

# **NALLAMUTHU GOUNDER MAHALINGAM COLLEGE**

(An Autonomous College Affiliated to Bharathiar University)

Re-Accredited by NAAC and

ISO 9001:2015 Certified Institution

Pollachi – 642 001



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

**2024 - 2027 BATCH ONWARDS**

## Department of Commerce - Business Process Services

### Vision

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

### Mission

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

### Program Educational Objectives:

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

**Program Outcomes:**

<b>PO1</b>	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of Commerce BPS.
<b>PO2</b>	<b>Leadership readiness/qualities:</b> To prepare the students to take up the responsibilities in various functional areas of the business organization and to have strong skill about the business processes and outsourcing services.
<b>PO3</b>	<b>Analytical reasoning:</b> To acquire entrepreneurial attributes and develop managerial skills; applying both quantitative and qualitative knowledge to their future careers in business.
<b>PO4</b>	<b>Problem solving:</b> To acquire the skills of communication analytics, team management decision making and problem solving etc.
<b>PO5</b>	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, and beliefs on the basis of empirical evidence. Critically evaluate practices, policies and theories by following scientific approach to knowledge development.
<b>PO6</b>	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself;
<b>PO7</b>	<b>Moral and ethical awareness/reasoning:</b> Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, appreciating environmental and sustainability issues.
<b>PO8</b>	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including, learning how to learn", that are necessary for participating in learning activities throughout life.

**Program Specific Outcomes:**

<b>PSO – 01</b>	<b>Business Process:</b> To build a strong understanding in the areas of commerce and business process services.
<b>PSO – 02</b>	<b>Technology usage:</b> To develop the skill of analyzing the concepts and applying technology in business.

**Mapping**

<b>PEOs POs \ PSOs</b>	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
<b>PO1</b>	H	H	H	H	H
<b>PO2</b>	H	H	H	H	H
<b>PO3</b>	H	H	H	H	H
<b>PO4</b>	H	H	H	H	H
<b>PO5</b>	H	H	H	H	H
<b>PO6</b>	H	M	H	H	H
<b>PO7</b>	H	H	H	M	H
<b>PO8</b>	H	H	H	H	H
<b>PSO1</b>	H	H	H	H	H
<b>PSO2</b>	H	H	H	H	H

<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:

**B.Com - BPS****(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2024 - 2025 ONWARDS)****I to VI SEMESTERS****SCHEME OF EXAMINATIONS**

<b>SEMESTER – I</b>										
<b>Part</b>	<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Hrs. / Week</b>		<b>Hrs. / Sem.</b>	<b>Exam Hrs.</b>	<b>Maximum Marks</b>		<b>Total Marks</b>	<b>Credits</b>
			<b>L</b>	<b>P</b>	<b>T</b>		<b>Internal</b>	<b>External</b>		
I	24UTL1C1	Tamil Paper-I	5	-	-	3	25	75	100	3
	24UHN1C1	Hindi Paper-I								
	24UFR1C1	French Paper-I								
II	24UEN101 / 24UEN102	Communication Skills – I (Level I) / Communication Skills – I (Level II)	5	-	-	3	25	75	100	3
	24UBP101	<b>CC I : Financial Accounting</b>	6	-	-	3	25	75	100	5
III	24UBP102	<b>CC II :Accounting for Finance and Corporate</b>	5	-	-	3	25	75	100	4
	24UBP1A1/ 24UBP1A2	<b>GE I – Allied I: Business Economics/ Principles of Management</b>	6	-	-	3	25	75	100	4
IV	24EVS101	<b>AECC I: Environmental Studies</b>	2	-	-	2	-	50	50	2
	24HEC101	Human Excellence - Personal Values & SKY Yoga Practice – I	1	-	-	2	20	30	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
EC		Online Course (Optional) (MOOC / NPTEL / SWAYAM )								Grade
<b>Total</b>			<b>30</b>				<b>145</b>	<b>455</b>	<b>600</b>	<b>22</b>

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

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

SEMESTER - II										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			T	Internal		
I	24UTL2C2	Tamil Paper-II	5	-	-	3	25	75	100	3
	24UHN2C2	Hindi Paper-II								
	24UFR2C2	French Paper-II								
II	24UEN202 / 24UEN203	Communication Skills – II (Level I) / Communication Skills – II (Level II)	5	-	-	3	25	75	100	3
	24UBP203	<b>CCIII:</b> Higher Financial Accounting	6	-	5	3	25	75	100	4
III	24UBP204	<b>CC IV:</b> Introduction to Information Technology	5	-	-	3	25	75	100	4
	24UBP205	<b>CCLabI:</b> Programming Language- Business Application Software and Google Workspace	-	2	-		20	30	50	1
	24UBP2A1/ 24UBP2A2	<b>GE II – Allied II :</b> Business organization and office Management/ Banking Law and Practice	4	-	-	3	25	75	100	3
	24UBP2S1/ 24UBP2S2	<b>SEC I:</b> NaanMudhalvan: Security Markets/ Professional Skills	2	-	-	3	12	38	50	2
	24HEC202	Human Excellence - Family Values & SKY Yoga Practice – II	1			2	20	30	50	1
	V		Extension Activities - Annexure I	-	-	-	-	-	-	-
EC	24CMM201	Manaiyiyal Mahathuvam - I			15 Hrs.	2	-	50	50	Grade
	24CUB201	Uzhavu Bharatham - I			15 Hrs.	2	-	50	50	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM )								Grade
	24UBP2VA	VAC I: Business and Sustainable development			30 Hrs.					2*
					45 Hrs.					3*
<b>Total</b>			<b>30</b>				<b>177</b>	<b>473</b>	<b>650</b>	<b>21</b>

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

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

SEC – Skill Enhancement Course

SEMESTER – III										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	24UTL3C3	Tamil Paper-III	3	-	-	3	25	75	100	3
	24UHN3C3	Hindi Paper-III								
	24UFR3C3	French Paper-III								
II	24UEN3C3	Communication Skills – III	3	-	-	3	25	75	100	3
III	24UBP306	CC V: Corporate Accounting	6	-	6	3	25	75	100	4
	24UBP307	CC VI: Principles and Practices of Insurance	6	-	-	3	25	75	100	4
	24UBP308	CC - VII: Case Analysis	4	-	-	2	20	30	50	2
	24UBP3A1/ 24UBP3A2	GE III- Allied III: Business Mathematics/ Computer Application Practical-Computational Finance Using Spread Sheet	5		5	3	25	75	100	4
IV	24UBP3N1 / 24UBP3N2	Non Major Elective – I (SEC): Entrepreneurial Development / Non Major Elective – I (SEC) : Advertising and Sales Promotion	2	-	-	2	-	50	50	2
	24HEC303	Human Excellence - Professional Values & Ethics - SKY Yoga Practice - III	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
EC	24CMM302	Manaiyiyal Mahathuvam - II			15 Hrs.	2	-	50	50	Grade
	24CUB302	Uzhavu Bharatham - II			15 Hrs.	2	-	50	50	Grade
<b>Total</b>			<b>30</b>				<b>165</b>	<b>485</b>	<b>650</b>	<b>23</b>

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

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

\*Extra Credits;

SEMESTER – IV										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	24UTL4C4	Tamil Paper-IV	3	-	-	3	25	75	100	3
	24UHN4C4	Hindi Paper-IV								
	24UFR4C4	French Paper-IV								
II	24UEN4C4	Communication Skills – IV	3	-	-	3	25	75	100	3
III	24UBP409	CC VIII: Income Tax	6	-	5	3	25	75	100	4
	24UBP410	CC IX: <i>Organizational Behaviour</i>	5	-	-	3	25	75	100	3
	24UBP411	CC Lab II: Programming Lab in Tally	-	3	-	3	20	30	50	2
	24UBP4A1/ 24UBP4A2	GE IV – Allied IV: Statistical Methods/ Operational Research	5	-	5	3	25	75	100	4
	24UBP4S1/ 24UBP4S2	SEC II: NaanMudhalvan: Industry 4.0/ Quantitative Aptitude	2	-	-	3	12	38	50	2
IV	24UBP4N1 / 24UBP4N2	Non Major Elective - II (SEC): Project Management / Non Major Elective - II(SEC) : Service Marketing	2	-	-	2	-	50	50	2
	24HEC404	Human Excellence - Social Values & SKY Yoga Practice - IV	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	50	50	1
EC	24CMM403	ManaiyiyalMahathuvam - III			15 Hrs.	2	-	50	50	Grade
	24CUB403	UzhavuBharatham - III			15 Hrs.	2	-	50	50	Grade
	24UBP4VA	VAC II: New Age Business Model			30 Hrs.					2*
					45 Hrs.					3*
<b>Total</b>			<b>30</b>				<b>177</b>	<b>573</b>	<b>750</b>	<b>25</b>

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

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

\*Extra Credits;



SEMESTER – V										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	24UBP512	CC X: Cost Accounting	6	-	5	3	25	75	100	4
	24UBP513	CCXI: Investment Management	5	-	-	3	25	75	100	3
	24UBP514	CCXII: <i>Campus to Corporate</i>	5	-	-	3	25	75	100	3
	24UBP515	CCXIII: <i>Banking For BPS</i>	5	-	-	3	25	75	100	4
	24UBP516	CC XIV: Institutional Training	-	-	-	-	20	30	50	2
	24UBP5E1 / 24UBP5E2 / 24UBP5E3	DSE -I:# Commercial Law/ Brand Management/ Auditing with Indian Knowledge System	5	-	-	3	25	75	100	4
	24UBP5S1 / 24UBP5S2	SEC III: <i>Market Research/</i> Human Resource Management	3	-	-	3	12	38	50	3
IV	24HEC505	Human Excellence - National Values & SKY Yoga Practice – V	1	-	-	2	20	30	50	1
EC	24CSD501	Soft Skills Development – I								Grade
	24GKL501	General Awareness - Self Study	SS			2	-	50	50	Grade
	24UBP5AL	ALC - I: Research Methodology (Optional)-Self study	SS					100	100	2**
<b>Total</b>			<b>30</b>				<b>177</b>	<b>473</b>	<b>650</b>	<b>24</b>
<b>Discipline Specific Elective (DSE) – I<sup>#</sup></b>										
24UBP5E1: Commercial Law 24UBP5E2: Brand Management 24UBP5E3: Auditing Principles and Practices										

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

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

ALC-Advanced Learner Course (Optional)

\*Extra Credits;\*\*Credits – Based on course content maximum of 4 credits

SEMESTER – VI										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	24 UBP 617	CC XV : Management Accounting	6	-	5	3	25	75	100	5
	24 UBP 618	CC XVI: Supply Chain Management	6	-	-	3	25	75	100	5
	24 UBP 619	CC XVII: Business Process Management	5	-	-	3	25	75	100	4
	24 UBP 6E4 / 24 UBP 6E5/ 24 UBP 6E6	DSE-II <sup>##</sup> : Ecommerce and Information Security/Security Analysis and Portfolio Management/ Financial Management	5	-	-	3	25	75	100	4
	24 UBP 6E7 / 24 UBP 6E8 / 24 UBP 6E9	DSE-III <sup>###</sup> : Company Law and Secretarial Practice/ International Business/ Business Communication	5	-	-	3	25	75	100	4
	24 UBP 6S1/ 24 UBP 6S2	SEC IV: Naan Mudhalvan: Goods and Service Tax / Mutual Fund Foundation	2	-	-	3	12	38	50	2
IV	24HEC606	Human Excellence - Global Values & SKY Yoga Practice - VI	1	-	-	2	20	30	50	1
EC	24CSD602	Soft Skills Development - II								Grade
	24UBP6AL	ALC - II: Credit Management (Optional) Self Study	SS					100	100	Credits **
<b>Total</b>			<b>30</b>				<b>157</b>	<b>443</b>	<b>600</b>	<b>25</b>
<b>Grand Total</b>									<b>3900</b>	<b>140</b>
<b>Discipline Specific Elective (DSE) – II <sup>##</sup></b> 24UBP6E4: Ecommerce and Information Security 24UBP6E5: Security Analysis and Portfolio Management 24UBP6E6: Financial Management					<b>Discipline Specific Elective (DSE) – III <sup>###</sup></b> 24UBP6E7: Company Law and Secretarial Practice 24UBP6E8: International Business 24UBP6E9: Business Communication					

