Types of discount offered by Vendors – Basics of Distribution Strategies, Integration of strategic Partnering, Outsourcing and Procurement Strategies Freight Negotiation, FTL, Payments, Conditions -Various Activities in Accounts Payable and Accounting Impact – Types of Invoice Matching and resolving issues – Invoice Payments, Procedures and Mode of payment – Employee Payment (T&E and Various Cards) – Debit Balance, Write back, Discount adjustments and various actions –Help desk and support Activities – Vendor Account Reconciliation – Latest developments (Vendor Portal, EDI, E-Invoicing, Tools) – Effective management of AP leads to working Capital improvement.

**Unit-3(16 Hours)**

Various Activities in Accounts Receivable and Accounting Impact – Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order – Management) – Mode of receiving Payment, Actions for non-receipt, Netting off – Revenue Recognition – Collection – Cash Applications – Adjustment of Discounts, Rebate, QPS discount, Write off - Disputes Handling procedures – Customer Help desk and support Activities – Customer Account Reconciliation – Latest Developments (Customer Portal, E-Invoicing, Tools ) –Effective management of AR leads to working Capital improvement. Activities in General Ledger – What is Subsidiary and Control Accounts – Chart of Accounts and maintenance, Costs Centre, Profit Centre, - Adjustment journals – Costs Allocation – **Bank Reconciliation** – Fixed Assets Maintenance – Inter Company – Accounting and Reconciliation – Tax Accounting – Transactions Element – Generation of Final Accounts – Various Reports (Statutory Reports, Schedules, Variance Analysis)

**Unit-4(16 Hours)**

Budgeting and Budgetary Controls – Capital Budgeting – Ratio Analysis – Process of Decision Making – Analysis of Financial Statements and Variances – Management Reporting – Modules and usage of ERPs – Basic Screens required to be understood for F&A process – Report generation – XBRL, Platform, Counting, Data Privacy Law.

**Unit-5(16 Hours)**

Basics of Accounting Standard – Differences between various GAAPs (US, UK, Indian and IFRS) – COSO, Internet Controls & Audit, ISO Standards (applicable to BPS) /CMMI Certification. - PCI Data Security Standard / Security Audit /Data Privacy and Protection SOX – Compliance / SSAE 17 / ISAE 3402 – SOD, Access, Incident Management, BCP - How the various transaction flows are happening – BPS Terminologies – Importance of Process Documents Service Level Measurements Contractual element – Governance model – Internal Reporting – Delivery Excellence – Integration of support functions – Future and Challenges.

*\*Italicized texts are for self study*

Seminar ,Quiz and Assignment can be undertaken.
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**Books for Study:**

Hand book on Finance and Accounting for business process services provided by TCS.

**Books for Reference:**

- 1.Reddy, T.S. & Murthy, Finance Accounting 2017, Chennai Margham Publication.
- 2.Jain & Narang Advanced Accounting 2010 Chennai Kalayani Publishers.
- 3.Finance And Management Accounting Dr. S.Ganeson & S.R. Kalavathi-Thirumalai 2015 Publication-Nagercoil-I.
- 4.Gupta,R.L and Radhaswamy,M. Financial Accounts, Theory Methods and publications,13<sup>th</sup> Revised edition 2000.New Delhi: Sultan Chand and Sons.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	H	H	S
<b>CO2</b>	H	S	H	S	H
<b>CO3</b>	H	S	S	M	M
<b>CO4</b>	H	H	H	S	H

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

Course Designed by TCS	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Staff Incharge Name: Dr.K.Veerakumar	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 3A4	<b>Title</b>	<b>Batch :</b>	2018-2021
		ALLIED :III	<b>Semester</b>	III
<b>Hrs/Week:</b>	6	BUSINESS MATHEMATICS	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

K1	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.
K2	CO2	To understand percentages, ratios, and proportions for business applications such as discounts, markups and markdowns.
K3	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.
K4	CO4	To analyze central measurements, frequency distributions, graphs and measure of dispersion.

**Existing Syllabus****Unit-1(15 Hours)**

Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Present Value – Bills Discounting

**Unit-2(15 Hours)**

*Fundamental Ideas of Sets, Relations and Functions*– Demand Function – Revenue Function – Supply Function – Arithmetic and Geometric Series – Application to Business Problems.

**Unit-3(16 Hours)**

Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – *Inverse of Matrix*; Determinants and Solution of simultaneous linear equations - Application to Business.

**Unit-4(16 Hours)**

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) –Derivative as rate measure second order derivatives – Revenue, marginal revenue and average revenue, marginal cost and average cost – Elasticity of Demand-Elasticity of supply.

**Unit-5(16 Hours)**

Elementary Integral Calculus - Indefinite Integral-Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.

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

Question Pattern : Theory model.

*\*Italicized* texts are for self study

Seminar, Quiz, Assignment, Brain storming.
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**Books for Study:**

Navanitham. P.A., Business Mathematics And Statistics, 6<sup>th</sup> Edition, 2011, Jai Publishers.

**Books for Reference:**

1. Sanchetti, D.C and Kapoor. V.K., Business Mathematics,11<sup>th</sup> Edition,2012, New Delhi: Sultan chand Co and Ltd.
2. Ranganath, Sampangiram,C.S And Rajan,Y.,2010, A Text Book Business Mathematics, Himalaya Publishing House.
3. Sundaresan and Jayaseelan, Introduction to Business Mathematics,4<sup>th</sup> Edition, 2015, New Delhi: Sultan Chand Co &Ltd.

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	S	H

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.K.Vani  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:



**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 3N1	<b>Title</b>	<b>Batch :</b>	2018-2021
		Non Major Elective-I	<b>Semester</b>	III
<b>Hrs/Week:</b>	1	ENTREPRENEURIAL DEVELOPMENT	<b>Credits:</b>	2

**Course Objective**

To Understand the Basic Development of Entrepreneurship as a Profession

**Course Outcomes**

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

**Existing Syllabus****Unit-1(2 Hours)**

Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – *Qualities of an entrepreneur* – Distinction between an Entrepreneur and Manager.

**Unit-2(2 Hours)**

Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP.

**Unit-3(3 Hours)**

Institutional support to Entrepreneurs –NSIC( National Small Industries Corporation) –SIDO (Small Industries Development Organization) - DIC (District Industries Centers )–*SIDCO (Small Industries Development Corporation)*.

**Unit-4(3 Hours)**

Sources of finance – Own fund – Lease – Venture capital.

**Unit-5(3 Hours)**

Institutional finance – IDBI – IFCI – SFC – SIDBI – EXIM Bank.

*\*Italicized texts are for self study*

Power point Presentations, Seminar, Quiz and Assignment.

**Books for Study:**

Khanka, S.S. Entrepreneurial Development, 2006, 1<sup>st</sup> edition, S.chand publishing.

**Books for Reference:**

1. Gupta C.B and Gupta S.P., Entrepreneurial Development, 1<sup>st</sup> edition, 2013, S.chand and sons.
2. B.L.Gupta and Anil Kumar, Entrepreneurial Development, Revised Edition, 2009, Mahayana, New Delhi.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	H	H	L
<b>CO2</b>	S	H	S	S	H
<b>CO3</b>	H	S	H	H	H
<b>CO4</b>	H	H	S	S	M

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.K.Veerakumar	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 3N2	<b>Title</b>	<b>Batch :</b>	2018-2021
		Non Major Elective- I	<b>Semester</b>	III
<b>Hrs/Week:</b>	1	ADVERTISING AND SALES PROMOTION	<b>Credits:</b>	2

**Course Objective**

To equip the students with basic concepts of advertising and sales

**Course Outcomes**

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

**Existing Syllabus****Unit-1(2 Hours)**

## ADVERTISING

Meaning – Definition –Objectives – Advertising Copy - Classification Of copy – *Advertising Media* – Kinds of Media.

**Unit-2(3 Hours)**

## ADVERTISING AGENCIES

Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning - Function of Advertising Layout – Different Types of Layout.

**Unit-3 (3 Hours)**

## BASIC ELEMENTS OF ADVERTISING

Print Production – Methods of Printing - Print Production Process - Broadcast vs. Print Production – *Television Production*- Radio Production.

