

B.COM- BPS (2022-2025 BATCH)

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(An Autonomous College Affiliated to Bharathiar University)

Re-Accredited by NAAC and
ISO 9001:2015 Certified Institution
Pollachi – 642 001



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

2022-2025 BATCH

B.COM- BPS (2022-2025 BATCH)**SCHEME OF EXAMINATIONS (2022 – 2025 BATCH AND ONWARDS)****B.COM-BUSINESS PROCESS SERVICES****Semester - I**

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	22UTL101 /	Tamil Paper - I /	6	-	-	3	50	50	100	3
	22UHN101 /	Hindi Paper - I /	6	-	-					
	22UFR101	French Paper – I	6	-	-					
II	22UEN101	Communication Skill – I (Level I)	5	-	-	3	50	50	100	3
	22UEN102	Communication Skill - I (Level II)	5	-	-					
III	22UBP 101	Core - I : Financial Accounting	6	-	5	3	50	50	100	4
	22UBP 102	Core - II : Business Management	5	-	-	3	50	50	100	3
	22UBP 1A1	Allied - I : Business Mathematics	6	-	5	3	50	50	100	4
IV	22UHR101	Human Rights	1	-	-	2		50	50	2
	22HEC101	Human Excellence - Personal Values & SKY Yoga Practice – I	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
CC	22CFE101	Fluency in English – I	-	-	-	-	-	-	-	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30				275	325	600	20

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Semester -II

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	22UTL201 / 22UHN201 / 22UFR201	Tamil Paper - II /	6	-	-	3	50	50	100	3
		Hindi Paper - II /	6	-	-					
		French Paper – II	6	-	-					
II	22UEN201	Communication Skill – II (Level I)	5	-	-	3	50	50	100	3
	22UEN202	Communication Skill – II (Level II)	5	-	-					
III	22UBP 203	Core - III : Higher Financial Accounting	6	-	5	3	50	50	100	4
	22UBP 204	Core - IV : <i>Finance and Accounting For Corporate</i>	6	-	-	3	50	50	100	4
	22UBP 2A2	Allied – II : Programming Language – Business Application Software And Internet	-	4	-	3	50	50	100	4
IV	22EVS201	Environmental Studies	2	-	-	2	-	50	50	2
	22HEC202	Human Excellence - Family Values & SKY Yoga Practice – II	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
CC	22CFE201	Fluency in English – II	-	-	-	-	-	-	-	Grade
	22CMM201	Manaiyiyal Mahathuvam - I	1	-	-	2	-	50	50	Grade
	22CUB201	Uzhavu Bharatham – I	1	-	-	2	-	50	50	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			28	4			275	425	700	21

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Semester – III

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

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Semester – IV

Part	Subject Code	Title of the Paper	Hrs / Week	Hrs / Sem.		Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	23UTL4C4	Tamil Paper-III	3	-	-	3	50	50	100	3
	23UHN4C4	Hindi Paper-III								
	23UFR4C4	French Paper-III								
II	23UEN4C4	English Paper – III	3	-	-	3	50	50	100	3
III	22UBP408	CORE VIII: Income Tax	6	-	5	3	50	50	100	4
	22 UB 409	CORE IX: Organizational Behaviour	5	-	-	3	50	50	100	4
	22 UB 410	CORE X: Programming Lab in Tally		3	-	3	25	25	50	2
	22 UB 4A4	Allied IV: Statistical Methods	6	-	-	3	50	50	100	4
	22 UB 4S1/ 22 UB 4S2	SEC I: Naan Mudhalvan: Industry 4.0 Quantitative Aptitude	2	-	-	3	25	25	50	2
IV	22UBP4N3/ 22UBP4N4	Non major Elective – II Project Management / Service Marketing	1	-	-	2	-	50	50	2
	22HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	50	50	1
EC	22CFE404	Fluency in English – IV	-	-	-	-	-	-	-	-
	22UMM403	Manaiyiyal Mahathuvam – III	1	-	-	2	-	50	50	Grade*
	22CUB403	Uzhavu Bharatham – III	1	-	-	2	-	50	50	Grade*
Total			30	-			325	425	750	26

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

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

*Extra Credits

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

B.COM-BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

❖ Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Accounting Cycle: Accounting – Definition - <i>Concepts and Conventions</i> (AS-09)- Final Accounts of a Sole Trader (AS-04).International financial reporting standards(IFRS):need and procedures, convergence to IFRS- Accounting standards.	18
Unit II	Depreciation Accounting (AS-06) and Single Entry System: Depreciation Accounting – <i>Methods of Depreciation</i> - Straight Line and Diminishing Balance Methods – Annuity Method. Rectification of Errors- Classification of Errors-Basic principles for rectification of errors- Suspense Account.	18

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Unit III	Consignment Accounts Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses – Accounting Treatment of Consignment Transactions (Including normal and abnormal loss)	18
Unit IV	Joint Venture Account (AS-11) Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept.	18
Unit V	Unit-5 Royalty Accounting: Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss)	18
	Total Contact Hrs	90

NOTE: 20% Theory 80% Problem

Italicized* texts are for self studyPedagogy and Assessment Methods:**

Group discussions, Seminar and Assignment

Text Book

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

Reference Books

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

Course Design By	PS (2022-2025 BA HOD)	CDC	COE
Name: Dr. V.Meera. Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manickachezian Signature:

Programme Code:	B.COM-BPS (2022-2025 BATCH)			Programme Title:	Bachelor of Commerce (Business process services)		
Course Code:	22UBP102			Title :	Batch:	2020-2024	
				CORE :II		Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	BUSINESS MANAGEMENT			Credits :

Course Objectives

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

Course Outcomes

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Management – Meaning and Definition – Nature and Scope-Importance-Functions of Management – Management as an Art, Science and Profession – Scientific Management-Fayol’s Principles of Management – Management by Objective (MBO)-Management by Exception(MBE).Management and administration, Roles & Skills of manager.	15
Unit II	Planning – Meaning and Definition – Nature – Objectives – <i>Advantages and Disadvantages</i> – Process –Types. Planning premises –importance & types. Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.	15
Unit III	Organization – Meaning and Definition – Formal and Informal Organization – Importance – Principles of Sound Organization – Key Elements of Organization Process – Departmentation – Delegation and Decentralization – Line, Functional and Staff Organization – Span of Control.	15