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

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

ALC-Advanced Learner Course (Optional)

\*Extra Credits;\*\*Credits – Based on course content maximum of 4 credits

**List of Abbreviations:**

- CC – Core Course
- GE – Generic Elective
- AECC –Ability Enhancement Compulsory Course
- SEC – Skill Enhancement Course
- DSE – Discipline-Specific Elective
- VAC –Value Added Course
- ALC – Advanced Learner Course

**Grand Total = 3900; Total Credits = 140**

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

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

### 1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	$10 * 1 = 10$	MCQ / Define	<b>75</b>
K3 (Q11-15)	B (Either or pattern)	$5 * 5 = 25$	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	$5 * 8 = 40$	Descriptive/ Detailed	

### 2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	$10 * 1 = 10$	MCQ	<b>50 (Reduced to 38)</b>
K3 (Q11 – 15)	B (Either or pattern)	$5 * 3 = 15$	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	$5 * 5 = 25$	Descriptive/ Detailed	

### 3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	$10 * 1 = 10$	MCQ / Define	<b>50 (Reduced to 38)</b>
K3, K4 & K5 (Q11-15)	B (Either or pattern)	$5 * 8 = 40$	Descriptive/ Detailed	

**4. Practical Examinations:**

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / Elective)	100	40	60	30	05	05

**5. Project:**

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	25	50	25
Project	150	40	75	35
Project	200	50	100	50

\* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

## Components of Continuous Internal Assessment (CIA)

### THEORY

**Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;**

Components		Calculation	CIA Total
Test 1	75	$(75+75+15+10)/7$	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

\*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

**Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)**

Components		Calculation	CIA Total
Test 1	50	$(50+50+10+10)/10$	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

**PROJECT****Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;**

Components		Calculation	CIA Total
Review I	5	5+5+5+10	25
Review II	5		
Review III	5		
Report Submission	10		

**Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;**

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

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

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

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

## Continuous Internal Assessment for Internship For Commerce, Management & Social Work Programme

The Final year students should undergo an internship during the fifth semester

- ❖ The period of study is for 4 weeks.
- ❖ Internship has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into group and each group is guided by a Mentor.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).

### Mark Split UP

CIA	CEE	Total
20	30	50

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Rough Draft Submission	10
<b>Total</b>		<b>20</b>

\* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Originality of Idea	02
2	Relevance to current trend	02
3	Candidate Involvement	02
4	Thesis style/ Language	04
5	Presentation of Report	05
6	Viva Voce	15
<b>Total</b>		<b>30</b>

\* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language and Presentation of Report.



## Continuous Internal Assessment for Project For Science Stream

The Final year Science students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 200 marks, out of which 50 is CIA and 150 is CEE Marks.

### Mark Split UP

CIA	CEE	Total
50	150	200

S. No	Components for CIA	Marks
1	Review – I *	10
2	Review – II *	10
3	Review – III *	10
4	Rough Draft Submission / Report Submission	20
<b>Total</b>		<b>50</b>

\* **Review I:** - Problem Analysis

\* **Review II:** - Data collection & Design

\* **Review III:** - Data Analysis

S. No	Components for CEE	Marks
1	Evaluation *	100
2	Viva-Voce	50
<b>Total</b>		<b>150</b>

\* Evaluation includes Problem and Hypothesis, Experimental Design / Materials / Procedure, Variables / Controls / Sample Size, and Data Collection / Analysis.

# Continuous Internal Assessment for Project

## For Computer Science Cluster

**Maximum Marks:** 100 Marks

**Components for CIA: 25 Marks**

Criterion	Mode of Evaluation	Marks	Total
I	Synopsis, Company Profile, System Specification, Existing System, Proposed System OR (For Android Developments) Planning Stage	05	25
II	Supporting Diagrams like system flowchart, ER, DFD, Usecase and Table Design OR UI and UX Design Application Architect and Prototyping	05	
III	Coding, Input forms, Output format, Testing OR Development, Testing	05	
IV	Preparation of Report & Submission	10	

**Components for CEE: 75 Marks**

Components for CEE	Marks	Total	Grand Total
<b>Evaluation</b>			75
Title Relevance of the Industry/Institute	10	50	
Technology	10		
Design and Development Publishing	10		
Testing, Report	20		
<b>Viva Voce</b>			
Project Presentation	10	25	
Q&A Performance	15		

# **COMPUTER SCIENCE PROJECT and VIVA VOCE**

## **Guidelines**

### **Introduction**

The title of the project work and the organization will be finalized at the end of the fifth Semester. Each student will be assigned with a Faculty for guidance. The Project work and coding will be carried by using the facility of the computer science lab as well as in the organization. The periodical review will be conducted to monitor the progress of the project work. The project report will be prepared and submitted at the end of the semester. An external examiner appointed by the Controller of Examination will conduct the viva voce examination along with a respective guide.

### **Area of Work**

- Web Based Development
- Mobile app development
- Website development
- IoT Projects
- Big Data and Data Mining Projects
- Cloud Computing Projects
- Networking Projects
- Artificial Intelligence and Machine learning Projects
- Data Analytics Projects using Python, R, Tableau etc.
- System Software
- Web Security Projects
- Image Processing

### **Methodology**

## Arrangement of Contents:

The sequence in which the project report material should be arranged and bound is as follows:

1. Cover Page & Title Page
2. Bonafide Certificates
3. Declaration
4. Acknowledgement
5. Synopsis
6. Table of Contents
7. Chapters
8. Appendix
9. References

## Format of Table of Contents

### TABLE OF CONTENTS

Chapter No.	Title	Page No.
<b>i</b>	<b>Certificates</b>	
<b>ii</b>	<b>Declaration</b>	
<b>iii</b>	<b>Acknowledgement</b>	
<b>iv</b>	<b>Synopsis</b>	
<b>1.</b>	<b>Introduction</b>	
	1.1 Introduction	
	1.2 Objective of the Project	
	1.3 Company Profile	
	1.4 System Specification	
	1.4.1 Hardware Specification	
	1.4.2 Software Specification	
<b>2</b>	<b>System Study</b>	
	2.1 Existing System	
	2.1.2 Drawbacks	
	2.2 Proposed System	
	2.3 Planning and Scheduling	
<b>3</b>	<b>System Design</b>	
	<b>3.1 Overview of the Project</b>	
	3.2 Modules of the Project	
	3.3 Input Design Format	

	3.4	Output Design
	3.5	Table Design
	3.6	Supporting Diagrams (ER/DFD/Use Case)
<b>4</b>		<b>Implementation and Testing</b>
	4.1	Coding Methods
	4.2	Testing Approach
	4.3	Implementation and Maintenance
<b>5</b>		<b>Project Evaluation</b>
	5.1	Project Outcome
	5.2	Limitations of the Project
	5.3	Further Scope of the Project
<b>6</b>		<b>Conclusion</b>
<b>7</b>		<b>Appendix</b>
	7.1	Source Code
	7.2	Screenshots and Reports
<b>8</b>		<b>References</b>

### **Size of the Project**

The Project Report contents should be a maximum of not exceeding 70 pages.

## STUDENT SEMINAR EVALUATION RUBRIC

### Grading Scale:

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>8-10</b>	<b>5-7</b>	<b>3-4</b>	<b>0-2</b>

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
<b>Organization of presentation</b>	Information presented as an interesting story in a logical, easy-to-follow sequence	Information presented in logical sequence; easy to follow	Most of the information is presented in sequence	Hard to follow; sequence of information jumpy
<b>Knowledge of the subject &amp; References</b>	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions <b>but</b> failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding <b>but</b> not clearly presented	Does not have a grasp of information; answered only rudimentary Questions & Material not clearly related to the topic <b>OR</b> background dominated seminar
<b>Presentation Skills using ICT Tools</b>	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain the text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
<b>Eye Contact</b>	Refers to slides to make points; engaged with the audience	Refers to slides to make points; eye contact the majority of the time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
<b>Elocution – (Ability to speak English language)</b>	Correct, precise pronunciation of all terms The voice is clear and steady; the audience can hear well at all times	Incorrectly pronounces a few terms Voice is clear with few fluctuations; the audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

## WRITTEN ASSIGNMENT RUBRIC

### Grading Scale:

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>F</b>
<b>13-15</b>	<b>10-12</b>	<b>7-9</b>	<b>4-6</b>	<b>0-3</b>

<b>CRITERION</b>	<b>A - Excellent</b>	<b>B - Good</b>	<b>C - Average</b>	<b>D - Below Average</b>	<b>F - Inadequate</b>
<b>Content &amp; Focus</b>	Hits on almost all content exceptionally clear	Hits on most key points and the writing is interesting	Hits in basic content and writing are understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
<b>Sentence Structure &amp; Style</b>	<ul style="list-style-type: none"> <li>* Word choice is rich and varies</li> <li>* Writing style is consistently strong</li> <li>* Students own formal language</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is clear and reasonably precise</li> <li>* Writing language is appropriate to the topic</li> <li>* Words convey intended message</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is basic</li> <li>* Most writing language is appropriate to the topic</li> <li>* Informal language</li> </ul>	<ul style="list-style-type: none"> <li>* Word choice is vague</li> <li>* Writing language is not appropriate to the topic</li> <li>* Message is unclear</li> </ul>	* Not Adequate
<b>Sources</b>	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
<b>Neatness</b>	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
<b>Timeliness</b>	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP101		<b>Title :</b>	<b>Batch :</b>	2024-2027
			<b>CC 1</b>	<b>Semester:</b>	I
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	Financial Accounting	<b>Credits:</b> 5

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Accounting - Definition - Concepts and Conventions (AS-09) - <b>Accounting Standards.</b> Journal - Ledger - Trial Balance.	18
<b>Unit II</b>	Final Accounts of a Sole Trader (AS-04) -Trading & Profit and Loss Account - Balance Sheet - Rectification of Errors - Classification of Errors.	18
<b>Unit III</b>	Depreciation Accounting (AS-06) - Methods of Depreciation - Straight Line and Diminishing Balance Methods - Annuity Method. Bank Reconciliation Statement.	18



**B.COM- BPS (2024-2027BATCH)**

<b>Unit IV</b>	Consignment Accounts- Meaning – Features - <b><i>Distinction between sale and consignment</i></b> - Account sales – Non-Recurring Expenses –Recurring Expenses – Accounting Treatment of Consignment Transactions. (Including normal and abnormal loss).	18
<b>Unit V</b>	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
<b>Total Contact Hrs</b>		<b>90</b>

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

**Pedagogy**

Direct Instruction, Flipped Class

**Assessment Method**

Seminar, Quiz, Assignment, Group Task

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S. Reddy and Murthy	Financial Accounting	Margham Publishers	2023

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP102			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC-II	<b>Semester:</b>	I
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Accounting For Finance and Corporate	<b>Credits:</b>	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**

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

L-Low; M-Medium; H-High

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

**B.COM- BPS (2024-2027BATCH)**

<b>Unit IV</b>	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.	15
<b>Unit V</b>	Accounting Standards and IFRS – Introduction – Scope of accounting standards – <i>Procedure for issuing an Accounting standard</i> – Compliance with the accounting standards – Indian accounting standards – International accounting standards – IFRS – international financial reporting standards – Introduction – advantages – International accounting standards board.	15
<b>Total Contact Hrs</b>		<b>75</b>