**Unit-4(2 Hours)**

## ADVERTISING CAMPAIGN

Campaign Planning – Media Planning - Scheduling the Message – Advertising budget - Methods.

**Unit-5(3 Hours)**

**SALES PROMOTION**

Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.

*\*Italicized texts are for self study*

Power point Presentations, Seminar, Quiz and Assignment.

**Books for Study:**

1. Philip Kotler, Marketing Management, 13<sup>th</sup> edition, 2008, pearson education.

**Books for Reference:**

1. R.S.N .Pillai &Bagavathi, Morden Marketing Principles and Practices, 4<sup>th</sup> edition, 2013, S.Chand & Company Ltd.

2. Roddy mullin, sales promotion, 5<sup>th</sup> edition, 2010, kogan page.

3. Peter, M. Chisan, Marketing Research, 3<sup>rd</sup> edition, MCGraw- hill Back company UKLimited England.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	H	H	H
<b>CO2</b>	S	H	S	S	H
<b>CO3</b>	H	S	H	H	H
<b>CO4</b>	H	M	S	S	M

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.K.Veerakumar  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 409	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE : IX	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6	HIGHER CORPORATE ACCOUNTING	<b>Credits:</b>	4

**Course objective**

To enable the students to acquire the conceptual knowledge about the advanced Corporate Accounting in conformity with the provision of the Companies Act .And also technique of preparing financial statement.

**Course Outcomes**

K1	CO1	Comprehend the concept and models of amalgamation and absorption.
K2	CO2	To understanding the concept and accounting treatment of external and internal reconstruction.
K3	CO3	To preparation of banking accounts in financial statement.
K4	CO4	The ability to prepare consolidated accounts for corporate group.

**Existing Syllabus****Unit-1(14 Hours)**

Accounting for Merger and Amalgamation of Companies – Absorption.

**Unit-2(17 Hours)**

Accounting for Internal Reconstruction Companies (Excluding preparation of scheme) - External Reconstruction Of Companies.

**Unit-3(15 Hours)**

Banking Company Accounts - Rebate on Bills Discounted - **Classification of Advances** - Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.

**Unit-4(16 Hours)**

Insurance Company accounts:

A. General Insurance – Revenue account-Net revenue account- Balance sheet.

B. Life Insurance - **Valuation Balance Sheet**- Revenue account -Net revenue account – Balance Sheet.

**Unit-5(16 Hours)**

Holding Company Accounts - Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding intercompany holdings).

*\*Italicized texts are for self study*

The course is supported by a blackboard site. All demo problems and solutions will be posted on blackboard. Problem concerning assignments or course requirements can be provided.

**Books for Study:**

Jain, S.P and Narang,K.L, Advanced accountancy, 7<sup>th</sup> Edition, 2016, Kalayani Publishers:

**Books for Reference:**

1. Shukla,M.C and Grewal,T.S and Gupta,S.L, Advanced accountancy, 18<sup>th</sup> Edition, 2010, New Delhi: S.Chand & co.

2.Maheswari,S.N , Corporate accounting, 2001, 5<sup>th</sup> edition, Vikas publishers.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	S	S	S
<b>CO2</b>	H	H	M	S	H
<b>CO3</b>	S	S	S	H	S
<b>CO4</b>	S	H	H	S	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.D.Saranya	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 410	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE : X		<b>Semester</b>
<b>Hrs/Week:</b>	5	<b>Campus to</b> <i>Corporate Transition</i>	<b>Credits:</b>	4

**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**

K1	CO1	To recollect positive mental attitude, etiquette and professional grooming
K2	CO2	To understand the team play, stress management and healthy social interactions in corporate.
K3	CO3	To apply purposeful decisions regarding the balance of education, work and leisure time.
K4	CO4	To analyze self awareness, proactive communication, assertiveness and behavioral effectiveness.

**Existing Syllabus****Unit-1(13 Hours)**

Corporate Readiness -Overview of corporate -History of corporate -Overview of BPS industry - History of BPS –**Benefits of BPS**-BPS Industry in World –BPS Industry in India –TCS BPS .

**Unit-2(13 Hours)**

Difference between campus and corporate –Change management – Learn the Culture –impact of your attitude and behavior –Consider the language –Establish and maintain relationship –Respect others – **Be Confident** –keep on learning –Consider the body language.

**Unit-3(13 Hours)**

Corporate Etiquettes –Dressing and grooming skills –Workplace etiquette –Business etiquette –E-Mail etiquette –Telephone etiquette – Meeting etiquette – Presentation Skills – Professional Competencies – Analytical Thinking – Listening Skills – Time management – Team Skills – Assertiveness – Stress Management – Participating in Group Discussion – Interview facing Ownership – Attention to Detail

**Unit-4(13 Hours)Communication** – Grammar – Phonetics – One on one basic conversation skill practice – Reading Comprehension – Listening Comprehension – Improving Vocabulary – Improving Writing Skills – Comprehension while interacting face to face.

**Unit-5(13 Hours)**

Recitation of short stories – Interview Skills – Group Discussion – Social Conversation Skills – Presentation – One Act Plays

*\*Italicized texts are for self study*

Power point Presentations, Seminar, Assignment Brain Storming and Activity.
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**Books for Study:**

Hand book on Campus To Corporate Transition for business process services provided by TCS.

Work book on Campus To Corporate Transition for business process services provided by TCS.

**Books for Reference:**

1. Rajendra Pal & Kerlahali J.S. Essential of Business communication 2010 New Delhi Sultan Chand & Sons.
2. English phonetics for Indian students – T. Balasubramanian, Trinity Press New Delhi.
3. Campus to corporate: your roadmap to employability – Joshi,Gangadhar DDC/LCC 2015 and I Edition.
4. Campus to corporate by Sharma, Ashutosh DDC/LCC 2012 and 4<sup>th</sup> Edition.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	H	S
<b>CO2</b>	S	M	H	S	H
<b>CO3</b>	S	S	S	M	M
<b>CO4</b>	S	H	H	M	H

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



**B.COM-BPS (2018-2021 BATCH)**

Course Designed by TCS	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Staff Incharge Name: MS.K.Vani  Signature:	Name: Dr. S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 411	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE : XI	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6	BANKING FOR BUSINESS PROCESS SERVICES	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**Existing Syllabus****Unit-1(16 Hours)**

Overview of banking – Function and products of a bank – Liabilities – Deposits –Assets – Loans and Advances – Payments – Risk Management – Financial Accounting – Customer Service Data Voice, covering maintenance, disputes and complaints – Metrics management productivity, quality SLA Tracking and monitoring- Pricing methodologies available – Commonly available Certification ISO – COPC –CMMI –PCI –Risks and Controls –AML – KYC –Info security – Account Originations – Account Servicing – Issuer of Cheque Books/Cards Pins – AAML/KYC Checks –Account Conversions and Closures – Customer Correspondence – **ATM Management** – Time Deposits – Placements – Maintenance – Breakage – Booking and Top up – Roll Over – Payment Processing – Retail Wealth Management – Mutual Fund processing – Equities – Bonds – Structured Notes – Corporate action – Reconciliation – Risk – Control and Information Security.

**Unit-2(16 Hours)**

Basics of cards- **Types of cards**, transaction overview, components of cards - Entities Involved, overview on associations - Originations - policy, Account opening, dispatch ,delivery, Card Maintenance – Payments – Concepts, applications, investigations, Statement validations - products on Cards - Rewards programs, merchandising offers - Authorisation and Risk reviews - Settlement Lifecycle, authorizations, settlement and reconciliation - Accounting and Interchange

**B.COM-BPS (2018-2021 BATCH)**

settlement, settlements to Associations – Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations – Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.