Unit IV	B.COM SEM 5 (2021-2025 BATCH) Selfing (2021-2025 BATCH) Theory of Motivation –Leadership – Functions and Types – X,Y and Z Theories-Charismatic Leadership- Transformational Leadership – <i>Servant leadership-Transactional leadership</i> - Qualities of a Good Leader. Directing-Meaning-Definition- Importance and Principles of Directing- Elements of Directing.	15
Unit V	Controlling: Definition – Characteristics of control – Importance of controlling- Types of control- Control process –Techniques of control. Communication – Types and Channels of Communication.	15
	Total Contact Hrs	75

**Italicized* texts are for self study

Pedagogy and Assessment Methods:

Seminar ,Quiz, Assignment, Best Manager, Business Plans

Text Book

S.N O	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dinkar pagare	Business Management	New Delhi: Sultan Chand and Sons.	2013

Reference Books

S.N O	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Karminder Ghuman & K.Aswathappa	Management concept, Practices	Tata McGraw Hill Education Private Ltd.	2010
2	Premavathi.N	Principles of management	Sri Vishnu publications	2006
3	Jayashankar.J	Principles of management	Margam publications	2005

Course Designed by	HOD	CDC	COE
Name: Ms. T. Mohanasundari Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manickachezian Signature:

B.COM-BPS (2022-2025 BATCH)

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP1A1			Title :	Batch:	2021 – 2024
				BUSINESS MATHEMATICS	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Credits:	4	

Course Objective

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

Course Outcomes

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Mathematics of Finance: Simple and Compound Interest – Sinking Fund – Annuities – Present Value – Bills Discounting .Ratios and proportions.	18
Unit II	<i>Fundamental Ideas of Sets, Relations and Functions</i> – Demand Function – Revenue Function – Supply Function – Arithmetic and Geometric Series – Application to Business Problems.	18

Unit III	B.COM-BPS (2022-2025 BATCH) Addition and Subtraction and Multiplication of Matrix – Rank of a Matrix – <i>Inverse of Matrix</i> ; Determinants and Solution of simultaneous linear equations - Application to Business.	18
Unit IV	Differentiation - Rules for differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a function rule. Differentiation of algebraic, logarithmic and exponential functions (excluding Trigonometric functions) –Revenue, marginal revenue and average revenue, marginal cost and average cost – Elasticity of Demand-Elasticity of supply.	18
Unit V	Elementary Integral Calculus - Indefinite Integral-Techniques of Integration. Simple substitution – Partial fraction method and Integration by parts – Applications of Integration to Commerce.	18
	Total Contact Hrs	90

NOTE: 20% Theory 80% Problem

**Italicized* texts are for self study

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sanchetti, D.C and Kapoor.	Business Mathematics	New Delhi: Sultan chand Co and Ltd.	11 th Edition,2012
2	Sampamgiram,C.S And Rajan,Y.	Business Mathematics	Himalaya Publishing House.	2010
3	Sundaresan and Jayaseelan,	Introduction to Business Mathematics	New Delhi: Sultan chand Co and Ltd.	4 th Edition, 2015

Course Designed by	HOD	CDC	COE
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manickachezian Signature:

B.COM-BPS (2022-2025 BATCH)

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP203			Title : CORE :III	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	HIGHER FINANCIAL ACCOUNTING	Semester:	II
					Credits:	4

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Admission and Retirement of Partner: Partnership- Introduction- <i>Types</i> - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments. Retirement of Partner – Calculation of Gaining Ratio – <i>Revaluation of Assets and Liabilities</i> – Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account (with Equal Instalments only).	18
Unit II	Death of a partner and Dissolution of firm : Death of a Partner - Executor’s Account - Dissolution of firm.	18

B.COM (2022-2025) B.A.T.C.H.S		
Unit III	Insolvency of Partner and Sale of firm : Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company .	18
Unit IV	Branch and Departmental accounts: Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.	18
Unit V	Hire Purchase and Installment accounting : Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession- Installment Accounting	18
	Total Contact Hrs	90

NOTE: 20% Theory 80% Problem

**Italicized* texts are for self study

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

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

Course Designed by	HOD	CDC	COE
Name: Ms.T.Mohanasundari Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manickachezian Signature:

B.COM-BPS (2022-2025 BATCH)

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP204			Title : CORE :IV	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	FINANCE AND ACCOUNTING FOR CORPORATE	Semester:	II
					Credits:	4

Course objectives

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

Course Outcomes

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Corporate Readiness -Overview of corporate -History of corporate - <i>Overview of BPS industry</i> -History of BPS –Benefits of BPS-BPS Industry in International Perspectives – BPS Industry in India.	18
Unit II	Organization – Outsourcing – Business Process Outsourcing – Reasons for BPS - Classification of BPS – BPS industry in India – Challenges of outsourcing need and current trends- <i>BPO areas</i> - horizontal and business verticals-BPO industry- Future of BPO- Voucher –Accounts payable- vendor master-invoice and payment processing- vendor reconciliation-Role of technology in accounts payable.	18
Unit III	Accounts receivables - sub categories – Customer set up – Credit management – booking sales order revenue recognition – pre-billing closing reconciliations – collections – <i>cash application</i> - reconcile outstanding customer balances – Introduction to General Ledger Accounting – Chart of accounts – Intercompany accounting and Reconciliation – various reports (Statutory reports, Schedules, variance) – Statutory	18

B.COM-BBS (2022-2025 BATCH)		
Unit IV	Emerging trend in F&A technology – Traditional accounting method – advantages – limitations –modern accounting – advantages and limitations – ERP – integrated systems or Enterprise-Resource Planning system – Meaning and Definition of ERP – <i>Need for ERP</i> – ERPs with complete function – challenges in implementation of ERP – Industries covered under ERP system– ERP software companies.	18
Unit V	Accounting Standards and IFRS – Introduction – Scope of accounting standards – <i>Procedure for issuing an Accounting standard</i> – Compliance with the accounting standards – Indian accounting standards – International accounting standards – IFRS – international financial reporting standards – Introduction – advantages - - International accounting standards board.	18
	Total Contact Hrs	90

**Italicized* texts are for self study

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

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

Course DCOM-PBS (2022-2025 BIODH)		CDC	COE
Name: Dr. P. Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manickachezian Signature:

B.COM-BPS (2022-2025 BATCH)

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP2A2			Title : ALLIED :II	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	PROGRAMMING LANGUAGE IN BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester:	II
					Credits:	4