\**Italicized* texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP1A1		<b>Title :</b>	<b>Batch :</b>	2024-2027
			GE-1 ALLIED - I	<b>Semester:</b>	I
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	Business Economics	<b>Credits:</b> 4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Economics – Definition – Economic Analysis – <b>Micro and Macro Economics</b> – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economist. பொருளாதாரம் - வரையறை - பொருளாதாரபகுப்பாய்வு – மைக்ரோ மற்றும் மேக்ரோபொருளாதாரம் - வணிகபொருளாதாரம் - வரையறை – வணிகபொருளாதாரத்தின் நோக்கம் – வணிகபொருளாதாரத்தில் பயன்படுத்தப்படும் பொருளாதார கருத்துக்கள் – ஒருவணிக பொருளாதார நிபுணரின் பங்கு மற்றும் பொறுப்புகள்.	18
	Law of Demand – Determinants of Demand - Elasticity of Demand– Types – Measurement	

**B.COM- BPS (2024-2027BATCH)**

<b>Unit II</b>	- Demand Forecasting – Methods of Demand Forecasting – Demand Distinctions. Indifference Curve Analysis – Consumer's Equilibrium-- Consumer Surplus – Measurement of Consumer Surplus. தேவைக்கானசட்டம் - தேவையைதீர்மானிப்பவை - தேவையின்றெகிழ்ச்சி - வகைகள் - அளவீடு - தேவைமுன்கணிப்பு - தேவைமுன்கணிப்புமுறைகள் - தேவைவேறுபாடுகள் .அலட்சியவளைவு பகுப்பாய்வு – நுகர்வோரின்சமநிலை --நுகர்வோர்உபரி – நுகர்வோர்உபரிஅளவீடு.	18
<b>Unit III</b>	Cost Concepts – Cost and Output Relationship - Production Function – Isoquants – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium. Pricing: Meaning- Objectives, Pricing Methods. செலவுகருத்துக்கள் – செலவுமற்றும் வெளியீடுஉறவு - உற்பத்திசெயல்பாடு - ஐசோகுவாண்ட்ஸ் – மாறிவிகிதங்களின் சட்டம் - அளவுகோலுக்குத்திரும்புகிறது – தயாரிப்பாளரின் சமநிலை . விலைநிர்ணயம் :பொருள் -நோக்கங்கள் ,விலையிடல்முறைகள்.	18
<b>Unit IV</b>	Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly. சந்தைஅமைப்பு – சரியான போட்டியின் கீழ் விலை மற்றும் வெளியீடு நிர்ணயம் - ஏகபோகம் – ஏகபோக போட்டி - ஒலிகோபோலி.	18
<b>Unit V</b>	National Income – Definition – Concepts of National Income- Methods of Calculating National Income. Inflation: Meaning -Types- <i>Remedies to inflation</i> – Effect of Inflation. Monetary Policy: Meaning- Definition- Objectives-Role- Instruments of monetary policy. தேசியவருமானம் – வரையறை – தேசிய வருமானத்தின் கருத்துக்கள் – தேசியவருமானத்தை கணக்கிடும் முறைகள். பணவீக்கம் :பொருள்- வகைகள் -பணவீக்கத்திற்கான தீர்வுகள் – பணவீக்கத்தின் விளைவு .பணவியல் கொள்கை :பொருள் -வரையறை -குறிக்கோள்கள்-பங்கு -பணவியல் கொள்கையின் கருவிகள்.	18
<b>Total Contact Hrs</b>		<b>90</b>

This course is available in Regional language. The students can opt for either English or Tamil question paper.

\**Italicized* texts are for self study

**Pedagogy**

DirectInstruction,FlippedCl

**Assessment Method**

Seminar,Quiz,Assignment,

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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**B.COM- BPS (2024-2027BATCH)**

1	Dr. Sankaran,S	Business economics	Margham publishers	2020
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**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP1A2			<b>Title :</b>	<b>Batch :</b>	2024-2027
				GE-1 ALLIED - I	<b>Semester:</b>	I
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	Principles of Management	<b>Credits:</b>	4

**Course Objectives**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Management – Meaning and Definition – Nature and Scope- <b>Importance</b> -Functions of Management – Management as an Art, Science and Profession – Scientific Management- Fayol’s Principles of Management – Management by Objective (MBO)-Management by Exception(MBE). Management and administration, Roles & Skills of managers.	18
<b>Unit II</b>	Planning – Meaning and Definition – Nature – Objectives – <b>Advantages and Disadvantages</b> - Process –Types. Decision Making – Traditional and Modern Techniques – Steps Involved in Decision Making.	18
<b>Unit III</b>	Organization – Meaning and Definition – Formal and Informal Organization – Importance – Principles of Sound Organization – Key Elements of Organization Process – Departmentation – Delegation and Decentralization – Line, Functional and Staff Organization – Span of Control.	18

**B.COM- BPS (2024-2027BATCH)**

<b>Unit IV</b>	Staffing – Maslow’s Theory of Motivation – Leadership – Functions and Types – X,Y and Z Theories - Charismatic Leadership Transformational Leadership – Qualities of a Good Leader.	18
<b>Unit V</b>	Control – Process of Control – Techniques of Control – Communication – Types and Channels of Communication.	18
<b>Total Contact Hrs</b>		<b>90</b>

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction,Flipped

**Assessment Method**

Seminar,Quiz,Assignment,

**Text Book**

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

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P.Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:



**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP203			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC-III	<b>Semester:</b>	II
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	Higher Financial Accounting	<b>Credits:</b>	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**

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

L-Low; M-Medium; H-High

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

**B.COM- BPS (2024-2027BATCH)**

<b>Unit IV</b>	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
<b>Unit V</b>	Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.	18
	<b>Total Contact Hrs</b>	<b>90</b>

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

**Pedagogy**

Direct Instruction, Flipped Class, Digital Pr

**Assessment Method**

Seminar, Quiz, Assignment, Group Tas

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP204			<b>Title :</b>	<b>Batch :</b>	2024-2027
				<b>CC IV</b>	<b>Semester:</b>	II
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Introduction to Information Technology	<b>Credits:</b>	4

**Course Objectives**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	<b>Introduction to Computer:</b> Introduction- Importance of computer- Characteristics of computer- Classification of computer- Uses of computer- Five generation of modern computer.	15
<b>Unit II</b>	<b>Components of Computer:</b> Introduction- Parts of Computer- Input devices- Output devices – Storage Devices. <b>Hardware and Software:</b> Introduction- Computer hardware- Computer software – Classification of software- Application software.	15
<b>Unit III</b>	<b>Programming Languages:</b> Machine language- Assembly language- High-Level Language- Types of high level language.	15

**B.COM- BPS (2024-2027BATCH)**

	<b>Computer Network:</b> Introduction - Types of network – Network topology – Network protocols – Network architecture – Intranets – Extranet.	
<b>Unit IV</b>	<b>Internet and WWW:</b> Introduction- Internet access- Internet protocols – Internet addressing – WWW- Web browser – Web page and HTML – Searching of web – Internet chat.	15
<b>Unit V</b>	<b>Computer in Business:</b> Introduction – Office automation- Tools of management control- Mobile computing- Business on internet- Computer related jobs in business.	15
	<b>Total Contact Hrs</b>	<b>75</b>

*\*Italicized texts are for self study*

**Pedagogy**

DigitalPresentation

**Assessment Method**

Seminar,Quiz,

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alexis Leon Mathews Leon Leena Leon	Introduction to Information Technology	Vijay Nicole Imprints Pvt Limited,	2022

**Reference Book**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP205			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC Lab:I	<b>Semester:</b>	II
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Programming Language - Business Application Software and Google Workspace	<b>Credits:</b>	1

**Course objective**

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

**Course Outcome**

C01	To select the document and edit in MS Word.	K1
C02	To work with chart and performing basis calculation in MS Excel.	K2
C03	To apply design to enhance the looks of the presentation.	K3
C04	To access and work with tables, queries, forms and reports in MS Access.	K4
C05	To create forms and sheets using Google workspace	K5

**Mapping**

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

L-Low; M-Medium; H-High

**List of Excises**

Units	Content	Hrs
<b>Unit I</b>	<b>MS WORD</b> <ul style="list-style-type: none"> <li>• Formatting Text</li> <li>• Table Creation</li> <li>• Mail Merge</li> <li>• Resume Preparation</li> </ul>	<b>5</b>
<b>Unit II</b>	<b>MS EXCEL</b> <ul style="list-style-type: none"> <li>• Invoice Preparation</li> </ul>	<b>10</b>

**B.COM- BPS (2024-2027BATCH)**

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

**Pedagogy**

DirectInstruction,FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Ms.V.Poornima	Name: Dr. M. Akilanayaki	Name: Prof.K.Srinivasan	Name: Prof.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP2A1			<b>Title :</b>	<b>Batch :</b>	2024-2027
				GE -II ALLIED-II	<b>Semester:</b>	II
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	4	<b>Tutorial Hrs./Sem.</b>	-	Business Organization and Office Management	<b>Credits:</b>	3

**Course Objectives:**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

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

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Singh.B.P&Chopra	BusinessOrganisationand Management -	DhanpatRai& Sons	2018
2	R.K.Chopra	OfficeManagement	Himalaya Publishing House	2020
3	J.C.Deneyer	OfficeManagement		

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



**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP2A2			<b>Title :</b>	<b>Batch :</b>	2024-2027
				GE -II ALLIED-II	<b>Semester:</b>	II
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	4	<b>Tutorial Hrs./Sem.</b>	-	Banking Law and Practice	<b>Credits:</b>	3

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Definition of banker and customer – Relationship between banker and customer – Special feature of RBI, Banking regulation Act 1949. <b>Secrecy of customer Account.</b>	12
<b>Unit II</b>	Opening of account – Special types of customer – Types of deposit – Bank Pass book – Collecting banker – Paying banker – Banker lien.	12
<b>Unit III</b>	Cheque – Features essentials of valid cheque – Crossing – Making and Endorsement – Payment of cheques - Statutory protection – Duties of paying banker and collecting banker - Refusal of payment cheques - Duties of Holder & Holder in due course.	12
<b>Unit IV</b>	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 – <b>Mortgage.</b>	12
<b>Unit V</b>	Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting	12

**B.COM- BPS (2024-2027BATCH)**

	bill Traveling cheque, credit card, Teller system.	
	<b>Total Contact Hrs</b>	<b>60</b>

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sundharam and Varshney	Banking theory Law &Practice	Sultan Chand & Sons., New Delhi	2015
2	Basu	Theory and Practice of Development Banking	Asia Publishing House	2005
3	Reddy &Appanniah	Banking Theory and Practice	Himalaya Publications	2000

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki  Signature:	Name: Dr. M. Akilanayaki  Signature:	Name: Prof. K. Srinivasan  Signature:	Name: Prof. K. Srinivasan  Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP2S1			<b>Title :</b>	<b>Batch :</b>	2024-2027
				SEC I: Naan Mudhalvan	<b>Semester:</b>	II
<b>Lecture Hrs. / Week or Practical Hrs. / Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Security Markets	<b>Credits:</b>	2

**Course Objective**

To create awareness about Security Markets.

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

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

**B.COM- BPS (2024-2027BATCH)**

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

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP2VA			<b>Title :</b>	<b>Batch :</b>	2024-2027
				VAC - I	<b>Semester:</b>	II
<b>Lecture Hrs. or Practical Hrs.</b>	30	<b>Tutorial Hrs./Sem.</b>	-	Business and Sustainable development	<b>Credits:</b>	2*

**Course Objective**

The main objective is to provide knowledge about Business and Sustainable development.