**Unit-3(15 Hours)**

Lead Generation – Regulation Requirements – Mortgage Originations – Sales/ New Application Management - Support and settlement Services - Pre Underwriting, Underwriting - Verifications and closing - Quality Control and Repurchase - Mortgage Servicing -Customer Service - A/c Maintenance - Payment Processing - A/c closure - Collection - Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies

**Unit-4(15 Hours)**

Cash Management Overview - Cash Management Product Suite A Glance and Brief on all - Payments life cycle - Payments Originations and various products in Originations - phase - Introduction to funds Transfer - Various types of Funds transfer(Clearing, Treasury, Payments, Bills receivables, Collections, lockbox, loans/ deposits - Bulk Remittances - Pre Funds Transfer - A/c Opening and Maintenance - Workflow Management - Funds Transfer - Payments - Instruction Acceptance - Payment Security - Call Back and Other Controls - Instruction Acceptance - Payment Security - Call Back and Other Controls - Routing and Accounting Entries - Settlement and Payment Structuring - Various Clearing Systems - Overview - Post Funds Transfer - Nostro Reconciliations - proofing - Investigations - financial Messaging - Tracking - MIS and treasury Reporting - Amendments and Collections - Risk management around payments - few case studies.STP Analysis and Improvements.

**Unit-5(16 Hours)**

Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigates, Role of banks & Documents in International Trade - Letter of Credit (L/C) - Parties to L/C & Types of L/C - Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - collection - Parties to Collection & types of Collection – Document Cheeking, Acceptance & Payment - Method of Payment - Advance, Open Account & Documentary Collection & Documentary Credit - Guarantee / SBLC - Types of Guarantee - Issuance, Amendment, Claim / Payment, Clean Payment, Irrevocable undertaking, FI Advance - Loans & Finances, - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance,

Commodity Finance. Channel Finance & Bill Fiancé/ Discounting – Basics and outline of UCP 600, ISBP, URCCC 522, URR 725, URDG and ISP98 – Value Added Services – After Service – Customer Service (Voice/Non-voice), Investigation, Reconciliation, Proofing & Reporting - Trade Compliance - Trade Advisory / Customer Owner – Overview on specialized training course for CDCS Certification.

*\*Italicized texts are for self study*

Power point Presentations, Seminar ,Quiz and Assignment

**Books for Study:**

Hand book on Banking for business process services provided by TCS.

**Books for Reference:**

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

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	M	S	H
<b>CO2</b>	M	S	H	H	L
<b>CO3</b>	M	M	M	M	S
<b>CO4</b>	H	M	M	S	H

S-Strong; H-High; M-Medium

Course Designed by TCS	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Staff Incharge Name: Dr.K.Veerakumar  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 412	<b>Title</b>	<b>Batch :</b>	2018-2021
		CORE : XII	<b>Semester</b>	IV
<b>Hrs/Week:</b>	6	RETAIL ENVIRONMENT & MARKET RESEARCH	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**Existing Syllabus****Unit-1(16 Hours)**

Meaning of market - Evolution - Classification – Marketing - Marketing concepts - Functions of marketing. Market Research - Need for Market Research - *Type of goods* - CPG - Why CPG industry is different? - Global CPG Manufacturers - Consumer Behavior - Influencers.

**Unit-2(15 Hours)**

Retailing - Characteristics of Retailing - Retail formats - Overview to Retail functions - Global Retailers - Segmentation - Need for segmentation criteria - Types of Segmentation.

**Unit-3(15 Hours)**

Primary Research - Secondary Research - Custom Study - Syndicated study - Quantitative Research methodology - Qualitative Research Methodology - Research Types - *Introduction to 4 Ps of Marketing* - Optional Ps - Product - Price - Place - Promotion - Market Research and 4Ps.

**Unit-4(16 Hours)**

Product Planning - Product Mix - New Product Development - Product Life Cycle - Branding - Brand Types - Private Labels - Branding - Brand Types - Private Labels - Brand association - Brand extension. - Advertising - Need for Advertising - Types of Media - Media Mix and Planning - What is Consumer Research? - Why research consumer? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products.

**Unit-5(16 Hours)**

Retail Research - Need for Retail Research - Retail data - Importance of Retail Data Validation - Retail Research reports. - Media Research reports. - Media Research - Importance of Media research - Media Data - Importance of Media Data Validation - Media research - Media Data - Importance of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer Panel - Consumer Data - Panel Research reports.

*\*Italicized texts are for self study*

The course is supported by a blackboard site. Demo marketing research and solutions will be posted on blackboard. Marketing concept seminar can be provided. Retail sector assignments, test and course requirements can be provided.

**Books for Study:**

Hand book on Retail Environment & Market Research for business process services provided by TCS.

**Books for Reference:**

1. Pillai, R.S.N & Bagavathi 2012 Mordern Marketing Principles & Practices, New Delhi S. Chand & co.
2. Phillip Kotler 2012, Principle of Marketing New Delhi Prentice hall of India.
3. Swapna Pradhan 2013-Retail Marketing New Delhi 3<sup>rd</sup> Edition, Tata MCGraw Hill education private limited.
4. Peter, M. Chisan-Marketing Research 3<sup>rd</sup> Edition 2002,MCGraw- hill Back company UK limited England.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	H
<b>CO3</b>	S	H	S	H	S
<b>CO4</b>	M	H	S	S	S

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

Course Designed by TCS	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Staff Incharge Name: Ms.D.Saranya  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 4A5	<b>Title</b>	<b>Batch :</b>	2018-2021
		ALLIED :IV	<b>Semester</b>	IV
<b>Hrs/Week:</b>	5	STATISTICAL METHODS	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**Existing Syllabus****Unit-1(13 Hours)**

Meaning and Scope of Statistics – *Characteristics and Limitations* – Presentation of Data by Diagrammatic and Graphical Methods.(Theory only)

Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean

**Unit-2(13 Hours)**

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness.

**Unit-3(13 Hours)**

*Simple Correlation* – Pearson's coefficient of Correlation – Interpretation of coefficient of Correlation – Coefficient of Concurrent Deviation -Concept of Regression Analysis.

**Unit-4(13 Hours)**



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).

**Unit-5(13 Hours)**

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

*\*Italicized* texts are for self study

Power point Presentations, Seminar, Assignment, Brain storming.

**Books for Study:**

Navanitham. P.A., Business Mathematics And Statistics, 6<sup>st</sup> edition, 2015, Jai Publishers.

**Books for Reference:**

1. Gupta.S.P. ,Statistical Methods, 2013, 1<sup>st</sup> revised edition, sultan chand & sons.
2. Sivathanu Pillai, M. Economic and business statistics, 4<sup>st</sup> edition, 1973, progressive corporation.
3. G.R.Veena and seema sambargi, Business mathematics and statistics, 10 th edition, 2013, I K International publishing house pvt. Ltd.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	M	H

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

**B.COM-BPS (2018-2021 BATCH)**

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.P.Anitha  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 4N3	<b>Title</b>	<b>Batch :</b>	2018-2021
		Non Major Elective :II	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1	PROJECT MANAGEMENT	<b>Credits:</b>	2

**Course Objective**

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

**Course Outcomes**

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

**Existing Syllabus****Unit-1(3 Hours)**

Project – meaning – Project Identification – Selection – Network planning Techniques – *PERT* - CPM.

**Unit-2( 2 Hours)**

Project formulation - Significance – Stages in project formulation – Feasibility Analysis – Project report.

**Unit-3(3 Hours)**

Project appraisal – Methods –*Payback period* – Average Rate of return – Discounted cash flow techniques.

**Unit-4(2 Hours)**

Plant location – importance – Factors affecting Location – Factory design – Types of Factory

**Unit-5(3 Hours)**

Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.

*\*Italicized texts are for self study*

Power Point Presentations, Seminar and Assignment
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### Books for Study:

Khanka, S.S Entrepreneurial Development, revised edition, 2006, S.Chand publishing.

### Books for Reference:

1. Gupta, C.B and Srinivasan, N.P, Entrepreneurial development,10<sup>th</sup> edition, 1992, S.Chand and sons.
2. Dr.P.T.Vijayashree & M.Alagammai, Entrepreneurial development and small business management, 2010, 10<sup>th</sup> edition, Margham Publications.
3. B.L.Gupta and Anil Kumar, Entrepreneurial Development, Revised Edition, 2009, Mahamaya, New Delhi.

### Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	L	M
CO2	S	S	M	S	M
CO3	S	M	S	S	S
CO4	S	M	L	S	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.K.Veerakumar	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumar
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 4N3	<b>Title</b>	<b>Batch :</b>	2018-2021
		Non Major Elective :II	<b>Semester</b>	IV
<b>Hrs/Week:</b>	1	SERVICES MARKETING	<b>Credits:</b>	2

**Course Objective**

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

**Course Outcomes**

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

**Existing Syllabus****Unit-1(3 Hours)**

Characteristics of Service – Service classification – *Service Marketing* – Service Design and Blue printing

**Unit-2(3 Hours)**

Segmentation and target market for services – Positioning of services – Services quality and measurement

**Unit-3(2 Hours)**

Concept of the service producer – developing service product – pricing techniques and strategies

**Unit-4(3 Hours)**

*Promotion* – tools, mix and campaign planning distribution – Channel for services, Roll of intermediaries franchising

**Unit-5(2 Hours)**

Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies.

*\*Italicized* texts are for self study

Power point Presentations, Seminar and Assignment
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**Books for Study:**

1.Helen Woodruffe, Service Marketing, 1995, 1<sup>st</sup> Edition, M & E/Pitman publishing.

**Books for Reference:**

1. Adrian Payne, Essence of Service Marking PHI, illustrated Edition, 1993, Prentice Hall of India.
2. R.S.N .Pillai&Bagavathi, Morden Marketing Principles and Practices, 4<sup>th</sup> Edition, 2013, S.Chand & company Ltd,
3. K.Ram Mohanarao, Service marketing, 2<sup>nd</sup> Edition, 2011, pear education India.
4. Philip Kotler and suzan burton, Marketing Management, 15<sup>th</sup> Edition, 2008, Prentice hall of India.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	M	H	M
<b>CO2</b>	S	H	S	S	H
<b>CO3</b>	H	S	H	H	H
<b>CO4</b>	H	L	S	M	M

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.K.Veerakumar  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

## SCHEME OF EXAMINATIONS (2018 – 2021 BATCH AND ONWARDS)

## B.COM-BUSINESS PROCESS SERVICES

<b><u>SEMESTER-V</u></b>									
S.No	Part	Subject Code	Title of the Paper	Hours per week	Duration of Exam	Maximum Marks		Total	Credits
						CIA	ESE		
35	III	18 UBP 513	CORE XIII : Cost Accounting	6	3	25	75	100	4
36	III	18 UBP 514	CORE XIV: Income Tax	6	3	25	75	100	3
37	III	18 UBP 515	CORE XV : Executive Communication and Commerce Practical	6	3	25	75	100	3
38	III	18UBP 516	CORE XVI : Institutional Training	-	-	20	30	50	2
39	III	18 UBP 517	CORE XVII : <i>Managing Business Processes – I</i>	5	3	25	75	100	4
40	III	18 UBP 518	CORE ELECTIVE-I : <i>Capital Market For Business Process Services</i>	5	3	25	75	100	5
41	IV	18UBP5S1/ 18UBP5S2	Skill Based Subjects- Major elective- I	1	2	-	50	50	2
			Human Resources Management /Retail Business Management						
42	IV	18 GKL 501	General Awareness – Self Study	SS	-	-	50	50	2
43	IV	18 HEC 505	Human Excellence - National values & SKY Yoga Practice – V	1	2	25	25	50	1
			<b>TOTAL</b>	<b>30</b>		<b>170</b>	<b>530</b>	<b>700</b>	<b>26</b>
<b><u>SEMESTER- VI</u></b>									
44	III	18 UBP 619	CORE XVIII : Management Accounting	6	3	25	75	100	4
45	III	18 UBP 620	CORE XIX : Programming Lab In Tally	3	3	40	60	100	2
46	III	18 UBP 621	CORE ELECTIVE-II : Case Analysis	4	3	40	60	100	5
47	III	18 UBP 622	CORE XX: Indirect Taxation	5	3	25	75	100	3
48	III	18 UBP 623	CORE ELECTIVE-III: E-Commerce & Information Security	5	3	25	75	100	4
49	III	18 UBP 624	CORE XXI : <i>Managing Business Processes – II</i>	5	3	25	75	100	4
50	IV	18UBP6S3 / 18UBP6S4	Skill Based Subjects – Major elective - II Technology Management/ International Trade	1	2	-	50	50	2
51	IV	18 HEC 606	Human Excellence - Global values & SKY Yoga Practice – VI	1	2	25	25	50	1
			<b>TOTAL</b>	<b>30</b>		<b>205</b>	<b>495</b>	<b>700</b>	<b>26</b>
			<b>GRAND TOTAL</b>	<b>180</b>		<b>995</b>	<b>2905</b>	<b>3900</b>	<b>140</b>

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 513	<b>Title</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XIII</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	6	<b>COST ACCOUNTING</b>	<b>Credits:</b>	4

**Course objective**

To expose the cost accounting concepts and objectives, and in depth study of cost accounting systems and a search into the elements of material, labour and factory overhead costs.

**Course Outcomes**

K1	CO1	To keep in mind the basic concept of cost.
K2	CO2	To get the idea of how materials, labour and overhead costs are added to a product
K3	CO3	To execute the system of wage payment
K4	CO4	To evaluate process of cost accounting and how to prepare a cost sheet.

**Existing Syllabus****Unit-1(16 Hours)**

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.*

**Unit-2(16 Hours)**

Materials - *Levels of Inventory* – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Base Stock - Standard Price - Simple Average - Weighted Average Methods - Perpetual Inventory – ABC - VED Analysis - Control Over Wastages –Scrap and Spoilage.

**Unit-3(16 Hours)**

Labour - Systems of Wage Payment - Time Rate - Piece rate - Taylor Piece Rate System, 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.

**Unit-4(15 Hours)**

Process Costing - Features - Comparison between Job Costing and Process Costing - Process Losses - Normal Loss-Abnormal Loss - Abnormal Gain.



**Unit-5(15 Hours)**

Unit costing – Cost Sheet – Tender or Quotations – Job Costing – Transport Costing.

Distribution of Marks – 40% theory and 60 % problems.

*\*Italicized texts are for self study*

The course is supported by a blackboard site. PowerPoint presentations and assignment solutions will be posted on blackboard. Questions concerning assignments or course requirements can be provided.

**Books for Study:**

Reddy, T.S, Hari Prasad Reddy, V. Cost Accounting.2014.Chennai: Margham Publications.

**Books for Reference:**

1. Jain. S.P and Narang.K.L. Cost Accounting Principles and Practices.12<sup>th</sup> edition. 2014.Kalyani publishers.
2. Iyengar. S.P. Cost Accounting.10<sup>th</sup> Edition.2005.Sultan sons & Chand publishers.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	M	H	S
<b>CO2</b>	H	M	H	S	H
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	H	H	L	H

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.S.Poornimadevi	Name: Dr.S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 514	<b>Title</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XIV</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	6	INCOME TAX	<b>Credits:</b>	3

**Course objectives**

To enable the students to gain adequate knowledge on income tax and to familiarize the students with recent amendments in income tax.

**Course Outcomes**

K1	CO1	To keep in mind a federal individual tax return.
K2	CO2	To understand incorporate, social, policy, comparative international and or interdisciplinary approaches into analysis of tax law.
K3	CO3	To apply the tax law research by using research skills to interrogate primary and secondary legal materials, and analyze complex legal information
K4	CO4	To review tax forms for individuals and sole proprietorships.

**Existing Syllabus****Unit-1(16 Hours)**

Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – *Scope of Total Income.*

**Unit-2(15 Hours)**

Income from Salaries- Computation of Income from Salary

**Unit-3(15 Hours)**

Profits and Gains of Business or profession – Computation of Profits and Gains of Business or Profession

**Unit-4(16 Hours)**

Income from House Property, Capital Gains- *Income from other Sources.*

**Unit-5(16 Hours)**

Exempted Incomes- Deductions from gross total Income-80C to 80GG, 80QQB and 80U Set off, Carry Forward And Set Off Of Losses.

**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*

The course is supported by a blackboard site. Demo problems, and assignment solutions will be posted on blackboard. Questions concerning assignments or course requirements can be provided.