Course objective

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

Course Outcome

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

Mapping

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

H-High; M-Medium; L-Low

**Italicized* texts are for self study

List of Excises

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

	<p>B.COM-BPS (2020-2025 BATCH)</p> <p>Creation of Pivot Table</p> <ul style="list-style-type: none"> • Creation of Pivot Chart • Calculation of monthly Payment on Loan • Creation of Catalogue • Preparation of loan Amortization Schedule • Displaying Inventory Status • Creation of Budget Template • Calculation of Weighted Average • Calculation of standard Deviation • Creation of Histogram
Unit III	<p>MS POWERPOINT</p> <ul style="list-style-type: none"> • Slide Presentation about a new car • Graphics in a Slide • Seminar Presentation • Organizational chart for a industry
Unit IV	<p>MS ACCESS</p> <ul style="list-style-type: none"> • Creation of tables with Student Information • Viewing student information by using Queries • Creation of Form by using wizard • Creation of Report
Unit V	<p>HTML</p> <ul style="list-style-type: none"> • Create a HTML document using various tags • Create a document to show a web page about the Department of Commerce-BPS

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

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

Reference Books

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

B.COM-BPS (2022-2025 BATCH)

Course Designed by	HOD	CDC	COE
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R.Manickachezian Signature:

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcome

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	<p>Share capital</p> <p>Share – Meaning – Types – <i>Share Vs Stock</i> - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.</p>	18
Unit II	<p>Preference share and Debentures</p> <p>Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares - Capital Redemption Reserve- Conditions of redemption of Preference share.</p> <p>Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) .</p>	18
Unit III	<p>Final Accounts of Companies</p> <p>Final Accounts of Companies - Statement of profit and loss - Balance Sheet (Vertical Form) – Notes to Accounts – Accounting Treatment – Preliminary Expenses - Calculation of Managerial Remuneration (Basic adjustments).</p>	18
Unit IV	<p>Valuation of Shares and Goodwill</p> <p>Valuation of Share: Introduction- Definition- Valuation of Shares – <i>Need</i>– Methods of Valuing Shares.</p> <p>Goodwill: Definition- Nature- Sources- Need for valuing goodwill- Valuation of Goodwill – Need – Methods of Valuing Goodwill.</p>	18
Unit V	<p>Liquidation of Companies</p> <p>Liquidation of Companies: Meaning- Modes - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.</p>	18
	Total Contact Hrs	90

NOTE: Theory 20% Problems 80%

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP306			Title: CORE :VI	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Principles and Practices of Insurance	Semester:	III
					Credits:	4

Course Objective

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

Course Outcomes

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

Mapping

PSQ CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	H	H	H	H	H	H	H
CO2	H	M	M	H	M	H	M
CO3	H	M	H	H	M	H	M
CO4	H	M	M	H	M	H	M
CO5	H	M	H	H	H	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Defining Risk and Uncertainty - Classification of risk - Management of risk – loss minimization techniques. Insurance - Meaning, nature and significance of Insurance, Insurance market, principles of insurance; Evaluation insurance business in India; Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector.	18
Unit II	Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract - different products offered by life insurers- Premiums and bonuses - <i>Assignment, Nomination and Surrender of policy</i> - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and functions.	18
Unit III	General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance; Proposal form-Cover notes –Endorsement - General Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, – Insurance Providers-Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process – Claims process – Reinsurance.	18
Unit IV	Fire insurance - various types of fire policy; coverage's; subrogation; double insurance; contribution; proximate cause; claims of recovery. Marine Insurance - Law relating to marine insurance; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution;	18
Unit V	Miscellaneous Coverage's - Motor Insurance - Liability only policy - Package policy. Nature, terms and conditions of Health Insurance - Personal Accident insurance - <i>Key Challenges of Healthcare Industry Healthcare regulations & Standards</i> - Individual Health Insurance policies – Group Health Insurance Policies Burglary insurance - Legal Liability insurance- Engineering insurance - Rural insurances - Micro insurance.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

❖ Mapping

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

L-Low; M-Medium; H-High

CASE ANALYSIS

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

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

*Italicized texts are for self study

The distribution of which is as below:

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Nair and Latha Nair.	Personnel management and industrial relations.	.1 st Edition. S.Chand and Company Pvt. Ltd.	2004
2.	Sherlekar.	Case studies in strategic marketing management.	1st Edition. ICFAI University (Corp.)	2006
3.	Chitra atmaram Naik, ,	Human Resource Management	2nd edition, ane's student Edition.	2016
4.	Khan.M.Y. and P.K.Jain	financial Management	6 th Edition, New Delhi, Tata McGraw Hill publishing Company Ltd.	2011

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

To Understand the Basic Development of Entrepreneurship as a Profession

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2022-2025 BATCH)

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta C.B and Gupta S.P	Entrepreneurial Development	S.chand and sons	1 st edition, 2013
2	Munish Vohra	Entrepreneurial Development	Anmol Publications, Bangalore.	2010

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

B.COM- BPS (2022-2025 BATCH)

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)
Course Code:	22UBP3N2			Title:	Batch: 2022 – 2025
				Non Major Elective-I	Semester: III
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Advertising and Sales Promotion	Credits: 2

Course Objective

To equip the students with basic concepts of advertising and sales

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2022-2025 BATCH)

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai and Bhavathi, R.S.N	Morden Marketing Principles and Practices	New Delhi, Sultan Chand and Sons	2013
2	Roddy mullin,	Sales Promotion,	kogan page.	2010

B.COM- BPS (2022-2025 BATCH)

3	Peter, M. Chisan	Marketing Research	MCGraw- hill Back company UKLlimited England	2011
4.	Mercedes Esteban-Bravo, Jose M. Vidal- Sanz,	Marketing Research Methods (Quantitative and Qualitative Approaches)	Cambridge University Press.	2021

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP408			Title :	Batch :	2022-2025
				CORE:VIII	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Income Tax	Credits:	4

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.	18

B.COM- BPS (2022-2025 BATCH)

Unit II	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - <i>Leave encashment</i> - Retrenchment compensation - Deductions out of Gross Salary.	18
Unit III	Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	18
Unit IV	Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains.	18
Unit V	Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. <i>Exempted Incomes</i> - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual.	18
	Total Contact Hrs	90

**Italicized* texts are for self study

NOTE: 40% Theory & 60% problems.