**Course Outcomes**

CO1	To know about the business	K1
CO2	To understand the concept of business and sustainable development	K2
CO3	To expose the standards and strategies	K3
CO4	To analyse the sustainability tools	K4
CO5	To evaluate the new perspective on sustainability	K5

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	<b>Introduction to Sustainability:</b> Introduction to Sustainability - Key issues - Business Implication and Firm's response	10
<b>Unit II</b>	<b>Sustainability Tools:</b> Assessment, Management and Reporting Tools- Sustainability Standards and Strategies	10
<b>Unit III</b>	<b>New perspective :</b> Beyond firms, Regulation, Market, New perspective towards Sustainability	10
	<b>Total Contact Hrs</b>	<b>30</b>

\**Italicized* texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass, DigitalPresentation

**Assessment Method**

Seminar, Quiz, Assignment, GroupTask

**Prescribed Books:**

- Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage, Daniel C. Esty, Andrew S. Winston
- Business and Sustainability, Michael Blowfield

**B.COM- BPS (2024-2027BATCH)**

3.The Triple Bottom Line: How Today's Best-Run Companies Are Achieving Economic, Social and Environmental Success - and How You Can Too, by Andrew Savitz

4.The New Sustainability Advantage: Seven Business Case Benefits of a Triple Bottom Line, Bob Willard

5. Various articles, cases, research literature, websites in the related area

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki  Signature:	Name: Dr. M. Akilanayaki  Signature:	Name: Prof. K. Srinivasan  Signature:	Name: Prof. K. Srinivasan  Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP306			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC - V	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	Corporate Accounting	<b>Credits:</b>	4

**Course objective**

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

**Course Outcome**

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

**Mapping**

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

L-Low; M-Medium; H-High

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

NOTE: Theory 20% & Problems 80%

**B.COM- BPS (2024-2027BATCH)**

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy and Murthy	Corporate Accounting	Margham Publications	2017

**Reference Books**

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

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



**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP307			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC - VI	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	Principles and Practices of Insurance	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Insurance – Meaning - Definition – Functions - Nature of Insurance, Principles of Insurance. <b>Evolution of Insurance</b> - Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector. Risk - Defining Risk and Uncertainty - Classification of risk - Management of risk	18
<b>Unit II</b>	Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract - Different products offered by life insurers- types of Premiums and bonuses - Assignment, Nomination and Surrender of policy - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and functions.	18
<b>Unit III</b>	General Insurance - Law relating to general insurance; Different types of general insurance; General insurance VsLife 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
<b>Unit IV</b>	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
<b>Unit V</b>	Miscellaneous Coverage's - Motor Insurance - Liability only policy - Package policy.	18

**B.COM- BPS (2024-2027BATCH)**

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

\**Italicized* texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.B.Agarwal, Dr.A.K.Mittal	Insurance-Principles And Practice	SanjeevPrakashan	2018
2	Mishra Kaninika	Fundamentals of Life Insurance	PHI Learning	2016
3	HargovindDayal	The Fundamentals of Insurance - Theories, Principles andPractices	Notion Press	2017
4	Prof.M.EswariKarthikeyan	Principles andPractice of Insurance	SahityaBhawan Publications/ Latest Edition	2021

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP308			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC - VII	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	4	<b>Tutorial Hrs./Sem.</b>	4	Case Analysis	<b>Credits:</b>	2

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

**CASE ANALYSIS**

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

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

\*Italicized texts are for self study

**B.COM- BPS (2024-2027BATCH)**

The distribution of which is as below:

Criteria	Marks
Case Analysis Report (Internal)	20 MARKS 1. Application of concept. 2. Identification of alternative ideas. 3. Writing Mechanism/Presentation Skills. 4. Depth and Quality of analytical knowledge. 5. Clarity and Organization of the document/report. (Each points are carrying 04 Marks)
External	30 MARKS Section A - 10x1=10 Section B - 5x 8 =40(out of seven questions) Record = 10 (60 Marks Converted into 30 Marks)
Total	50 MARKS

**Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

**Assessment Method**

Seminar, Quiz, Assignment, Group Task

**Text Book**

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

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP3A1			<b>Title :</b>	<b>Batch :</b>	2024-2027
				GE-III- ALLIED : III		<b>Semester:</b>
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	5	<b>Tutorial Hrs./Sem.</b>	5	Business Mathematics	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	<b>Fundamental Ideas of Set:</b> Set theory- Types of sets- Venn Diagram- Laws and Properties of Set - De Morgan's Law- Cartesian Product.	15
<b>Unit II</b>	<b>Series:</b> Sequence and Series- Arithmetic Progression- Geometric Progression.	15
<b>Unit III</b>	<b>Mathematics of Finance:</b> Simple and Compound Interest – Sinking Fund– Annuities – Present Value – Bills Discounting .	15
<b>Unit IV</b>	<b>Matrix Algebra:</b> Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – <b>Inverse of Matrix</b> ; Determinants and Solution of simultaneous linear equations.	15
<b>Unit V</b>	<b>Differentiation:</b> Rules for differentiation – Addition Rule, Product Rule, Quotient Rule – Function of a function rule. Differentiation of algebraic, logarithmic and exponential functions. <b>Integral Calculus:</b> Indefinite-Integral-Techniques of Integration- Simple substitution – Partial fraction method (Simple Problems Only)	15
<b>Total Contact Hrs</b>		<b>75</b>

**B.COM- BPS (2024-2027BATCH)**

NOTE: 20% Theory 80% Problem

*\*Italicized texts are for self study***Pedagogy**

DirectInstruction,FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP3A2		<b>Title :</b>	<b>Batch :</b>	2024-2027
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	5	<b>Tutorial Hrs./Sem.</b>	5	GE-III- ALLIED : III	<b>Semester:</b> III
				Computer Application Practical: Computational Finance using spread sheet	<b>Credits:</b> 4

**Course Objective**

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

**Course Outcomes**

C01	Understand the basic concepts of computer application using MS-Excel formatting the database.	K1
C02	Create different databases using MS-Excel application for developing the business transactions	K2
C03	Apply and organize the accounting principles and rules in Excel for updating the accounting transactions	K3
C04	Execute and evaluate all the tools and techniques of excel	K4
C05	Evaluate and check that excel training leads to the career advancement of the students in future.	K5

**Mapping**

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

L-Low; M-Medium; H-High

**Exercises**

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

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

**B.COM- BPS (2024-2027BATCH)**

2) Enter the data given below into a worksheet.

<b>Stationery Supplies Limited</b>				
<b>Date</b>	<b>Sales Person</b>	<b>Item</b>	<b>Receipt No.</b>	<b>Amount</b>
21-Nov	Carl	Toys	1238	1,782.10
26-Nov	Carl	Stationery	1255	4,853.55
26-Nov	Carl	Toys	1395	51.35
			<b>Carl's Total</b>	
21-Nov	John	Cards	1141	91.15
24-Nov	John	Books	1982	442.60
21-Nov	John	Toys	1885	561.50
26-Nov	John	Toys	1875	62.75
			<b>John's Total</b>	
22-Nov	Judy	Books	1032	234.50
26-Nov	Judy	Sports goods	1920	472.60
			<b>Judy's Total</b>	
25-Nov	Mary	Toys	1774	364.15
			<b>Mary's Total</b>	
22-Nov	Susan	Electronics	1160	52.95
23-Nov	Susan	Cards	1075	81.60
23-Nov	Susan	Others	1745	132.95
24-Nov	Susan	Sports goods	1662	2,580.10
			<b>Susan's Total</b>	
				<b>Grand Total</b>

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

(ii) Format the worksheet as follows:

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

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

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

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

<b>Services Company Limited Overtime Details</b>				
<b>Date</b>	<b>Name</b>	<b>Hours Worked</b>	<b>Rate</b>	<b>Amount</b>
26-Nov	Kennedy	5	70	350.00
26-Nov	Kennedy	5	100	500.00
26-Nov	Mary	5	100	500.00
26-Nov	Lewis	4	100	400.00
30-Nov	Judy	3	100	300.00
30-Nov	Kennedy	6	70	420.00
30-Nov	Lewis	5	100	500.00
30-Nov	Kennedy	4	70	280.00



**B.COM- BPS (2024-2027BATCH)**

30-Nov	Judy	5	100	500.00
30-Nov	Lewis	5	100	500.00
02-Dec	Judy	4	70	280.00
		<b>Total Amount</b>		

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

<b>Stationery Supplies Limited</b>					
<b>Name</b>	<b>Basic Pay</b>	<b>Allowances</b>	<b>Gross Salary</b>	<b>Deductions</b>	<b>Net Salary</b>
Lewis					
Francis					
Edwin					
<b>Totals</b>					

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

**OLDPAYROLL**

<b>Stationery Supplies Limited</b>					
<b>Name</b>	<b>Basic Pay</b>	<b>Allowances</b>	<b>Gross Salary</b>	<b>Deductions</b>	<b>Net Salary</b>
Lewis	15,791	3,137	18,928	1,256	17,672
Francis	15,537	3,061	18,598	776	17,822
Edwin	15,506	3,051	18,557	999	17,558
Bernard	15,417	3,025	18,442	1,099	17,343
George	15,008	2,902	17,910	718	17,192
Albert	14,969	2,890	17,859	846	17,013
Edward	14,651	2,795	17,446	760	16,686
Cornell	14,618	2,785	17,403	663	16,740
John	14,553	2,765	17,318	558	16,760
Carl	14,508	2,752	17,260	706	16,554
<b>Totals</b>	<b>150,558</b>	<b>29,163</b>	<b>179,721</b>	<b>8,381</b>	<b>171,340</b>

The following salary review is given to you in the Workbook

**INCREMENT**

				<b>6</b>	George	15,008	21%
<b>1</b>	<b>Name</b>	<b>Current Pay</b>	<b>%increase</b>	<b>7</b>	Albert	14,969	17%
<b>2</b>	Lewis	15,791	19%	<b>8</b>	Edward	14,651	15%
<b>3</b>	Francis	15,537	19%	<b>9</b>	Cornell	14,618	25%
<b>4</b>	Edwin	15,506	22%	<b>10</b>	John	14,553	19%
<b>5</b>	Bernard	15,417	18%	<b>11</b>	Carl	14,508	20%
<b>12.Allowances20%</b>							

**B.COM- BPS (2024-2027BATCH)**

**Required:**

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

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

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

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

**B.COM- BPS (2024-2027BATCH)**

Exercise Instructions.

- (i).Open the worksheet named Income and Expenses Projections.xls.
- (ii).Rename Sheet1 as Projections while Sheet 2should now be Parameters.
- (iii).Calculate the Sales for the year 2000 using the percentage given in cellC5.
- (iv).Copy the formula across to the Year 2004.
- (v).Calculate the different items that make up the Total Operating Costs using the parameters in the Parameters sheet.  
(You should enter the formula for the Year1999 and copy down to the year 2004. Use Absolute Referencing effectively).
- Hint: Total Cost of Goods Sold = Materials + Wages + Other Benefits + others
- (vi).Calculate the Total Operating Costs:  
Total Cost of Goods Sold + Total General and Administrative expenses.
- (vii).Calculate the Interest on Loans:
- (viii).Calculate the Pre-tax Income. Sales – Total Operating Cost – Interest on Loans.
- (ix). Calculate the Tax.
- (x).Calculate the Profit: Pre-tax Income-Tax.
- (xi). Format the worksheet as follows:  
Make all the Totals bold, zero decimal places, comma, center the heading between A1:G1 and make itsize16, bold.
- (xii). Save the file as C:\Exams\Creative.xls

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

<b>ABC Company Sales Performance Report</b>					
<b>Salesman</b>	<b>Qtr1</b>	<b>Qtr2</b>	<b>Qtr3</b>	<b>Qtr4</b>	<b>Total</b>
Albert	148	156	171	140	615
Carl	122	131	153	118	524
Cornell	211	243	246	250	950
Edwin	129	150	92	218	589
Francis	311	270	247	322	1,150



8)

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

- (i). Given the table above, write formulas or describe how you would calculate the Total Sales in column G and Row 12.
- (ii). How would you calculate the Average Sales? Write the formula as it should appear in Excel and show the method of duplicating it to the other cells.
- (iii). How would you calculate the Commission? Write the formula as it would appear in Excel and explain the method of duplicating it to the other cells.
- (iv). Explain how you can insert two rows above Row10.
- (v). What does this sign (##)mean when seen in cell(s)?What should you do when you see this sign?
- (vi). How does one delete an entire row or column and all its cells?
- (vii). You are asked to compare QTR1and QTR3 sales for all sales persons in the above table using a chart:
  - (a).What range of cells do you need to select and how would you select it?
  - (b).What type of graph would you use?