**Books for Study:**

Gaur and Narang, 2017, Income Tax Law and Practice, 43<sup>rd</sup> edition, New Delhi : Kalyani publishers.

**Books for Reference:**

1. Dr. Mehrotra, HC, Income-tax Law and Account, 58<sup>th</sup> edition, 2017, Sahithya Bhavan Publishers.
2. Bhagawathi Prasad, Law & Practice of Income Tax in India,2015, Navman Prakashan Aligarh.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	S	M	H
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	M	H	M	M	H
<b>CO4</b>	M	M	H	H	S

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

**B.COM-BPS (2018-2021 BATCH)**

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.T.Mohanasundari  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 515	<b>Title</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XV</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	6	EXECUTIVE COMMUNICATION AND COMMERCE PRACTICAL	<b>Credits:</b>	3

**Course Objectives**

- 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**

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

**Existing Syllabus****Unit-1(16 Hours)**

Principles of Communication-Need and Functions of Business Letter – Essentials of Effective business letter - Parts and Layout Of A Business Letter

**Unit-2(15 Hours)**

Trade letters –Enquiries and Orders And Their Execution- Credit And Status Enquiries- Claims And Adjustments

**Unit-3(16 Hours)**

Collection letters –Collection Series; Circular Letters – Objectives-Situations; Application letters- *Forms and Contents of an Application Letter-Bio Data*; Sales Letters-Function of a Sales Letter.

**Unit-4(16 Hours)**

Report Writing-Importance-Features-Sales Report - Letters to the Editor-Letters to the Local Bodies. Computation of Tax Liability-Filling of Form 17 - Preparation of Saral Form; Inward Mail Register-Outward Mail Register; Application for PAN Card. Pay in Slip-Withdrawal Slip-/ Cheque - DD Challan.

**Unit-5(15 Hours)**

Money Order- Share Application-Promissory Note-Employee History Card-Pay roll-Pay Slip-Fixing Brand Name-USP-*Office layout*-Filling of insurance proposal.

\**Italicized* texts are for self study

Power point Presentations, Seminar, Assignment, Brain storming.

**Books for Study:**

Rajendra pal and Korlahalli. J.S. Essential of Business Communication. 2011.13<sup>th</sup> edition. New Delhi: Sultan Chand and Sons.

**Books for Reference:**

1. SINHA. Business Communication.2012.4<sup>th</sup> edition. taxmann publications private Limited.
- 2.Ms Ramesh and CC.Pattenshetti, Madhumati.M.Kulkarni. Business Communication.4<sup>th</sup> edition. 2003.R.Chand & Co.
3. Balasubramanyan. M. Business Communication.2<sup>nd</sup> edition.2003. Kalyani publishers.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	M	H
CO2	S	S	S	S	S
CO3	M	H	M	M	H
CO4	M	M	H	H	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.K.Vani  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

**I. Scheme Of Evaluation:**

1. Separate written examination is conducted for business communication for-(Three units)
2. The time of examination- 3 hours
3. Pattern of Examination marks:- 75
4. Part A  $10*1=10$  (answer all question)  
Part B  $5*5=25$  (five out of eight)  
Part C  $5*8=40$  five out of eight (open choice)
5. The maximum mark is reduced to 45.

**II .Scheme of Evaluation for Commerce Practical:**

1. Separate written examination is conducted for Commerce Practical areas two units only.
2. The time of examination 3 hours
3. Pattern of Examination marks:- 75  
Part A  $1*25=25$  ( Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem))  
Part B-  $5*10=50$  (five out of eight)  
The required forms for Commerce Practical are provided to the students who appear for the exam.
4. Maximum marks obtained by the students, then reduced to 30 marks.

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 517	<b>Title</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XVI</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	Duration One Month	INSTITUTIONAL TRAINING	<b>Credits:</b>	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**

K1	CO1	To recollect appropriate techniques.
K2	CO2	To understand and manage personal behavior and attitudes.
K3	CO3	To apply the knowledge to task.
K4	CO4	To analysis the changing conditions in the company.

**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. Weight age assigned for the subject is 50,

The distribution of which is as below:

Criteria	Marks
Institutional Training Report	20
Viva(External Examiner)	30
Total	50



**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	M	H	S
<b>CO2</b>	H	M	H	S	H
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	H	H	M	H

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr.S.Poornimadevi  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 517	<b>Title</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XVII</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	5	MANAGING BUSINESS PROCESSES – 1	<b>Credits:</b>	4

**Course Objective**

To provide an understanding of BPS process and techniques.

**Course Outcomes**

K1	CO1	To remember ethical obligations and responsibilities of business
K2	CO2	To understand legal, social and economic environments of business
K3	CO3	To apply knowledge of business concepts and functions in an integrated manner
K4	CO4	To figure out the specialized knowledge in operations management to solve business problems

**Existing Syllabus****Unit-1(13 Hours)**

Introduction to Process Management-Process Definition-Recognition of Business Processes-Core Processes Vs Support Process- Components of Process Management - Understanding Internal customer Vs End User.

**Unit-2(13 Hours)**

BPS Overview - Outsourcing Environment - Need for Outsourcing – Business Process outsourced to India – BPS Life Cycle – Sales/ Solutioning –Transitions – Steady State – Value Creation.

**Unit-3(13 Hours)**

Metrics Management – Service Level Agreements – Business Metrics Vs Operation Metrics – **Target Setting**.

**Unit-4(13 Hours)**

Process Mapping Techniques – Process Levels – Process Mapping – Symbols, SIPOC – Kano Model – SIPOC Fundamentals – Customer Expectations in Business Process outsourcing.

**Unit-5(13 Hours)**

Basics of Accounting Standard – Differences between various GAAPs (US, UK, Indian and IFRS) – COSO, **Internet Controls & Audit**, ISO Standards (applicable to BPS) /CMMI Certification. - PCI Data Security Standard / Security Audit /Data Privacy and Protection SOX – Compliance / SSAE 17 /

ISAE 3402 – SOD, Access, Incident Management, BCP - How the various transaction flows are happening – BPS Terminologies – Importance of Process Documents Service Level Measurements Contractual element – Governance model – Internal Reporting – Delivery Excellence – Integration of support functions – Future and Challenges.

*\*Italicized texts are for self study*

Power point Presentations, Seminar ,Quiz and Assignment.

**Books for Study:**

Hand book on Managing Business Processes – I provided by TCS.

**Books for Reference:**

1. Mathias weske, business process management, 2<sup>nd</sup> edition, 2012, spinger publishers.
2. Hajo A.Reijers, jan mendling, Marcello la rosa and marlon Dumas, Fundamentals of business process management, 2013, spinger publishers.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	S	S	S
<b>CO2</b>	H	H	H	M	M
<b>CO3</b>	H	S	H	M	M
<b>CO4</b>	S	H	H	M	S

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

Course Designed by TCS	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Staff Incharge Name: Dr.K.Veerakumar  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 518	<b>Title</b>	<b>Batch :</b>	2018-2021
		<b>CORE ELECTIVE : I</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	5	CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES	<b>Credits:</b>	5

**Course objectives**

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**

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

**Existing Syllabus****Unit-1(13 Hours)**

Securities – Types of securities – Equities – Fixed Income & GOVT Securities – Derivatives – OTC Products – Participants in a Trade & Global Financial Markets – Financial Markets –Exchange – OTC Products and Financial Markets – Participants in a Trade – Overview of regulators & important regulations.

**Unit-2(13 Hours)**

Basics of Investment Banking – Trade Life Cycle – *Clearing and Settlement* – Securities Lending – Prime Brokerage – Collateral Management – Corporate Actions – Mandatory & Voluntary – Corporate Actions : How Fund strategies.

**Unit-3(13 Hours)**

*Mutual Funds* – Transactions in Mutual Funds – Funds Expenses – Transfer Agency– Hedge Funds – Understanding Hedge Funds – Hedge Fund Strategies.

**Unit-4(13 Hours)**

Private Equity – Understanding Private Equity Operations – Fund Accounting & NAV calculation – Performance reporting – Reconciliations in Asset Management.

**Unit-5(13 Hours)**

Counterparty Credit Risk Management – Market Risk Management.

