

Dr. N.G.P.ARTS AND SCIENCE COLLEGE (Autonomous)

REGULATIONS 2019-20 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)

B.Com. (Business Process Services)

(For the students admitted during the academic year 2019-20 and onwards)

Programme: B.Com. (Business Process Services)

Eligibility:

A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent there to by the Academic Council, subject to such conditions as may be prescribed there to are permitted to appear and qualify for the **Bachelor of Commerce in Business Process Services Degree Examinations** of this College after a course of study of three academic years.

Programme Educational outcomes:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. Equip the graduates with in-depth knowledge of Business Process Services in a continuously changing business environment in the area of Accounting and Finance, Banking, Retail Marketing, Capital Market, Taxation and Business laws.
2. Have basic understanding in Business Mathematics, Economics, Statistics, Operations Research and Management.
3. Build competencies for research activities. Also an informed, aware and active citizen.
4. Equip the students with professional skills, inter personal skills and Leadership qualities.
5. Inculcate ethical values, team work and managerial skills. An inclination towards lifelong learning and acquiring contemporary knowledge.



PROGRAMME OUTCOMES:

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	Develop an understanding, sound knowledge, skills and attitudes to facilitate careers in Business Process Services.
PO2	Process students for employment in functional areas like Finance and Accounting, Banking, Insurance, Retail Marketing, Capital Market, Taxation and Corporate Law.
PO3	Pursue their career in Operations Research and Training and work in teams with enhanced communications and inter personal skills.
PO4	Handle computer based software in areas of Accounting, Taxation, Insurance, Retail Marketing, Capital Market and Banking.
PO5	Develop self-confidence and ability to apply knowledge acquired in the areas of Business Process Services.



Guidelines for Programmes offering Part I & Part II for Two Semesters:

Part	Subjects	No. of Papers	Credit	Semester No.
I	Tamil / Hindi / French/Malayalam	2	2 x 3 = 6	I & II
II	English	2	2 x 3 = 6	I & II
III	Core (credits 2,3,4)	18-20	70	I to VI
	Inter Departmental Course (IDC)	4	16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course(SEC)	4	4 x 3=12	III ,IV,V & VI
	Generic Elective(GE)	2	2 x 2=4	III & IV
	Lab on Project (LoP)	1	1	III to VI
IV	Environmental Studies(AECC)	1	2	I
	Value Education (VE) (Human Rights, Womens' Rights) (AECC)	2	4	II and III
	General Awareness(On-Line Exam) (AECC)	1	2	IV
	RM (AECC)	1	2	V
	Innovation, IPR, Entrepreneurship (AECC)	1	2	VI
V	Extension Activity NSS / Sports / Department Activity	-	1	I to VI
TOTAL CREDITS			140	



CURRICULUM

B.COM. BUSINESS PROCESS SERVICES PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part - I										
191TL1A1TA	Language -I	Tamil-I	4	1	-	3	25	75	100	3
191TL1A1HA		Hindi-I								
191TL1A1MA		Malayalam-I								
191TL1A1FA		French - I								
Part - II										
191EL1A1EA	Language - II	English – I	4	-	1	3	25	75	100	3
Part - III										
195CM1A1CA	Core - I	Financial Accounting	5	1	-	3	25	75	100	4
195BP1A1CA	Core - II	Business Management	4	-	-	3	25	75	100	4
195BP1A1CP	Core Practical -I	Office Package and Automation	-	-	4	3	40	60	100	2
192MT1B1IH	IDC - I	Business Mathematics	4	-	-	3	25	75	100	4
Part - IV										
193MB1A1AA	AECC - I	Environmental Studies	2	-	-	3	-	50	50	2
Total			23	2	5				650	22



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part - I										
191TL1A2TA	Language - I	Tamil-II	4	1	-	3	25	75	100	3
191TL1A2HA		Hindi-II								
191TL1A2MA		Malayalam-II								
191TL1A2FA		French - II								
Part - II										
191EL1A2EA	Language - II	English - II	4	-	1	3	25	75	100	3
Part - III										
195BP1A2CA	Core - III	Advanced Accounting	4	1	-	3	25	75	100	4
195BP1A2CB	Core - IV	Finance and Accounting for Business Process Services	4	1	-	3	25	75	100	4
195BP1A2CP	Core Practical-II	Advanced Excel and Accounting Package	-	-	4	3	40	60	100	2
192MT1B2IH	IDC - II	Business Statistics and Analytics	3	1	-	3	25	75	100	4
Part - IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3	-	50	50	2
Total			21	4	5				650	22