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

**Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

**Assessment Method**

Assignment

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P.Gurusamy  Signature:	Name: Dr. M. Akilanayaki  Signature:	Name: Prof. K. Srinivasan  Signature:	Name: Prof. K. Srinivasan  Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP3N1			<b>Title :</b>	<b>Batch :</b>	2024-2027
				Non Major Elective-I (SEC)	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Entrepreneurial Development	<b>Credits:</b>	2

**Course Objective**

To Understand the Basic Development of Entrepreneurship as a Profession

**Course Outcomes**

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

**Mapping**

PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
<b>C01</b>	H	H	H	H	M	M	M	M	H	H
<b>C02</b>	H	L	H	M	H	M	M	M	L	H
<b>C03</b>	L	H	H	H	H	M	M	M	H	H
<b>C04</b>	H	H	H	H	M	M	M	M	H	H
<b>C05</b>	H	H	H	M	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Entrepreneur – Entrepreneurship – Meaning – Types of Entrepreneur – <i>Qualities of an entrepreneur</i> – Distinction between an Entrepreneur and Manager.	6
<b>Unit II</b>	Barriers to Entrepreneurship – Need for Entrepreneurship training – concepts of training program – EDP in India – Phases of EDP	6
<b>Unit III</b>	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> – SIPCOT.	6
<b>Unit IV</b>	Sources of finance – Own fund – Lease – Venture capital- Angel funding- Crowd funding. Rural Entrepreneur - Women Entrepreneur Problems Of Women Entrepreneur – Subsidy schemes for Entrepreneurship.	6
<b>Unit V</b>	Financial Institutions – IDBI- TIIC – ICICI – IFCI – MSME – EXIM Bank	6

	<b>Total Contact Hrs</b>	<b>30</b>
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*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction,FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P.Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:



**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP3N2			<b>Title :</b>	<b>Batch :</b>	2024-2027
				Non Major Elective-I (SEC)	<b>Semester:</b>	III
<b>Lecture Hrs./Week or Practical Hrs./ Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Advertising and Sales Promotion	<b>Credits:</b>	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**

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
<b>Unit I</b>	<b>ADVERTISING</b> Meaning – Definition –Objectives – Advertising Copy - Classification Of copy – <b>Advertising Media</b> – Kinds of Media	6
<b>Unit 2</b>	<b>ADVERTISING AGENCIES</b> Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning - Function of Advertising Layout – Different Types of Layout.	6
<b>Unit 3</b>	<b>BASIC ELEMENTS OF ADVERTISING</b> Print Production – Methods of Printing - Print Production Process - Broadcast vs. Print Production – <b>Television Production</b> - Radio Production.	6
<b>Unit 4</b>	<b>ADVERTISING CAMPAIGN</b> Campaign Planning – Media Planning - Scheduling the Message – Advertising	6

**B.COM- BPS (2024-2027BATCH)**

	budget - Methods.	
<b>Unit 5</b>	<b>SALES PROMOTION</b> Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.	6
	<b>Total Contact Hrs</b>	<b>30</b>

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler, , 13 <sup>th</sup> 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 andPractices	New Delhi, Sultan Chand and Sons	2013
2	Roddymullin,	Sales Promotion	Koganpage.	2010
3	Peter, M. Chisan	Marketing Research	MCGraw- hill Back company UKLlimited England	2011
4	Mercedes Esteban-Bravo, Jose M. Vidal- Sanz,	Marketing Research Methods (Quantitative and QualitativeApproaches)	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. P.Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP409		<b>Title :</b>	<b>Batch :</b>	2024-2027
			CC: VIII	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	Income Tax	<b>Credits:</b> 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 categorise the individual income in computation statement.	K4
CO5	To compute income from business and profession.	K5

**❖ Mapping**

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

L-Low; M-Medium; H-High

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

\*Italicized texts are for self study

**B.COM- BPS (2024-2027BATCH)**

**NOTE:** 40% Theory & 60% problems.

**Question Pattern:** Accounts Model

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

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**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 SahityaBhavan 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 NavmanPrakashan Aligarh	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P. Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP410			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC: IX	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>		Organizational Behaviour	<b>Credits:</b>	3

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

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

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction,FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Arun Kumar & N. Meenakshi	OrganisationBehaviour, 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. FayyazAhamed and others	OrganisationalBehaviour	Atlantic publisher	2014
2.	Nelson & Quick	Organizational Behaviour	India Edition	2012
3.	Jerald Green Berg and Robert A. Baron	Behaviour in organizations	Indian Edition PHI Learning PVT Ltd	2009

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP411		<b>Title :</b>	<b>Batch :</b>	2024-2027
			CC Lab II:	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	3	<b>Tutorial Hrs./Sem.</b>	-	Programming Lab in Tally	<b>Credits:</b> 2

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

PSO CO	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.
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**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	AsokK.Nadhani.	TALLY ERP 9 Training guide.	3 <sup>rd</sup> 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: Prof. K. Srinivasan Signature:



**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	24UBP4A1		<b>Title:</b>	<b>Batch :</b>	2024-2027
			GE - IV ALLIED-IV	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	15	Statistical Methods	<b>Credits:</b> 4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PSO1	PSO2
<b>CO1</b>	H	H	M	H	H	M	M	L	H	M
<b>CO2</b>	H	M	H	H	H	L	M	M	M	H
<b>CO3</b>	M	H	H	M	M	M	M	M	H	H
<b>CO4</b>	M	H	H	M	H	M	M	M	H	H
<b>CO5</b>	M	H	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Contents	Hrs
<b>Unit-1</b>	Meaning and Scope of Statistics - <b>Characteristics and Limitations</b> - Presentation of Data by Diagrammatic and Graphical Methods.(Theory only) Measures of Central Tendency - Mean, Median, Mode, Geometric Mean, Harmonic Mean	15
<b>Unit-2</b>	<b>Measures of Dispersion and Skewness</b> - Range, Quartile Deviation, Mean deviation and Standard Deviation - Measures of Skewness- Karl Pearson's and Bowley's Coefficient.	15
<b>Unit-3</b>	<b>Simple Correlation</b> -Karl Pearson's coefficient of Correlation - Interpretation of coefficient of Correlation - Rank Correlation - Coefficient of Concurrent Deviation.	15
<b>Unit-4</b>	<b>Index Numbers</b> (Price Index Only) - Method of Construction - Wholesale and Cost of Living Indices, Weighted Index Numbers - LASPEYRES' Method, PAASCHE'S Method, FISHER'S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).	15
<b>Unit-5</b>	<b>Analysis of Time Series and Business Forecasting</b> - Methods of	15

**B.COM- BPS (2024-2027BATCH)**

	measuring trend and seasonal changes (including problems).Sampling- Methods of Sampling (Theoretical aspects only)	
	<b>Total Contact Hrs</b>	<b>75</b>

\**Italicized* texts are for self study

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

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navanitham. P.A	Business Mathematics And Statistics	6 <sup>st</sup> 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 <sup>st</sup> revised edition, sultan chand& sons.	2020
2	SivathanuPillai	Economic and business statistics	4 <sup>st</sup> edition,Rogressivecorporation	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
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	24UBP4A2		<b>Title:</b>	<b>Batch :</b>	2024-2027
			GE - IV ALLIED-IV	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	5	Operational Research	<b>Credits:</b> 4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

PSO CO	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
<b>Unit-1</b>	Introduction to Operations research - LPP: Framing Linear Equation – Graphical Solution Method – General Linear Programming Problem (Definition alone)	15
<b>Unit-2</b>	Transportation Problem: <i>Types of Transportation Problems</i> - Row Minimum–Column Minimum-NWC – LCM – VAM – UV Method (Simple Problems only).	15
<b>Unit-3</b>	Assignment Problems: Definition – Assignment Algorithm – Hungarian Assignment –Unbalanced Assignment Method. Sequencing Problems: Introduction – Problem with n jobs & 2 Machines – Problems with nJobs& k Machines (Simple Problems only).	15
<b>Unit-4</b>	Inventory Control: Introduction – Types of Inventory – Economic Order Quantity (EOQ): Case 1: EOQ with No Shortage & Case 2: EOQ with Shortage.	15
<b>Unit-5</b>	Network Scheduling: Introduction – Network & Basic Components – Rules of Network Constructions – Time Calculations in Networks – Critical Path Method (CPM) – Program Evaluation Review Technique (PERT) & PERT Calculations – <i>Difference between CPM and PERT</i> (Simple Problems only).	15
	<b>Total Contact Hrs</b>	<b>75</b>

\**Italicized* texts are for self study

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

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vittal, P.R. and Malini, V.	Operations Research.	Chennai: Margham Publication.	2016

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Ms.M.Shanmugapriya  Signature:	Name: Dr. M. Akilanayaki  Signature:	Name: Prof. K. Srinivasan  Signature:	Name: Prof. K. Srinivasan  Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	24UBP4S1		<b>Title:</b>	<b>Batch :</b>	2024-2027
			SEC II: Naan Mudhalvan	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Industry 4.0	<b>Credits:</b> 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	Understand the basic concepts of Industry 4.0	K1
CO2	Outline the features of Artificial Intelligence	K2
CO3	Summarize the Big data domain stack and Internet of Things	K3
CO4	Identify the applications and Tools of Industry 4.0	K4
CO5	Analyze the skills required for future	K5

**Mapping**

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<del>CO1</del>	M	M	H	M	M	M	M	M	M	M
<del>CO2</del>	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
<b>Unit-1</b>	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>Unit-2</b>	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 - <b>Future Prospects of AI</b> - Challenges of AI.	6
<b>Unit-3</b>	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	6

**B.COM- BPS (2024-2027BATCH)**

	IoT Applications - Applications of IoT - Security in IoT.	
<b>Unit-4</b>	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
<b>Unit-5</b>	Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – <i>Skills required for Future</i> - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0.	6
	<b>Total Contact Hrs</b>	<b>30</b>

\*Italicized texts are for self study

**Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

**Assessment Method**

Seminar, Quiz, Assignment, Group Task

**TextBook**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programcode:</b>	B.COM-BPS		<b>ProgrammeTitle:</b>	Bachelor of Commerce (Business process services)	
<b>CourseCode:</b>	24UBP4S2		<b>Title:</b>	<b>Batch:</b>	2024-2027
			SEC:II NaanMudhalvan	<b>Semester</b>	IV
<b>LectureHrs./Week OrPracticalHrs./Week</b>	2	<b>TutorialHrs. /Sem.</b>	-	Quantitative Aptitude	<b>Credits:</b> 2

**Course Objectives**

- To enable the students to refine their mathematical, logical, and analytical skills.
- The student will be able to answer real-life simple problems by using HCF and LCM.
- The student is able to apply the correct sequence of operations to find out the value of a given mathematical expression.
- The student will be able to solve the problem involving square roots, cube roots, and average.
- To make them prepare for various public and private sector exams and placement drives.
- To understand the functions of tableau for data process and deploy dashboard.