*\*Italicized texts are for self study*

The course is supported by a blackboard site. Demo stock exchange and solutions will be posted on blackboard. Mutual funds seminar can be provided. Types of Derivatives assignments and test course requirements can be provided.

**Books for Study:**

Hand book on Capital Markets for business services provided by TCS.

**Books for Reference:**

- 1.Gorden .E & Natarajan.K 2014 Financial Service Himalaya Publishing House
2. Preethi Singh 2013-Investment Management Security Analysis & Portfolio Management.
3. Gopalakrishnan.V 2014 Investment Management S. Chand & Son New Delhi.
4. Shashi.K Gupta R.K Sharma 2014 Financial Management New Delhi Kalyani Publisher.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	H	M	H	H	H
CO4	H	H	H	M	M

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

Course Designed by TCS	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Staff Incharge Name: Ms. D.Saranya  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM-BPS-	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18UBP 5S1	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>SKILL BASED ELECTIVE - I</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	1	HUMAN RESOURCE MANAGEMENT	<b>Credits:</b>	2

**Course Objective**

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

**Course Outcomes**

K1	CO1	To keep in mind the effective management and plan key human resource functions within organizations.
K2	CO2	To deduce and examine the current issues, trends practices and processes in HRM.
K3	CO3	To contribute to employee performance management and organizational effectiveness
K4	CO4	To analyze and problem-solve human resource challenges.

**Existing Syllabus****Unit-1 (3 Hours)**

Human resource management- Meaning and scope –Evolution of Human Resource Management- Functions of HRM.

**Unit-2 (2 Hours)**

Human Resource Planning- *Importance* –Factors governing Human Resource Planning.

**Unit-3 (3 Hours)**

Recruitment - Factors Governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests-*Interviews*-Evaluation of Recruitment Methods.

**Unit-4 (3 Hours)**

Performance Appraisal-Objectives-Appraisal Methods-Training and Development-Methods of Training.

**Unit-5 (2 Hours)**

Morale-Measures to improve Morale-Job Satisfaction

*\*Italicized* texts are for self study

Power point Presentations, Group discussions, Seminar, Experience Discussion, Case study
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**Books for Study:**

Aswathappa.K. , Human Resources and Personnel Management, 2005, 7<sup>th</sup> edition, Text and Cases, New Delhi : Tata M.C.Graw- Hill Publishing Ltd.

**Books for Reference:**

1. Subba Rao. P. Personnel and Human Resources Management- 2009, Text and Cases. Mumbai: Himalaya Publishing House.

2. Chitra atmaram Naik, Human Resource Management, 2<sup>nd</sup> edition, 2016, ane’s student Edition.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	H	S	S	S
<b>CO2</b>	M	S	H	S	H
<b>CO3</b>	S	M	S	M	H
<b>CO4</b>	H	S	M	H	H

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. S.Poornimadevi	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:



<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18UBP 5S2	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>SKILL BASED ELECTIVE - I</b>	<b>Semester</b>	V
<b>Hrs/Week:</b>	1	RETAIL BUSINESS MANAGEMENT	<b>Credits:</b>	2

**Course Objective**

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

To know the functioning of retail market.

**Course Outcomes**

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

**Existing Syllabus****Unit-1 (2 Hours)**

Retail Business Management – Meaning – Need for retail management – Scope of Retail Business management – *Advantages & Limitations*

**Unit-2 (2 Hours)**

Types of retail outlets – Retail mechanism – Role of advertising in Retail – Modes of Advertising – Retail store operations

**Unit-3 (3 Hours)**

*Retail marketing* – Store design and layout – Buying decision of customers – Tips to be a successful retailer. Roles & Responsibilities of store manager.

**Unit-4 (3 Hours)**

Buyer Behavior – Individual Buyer – Buyer’s Product Knowledge – Buyer decision making - Life cycle in Retail - Common Barriers in Retail

**Unit-5 (3 Hours)**

International Retailing - FDI in Retailing - Recent developments in retail channel – Involvement of transportation in retailing.

*\*Italicized texts are for self study*

Power point Presentations, Seminar ,Quiz, Assignment, Experience Discussion.
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**Books for Study:**

1. Retail management: A strategic approach in 11<sup>th</sup> edition , Barry Berman, Et.al, Pearson India, 2011
2. Online sources.

**Books for Reference:**

1. Fundamentals of retailing, K.V.S.Madaan, Tata McGraw-hill education, 2009
2. Retailing management, 9th edition, Levy:Weitz:Grewal, McGraw-hill education, Nov 20, 2013.
3. Retail management, 2<sup>nd</sup> edition, Chetan Bajaj: Rajnishtuli: Nidhi Varma Srivastava, Oxford, 2010.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	M
CO2	S	S	S	M	M
CO3	M	H	S	S	S
CO4	M	S	M	S	H

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

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
Name: Dr. S.Poornimadevi  Signature:	Name: Dr. S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM-BPS-	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 619	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XVIII</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	6	MANAGEMENT ACCOUNTING	<b>Credits:</b>	4

**Course Objective**

To limelight the students the different concepts of management accounting.

To provide a in depth knowledge on management accounting methods.

**Course Outcomes**

K1	CO1	To get idea of nature and role of management accounting in making strategic decisions.
K2	CO2	To understand GAAP in financial reporting and analysis.
K3	CO3	To apply ideas and practices of budgeting in decision making and their inherent problems.
K4	CO4	To analyze cost volume profit techniques to determine optimal managerial decisions.

**Existing Syllabus****Unit-1 (15 Hours)**

Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - *Management Accounting and Cost Accounting*.

**Unit-2 (16 Hours)**

Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.

**Unit-3 (16 Hours)**

Funds Flow Analysis – Cash Flow Analysis.

**Unit-4 (16 Hours)**

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget - Production Budget – Purchase Budget. Working Capital - *Sources of Working Capital* - Estimates of Working Capital Requirements.

**Unit-5 (15 Hours)**

Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)

Note: Theory-20% Problem- 80%

*\*Italicized texts are for self study*

Seminar , Assignment, Experience Discussion.
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**Books for Study:**

1.Sharma. R.K and Shasi. K.Gupta. Management accounting. 13<sup>th</sup> Edition.2014.New Delhi: Kalyani publishers.

**Books for Reference:**

1. Dr. Maheswari.S.N. Management accounting & financial control.10<sup>th</sup> Edition.2014. sultan chand & sons.

2. Reddy. T.S, Hari Prasad Reddy. Y. Management accounting. 10<sup>th</sup> Edition.2000.Margham publications.

3. Khan.M.Y and Jain. S.P. Management accounting. 2013. 6<sup>th</sup> Edition. Mc Graw Hill publishers.

4. Battacharya.S.K and Sujit Roy. Management accounting and accounting theory.1<sup>st</sup> Edition. 2017. S.Chand publishing.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	S	S	S
CO2	S	S	H	S	H
CO3	H	H	M	H	M
CO4	M	M	M	H	M

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

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
Name: Dr. S.Poornimadevi  Signature:	Name: Dr. S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

**B.COM-BPS (2018-2021 BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	18 UBP 620	<b>Title</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XIX</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	3	PROGRAMMING LAB- ACCOUNTING PACKAGE (TALLY)	<b>Credits:</b>	2

**Course Objective**

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

**Course Outcomes**

K1	CO1	To remember the financial statement and analysis
K2	CO2	To enable to learn the Ledgers all accounting voucher types.
K3	CO3	To Understand the Profit & Loss account, Ratio analysis, Trial Balance, Accounts books.
K4	CO4	To apply the process of Stock Items, inventory voucher types and to have a design on tax Report

**Existing Syllabus****(39 Hours)**

LIST OF PROGRAMMES	
1.	Company creation and alternation
2.	Creating and Displaying Ledger.
3.	Voucher Entry and Voucher alternation and deletion.
4.	Display of trial balance.
5.	Inventory information- stock Summary.
6.	Inventory information- Godown creation and alternation
7.	Final accounts Without Adjustments.
8.	Final accounts with Adjustments.
9.	Display of Ratio Analysis/Cash Flow/Fund Flow
10.	Bank- Reconciliation Statements.
11.	Cost categories and cost centers.
12.	Bill Wise Statement