Question Pattern: Accounts Model

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

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP409			Title :	Batch :	2022-2025
				CORE: IX	Semester	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Organizational Behaviour	Credits:	4

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Meaning, Nature and Scope of Organizational Behaviour - Need for studying Organizational Behaviour - Disciplines contributing to Organizational Behaviour - Organizational Behaviour process - Approaches to the study of Organizational Behaviour .	15

B.COM- BPS (2022-2025 BATCH)

Unit II	Personality - Types of Personality - Theories of Personality - Perception - Perceptual Process - <i>Perception and its application in Organizations.</i>	15
Unit III	Motivation - Meaning - Nature of Motivation - Theories of Motivation and Techniques - Motivation Process-Job satisfaction - Measuring Job satisfaction.	15
Unit IV	Group Dynamics - Theories of Groups -Group cohesiveness - Group role - Group decision making techniques - <i>Group conflict.</i>	15
Unit V	Leadership - Leadership styles - Theories - Leadership styles in Indian Organizations - Power - Sources of Power - Organization Culture - Types of Culture -Function of Culture – Organizational Effectiveness.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	S. Fayyaz Ahamed and others,	Organisational Behaviour	Atlantic publisher	2014
2.	Nelson & Quick	Organizational Behaviour	India Edition	2012

B.COM- BPS (2022-2025 BATCH)

	Jerald Green Berg and Robert A. Baron	Behaviour in organizations	Indian Edition PHI Learning PVT Ltd	2009
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. R. Sivarajan Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP410		Title :	Batch :	2022-2025
			CORE: X	Semester	IV
Lecture Hrs./Weekor Practical Hrs./Week	3	Tutorial Hrs./Sem.	Programming Lab in Tally	Credits:	2

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

LIST OF PROGRAMMES

1.	Company creation and alteration
2.	Creating and Displaying of trail balance
3.	Voucher Entry and Voucher alternation and deletion.
4.	Inventory information- stock Summary.
5.	Inventory information- Godown creation and alteration
6.	Final accounts Without Adjustments.
7.	Final accounts with Adjustments
8.	Display of Ratio Analysis/Cash Flow/Fund Flow
9.	Bank- Reconciliation Statements.
10.	Cost categories and cost centres.

B.COM- BPS (2022-2025 BATCH)

11.	Bill Wise Statement
12.	Calculation of GST (IGST, CGST, SGST)
13.	Creation of Stock Items and Stock Groups for GST Compliance
14.	Creation of sales Ledger and purchase Ledger
15.	Creation of multicurrency

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	22UBP4A4			Title:	Batch :	2022-2025
				ALLIED:IV	Semester	IV
Lecture Hrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	10	Statistical Methods	Credits:	4

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Meaning and Scope of Statistics – <i>Characteristics and Limitations</i> – Presentation of Data by Diagrammatic and Graphical Methods.(Theory only) Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean	18

B.COM- BPS (2022-2025 BATCH)

Unit-2	Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.	18
Unit-3	<i>Simple Correlation</i> – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Coefficient of Concurrent Deviation -Concept of Regression Analysis.	18
Unit-4	Index Numbers (Price Index Only) – Method of Construction – 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).	18
Unit-5	Analysis of Time Series and Business Forecasting – Methods of measuring trend and seasonal changes (including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only) Note: Marks Distribution shall be 80% for Problems and 20% for theory Question Pattern: Theory model	18
	Total Contact Hrs	90

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta.S.P.	Statistical Methods	1 st revised edition, sultan chand& sons.	2013

B.COM- BPS (2022-2025 BATCH)

2	Sivathanu Pillai	Economic and business statistics	4 st edition, rogressive corporation	1973
3	G.R.Veena and seemasambargi	Business mathematics and statistics	10 thedition, 2013, I K International publishing house pvt. Ltd.	2013
4	Frederick C Mills	Statistical Methods	Holt Rinehart and Winston New York.	1985
5	Donald F.Morrison	Multivariate Statistical Methods	McGraw Hill Book Company London.	1976

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

B.COM- BPS (2022-2025 BATCH)

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

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality	6

B.COM- BPS (2022-2025 BATCH)

Unit-2	Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - <i>Challenges of AI.</i>	6
Unit-3	Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Demerits. Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools. Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT.	6
Unit-4	Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics.	6
Unit-5	Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – <i>Artificial Intelligence Jobs in 2030</i> – Jobs 2030 - Framework for aligning Education with Industry 4.0.	6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Book

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature

B.COM- BPS (2022-2025 BATCH)

Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Dr. R. Manicka chezian Signature:
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B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	22UBP4S2			Title:	Batch :	2022-2025
				SEC : I Naan Mudhalvan		Semester
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Aptitude for Placement	Credits:	2

Course Objective

The primary objective of this course is to enhance students' problem-solving skills, logical reasoning, and critical thinking abilities. This is essential for tackling a wide range of aptitude and reasoning questions encountered during placement tests.

Course Outcomes

CO1	To understand of fundamental mathematical concepts and techniques used in solving quantitative aptitude questions.	K1
CO2	To analyze complex problems logically, break them down into manageable parts, and arrive at effective solutions.	K2
CO3	To improve their reading comprehension, vocabulary, and sentence structuring, leading to better verbal communication skills.	K3
CO4	To practice a variety of questions, students should feel more confident and better prepared to tackle the aptitude section of placement exams.	K4
CO5	The skills gained from the course, such as problem-solving, logical thinking, and effective communication, will also be beneficial during job interviews.	K5

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Quantitative Aptitude: Arithmetic – <i>Algebra</i> - Mensuration (Area, Volume)- Probability and Statistics	6
Unit-2	Logical Reasoning: Seating Arrangements-Blood Relations-Syllogisms-Coding-Decoding-Direction Sense-Puzzles-Logical Deductions-Data Sufficiency	6

B.COM- BPS (2022-2025 BATCH)

Unit-3	Verbal Ability: Reading Comprehension-Vocabulary (Synonyms, Antonyms, Analogies)-Grammar (Sentence Correction, Error Spotting)-Sentence Completion-Para-jumbles	6
Unit-4	Data Interpretation: Tables-Bar Graphs-Line Graphs-Pie Charts- <i>Caselets</i>	6
Unit-5	General Knowledge: Current Affairs-General Science-History, Geography, Polity-Basic Economics	6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.S. Aggarwal	A Modern Approach to Verbal & Non-Verbal Reasoning	S. Chand	2018

Reference Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	A.K. Gupta	Logical and Analytical Reasoning"	Ramesh Publishing House	2020

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

B.COM- BPS (2022-2025 BATCH)

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

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Project – meaning – Project Identification – Selection – Network planning Techniques – <i>PERT</i> - CPM.	3
Unit-2	Project formulation - Significance – Stages in project formulation – Feasibility Analysis – Project report.	3
Unit-3	Project appraisal – Methods – <i>Payback period</i> – Average Rate of return – Discounted cash flow techniques	3

B.COM- BPS (2022-2025 BATCH)

Unit-4	Plant location – importance – Factors affecting Location – Factory design – Types of Factory	3
Unit-5	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Book

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

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	22UBP4N2		Title:	Batch :	2022-2025
			Non Major Elective : II		Semester
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Service Marketing	Credits: 2