**Course Outcomes**

On the successful completion of the course, students will be able to

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

**Mapping**

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

\*H-High; M-Medium; L-Low

**B.COM- BPS (2024-2027BATCH)**

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination-Probability, Height and Distances-Boats and Streams-Odd Man Out &Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	6
<b>Total Contact Hrs</b>		<b>30</b>

**Pedagogy**

Direct Instruction, FlippedClass, Digital Presentation
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**Assessment Methods**

Seminar, Quiz, Assignments, GroupTask.
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**Text Book**

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

**Reference Books**

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



**B.COM- BPS (2024-2027BATCH)**

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P.Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof.K.Srinivasan Signature:	Name: Prof.K.Srinivasan Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	24UBP4N1		<b>Title:</b>	<b>Batch :</b>	2024-2027
			Non Major Elective (SEC) : II	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Project Management	<b>Credits:</b> 2

**Course objective**

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

**Course Outcomes**

C01	To remember scope, cost, timing and quality of the project	K1
C02	To understand the strategic plans of the organization	K2
C03	To implement the project management in organization change	K3
C04	To estimate the project management practices to the launch of new program	K4
C05	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
<b>C01</b>	M	M	H	M	M	M	M	M	M	M
<b>C02</b>	H	H	M	H	L	M	M	M	H	L
<b>C03</b>	H	M	H	H	H	M	M	M	H	H
<b>C04</b>	H	L	M	H	H	M	M	M	H	H
<b>C05</b>	H	M	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

Units	Contents	Hrs
<b>Unit-1</b>	Project – meaning – Project Identification – Selection – Network Planning Techniques – <b>PERT</b> - CPM.	6
<b>Unit-2</b>	Project formulation - Significance – Stages in project formulation –Feasibility Analysis – Project report.	6
<b>Unit-3</b>	Project appraisal – Methods – <b>Payback period</b> – Average Rate of return – Discounted cash flow techniques.	6
<b>Unit-4</b>	Plant location – importance – Factors affecting Location – Factory design – Types of Factory.	6
<b>Unit-5</b>	Micro and Small Scale Industries – Definition – Features – Role of SSI in Economic Development – Problems of SSI – Tax concessions.	6
	<b>Total Contact Hrs</b>	<b>30</b>

**B.COM- BPS (2024-2027BATCH)**

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Book**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P. Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	24UBP4N2		<b>Title:</b>	<b>Batch :</b>	2024-2027
			Non Major Elective (SEC): II	<b>Semester</b>	IV
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Services Marketing	<b>Credits:</b> 2

**Course objective**

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

**Course Outcomes**

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

**Mapping**

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<del>CO1</del>	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
<b>Unit-1</b>	Characteristics of Service – Service classification – <i>Service Marketing</i> – Service Design and Blue printing	6
<b>Unit-2</b>	Segmentation and target market for services – Positioning of services – Services quality and measurement	6
<b>Unit-3</b>	Concept of the service producer – developing service product – pricing techniques and strategies	6
<b>Unit-4</b>	<i>Promotion</i> – tools, mix and campaign planning distribution – Channel for services, Roll of intermediaries franchising	6
<b>Unit-5</b>	Customer care and services, Evaluation of customer dissatisfaction and retention, Services strategies.	6
	<b>Total Contact Hrs</b>	<b>30</b>

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P.Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP4VA			<b>Title :</b>	<b>Batch :</b>	2024-2027
				VAC - II		<b>Semester:</b>
<b>Lecture Hrs. or Practical Hrs.</b>	30	<b>Tutorial Hrs./Sem.</b>	-	New Age Business Model	<b>Credits:</b>	2*

**Course Objective**

The main objective is to provide knowledge about New Age Business Model.

**Course Outcomes**

CO1	To understand the concept of new-age business models	K1
CO2	To know about the traditional business model.	K2
CO3	To apply fintech to business	K3
CO4	To analyse the SaaS business model	K4
CO5	To measure and track the new-age business model.	K5

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	<b>Introduction to business models:</b> Understanding business models- Traditional business models- New age business models. New platform business models vs. Traditional pipeline business models	10
<b>Unit II</b>	<b>New age business forms:</b> SaaS business model- Delving deeper into SaaS business model- Fintech business model- Fintech segment. New age business models- types	10
<b>Unit III</b>	<b>Introduction to metrics:</b> Measuring & tracking new age business models- Introduction of metrics- Types- Metrics for business growth	10
	<b>Total Contact Hrs</b>	<b>30</b>

\**Italicized* texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Prescribed Books:**

1. Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers" by Alexander Osterwalder and Yves Pigneur.

**B.COM- BPS (2024-2027BATCH)**

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki  Signature:	Name: Dr. M. Akilanayaki  Signature:	Name: Prof. K. Srinivasan  Signature:	Name: Prof. K. Srinivasan  Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP512		<b>Title :</b>	<b>Batch :</b>	2024-2027
			CC: X	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	Cost Accounting	<b>Credits:</b> 4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	<b>Cost concepts:</b> Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations of Cost Accounting - Cost sheet - Tender and Quotation.	18
<b>Unit II</b>	<b>Material Control:</b> Materials – Levels of Inventory(AS-02) – EOQ – <b>Methods of Valuing Material Issues</b> –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.	18
<b>Unit III</b>	<b>Labour and Overheads:</b> Labour – Computation and Control of labour – labour turnover – methods - Systems of Wage Payment : Time Rate system – Piece rate system.( Problems from Taylor’s, Merrick, Halsey premium plan, Rowan plan only ) Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads.	18
<b>Unit IV</b>	<b>Process Costing:</b> Process Costing – Features – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	18



**B.COM- BPS (2024-2027BATCH)**

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

NOTE: 20% Theory 80% Problem

\**Italicized* texts are for self study**Pedagogy**

DirectInstruction, FlippedClass, DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Jain. S.P and Narang.K.L	Cost Accounting Principles and Practices	Kalyani Publishers	2017
2.	Khan. M.Y and Jain. P.K.	Cost Accounting and Financial Management, 4 <sup>rd</sup> Edition.	Tata MC Graw Hill Education PrivateLtd.	2017
3.	Adolph Matz OtelJ. Curry W.Frank.	Cost Accounting	DB Taraporevala Sons and Co PvtLtd.	1986

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP513		<b>Title :</b>	<b>Batch :</b>	2024-2027
			CC: XI	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Investment Management	<b>Credits:</b> 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**

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

L-Low; M-Medium; H-High

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

Theory only

\**Italicized* texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>CourseCode:</b>	24UBP514	<b>Title:</b>	<b>Batch :</b>	2024-2027
<b>Lecture Hrs./Weekor Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	<b>CC:XII</b>	<b>Semester</b>
			Campus to Corporate	<b>Credits:</b>
				3

**Course objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
<b>Unit-1</b>	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 - <b>Public Speaking</b> - Managing Voice and Language-Importance of Visual Aids.	15
<b>Unit-2</b>	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
<b>Unit-3</b>	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
<b>Unit-4</b>	Conflict Management: Creating a Win-Win situation -Negotiation and Persuasion - Dealing with Aggressive Behavior - Different Styles of Handling	15

**B.COM- BPS (2024-2027BATCH)**

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

\**Italicized* texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	24UBP515		<b>Title:</b>	<b>Batch :</b>	2024-2027
			CC:XIII	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Banking for BPS	<b>Credits:</b> 4

**Course objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Contents	Hrs
<b>Unit-1</b>	Overview of banking – Function and products of a bank – Liabilities – Obligations – Definition of Banker and Customer – Relationship between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account – <b>Anti Money Laundering</b> – KYC Checks –Account Conversions and Closures – Customer Correspondence – ATM Management.	15
<b>Unit-2</b>	Opening of Account – Special Types of Customer – <b>Types of Deposit</b> – 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
<b>Unit-3</b>	Lead Generation – Regulation Requirements- Pre Underwriting, Underwriting – Verifications and closing - Quality Control and Repurchase - Quality Assurance - Cheque – Features Essentials of Valid Cheque – Crossing – Marking and Endorsement – Payment of Cheques-Statutory Protection -Duties to Paying Banker and Collective Banker - Refusal	15

**B.COM- BPS (2024-2027BATCH)**

	of Payment Cheques-Duties of Holder &Holder in Due Course.	
<b>Unit-4</b>	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
<b>Unit-5</b>	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
	<b>Total Contact Hrs</b>	<b>75</b>

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**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**

<b>S.NO</b>	<b>AUTHOR</b>	<b>TITLE OF THE BOOK</b>	<b>PUBLISHERS \ EDITION</b>	<b>YEAR OF PUBLICATION</b>
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

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr.P.Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:



<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP516			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC: XIV	<b>Semester</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	-	<b>Tutorial Hrs./Sem.</b>	-	Institutional Training	<b>Credits:</b>	2

### Course Objectives

- Training will develop intermediate to advanced knowledge and skills in the business.
- To develop the capability of human resource –personnel
- To prepare functional analysis map for the job functions.

### Course Outcomes

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

### Mapping

PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
<b>CO1</b>	H	H	H	H	H	M	M	M	H	H
<b>CO2</b>	H	M	H	M	H	M	M	M	M	H
<b>CO3</b>	M	H	M	H	M	M	M	M	H	H
<b>CO4</b>	M	H	M	H	H	M	M	M	H	M
<b>CO5</b>	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 04 weeks at the end of the Fourth Semester. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. An external examiner and the respective guides of the student evaluate the student Performance. Weightage assigned for the subject is 50 marks.

**B.COM- BPS (2024-2027BATCH)**

The distribution of which is as below:

<b>S. No</b>	<b>Components for CIA</b>	<b>Marks</b>
1	Review – I *	5
2	Review – II *	5
3	Rough Draft Submission	10
<b>Total</b>		<b>20</b>

<b>S. No</b>	<b>Components for CEE</b>	<b>Marks</b>
1	Originality of Idea	02
2	Relevance to current trend	02
3	Candidate Involvement	02
4	Thesis style/ Language	04
5	Presentation of Report	05
6	Viva Voce	15
<b>Total</b>		<b>30</b>

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme Code:</b>	B.COM- BPS		<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	24UBP5E1		<b>Title:</b>	<b>Batch:</b>	2024 - 2027
			DSE: I	<b>Semester:</b>	V
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Commercial Law	<b>Credits:</b> 4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	<b>Indian Contract Act 1872:</b> Introduction to Law- Definitions - Contract - Definition - Classification of Contracts - <i>Essential elements of a Valid Contract</i> - Offer - Acceptance- Types - Legal Requirements-Legal Rules Relating to Offer and Acceptance - Essentials of Valid Acceptance -Communication of Offer and Acceptance - Revocation of Offer and Acceptance.	15
<b>Unit II</b>	<b>Consideration:</b> Essentials of Valid Consideration - Stranger to Consideration -Exceptions. <b>Capacity to Contract:</b> Law Relating to Minor, Unsound Mind - Persons Disqualified by Law - Free Consent - Coercion - Undue Influence - Fraud - Mistake and Misrepresentation.	15
<b>Unit III</b>	<b>Contingent Contract:</b> 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
<b>Unit IV</b>	<b>Contract of Indemnity and Guarantee:</b> 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
<b>Unit V</b>	<b>Contract of Agency: Classification-</b> Creation of Agencies - Rights and Duties of an Agent - Liabilities of the Principal to the Third Parties - Personal Liability of an Agent -	15