Power point Presentations, , Seminar , E-Assignment

**Books for Study:**

1. TALLY ERP 9 Training guide. Asok K.Nadhani. 3<sup>rd</sup> Edition.2015.bpb publications.

**Books for Reference:**

1. Learn Tally ERP 9 in 30 days. Soumya Ranjan Behera.2014.2<sup>nd</sup> Edition.B.K.Publications Pvt.Ltd.

2. Tally Erp 9 (power of simplicity). Shraddha singh and Navneet mehra. 1<sup>st</sup> Edition.2014.

V & S publishers.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	H	H	H	S	H
CO3	S	S	S	S	H
CO4	S	H	H	M	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.T. Mohanasundari	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 621	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>CORE ELECTIVE : II</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	4	CASE ANALYSIS	<b>Credits:</b>	5

**Course Objective**

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

**Course Outcomes**

K1	CO1	Compare and contrast the difference and similarities with the consumer market.
K2	CO2	To plan, organize and coordinate the teamwork of creating synergies and inter team relationship.
K3	CO3	Demonstrate applied skills in HRM through exercises and case study work.
K4	CO4	To Analyse relevant case exercise in financial management for the purpose of investment.

**Existing Syllabus****Unit-1**(10 Hours)

Case Study-Meaning-Purpose-Preparation of Cases-*Types of Cases*-Role of Case Analysis

**Unit-2**(10 Hours)

Case Studies In Marketing Related-Concept Of Marketing-*New Product Development*-Pricing Strategy-Product Promotion-Sales Management

**Unit-3**(11 Hours)

Case studies in Human Resources Management Related-Training And Development-Performance Appraisal-Leadership-Motivation-Industrial.

**Unit-4**(10 Hours)

Case Studies In Financial Management Related-Working Capital-Dividend Policies-Capital Structure-Budgeting.

**Unit-5(11 Hours)**

Case studies in Costing-Production and Material Management related-Production Techniques –  
Material Management – Cost Management – Transport Management

*\*Italicized texts are for self study*

The course is supported by a blackboard site. Demo case study exercises and solutions will be posted on blackboard. Group discussion will be provided. Case study exercises assignments and also project course requirements can be provided.

**Books for Study:**

1. Sherlakar. Case studies in Marketing. 1<sup>st</sup> Edition.2016. Himalaya Publishing House.

**Books for Reference:**

1. Nair and Latha Nair. Personnel management and industrial relations.2004.1<sup>st</sup> Edition. S.Chand and Company Pvt. Ltd.

2. Sherlekar. Case studies in strategic marketing management. 2006.1<sup>st</sup> Edition. ICFAI University (Corp.)

3. Chitra atmaram Naik, Human Resource Management, 2<sup>nd</sup> edition, 2016, ane’s student Edition.

4.khan.M.Y. and P.K.Jain(2011), financial Management, 6<sup>th</sup> Edition, New delhi,TaTaMcGrawHill publishing Company Ltd.

**Mapping**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	S	H
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	H	S
<b>CO4</b>	M	H	S	M	S

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



**B.COM-BPS (2018-2021 BATCH)**

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
Name: Ms.D.Saranya  Signature:	Name: Dr. S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 622	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XX</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	INDIRECT TAXATION	<b>Credits:</b>	3

**Course Objective**

To equip students with the application of principles and provisions of Central sales tax, Customs act, Central excise, Value added tax, Service tax laws and To provide an insight into practical aspects and apply the provisions of tax laws to various situations.

**Course Outcomes**

K1	CO1	To remember the types and principles of Indirect tax.
K2	CO2	To apply the procedure for valuation of Customs duty.
K3	CO3	To understand the meaning of GST and its mechanism.
K4	CO4	To assess the Filing of Registration forms and refund provisions in GST.

**Existing Syllabus****Unit-I (13 Hours)**

Introduction to Indirect Tax: Meaning – Features-Types- Objectives – Principles- Cannon of Taxation – Tax system in India- Pros and Cons of Indirect tax- Contribution to government Revenues- Development of Indirect Taxation.

**Unit-II (13 Hours)**

Customs Law: Basic Concepts of Customs Law- *Different types of Customs Duty*- Abatement of duty in damaged or deteriorated goods- Valuation –Customs procedure- Exemptions- Customs Duty drawback- Duty Free Zones- Offense and Penalties.

**Unit-III (13 Hours)**

Introduction to Goods and Services Tax (GST): Meaning of GST – Basic Concepts – Features of GST- *Benefits of GST*- GST working Mechanism – GST rate and taxes on GST – Goods and Service Tax Network (GSTN) – Constitutional Framework of GST – Model GST Law – Chargeability for GST – Composition Scheme.

**Unit-IV (13 Hours)**

Supply: Meaning and Scope- Types of Supply – Time of Supply – Provision relating to time of Supply – Place of supply – Provision relating to place of supply – Valuation mechanism – Input tax credit mechanism – Payment mechanism – Registration under GST-Rules

**Unit-V (13 Hours)**

Registration under GST: Return Filing- Rules- Refund Provision in GST – E –commerce-operators- TDS/TCS- Small scale exemption.

*\*Italicized texts are for self study*

Seminar , Assignment and PPT can be provided.
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**Books for Study:**

Datey, V.S. (2015). Indirect Taxes. Mumbai, Taxmann Publications Private Limited.

(2017). Simplified Approach to GST – A Ready Reference.

**Books for Reference:**

Balachandran, V. (2006). Indirect Taxation. New Delhi, Sultan Chand and Sons.

Mittal, J.K. (2015). Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

RadhaKrishnan, R. (2009). Indirect Taxation. New Delhi, Kalyani Publishers.

Sethurajan (2005). Indirect Taxation including Wealth Tax. Speed Publications

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	H	S
<b>CO2</b>	H	H	H	S	H
<b>CO3</b>	S	S	S	H	S
<b>CO4</b>	M	H	H	S	H

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

Course Designed by Name and Signature	Verified by HOD Name and Signature	Checked by CDC	Approved by COE
Name: Ms.P.Anitha  Signature:	Name: Dr. S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumaran  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 623	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>CORE ELECTIVE : III</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	E-Commerce & Information Security	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

K1	CO1	To remember design and implement an e-commerce application with a shopping cart.
K2	CO2	To get the idea about analyze and real business cases regarding their e-business strategies and transformation processes and choices.
K3	CO3	To apply internet trading relationship including Business to Consumer, Business to Business, intra organizational concerns.
K4	CO4	To review legal issues and privacy in e-commerce and recognize global e-commerce issues.

**Existing Syllabus****Unit-1(13 Hours)**

Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce-*Advantages and Disadvantages*-Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications.

**Unit-2(13 Hours)**

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.

**Unit-3(13 Hours)**

Security Issues in E-Commerce-Risks involved-E-Commerce security tools -Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.

**Unit-4(13 Hours)**

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.

**Unit-5(13 Hours)**

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

*\*Italicized texts are for self study*

The course is supported by a study material. Seminar, Assignment, Group discussions can be conducted.
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**Books for Study:**

1.Dr. Rayuda.C.J E-Commerce, E-Business. 2008. Himalaya Business house.

**Books for Reference:**

1. Kamallesh K.Bajaj and Debjani nag. E-Commerce. New Delhi: TATA MC Graw Hill Publishers.

2. Roger Leroy Miller. Marketing and E-Commerce. Australia: West Thoaman Learning.

3. Dave chaffey, E-Business and E-Commerce management, 5<sup>th</sup> Edition, 2011, financial times/ prentice hall.

4.Principles of Information Security: Michael E. Whitman, Herbert j. Mattord, CENGAGE Learning, 4<sup>th</sup> Edition.

5.Network Security and cryptography: Bernard Menezes, CENGAGE Learning.

6.Cryptography and Network Security: Atul Kahate, Mc Graw Hill, 2<sup>nd</sup> Edition.