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Characteristics of Service – Service classification – <i>Service Marketing</i> – Service Design and Blue printing	3
Unit-2	Segmentation and target market for services – Positioning of services – Services quality and measurement	3

B.COM- BPS (2022-2025 BATCH)

Unit-3	Concept of the service producer – developing service product – pricing techniques and strategies	3
Unit-4	<i>Promotion</i> – tools, mix and campaign planning distribution – Channel for services, Roll of intermediaries franchising	3
Unit-5	Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Helen Woodruffe	Service Marketing	1 st Edition, M & E/Pitman publishing.	1995

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

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

NOTE: 20% Theory 80% Problem

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Reddy, T.S, and Hari Prasad Reddy	Cost Accounting	Margham Publications.	2017

B.COM- BPS (2022-2025 BATCH)

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2022-2025 BATCH)

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

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Campus to Corporate: Corporate Expectations – Campus Vs Corporate – Learn the culture – Impact of Attitude and Behaviour – Consider the Communication and Presentation Skills: Verbal-Non-Verbal- Listening Skills - Writing Skills – Questioning Skills. Fundamentals of an Effective Presentation - 5 P’s of an Effective Presentation - <i>Public Speaking</i> - Managing Voice and Language-Importance of Visual Aids.	15

Unit-2	Business Etiquette: Making the First Impression - Importance of Handshakes - Business Card Etiquette - Grooming - Personal Hygiene - Body Language - Telephone and email Etiquette. Interview skills – Group discussions.	15
Unit-3	Time and Team Management: Prioritization - Dealing with Difficult Tasks -Getting Organized –Stress Management - Work-Life Balance- Managing Relationships- Understanding the Cultural Diversity- Teambuilding Process and Techniques- Balancing Team Needs and Individual Needs.	15
Unit-4	Conflict Management: Creating a Win-Win situation -Negotiation and Persuasion - Dealing with Aggressive Behavior - Different Styles of Handling Conflicts - Dealing with Emotions – Conflict Resolution Strategies -Tools and Techniques for Conflict Management.	15
Unit-5	Building Confidence: <i>Overcoming Nervousness</i> - Deal with Conflicts Effectively - Developing Positive Attitude - Reach Personal and Professional Goals -Strengthening your Self-Esteem - Developing Social conversation Skills.	15
	Total Contact Hrs	75

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business process services)	
Course Code:	22UBP514		Title:	Batch :	2022-2025
			CORE:XIV		Semester
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Banking Process for Business	Credits: 3

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Overview of banking – Function and products of a bank – Liabilities – Obligations - Definition of Banker and Customer – Relationships between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account - AML – KYC Checks –Account Conversions and Closures – Customer Correspondence – ATM Management.	15

B.COM- BPS (2022-2025 BATCH)

Unit-2	Opening of Account – Special Types of Customer – Types of Deposit – Bank Pass Book – Basics of cards- Types of cards, transaction overview, and components of cards - Card Maintenance – Payments – Concepts, applications, investigations, Statement validations - products on Cards - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit Collection of Banker – Banker Lien.	15
Unit-3	Lead Generation – Regulation Requirements- Pre Underwriting, Underwriting - Verifications and closing - Quality Control and Repurchase - Quality Assurance - Cheque – Features Essentials of Valid Cheque – Crossing – Making and Endorsement – Payment of Cheques Statutory Protection Duties to Paying Banker and Collective Banker - Refusal of Payment Cheques Duties Holder & Holder in Due Course.	15
Unit-4	Loan And Advances By Commercial Bank Lending Policies of Commercial Bank - Forms of Securities – Lien Pledge Hypothecation and Advance Against the Documents of Title to Goods – Mortgage - Mortgage Originations – Sales/ New Application Management - Support and settlement Services - Cash Management Overview - Products-Payments life cycle - phase - Introduction to funds Transfer - Various types of Funds transfer(Clearing, Treasury, Payments, Bills receivables, Collections, lockbox, loans/ deposits - Bulk Remittances - Pre Funds Transfer - Various Clearing Systems - Overview - Post Funds Transfer - Nostro Reconciliations - proofing - Investigations - Tracking - MIS and treasury Reporting - Amendments and Collections.	15
Unit-5	Position of Surety – Bills and Supply Bill - Purchase and Discounting Bill - Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigates, Role of banks & Documents in International Trade – Letter of Credit (L/C) - Parties to L/C & Types of L/C - Acceptance & Payment - Document Checking, Method of Payment - Collection - Parties to Collection & types of Collection – Advance, Open Account & Documentary Collection & Documentary Credit - Guarantee / SBLC - Types of Guarantee - Issuance, Amendment, Claim / Settlement & Cancellation- Reimbursement-Authorization- Claim/ Payment, Clean Payment, Irrevocable undertaking, FI Advance - Loans & Finances, - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance. Channel Finance & Bill Fiancé- Trade Compliance - Trade Advisory Functions.	15
	Total Contact Hrs	75

	Total Contact Hrs	90
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**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Muraleedharan D.	Modern Banking - Theory and Practice	PHI Learning	2014
2	Vinod Kothari	Banking Law and Practice in India	Lexis Nexis, Aggarwal Law House/28	2021
3	S.N.Gupta	The Banking Law in Theory and Practice	Universal Law Publishing/6	2017
4	Bimal N. Patel	Banking Law and Negotiable Instruments Act	Eastern Book Company/1	2015

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objectives

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

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

INSTITUTIONAL TRAINING

Institutional Training is a part of B.COM- BPS, Curriculum. Students undergo training for a period of 30 days at the end of the Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the student Performance. Weightage assigned for the subject is 50 marks.