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195CM1A3CB	Core - V	Cost Accounting	5	1	-	3	25	75	100	4
195BP1A3CA	Core - VI	Supply Chain Management	4	2	-	3	25	75	100	4
195BP1A3CB	Core -VII	Insurance for Business Process Services	4	2	-	3	25	75	100	4
192MT1B3IH	IDC - III	Operations Research	4	-	-	3	25	75	100	4
195BP1A3SA	SEC - I	Business Law	3	1	-	3	25	75	100	3
	GE – I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC - III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women’s Rights								
Total			24	6	-				600	23



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
195BP1A4CA	Core - VIII	Banking for Business Process services	4	2	-	3	25	75	100	4
195BP1A4CB	Core - IX	Retail CPG and Market Research	4	2	-	3	25	75	100	4
195BA1A4CA	Core - X	Management Accounting	5	1	-	3	25	75	100	4
195BA1A4IA/ 195FI1A1IA	IDC - IV	Business Economics	4	-	-	3	25	75	100	4
195BP1A4SA	SEC - II	Campus to Corporate Transition	4	-	-	3	25	75	100	3
	GE - II		2	-	-	3	-	50	50	2
195BP1A4LA	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A4AA	AECC - IV	Basic Tamil	2			3	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			25	5	-				600	23



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
195BP1A5CA	Core - XI	Capital Market for Business Process Services	4	-	-	3	25	75	100	4
195BP1A5CB	Core - XII	Managing Business Processes – I	4	-	-	3	25	75	100	4
195CI1A5CA	Core - XIII	Corporate Accounting	5	1	-	3	25	75	100	4
195BP1A5CP	Core Practical - III	Statistical Package (SPSS)	-	-	4	3	40	60	100	2
195BP1A5SA	SEC - III	Company Law and Secretarial Practice	4	-	-	3	25	75	100	3
195BP1A5DA	DSE - I	Income Tax Law and Practice	5	1	-	3	25	75	100	4
195BP1A5DB		International Business Environment								
195BP1A5DC		Business Ethics and Values								
195BP1A5TA	IT	Internship Training(3 weeks)	Grade A to C							
195BP1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC - V	Research Methodology	2	-	-	3	-	50	50	2
Total			24	2	4				700	24



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195BP1A6CA	Core - XIV	Managing Business Processes- II	4	-	-	3	25	75	100	4
195BP1A6CB	Core - XV	Principles of Auditing	4	-	-	3	25	75	100	4
195BP1A6CV	Core -XVI	Project work	-	-	8	3	40	60	100	4
195BP1A6SA	SEC - IV	Cyber Crimes and Cyber law	3	-	-	3	25	75	100	3
195BP1A6DA	DSE - II	Indirect Taxes	4	-	-	3	25	75	100	4
195BP1A6DB		Brand Management								
195BP1A6DC		Organizational Behaviour								
195BP1A6DD	DSE - III	Financial Management	4	1	-	3	25	75	100	4
195BP1A6DE		Entrepreneurial Development								
195BP1A6DF		Human Resource Management								
Part - IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3	-	50	50	2
Part-V										
195BP1A6XA		Extension Activities	-	-	-	-	50		50	1
Total			21	1	8				700	26
Grand Total									3900	140



DISCIPLINE SPECIFIC ELECTIVE (DSE)

Students shall select the desired course of their choice in the listed elective course during Semesters V & VI

Semester V (Elective I)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195BP1A5DA	Income Tax Law and Practice
2.	195BP1A5DB	International Business Environment
3.	195BP1A5DC	Business Ethics and Values

Semester VI (Elective II)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195BP1A6DA	Indirect Taxes
2.	195BP1A6DB	Brand Management
3.	195BP1A6DC	Organizational Behaviour

Semester VI (Elective III)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195BP1A6DD	Financial Management
2.	195BP1A6DE	Entrepreneurial Development
3.	195BP1A6DF	Human Resource Management



Generic Elective Courses (GE)

The following are the courses offered under Generic Elective Course Semester III (GE-I)

S. No.	Course Code	Course Name
1	195BP1A3GA	Banking for Business Process Services

Semester IV (GE-II)

S. No.	Course Code	Course Name
1	195BP1A4GA	Capital Market for Business Process Services

EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195BP1ASSA	Enterprise Resource Planning
2	195BP1ASSB	Executive Business Communication

CERTIFICATE PROGRAMMES

The following are the Programmes offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Course Name
1	5BP5A Banking for Business Process Services	195BP5A1CA	Certificate Course on Banking for Business Process Services
2	5BP5B Insurance for Business Process Services	195BP5B1CA	Certificate Course on Insurance for Business Process Services



The following are the online courses offered:

Please refer the following link to select the courses

- www.swayam.org
- www.nptel.ac.in
- www.spoken-tutorial.org



Effective from the academic year 2019-20 and applicable to the students admitted to the Degree of Bachelor of Science / Commerce/ Arts.

1. NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge are. Eg. Faculty of Computer Science consists of disciplines like Departments of Computer Science, Information Technology, Computer Technology and Computer Applications.