**B.COM- BPS (2024-2027BATCH)**

	Termination of Agency.	
	<b>Total Contact Hrs</b>	<b>75</b>

*\*Italicized* texts are for self study

**Pedagogy**

DirectInstruction,FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**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	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP5E2		<b>Title :</b>	<b>Batch :</b>	2024-2027
			DSE-1	<b>Semester</b>	V
<b>Lecture Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Brand Management	<b>Credits:</b> 4
<b>Practical Hrs./Week</b>					

**Course Objective**

To expose the students to the concepts of brand management

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

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

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction,FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP5E3		<b>Title :</b>	<b>Batch :</b>	2024-2027
			DSE-1	<b>Semester</b>	V
<b>Lecture Hrs./Week</b> <b>Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Auditing with Indian Knowledge System	<b>Credits:</b> 4

**Course Objective**

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

**Course Outcomes**

C01	To keep in mind current auditing concepts, students and acceptable practice	K1
C02	To recall preventative internal control measures.	K2
C03	To implement the audit process from planning of audit to completion of audit	K3
C04	To comprehend about Indian Auditing Practices	K4
C05	To evaluate about Ethical Dimensions of Auditing in Indian Knowledge System	K5

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Auditing-Origin-Definition-Objectives-Scope of auditing- <b><i>Difference between auditing and investigation</i></b> -Basic principles and process-Types- Advantages and limitations-Qualities of an auditor.	15
<b>Unit II</b>	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>Unit III</b>	Verification and valuation of assets and liabilities-Auditors Position Regarding Valuation and Verification of assets and liabilities- <b><i>Depreciation</i></b> - Reserve and provisions -Contingent liabilities-Valuation of stock-In-Trade.	15
<b>Unit IV</b>	Introduction to Indian Auditing Practices : Historical overview of auditing in ancient India (e.g., Kautilya's Arthashastra) - Concepts of accountability, transparency, and internal controls in Indian scriptures (e.g., Manusmriti, Vedas) - Traditional methods of record-keeping, verification, and fraud detection	15
<b>Unit V</b>	Ethical Dimensions of Auditing in Indian Knowledge System: Emphasis on truthfulness, fairness, and integrity in Indian ethical codes (e.g., Yamas and Niyamas of Yoga)-Role of moral conduct for auditors and stakeholders -Case studies of ethical dilemmas in historical Indian auditing practices	15
	<b>Total Contact Hrs</b>	<b>75</b>

**B.COM- BPS (2024-2027BATCH)**

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction,FlippedClass,DigitalPresentation
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**Assessment Method**

Seminar,Quiz,Assignment,GroupTask
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**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: Ms. M. Shanmugapriya Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:



**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business process services)		
<b>Course Code:</b>	24UBP5S1	<b>Title:</b>	<b>Batch :</b>	2024-2027	
		SEC- III	<b>Semester</b>	V	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	3	<b>Tutorial Hrs./Sem.</b>	-	Market Research	<b>Credits:</b> 3

**Course objective**

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

**Course Outcomes**

C01	To understand the environment in which retailing take places.	K1
C02	To identify the major types of measurement techniques and data collection methods.	K2
C03	To apply a strategic approach for retailing.	K3
C04	To write marketing research report and make presentation of the research result.	K4
C05	To evaluate retail market and financial strategy including product pricing.	K5

**Mapping**

<del>PSO CO</del>	P01	P02	P03	P04	P05	P06	P07	P08	PSO1	PSO2
<b>C01</b>	H	H	H	H	H	M	M	M	H	H
<b>C02</b>	H	H	H	H	H	M	M	M	M	H
<b>C03</b>	H	H	H	H	H	M	M	M	H	H
<b>C04</b>	M	H	H	H	H	M	M	M	H	M
<b>C05</b>	M	H	H	H	H	M	M	M	H	H

L-Low; M-Medium; H-High

<b>Units</b>	<b>Contents</b>	<b>Hrs</b>
<b>Unit-1</b>	Market: - Meaning, Definition, Classification of Markets. Marketing: - Meaning, Definition, Features, Importance, Functions - <b>Modern Marketing Concepts</b> - Marketing Mix: Definition - Concepts - and Elements of marketing mix -Benefits and limitations of marketing	9
<b>Unit-2</b>	Market segmentation: meaning -basis of segments - effective segmentation criteria - marketing segmentation strategy - methods of segmenting market - practice of market segment .	9
<b>Unit-3</b>	Product: - Meaning, Definitions - New Product Planning & Development - Product Life Cycle - Branding : Brand, brand name, brand mark - Brand image and product image. Packaging: <b>Types of packaging</b> - Requisites of good packaging. Price: - Meaning, Definition, Importance - Factors affecting pricing decisions, Kinds of Pricing.	9
<b>Unit-4</b>	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	9

**B.COM- BPS (2024-2027BATCH)**

	Choice of Channel of Distribution.	
<b>Unit-5</b>	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
	<b>Total Contact Hrs</b>	<b>45</b>

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction,

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**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 <sup>rd</sup> Edition, Tata MCGraw Hill education private limited.	2013
3	Peter, M. Chisan	Marketing Research	3 <sup>rd</sup> Edition 2002,MCGraw-hill Back company UK limited England.	2012

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP5S2		<b>Title :</b>	<b>Batch :</b>	2024-2027
			SEC- III	<b>Semester</b>	V
<b>Lecture Hrs./Weekor Practical Hrs./Week</b>	3	<b>Tutorial Hrs./Sem.</b>	Human Resource Management	<b>Credits:</b>	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
<b>CO1</b>	H	H	H	H	H	M	M	M	H	H
<b>CO2</b>	H	H	H	H	H	M	M	M	H	H
<b>CO3</b>	M	M	M	M	M	M	M	M	M	M
<b>CO4</b>	M	M	M	H	H	M	M	M	M	M
<b>CO5</b>	H	H	M	M	M	M	M	M	M	H

L-Low; M-Medium; H-High

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
<b>Unit I</b>	Human resource management- Meaning and scope –Evolution of Human capital Resource Management- Functions of HRCM.	9
<b>Unit II</b>	Human Resource Planning- Importance –Factors governing Human Resource Planning.	9
<b>Unit III</b>	Recruitment - Factors Governing Recruitment-Recruitment Process-Sources of Recruitment-Selection Process-Tests-Interviews-Evaluation of Recruitment Methods.	9
<b>Unit IV</b>	Performance Appraisal-Objectives-Appraisal Methods-Training and Development- Methods of Training.	9
<b>Unit V</b>	Motivation - Morale-Measures to improve Morale-Job Satisfaction.	9
	<b>Total Contact Hrs</b>	<b>45</b>

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**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- HillPublishing Ltd.,	2005

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	SubbaRao. P.	Personnel and Human Resources Management-Text andCases.	Himalaya Publishing House. Mumbai.	2009
2.	ChitraatmaramNaik.	Human Resource Management.	2 <sup>nd</sup> 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. P.Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP5AL		<b>Title :</b>	<b>Batch :</b>	2024-2027
			<b>Advanced Learner Course-I (Self Study)</b>	<b>Semester</b>	V
<b>Lecture Hrs./Week or PracticalHrs./Week</b>	SS	<b>Tutorial Hrs./Sem.</b>	-	Research Methodology (Optional)	<b>Credits:</b> 2**

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

<b>Units</b>	<b>Content</b>
<b>Unit I</b>	Introduction: Meaning and Definition of Research - Characteristics of Research - Objectives of Research - Types of Research - Process and steps of Research.
<b>Unit II</b>	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.
<b>Unit III</b>	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
<b>Unit IV</b>	Data Collection and analysis and interpretation of data: Main forms of Data Collection responses -- Methods of data Collection - Data collection using Google form -Analysis of data - Types of analysis - Statistical tools and analysis - Interpretation of data - Need and Importance - Technique of interpretation.

**B.COM- BPS (2024-2027BATCH)**

<b>Unit V</b>	Research Report: Meaning of R / R – Steps in Organization of R / R – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report.
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**Text Book.**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kothari C.R.	Research Methodology Methods and Techniques	New age international publishers P ltd, new delhi – Latest edition	2018
2.	Gupta, S.K. RangiPraneet.	Business Research Methods	KalyaniPublishers,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	NiraliPrakashan, Mumbai	2020
2.	N Thanulingon.	Research Methodology	Himalaya Publication, Mumbai	2012
3.	O. RKrishnaswami, M. Rangnathan	Methodology of Research in Social Sciences	Himalaya publishing House.	2011
4.	DipakKumar Bhattacharya,	Research Methodology	ExcelBooks, New Delhi.	2013
5.	Dr.Roshan Kumar Bhangdiya	Research Methodology in Commerce and Management	Neha Publishers.	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P. Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP617		<b>Title :</b>	<b>Batch :</b>	2024-2027
			CC:XV	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	5	Management Accounting	<b>Credits:</b> 5

**Course Objective**

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

**Course Outcomes**

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

**❖ Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	<b>Basis of Management Accounting :</b> Management Accounting - Meaning - Definition - Objectives and Scope - Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting - Financial statement analysis(problem only).	18
<b>Unit II</b>	<b>Ratio analysis:</b> Ratio Analysis - Meaning - Uses - Limitations - Classification of Ratios - Computation of Ratios from Financial Statements.	18
<b>Unit III</b>	<b>Funds Flow and Cash Flow Statement:</b> Funds Flow Analysis - Cash Flow Analysis (New format) (AS-03).	18
<b>Unit IV</b>	<b>Marginal Costing Techniques:</b> Marginal Costing - Break-Even Analysis - Applications of Marginal Costing Techniques - Determination of Sales Mix - Key Factor - Make or Buy Decision (Simple Problems Only)	18
<b>Unit V</b>	<b>Budgetary Control</b>	18

**B.COM- BPS (2024-2027BATCH)**

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

Note: Theory-20% Problem- 80%

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	T.S Reddy and Murthy	Cost and Management Accounting.	16 <sup>th</sup> edition, New Delhi, Sultan Chand & Sons.	2017

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. M. Akilanayaki	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:



**B.COM- BPS (2024-2027BATCH)**

<b>Programme Code:</b>	B.COM- BPS		<b>Programme Title:</b>	Bachelor of Commerce (Business process services)	
<b>Course Code:</b>	24UBP618		<b>Title:</b>	<b>Batch:</b>	2024- 2027
			CC: XVI	<b>Semester:</b>	VI
<b>Lecture Hrs./Weekor Practical Hrs./Week</b>	6	<b>Tutorial Hrs./Sem.</b>	-	Supply Chain Management	<b>Credits:</b> 5

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Supply Chain Management (SCM) – Meaning and Definition- Objectives – Importance of SCM- Scope of SCM- Types of SCM- Major drivers of SCM- <i>Supply chain as a profession</i> - Need for SCM in market today-Supply chain strategy - Supply chain metrics.	18
<b>Unit II</b>	Demand Management-Basic concepts-supplier Management-Basic concepts- Operation Management in SCM- Basic principles- Lean Manufacturing and SCM--Benefits of Lean Manufacturing-Elements. <i>Mass Customization</i> -Levels-	18

**B.COM- BPS (2024-2027BATCH)**

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

\**Italicized* texts are for self study

**Pedagogy**

DirectInstruction,FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

**B.COM- BPS (2024-2027BATCH)**

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

<b>Course Designed by</b>	<b>Head of the Department</b>	<b>Curriculum Development Cell</b>	<b>Controller of the Examination</b>
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P. Gurusamy Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS			<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP619			<b>Title :</b>	<b>Batch :</b>	2024-2027
				CC: XVII	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Business Process Management	<b>Credits:</b>	4

**Course Objective**

To provide an understanding of BPS process and techniques.