The distribution of which is as below:

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Indian Contract Act 1872: Introduction to Law- Definitions - Basics of Law- Four types of Law- Law and its purpose - Contract – Definition – Classification of Contracts – <i>Essential elements of a Valid Contract</i> – Offer – Acceptance- Types – Legal Requirements-Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	15

B.COM- BPS (2022-2025 BATCH)

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

To endow students with the knowledge of Marketing

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2022-2025 BATCH)

Unit V	Recent trends in marketing- Green marketing- Meaning- features of green marketing- Scope of marketing- Advantages & Disadvantages of green marketing- Approaches of green marketing- Online marketing -Functions of online marketing- Advantages& Disadvantages.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Auditing-Origin-Definition-Objectives-Scope of auditing- Difference between auditing and investigation-Basic principles and process-Types-Advantages and limitations- <i>Qualities of an auditor.</i>	15
Unit II	Internal control-Internal check and internal audit -Audit programme -Audit note book-Working papers. Vouching-Voucher-Vouching of Cash back-Vouching of Trading Transactions-Credit side or the payment side of the cashbook.	15

B.COM- BPS (2022-2025 BATCH)

Unit III	Verification and valuation of assets and liabilities-Auditors Position Regarding Valuation and Verification of assets and liabilities-Depreciation-Reserve and provisions -Contingent liabilities-Valuation of stock-In-Trade.	15
Unit IV	Audit of joint stock companies-Appointment of company auditor-Qualification-Disqualification-Rights and duties-Liabilities of a company auditor-Share capital and share transfer audit- <i>Audit report</i> -Contents and types.	15
Unit V	Audit of computerized accounts-Computer Assisted audit Technique-Need-Step by step methodology	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	De Paula.F.R.M	Auditing. London: Auditing principles and practice, New Delhi, Kalyani publication.	The English Language Society and Sir Issac Pitman and Sons Ltd.	2017
2.	Pradeep Kumar	Auditing principles and practice	New Delhi, Kalyani publication	2017

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

B.COM- BPS (2022-2025 BATCH)

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

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

Course Objective

To enable to student to understand and work methods and concepts related research.

To enable the student to develop research project and work with research problem

Course Outcomes

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

Mapping

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

Units	Content
Unit I	Introduction: Meaning and Definition of Research - Characteristics of Research –Objectives of Research – Types of Research – Process and steps of Research.

B.COM- BPS (2022-2025 BATCH)

Unit II	Process of Selection and formulation of Research problem: Problem Selection / Identification of the problem – Sources of research problems – Criteria of a good research problem – Principles of research problem – Hypothesis – Meaning – Sources of Hypothesis – Characteristics of good Hypothesis.
Unit III	Research Design: Meaning of Research Design – Types of Research Design – Essential steps in preparation of Research Design – Evaluation of the Research Design – A Model Design- Sampling- Types of Sampling
Unit IV	Data Collection and analysis and interpretation of data: Main forms of Data Collection responses -- Methods of data Collection – Data collection using Google form -Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance – Technique of interpretation.
Unit V	Research Report: Meaning of R / R – Steps in Organization of R / R – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report.

L-Low; M-Medium; H-High

Text Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kothari C.R.	Research Methodology Methods and Techniques	New age international publishers P ltd, new delhi – Latest edition	2018
2.	Gupta, S.K. RangiPraneet.	Business Research Methods	Kalyani Publishers,Ludhiana.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Dr Mahesh A Kulkarni,.	Research Methodology and Project Work	Nirali Prakashan, Mumbai	2020
2.	N Thanulingon.	Research Methodology	Himalaya Publication, Mumbai	2012
3.	O. RKrishnaswami, M. Rangnathan	Methodology of Research in Social Sciences	Himalaya publishing House.	2011

B.COM- BPS (2022-2025 BATCH)

4.	DipakKumar Bhattacharya,	Research Methodology	ExcelBooks, New Delhi.	2013
5.	Dr.Roshan Kumar Bhangdiya	Research Methodology in Commerce and Management	Neha Publishers.	2014

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

B.COM- BPS (2022-2025 BATCH)

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

Course objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
Unit-1	Market: - Meaning, Definition, Classification of Markets. Marketing: - Meaning, Definition, Features, Importance, Functions - Modern Marketing Concepts – Marketing Mix: Definition – Concepts – and elements of marketing mix –benefits and limitations of marketing	9
Unit-2	Market segmentation: meaning –basis of segments – effective segmentation criteria – marketing segmentation strategy - methods of segmenting market – practice of market segment .	9

B.COM- BPS (2022-2025 BATCH)

Unit-3	Marketing research –meaning – Definition –scope –objectives of Marketing research - Marketing research and market research – elements, functions and classification of marketing research -Steps in marketing research –importance and limitations of marketing research.	9
Unit-4	Product: - Meaning, Definitions - New Product Planning & Development - Product Life Cycle – Branding : Brand, brand name, brand mark - Brand image and product image. Packaging: <i>Types of packaging</i> – Requisites of good packaging. Price: - Meaning, Definition, Importance - Factors affecting pricing decisions, Kinds of Pricing.	9
Unit-5	Promotion Mix: - Sales Promotion, Meaning, Definition, Objectives, Kinds of Sales Promotion. Advertising : Meaning, Definition - Objectives, Media of advertising. Channels of Distribution: Meaning, Definition - Importance & Types of Channels of Distribution - Factors Determining Choice of Channel of Distribution.	9
	Total Contact Hrs	45

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Phillip Kotler	Principle of Marketing	New Delhi Prentice hall of India.	2012
2	SwapnaPradhan	Retail Marketing	New Delhi 3 rd Edition, Tata MCGraw Hill education private limited.	2013
3	Peter, M. Chisan	Marketing Research	3 rd Edition 2002, MCGraw-hill Back company UK limited England.	2012

B.COM- BPS (2022-2025 BATCH)

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP5S2			Title :	Batch :	2022-2025
				Skill Based Subjects Major Elective-I	Semester	V
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Human Resource Capital Management	Credits:	3

Course Objective

To expose the students to the human resources management and its practices.

To impart knowledge on recruitment process.

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Human resource capital management- Meaning and scope –Evolution of Human capital Resource Management- <i>Functions of HRCM.</i>	9

B.COM- BPS (2022-2025 BATCH)

Unit II	Human Resource Planning- Importance –Factors governing Human Resource Planning.	9
Unit III	Recruitment - Factors Governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests-Interviews-Evaluation of Recruitment Methods.	9
Unit IV	Performance Appraisal-Objectives-Appraisal Methods-Training and Development- Methods of Training.	9
Unit V	Morale-Measures to improve Morale- <i>Job Satisfaction</i> .	9
	Total Contact Hrs	45

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP5VA		Title :	Batch :	2022-2025
Lecture Hrs./Weekor Practical Hrs./Week		Tutorial Hrs./Sem.	30	Value Added Course- I Fundamentals of Capital Market	Semester Credits:
					2

Course Objective

To familiarize the students with capital market operations in India.