7.Principles of Computer Security: WM.Arthur Conklin, Greg White, TMH.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	H	S
<b>CO2</b>	S	H	M	H	H
<b>CO3</b>	H	H	S	M	H
<b>CO4</b>	M	M	H	S	H

S-Strong; H-High; M-Medium

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.T.Mohanasundari  Signature:	Name: Dr.S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 624	<b>Title :</b>	<b>Batch :</b>	2018-2021
		<b>CORE : XXI</b>	<b>Semester</b>	VI
<b>Hrs/Week:</b>	5	MANAGING BUSINESS PROCESS - II	<b>Credits:</b>	4

**Course Objective**

To provide an understanding of featured BPS Techniques.

**Course Outcomes**

K1	CO1	To recollect improved approaches for conducting business processes and ability to use simulation for validating and optimizing business processes
K2	CO2	To understand ability to develop business processes that aligns technology and organizational resources for generating competitive advantage
K3	CO3	To execute Design efficient new business processes, or redesign existing ones using sound workflow design principles
K4	CO4	To evaluate business process performance and evaluate results of business process simulations.

**Existing Syllabus****Unit-1(13 Hours)**

Introduction to Quality Management – Quality Definition – Quality Control Vs Quality Assurance – International Quality Standard

**Unit-2(13 Hours)**

Transaction monitoring Process – *Sampling inspection* – Transaction monitoring Cycle – Inspection – *Feedback* – RCA – Assurance

**Unit-3(13 Hours)**

Defects Management – Defect Vs Defective – Opportunity – Definition DPU/DPMO Calculations – FPY & COQ – Value Stream Mapping – Standard Operating Procedures.

**Unit-4(13 Hours)**

Systematic Problem solving basis (P D C A) – Problem Solving Tools – Brainstorming – Basic 7QC Tools – Why Why Analysis – FMEA(Process Failure Mode Effects Analysis).



**Unit-5(13 Hours)**

Need for Process Improvement – Kaizen – Introduction to Lean Methodology – Introduction to Six Sigma methodology. What is Risk? - Risk Types -*Operational Risk- Information Security Risk -Financial Risk -Strategic Risk*- Risk Mitigation Plans.

*\*Italicized texts are for self study*

The course is supported by a study material. Seminar, Assignment, Group discussions can be conducted.

**Books for Study:**

Hand book on Managing Business Process – II provided by TCS.

**REFERENCE BOOKS:**

1. R.Kesavan and C.Elanchezhian, total quality management, 2008, 1<sup>st</sup> Edition, I K international publishing house Pvt. Ltd.
2. Anupindi, managing business process flows, 3<sup>rd</sup> Edition, 2013, Pearson Education India.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	H	M	H
<b>CO2</b>	H	H	M	S	M
<b>CO3</b>	M	M	S	S	M
<b>CO4</b>	H	S	M	H	H

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

Course Designed by TCS	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Staff Incharge Name: MS.T.Mohanasundari  Signature:	Name: Dr. S.Poornimadevi  Signature:	Name: Dr.M.Durairaju  Signature:	Name: Dr.P.Muthukumar  Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBP 6S3	<b>Title :</b>	<b>Batch :</b>	2018-2021
		SKILL BASED SUBJECT – MAJOR ELECTVE-II	<b>Semester</b>	VI
<b>Hrs/Week:</b>	1	TECHNOLOGY MANAGEMENT	<b>Credits:</b>	2

**Course Objective**

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

**Course Outcomes**

K1	CO1	To remember the major concept in the functional areas of accounting, marketing, finance and management.
K2	CO2	To understand the application of technology to create wealth
K3	CO3	To execute ethical obligations and responsibilities of business.
K4	CO4	To evaluate legal and social economic environment of business.

**Existing Syllabus****Unit-1**(2 Hours)

Meaning – Definition – Scope – *Need of technology management* – Advantages – Limitations

**Unit-2**(2 Hours)

Evolution of technology – *Management of Technology*– critical factors in managing technology – creativity factor – Link between science and technology.

**Unit-3**(3 Hours)

Technology and creation of wealth - Historical perspective Globalization concept – Competitiveness – Competitiveness pyramid.

**Unit-4**(3 Hours)

Technological changes – Changes in business Environment –technology life cycle – multiple generation technologies – technology & market innovation.

**Unit-5**(3 Hours)

Technology transfer – channels of technology flow – international technology transfer – intra firm technology transfer.

\**Italicized* texts are for self study

The course is supported by a study material. Seminar, Assignment, Group discussions can be conducted.

**Books for Study:**

A.Tarek Khalil “Management of Technology-The key to Competitive and Wealth Creation”,Tata Megraw still Education Pvt.ltd, New Delhi,1<sup>st</sup> Edition, (2009).

**Books for Reference:**

1.Dr.Khurana .v.k,”Management of Technology & Innovations,” A new books Pvt.ltd, New Delhi,1<sup>st</sup> 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,1<sup>st</sup> Edition,(2009).

3.Ravi kiran.U;”A text book of Technology Management (Text and cases)”,University science Press, New Delhi,1<sup>st</sup> Edition,(2008).

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	H	M	H
<b>CO2</b>	M	S	M	H	S
<b>CO3</b>	M	S	M	H	S
<b>CO4</b>	H	H	M	M	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Ms.K.Vani	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	18 UBPP 6S3	<b>Title :</b>	<b>Batch :</b>	2018-2021
		SKILL BASED SUBJECT – MAJOR ELECTIVE-II	<b>Semester</b>	VI
<b>Hrs/Week:</b>	1	INTERNATIONAL TRADE	<b>Credits:</b>	2

**Course Objective**

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

**Course Outcomes**

K1	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.
K2	CO2	To understand the principle of comparative advantage and its formal expression and interpretation within different theoretical models.
K3	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.
K4	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.

**Existing Syllabus****Unit-1(3 Hours)**

International trade- **Difference between internal trade and International trade-** Merits and Demerits of international Trade

**Unit-2(3 Hours)**

**Recent trends in World Trade-** Alternative Strategy for foreign trade and Economic growth-prosperity to explore growth of manufacturers.

**Unit-3(3 Hours)**

Balance of trade-Balance of payments-Balance of payments Disequilibrium.

**Unit-4(2 Hours)**

FEMA - Objectives - Exchange rate Adjustments-WTO.

**Unit-5(2 Hours)**

Export Documents and Procedures- Regulatory requirements-Operational requirements-Processing of an Export Order-Stages involved-EXIM .

*\*Italicized texts are for self study*

The course is supported by a study material. Seminar, Assignment, Group discussions can be conducted.

**Books for Study:**

Francise Cherunilam, International Trade and Export Management, 1<sup>st</sup> Edition, 2010, Himalaya publishers.

**Books for Reference:**

1. Mithani. B.M., Banking international and public finance, 2008, 16<sup>th</sup> Edition, Himalaya publisher.
2. Balagopal. T.A.S., Export Management, 2014, Himalaya publishers.
3. Francise cherunilam, International Business, 5<sup>th</sup> edition, 2010, Himalaya publishers.
4. Varshney. R.L and Bhattacharya.B., International Marketing Management, 24<sup>th</sup> edition, 2012, Sultan chand and sons.

**Mapping**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	S	M	H	M
<b>CO2</b>	M	M	H	H	H
<b>CO3</b>	M	M	M	H	H
<b>CO4</b>	H	H	H	M	M

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

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: MS.K.Vani	Name: Dr. S.Poornimadevi	Name: Dr.M.Durairaju	Name: Dr.P.Muthukumaran
Signature:	Signature:	Signature:	Signature:

**NGM College, Pollachi**  
**Curriculum Development Cell**  
**2018-2021 Batch**

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

<b>S.NO</b>	<b>Subject Code</b>	<b>Subjects</b>
1.	18UNC 401	NCC
2.	18UNS 402	NSS
3.	18USG 403	Sports and Games
4.	18URO 404	Rotract club
5.	18URR 405	Red Ribbon Club
6.	18UYR 406	Youth Red Cross
7.	18UCA 407	Consumer Awareness Club
8.	18UED 408	Entrepreneurship Development Cell
9.	18UCR 409	Center for Rural Development
10.	18USS 410	Student Guild of Services
11.	18UGS 411	Green Society
12.	18UEO 412	Equal opportunity Cell
13.	18UFA 413	Fine Arts Club