1.2 Programme: Refers to the Bachelor of Science / Commerce / Arts Stream that a student has chosen for study.

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2015–2018 refers to students belonging to a 3 year Degree programme admitted in 2015 and completing in 2018.

1.4 Course Refers to a component (a paper) of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to meet effectively the teaching and learning needs and the credits may be assigned suitably.

a) Core Courses

A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

b) Inter Disciplinary Course (IDC)

A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.

c) **Discipline Specific Elective (DSE) Course:** DSE courses are the courses offered by the respective disciplinary/ interdisciplinary programme.

d) **Skill Enhancement Courses (SEC):** SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

e) **Ability Enhancement Courses (AEC):** AECC courses are the courses based upon the content that leads to Knowledge enhancement. These are mandatory for all disciplines. Environmental Science, Human Rights, Women's Rights, General Awareness, IPR and Innovation, Entrepreneurship Development and Research Methodology.

* All these courses should be taught according to Outcome based Education.



To promote the undergraduate research among all the students, the LoP is introduced beyond their regular class hours. LoP is introduced as group project consisting of not more than five members. It consist of four stages namely Literature collection, Identification of Research area, Execution of research and Reporting / Publication of research reports/ product developments. These four stages spread over from III to V semester.

1.6 Project work

It is considered as a special course involving application of knowledge in problem solving / analyzing /exploring a real life situation / difficult problem. The Project work will be given in lieu of a Core paper.

Extra credits

Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section- these credits are not mandatory for completing the programme.

Advanced Learner Course (ALC):

ALC is doing work of a higher standard than usual for students at that stage in their education. Research work carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.



2. STRUCTURE OF PROGRAMME

2.1 PART – I: LANGUAGE

Tamil or any one of the languages namely Malayalam, Hindi and French will be offered under Part – I in the first two / four semesters.

2.2 PART – II : ENGLISH

English will be offered during the first two / four semester.

2.3 PART – III :

- Core course
- Inter Departmental Course (IDC)
- Discipline Specific Elective (DSE)
- Skill Enhancement Course (SEC)
- Generic Elective (GE)
- Lab on Project (LoP)
- Industrial Training (IT)

2.4 PART IV

2.4.1 Ability Enhancement Compulsory Course

The ability enhancement courses such as i) Environmental Studies, ii) Human Rights, iii) Womens' Rights, iv) General Awareness, v) Research Methodology, vi) Intellectual Property Rights(IPR), Innovation and Entrepreneurship or IPR and Innovation from I to VI Semester.

a) Those who have not studied Tamil up to XII Std and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses.

(OR)

b) Those who have studied Tamil up to XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses in the third and fourth semesters.

(OR)

c) Students who come under the above a+b categories are exempted from Women's Rights and General awareness during III and IV semester respectively.



The following co-curricular and extra curricular activities are offered under institutional / department Association/ club/ extension programmes for the students under extension activities from I to IV semester.

a) Institutional

- **National Service Scheme (NSS)**

Participation in any one of the camps organized by NSS unit.

- **Friends of Police(FoP)**

Active participation in traffic regulation and other extension activities

- **Sports**

Active participation in any one of the sports activities

- **Youth Red Cross (YRC)**

Active participation in YRC programmes

b) Department Association

Membership and active participation in the department association activities.

c) Clubs

Membership and active participation in any one club activities.

1. CREDIT ALLOTTMENT

The following is the credit allotment:

- **Lecture Hours (Theory) :** Max.1 credit per lecture hour per week,
1 credit per tutorial hour per week
- **Laboratory Hours :** 1 credit for 2 Practical hours per week.
- **Project Work :** 1 credit for 2 hours of project work per week

2. DURATION OF THE PROGRAMME

A student is normally expected to complete the B.Sc. /B.com. /BA Programme in 6 semesters. However, in any case not more than 7 consecutive semesters. Failing which the concern BoS will identify suitable / equivalent course.

3. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Candidate shall be permitted to appear for the End Semester examinations for any semester (practical/theory) if

- He/she secures **not less than 75%** of attendance in the number of working days during the semester.



ii) He/she earns a progress certificate from the Head of the institution, of having satisfactorily completed the course of study prescribed in the scheme of examinations for that semester as required by these regulations, and

iii) His/her conduct / character is satisfactory.

- Provided that it shall be open to the Academic council, or any authority delegated with such powers by the Academic council, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions. (Refer the **Ordinance No.1 of 1990 of the Bharathiar University**)
- A candidate who earned 75% of attendance and more in the current semester are eligible to write the examination in current semester subjects.
- A candidate who has secured **less than 65% but 55%** and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the later semester.
- A candidate who has secured **less than 55%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 55%.
- A candidate who has secured **less than 65%** of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned Head of the department after rejoining the same course.