Course Outcomes

K1	To Familiarizes the students with the mechanism of capital market operations.	CO1
K2	To Create awareness on SEBI, its objectives, powers, management & functions.	CO2
K3	To Understand the practical aspects of primary market operations & secondary market.	CO3
K4	To Apply skill into the functions of stock exchange and their working.	CO4
K5	To Evaluate conceptual knowledge of the capital market and to impart skills for recording various kinds DEMAT Accounts, depository system, NSDL & CDSL.	CO5

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

NOTE: Theory 100%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

B.COM- BPS (2022-2025 BATCH)**Text Book**

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

❖ Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Basis of Management Accounting : Management Accounting – Meaning – Definition – Objectives and Scope – Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – <i>Management Accounting and Cost Accounting</i> – Problems of Common Size Statement and Comparative Statement.	18

B.COM- BPS (2022-2025 BATCH)

Unit II	Ratio analysis: Ratio Analysis – Meaning – <i>Uses – Limitations</i> – Classification of Ratios –Computation of Ratios from Financial Statements.	18
Unit III	Funds Flow and Cash Flow Statement: Funds Flow Analysis – Cash Flow Analysis (New format) (AS-03).	18
Unit IV	Budgetary Control: Budgetary Control – Meaning- Definition- Functional budget- Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Zero based Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements. (Percentage sales Methods only).	18
Unit V	Marginal Costing Techniques: Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	18
	Total Contact Hrs	90

Note: Theory-20% Problem- 80%

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

Programme Code:	B.COM- BPS			Programme Title:	Bachelor of Commerce (Business process services)	
Course Code:	22UBP617			Title: CORE : XVII	Batch:	2021 - 2024
				Supply Chain Management	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

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

Course Outcomes

CO1	Identify the importance and understand the multiple facets of supply chain business in their own perspective.	K1
CO2	Apply supply chain management principles and operational concepts to integrate, coordinate and synchronize supply chain activities to articulate and deliver customer-directed quality outcomes within Legal, regulatory, business and ethical frameworks in local and international environments.	K2
CO3	Students will be able to identify the principles of customer and supplier relationship management in supply chains and the principles of quality and lean manufacturing.	K3
CO4	Analyse the smooth transition of goods and services from manufacturers to the customers.	K4
CO5	Apply the knowledge of current information technology in all the major supply chain management practices.	K5

Mapping

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

L-Low; M-Medium; H-High

B.COM- BPS (2022-2025 BATCH)

Units	Content	Hrs
Unit I	Supply Chain Management (SCM) – Meaning and Definition- Objectives – Importance of SCM- Scope of SCM- Types of SCM- Major drivers of SCM- <i>Supply chain as a profession- Need for SCM in market today</i> -Supply chain strategy - Supply chain metrics.	18
Unit II	Demand Management-Basic concepts-supplier Management-Basic concepts-Operation Management in SCM- Basic principles- Lean Manufacturing and SCM-Benefits of Lean Manufacturing-Elements. <i>Mass Customization</i> -Levels- characteristics-Outsourcing-Core competencies-working models.	18
Unit III	Procurement Management in SCM- Introduction-Purchasing cycle- types – <i>Inventory models</i> - EOQ model-Inventory terminology- Inventory Management-Inventory counting system. JIT- Elements- Benefits- Vendor Management.	18
Unit IV	Information Technology for SCM- Radio Frequency Identification (RFID) Technology – <i>Global Positioning System</i> – Geographic Information System (GIS) -concepts- <i>Role of internet in logistics and SCM</i> - Emerging trends in SCM-Green Logistics-Data Mining and Data Warehouse - Logistics Administration.	18
Unit V	Logistics Management- History and Evolution- Elements-Functions- Logistics in India-Integrated Logistics Systems. Transportation Management-Participants in transportation- Modes of Transportation- Multimodal transportation- <i>Fleet management</i> - process- factors- Inter model transportation- containerization-Role of ICD's- Warehousing- Types-Warehouse Management System (WMS)-Packaging-3PL-4PL-Reverse Logistics.	18
	Total Contact Hrs	90

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP518			Title :	Batch :	2022-2025
				CORE: XVIII	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Processes Management	Credits:	4

Course Objective

To provide an understanding of BPS process and techniques.

Course Outcomes

CO1	To remember ethical obligations and responsibilities of business.	K1
CO2	To understand legal, social and economic environments of business.	K2
CO3	To apply knowledge of business concepts and functions in an integrated manner.	K3
CO4	To figure out the specialized knowledge in operations management to solve business problems.	K4
CO5	To measure about the service industry process; design, analyze, improve, monitor and optimize in the field of service sector.	K5

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2022-2025 BATCH)

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

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce- <i>Advantages and Disadvantages</i> -Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications.	15

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Unit II	Electronic Data Interchange-Definition-Evolution of EDI-Objectives-Advantages-Bottlenecks of EDI-Components of EDI-Electronic Payment Systems -E-Online Banking-Electronic Delivery Channels-ATM-Tele banking- Electronic Money Transfer (EMT)- E Cheque- E- banking-- Components- Advantages and Limitations of Online Banking.	15
Unit III	Security Issues in E-Commerce-Risks involved-E-Commerce security tools - Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.	15
Unit IV	Components of Communications System- Transmission Media – Protocol definition – Introduction to TCP/IP – Wireless Network – Basics of Internet – Types of attack: Phishing , Spoofing , Impersonation , Dumpster diving – Information Security goals – Information Security Threats and Vulnerability : Spoofing Identity, Tampering with data, Repudiation, Information disclosure, Denial of service, Elevation of Privilege.	15
Unit V	Authentication – Password Management – E-Commerce security – Windows security- Network Security: Network Intrusion detection and prevention systems – Firewalls – Software Security – Web security: User authentication, authentication – secret and session management, cross site scripting, Cross site forgery, SQL injection. Computer Forensics – <i>Steganography</i> .	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kamalesh K.Bajaj and Debjani nag.	. E-Commerce	New Delhi: TATA MC Grew Hill Publishers.	2011
2.	Roger Leroy Miller.	Marketing and E-Commerce.	Australia: West Thoaman Learning.	2013
3.	Dave chaffey,	E-Business and E-Commerce management,	5th Edition, financial times/ prentice hall.	2011

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4.	Michael E. Whitman, Herbert j.	Principles of Information Security	Mattord, CENGAGE Learning, 4th Edition.	2014
5.	Bernard Menezes,	Network Security and cryptography	CENGAGE Learning.	2018

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Investment – meaning – Definition - Concepts of Investment- Elements of Investment importance of investment – Factors favourable for investment- Investment Process – Features of an Investment program- Investment Media and its types – Alternative Forms of Investment.	15

B.COM- BPS (2022-2025 BATCH)