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Process Management : Introduction, Definition, Benefits – Scope – Guidelines – Issues – <b>Best Practices of BPOs</b> . 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>Unit II</b>	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 – CulturalIssues– Outsourcing – <b>HR Management Challenges in India.</b>	15
<b>Unit III</b>	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
<b>Unit IV</b>	Risk Management: Introduction to Risk - Risk Types - Operational Risk – Information Security Risk - Financial Risk - Strategic Risk - Risk Mitigation Plans. Quality Management: Introduction to Quality Management - Quality Definition - Quality Control Vs Quality	15

**B.COM- BPS (2024-2027BATCH)**

	Assurance -International Quality Standards. Transaction Monitoring Process-Sampling inspection - Transaction monitoring cycle - Inspection- Feedback - RCA- Assurance Defects Management - Defect vs Defective - ValueStream Mapping - Standard Operating Procedures.	
<b>Unit V</b>	Systematic Problem Solving Basics (PDCA) - Problem solving tools - Brainstorming- Basic 7QC Tools - Why - Why Analysis - FMEA (Process Failure Mode Effects Analysis) - Design Thinking. Introduction to Lean Methodology - Introduction to six sigma Methodology - Introduction to Agile - Agile for non software.	15
	<b>Total Contact Hrs</b>	<b>75</b>

*\*Italicized texts are for self study*

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr.P.Sivarajan Signature:	Name: Dr. M. Akilanayaki Signature:	Name: Prof. K. Srinivasan Signature:	Name: Prof. K. Srinivasan Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP6E4		<b>Title :</b>	<b>Batch :</b>	2024-2027
			DSE: II	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	E-Commerce and Information Security	<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes**

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

**❖ Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	Introduction to E-Commerce – Nature of E-Commerce-Features-Need for E-Commerce-Objectives-Types of E-Commerce- <b>Advantages and Disadvantages</b> -Framework of E-Commerce. E-Commerce and Business – Business Models of E-Commerce. Business Applications of E-Commerce-Mobile Commerce-Applications	15
<b>Unit II</b>	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
<b>Unit III</b>	Security Issues in E-Commerce-Risks involved-E-Commerce security tools - Legal and Ethical Issues-Cyber Law-Aims-Salient Provisions.	15
<b>Unit IV</b>	Components of Communications System- Transmission Media – Protocol definition – Introduction to TCP/IP – Wireless Network – Basics of Internet – Types of attack: Phishing , Spoofing , Impersonation , Dumpster diving – Information Security goals – Information Security Threats and Vulnerability : Spoofing Identity, Tampering with	15

**B.COM- BPS (2024-2027BATCH)**

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

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Dr. Rayuda.C.J.	E-Commerce, E-Business	Himalaya Business house.	2018

**Reference Books**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	KamaleshK.Bajaj and Debjani nag.	E-Commerce	New Delhi: TATA MC Graw Hill Publishers.	2011
2.	Roger Leroy Miller.	Marketing and E-Commerce.	Australia: West Thoaman Learning.	2013
3.	Dave chaffey,	E-Business and E-Commerce management,	5th Edition, financial times/ prentice hall.	2011
4.	Michael E.Whitman, Herbert j.	Principles of Information Security	Mattord, CENGAGE Learning, 4th Edition.	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Ms. M. Shanmugapriya  Signature:	Name: Dr. M. Akilanayaki  Signature:	Name: Prof. K. Srinivasan  Signature:	Name: Prof. K. Srinivasan  Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)		
<b>Course Code:</b>	24UBP6E5	<b>Title :</b>	<b>Batch :</b>	2024-2027	
		DSE:II	<b>Semester</b>	VI	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>		<b>Credits:</b>	4
			Security analysis and Portfolio Management		

**Course Objective**

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

**Course Outcomes**

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

**❖ Mapping**

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

L-Low; M-Medium; H-High

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

\*Italicized texts are for self study



**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)		
<b>Course Code:</b>	24UBP6E6	<b>Title :</b>	<b>Batch :</b>	2024-2027	
		DSE:II	<b>Semester</b>	VI	
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	Financial Management	<b>Credits:</b>	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**

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

L-Low;M-Medium;H-High

Units	Content	Hrs
<b>Unit I</b>	Nature and scope of financial management–Profit and Wealth management objectives– Key decisions –Functions and responsibilities of finance manager.	15
<b>Unit II</b>	Time value of money – Valuation– Capital structure decisions – Traditional and MM approaches – Current views – Determine of capital structure – <b>Over trading</b> –Over and undercapitalization– Leverage analysis EBIT–EPS analysis.	15
<b>Unit III</b>	CostofcapitalmeasurementWACC–MCCandvalueofthefirm–Factorsindividend policy of firm–Kinds of dividend– Walter’s Model–MM Approach.	15
<b>Unit IV</b>	Investment decisions – Risk – Required rate of return – Estimating cash flows –Present value of cash flows – Evaluation of alternative investment proposals –Sensitivity analysis – <b>Simulation</b> – Decision making under conditions of risk and uncertainty– Inflation and investment decision	15

**B.COM- BPS (2024-2027BATCH)**

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

\*Italicized texts are for self study

**Pedagogy**

Direct Instruction, Flipped Class, Digital Presentation

**Assessment Method**

Seminar, Quiz, Assignment, Group Task

**TextBook**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Shashi K. Gupta & Sharma R.K.,	Financial Management,	Kalyani Pulishers, 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	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	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP6E7		<b>Title :</b>	<b>Batch :</b>	2024-2027
			DSE- III	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Company law and Secretarial Practice	<b>Credits:</b> 4

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

Units	Content	Hrs
<b>Unit I</b>	<b>Company:</b> Meaning, Definition - Characteristics - Types of companies including One Person Company-Private company Vs Public Company- <b>Privilege of a Private Company</b> - 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
<b>Unit II</b>	<b>Memorandum &amp; Articles:</b> Memorandum of Association - Meaning - Purpose - Contents - Alteration of	15

**B.COM- BPS (2024-2027BATCH)**

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

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass, DigitalPresentation

**Assessment Method**

Seminar, Quiz, Assignment, GroupTask

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title :</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP6E8		<b>Title :</b>	<b>Batch :</b>	2024-2027
			DSE- III	<b>Semester</b>	VI
<b>Lecture Hrs./Week Or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>		<b>Credits:</b>	4
			International Business		

**Course Objective**

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

**Course Outcomes**

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

**Mapping**

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

L-Low; M-Medium; H-High

Units	Content	Hrs
<b>Unit I</b>	International Business- Meaning-Definition-Scope- <b><i>Difference between Internal Trade and International Business</i></b> -Merits and Demerits of Trade- India's involvement in International Business.	15
<b>Unit II</b>	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>Unit III</b>	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
<b>Unit IV</b>	FEMA-Objectives-Exchange rate adjustments- World governance institutional	15

**B.COM- BPS (2024-2027BATCH)**

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

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**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.FrancisCherunilam,	International Trade and Export Management	Himalaya Publishing House, New Delhi.	2013
3.	SumatiVarma	International Business	Published by Ane Books Pvt. Ltd.	2017
4.	Mithani.B.M.	Banking international and public finance.	16 <sup>th</sup> Edition, Himalaya publisher.	2008
5.	Varshney. R.L andBhattacharya.B.,	International Marketing Management,	24th edition, Sultan chand and sons.	2012
6.	Leo Jones &Rechar Alexander	New International Business English.	Published Cambridge University	2011

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P. Gurusamy	Name: Dr. M. Akilanayaki	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:



**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS		<b>Programme Title</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP6E9		<b>Title :</b>	<b>Batch :</b>	2024-2027
			DSE - III	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	5	<b>Tutorial Hrs./Sem.</b>	-	Business Communication	<b>Credits:</b> 4

**Course Objective**

To develop the skill of writing business letters.

**Course Outcomes (CO)**

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

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

\*Italicized texts are for self study

**Pedagogy**

DirectInstruction, FlippedClass,DigitalPresentation

**Assessment Method**

Seminar,Quiz,Assignment,GroupTask

**Text Book**

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

**Reference Books**

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

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>	<b>Name and Signature</b>
Name: Dr. P. Gurusamy  Signature:	Name: Dr. M. Akilanayaki  Signature:	Name: Prof. K. Srinivasan  Signature:	Name: Prof. K. Srinivasan  Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programcode:</b>	B.COM-BPS		<b>ProgrammeTitle:</b>	Bachelor of Commerce (BusinessProcessServices)	
<b>CourseCode:</b>	24UBP6S1		<b>Title:</b>	<b>Batch:</b>	2024-2027
			SEC-III Naan Mudalvan	<b>Semester</b>	VI
<b>Lecture Hrs./Week or PracticalHrs./Week</b>	2	<b>Tutorial Hrs./Sem.</b>	-	Goods and Service Tax	<b>Credits:</b> 2

**Course Objective**

To impart basic knowledge about Goods and Service Taxes.

**Course Outcomes**

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

**Mapping**

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

L-Low;M-Medium;H-High

Units	Content	Hrs
<b>Unit I</b>	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST-Advantages and Disadvantages of GST – Structure of GST in India	6
<b>Unit II</b>	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
<b>Unit III</b>	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
<b>Unit IV</b>	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
<b>Unit V</b>	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
	<b>Total Contact Hrs</b>	<b>30</b>

\*Italicized texts are for self study

**Pedagogy**

Direct Instruction, FlippedClass, DigitalPresentation

**Assessment Method**

Seminar, Quiz, Assignment, GroupTask

**Text Book**

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

**Reference Books**

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

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

**B.COM- BPS (2024-2027BATCH)**

<b>Programmecode:</b>	B.COM-BPS		<b>ProgrammeTitle:</b>	Bachelor of Commerce (BusinessProcessServices)	
<b>CourseCode:</b>	24UBP6S2		<b>Title:</b>	<b>Batch:</b>	2024-2027
<b>Lecture Hrs./Weekor PracticalHrs./Week</b>	2	<b>TutorialHrs./ Sem.</b>	-	<b>Semester</b>	VI
			Mutual Fund Foundation	<b>Credits:</b>	2

**CourseObjective**

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

**CourseOutcomes**

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

**Mapping**

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

L-Low;M-Medium;H-High

<b>Units</b>	<b>Content</b>	<b>Hrs</b>
Unit-I	Mutual funds- Meaning-Definition- History and evolution of mutual funds- Types of mutual funds: equity funds, debt funds, hybrid funds- <b>Advantages and Disadvantages of investing in mutual funds.</b>	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
<b>Unit III</b>	Investment objectives and risk tolerance- Diversification and asset allocation principles- Active vs. passive investment strategies-Sector-specific and thematic funds.	6
<b>Unit IV</b>	Measures of fund performance: CAGR, Standard Deviation, Sharpe Ratio-Evaluating fund consistency and risk-adjusted returns-Understanding market and investment risks-Strategies to manage investment risk	6

**B.COM- BPS (2024-2027BATCH)**

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

\*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	Name: Dr. M. Akilanayagi	Name: Prof. K. Srinivasan	Name: Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

**B.COM- BPS (2024-2027BATCH)**

<b>Programme code:</b>	B.COM- BPS	<b>ProgrammeTitle:</b>	Bachelor of Commerce (Business Process Services)	
<b>Course Code:</b>	24UBP6AL	<b>Title:</b>	<b>Batch:</b>	2024-2027
		Advanced LearnerCourse-II	<b>Semester</b>	VI
<b>Lecture Hrs./Week or Practical Hrs./Week</b>	-	<b>Tutorial Hrs./Sem.</b>	-	<b>Credits:</b> 2**
		Credit Management (Self Study)		

**Course Objective**

To enhance the student's knowledge about the concepts and its application in Credit Management.

**Course Outcomes**

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

**Mapping**

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

L-Low;M-Medium;H-High

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

**B.COM- BPS (2024-2027BATCH)**

**Text Book**

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

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