Unit II	Security analysis - Fundamental analysis –Economic analysis – Industry Analysis –Company Analysis – Economic Value Added – Sources of Financial Information.	15
Unit III	Technical Analysis- Efficient market theory - random walk analysis.	15
Unit IV	Portfolio Management – <i>Portfolio risk and return</i> - Portfolio construction models.	15
Unit V	Portfolio Analysis – Portfolio selection - Techniques of Portfolio revision.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	V.K.Bhalla.	Fundamentals of Investment Management	S Chand Publishing3rd edition.	2010
2.	V.A. Avadhani	Investment Management	Himalaya Publishing house 8th Edition.	2011
3.	Donald Fischer &J.Jordan	Security Analysis and Portfolio Management.	Published 17th Edition Pearson Education.	2018

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Business Communication: Meaning – Importance of Effective Business Communication Media- Types – Barriers to Communication – <i>Communication Ethics</i> – Principles of Effective Communication.	15
Unit II	Non- Verbal Communication – Soft Skills – Business Letters: Need – Functions - Kinds - Essentials – Layout- Interpersonal Communication. – Use of Capital Letters in writing – Use of Foreign Words and Phrases.	15
Unit III	Interview- Appointments- Acknowledgement-Promotion- Enquires- Replies- Orders-Sales- Circulars – Complaints – Use of Mobile Phones in communication and modern application software in Mobile Phones communication.	15

B.COM- BPS (2022-2025 BATCH)

Unit IV	Business Correspondence - Enquiries and Reply - Order and their Execution – Collection Letter –Sales Letter – Circular Letter – Banking Correspondence – Insurance Correspondence	15
Unit V	Modern Forms of Communication: <i>Fax</i> - e-mail- Video conferencing- Internet -Website and their use in Business.	15
	Total Contact Hrs	75

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP6E7			Title :	Batch :	2022-2025
				Core Elective-III	Semester	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Company law and Secretarial Practice	Credits:	4

Course Objective

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

Course Outcomes

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

Mapping

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

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

B.COM- BPS (2022-2025 BATCH)

Unit III	Prospectus: Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.	15
Unit IV	Meeting: Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - <i>Drafting of Correspondence relating to the meetings.</i>	15
Unit V	Winding up of company: Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up.	15
	Total Hours	75

L-Low; M-Medium; H-High

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS		Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP6E8		Title :	Batch :	2022-2025
			CORE ELECTIVE –III	Semester	VI
Lecture Hrs./Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	International Business	Credits: 4

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

B.COM- BPS (2022-2025 BATCH)

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

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Balagopal (2013), T.A.S	Export Management.	Sultan Chand Ltd., New Delhi.	2013
2.	Dr.Francis Cherunilam,	International Trade and Export Management	Himalaya Publishing House, New Delhi.	2013
3.	Sumati Varma	International Business	Published by Ane Books Pvt. Ltd.	2017

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

B.COM- BPS (2022-2025 BATCH)

Programme code:	B.COM- BPS			Programme Title :	Bachelor of Commerce (Business Process Services)	
Course Code:	22UBP6E9			Title :	Batch :	2022-2025
				CORE ELECTIVE –III		Semester
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Financial Management	Credits:	4

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit I	Nature and scope of financial management – Profit and Wealth management objectives – Key decisions - Functions and responsibilities of finance manager.	15
Unit II	Time value of money – Valuation– Capital structure decisions – Traditional and MM approaches – Current views – Determine of capital structure – <i>Over trading</i> – Over and under capitalization – Leverage analysis EBIT – EPS analysis.	15
Unit III	Cost of capital measurement WACC – MCC and value of the firm – Factors in dividend policy of firm – Kinds of dividend – Walter’s Model – MM Approach.	15

B.COM- BPS (2022-2025 BATCH)

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

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

Units	Content
Unit I	Definition of Credit. Forms of credit: Consumer credit, Commercial credit, Export credit, Banking credit, Agriculture credit.
Unit II	Principles of lending – The 7C's of Credit – Fair practice code – Various types of Borrowers.
Unit III	Benefits and dangers in using credit, understanding consumer rights and obligations.
Unit IV	Credit Policy: Definition – Role and use of the policy – Basic contents of the policy.

B.COM- BPS (2022-2025 BATCH)

Unit V	Consumer Assessments: Credit Bureau, Credit Applications, References, Credit Evaluation of borrowers, Collection procedure, Debit Recovery Tribunal, Writing off Bad Debts.
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Text Book

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

To impart basic knowledge about major Goods and Service Taxes.

Course Outcomes

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

Mapping

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

L-Low; M-Medium; H-High

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

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Unit III	Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax- Concept of Supply-Registration and filing of GST	6
Unit IV	Levy and Collection under the Integrated Goods and Service Tax Act 2017- Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax.	6
Unit V	Levy and Collection of Tax- Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- <i>Zero-Rated Supply</i> .	6
	Total Contact Hrs	30

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

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

Course Outcomes

CO1	To know the various types of mutual funds and make informed decisions about which types suit their investment objectives	K1
CO2	To Understand the structure and functioning of mutual funds, including their advantages and limitations.	K2
CO3	To Assess the risk associated with mutual fund investments and align their choices with their risk tolerance.	K3
CO4	To Evaluate the performance of mutual funds using appropriate metrics and benchmarks	K4
CO5	To Demonstrate improved financial literacy and an ability to make well-informed investment decisions.	K5

Mapping

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

L-Low; M-Medium; H-High

Units	Content	Hrs
Unit-I	Mutual funds- Meaning-Definition- History and evolution of mutual funds- Types of mutual funds: equity funds, debt funds, hybrid funds- <i>Advantages and disadvantages of investing in mutual funds.</i>	6
Unit-II	Mutual fund structure: AMC (Asset Management Company), trustees, custodians- Role of fund managers and their responsibilities. Understanding Net Asset Value (NAV) and its calculation. Fund distribution channels: direct plans vs. regular plans.	6

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Unit III	Investment objectives and risk tolerance- Diversification and asset allocation principles- Active vs. passive investment strategies-Sector-specific and thematic funds.	6
Unit IV	Measures of fund performance: CAGR, Standard Deviation, Sharpe Ratio- Evaluating fund consistency and risk-adjusted returns-Understanding market and investment risks-Strategies to manage investment risk	6
Unit V	Factors to consider when selecting a mutual fund- Reading and interpreting fund factsheets- <i>SIP (Systematic Investment Plan) vs. lump sum investments</i> - Investment process and paperwork- Impact of technology on mutual fund investing	6
	Total Contact Hrs	30

*Italicized texts are for self study

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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

B.COM- BPS (2022-2025 BATCH)

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

Course Objective

To improve the employability and entrepreneurial skills of students

Course Outcomes

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

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

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NOTE: Theory 100%

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Method

Seminar, Quiz, Assignment, Group Task

Text Book

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

Reference Books

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

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