4. EXAMINATIONS

- The end semester examinations shall normally be conducted after completing 90 working days for each semester.
- The maximum marks for each theory and practical course (including the project work and Viva-Voce examination in the final Semester) shall be 100 with the following breakup.



(i) Theory CoursesContinuous Internal Assessment (CIA) : **25 Marks**End Semester Exams (ESE) : **75 Marks****(ii) For Practical/ Courses**Continuous Internal Assessment (CIA) : **40 Marks**End Semester Exams (ESE) : **60 Marks**

- a. The following are the distribution of marks for the **Continuous Internal Assessment in Practical, Project/ Industrial Training Courses**.

Continuous Internal Assessment for Practical Courses:

S.No	For - UG practical courses	Distribution of Marks					
1	Minimum 10 experiments to be conducted/practical paper/semester	20	15	10	8	5	4
2	Tests : Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	16	10	10	8	6	6
3	Observation Note Book	4	5	5	4	4	-
	TOTAL MARKS	40	30	25	20	15	10

Project viva-voce / Industrial Training

The following are the distribution of marks for the continuous Internal assessment in UG Project/Industrial Training courses.

S.no	For - UG Project courses//Industrial Training	Distribution of Marks	
1	Review-I	5	10
2	Review-II	5	10
3	Review-III	5	10
4	Document, Preparation and Implementation	10	10
	TOTAL MARKS	25	40



- b. Following are the distribution of marks for the **External Examination** in UG Project /Industrial Training courses

S.no	For - UG Project //Industrial Training courses	Distribution of Marks	
1	Record Work and Presentation	35	40
2	Viva-Voce	15	20
	TOTAL MARKS	50	60

Part - IV

The courses offered under Part - IV shall have only End Semester Examinations (ESE) for a maximum of 50 Marks. However, Students who select "Tamil" under Part IV, will be assessed only by Continuous Internal Assessment (CIA). The marks shall be furnished to the COE by the concerned Course teacher through the Head of the Department.

6.1 CONTINUOUS ASSESSMENT EXAMS

6.1 Theory courses

a) Continuous Internal Assessment test (CIA)

There will be a Minimum of two Continuous Assessment Exams, for each Theory course. The first and Second Assessment Exams will be conducted for a Maximum of 50 Marks and 75 marks respectively. The total marks secured in the Two Assessment Exams will be converted to 15 Marks.

b) Utilization of Library

Marks will be awarded to the student based on the hours spent in the library after the working hours and submission of report by the student.

Hours spent in Library	Marks	Type of Document submitted
2	1	Report/ Assignment/ Class presentation
4	2	
6	3	
8	4	
10	5	
12	6	

- During the Library hour, the student must spend time in reading the articles, books, journals of their subject of interest
- Each student should borrow minimum three books during the semester



- Student is expected to submit one Report / Assignment / Class Presentation per Course.

c) Class Participation

Active participation in classroom discussion by the student will be evaluated based on Integration of knowledge, Interaction and Participation and demonstration of knowledge.

d) PAPERS / REPORTS/ ASSIGNMENTS/ CLASS PRESENTATION

The student will be evaluated based on his ability to do analysis of application of theory to real world problems or creative extension of class room learning and his/her ability to communicate the given topic effectively and clearly.

Continuous Assessment OBE Rubrics Score Sheet

Degree: _____ Branch: _____ Semester: _____

Course Code: _____ Course: _____

Max. Marks: _____ Internal: _____ External: _____ Total: _____

S.No.	REG.NO	THEORY / PRACTICAL & LIBRARY CLASS PARTICIPATION (15) (Compulsory)				RUBRICS ASSESSMENT (SELECT ANY ONE)									Total Marks out of : 30	Total Marks out of : 16 / 10 / 08 / 04
						PAPERS / REPORTS (15)			ASSIGNMENTS (15)			CLASS PRESENTATIO N (15)				
		Library	Integration of Knowledge	Interaction & Participation	Demonstration of Knowledge	Organization & Knowledge	Format & Spelling	Reference / Experiments	Demonstration of Knowledge	Format & Spelling	Reference	Content & Coherence	Creativity and Speaking Skills	Duration of Presentation		
1		6	3	3	3	5	5	5	5	5	5	5	5	5		



The following are the distribution of marks for the continuous internal assessment in UG practical courses

S.No	For - UG Practical Courses	Distribution of Marks					
1	Minimum 10 experiments to be conducted/practical paper/semester	20	15	10	8	5	4
2	Tests : Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	16	10	10	8	6	6
3	Observation Note Book	4	5	5	4	4	-
	TOTAL MARKS	40	30	25	20	15	10

7. FOR PROGRAMME COMPLETION

Programme Completion (for students admitted in the A.Y.2019-20 and Onwards)

Student has to complete the following:

- i) **Part I, II,III,IV,V as mentioned in the scheme**
- ii) **Industrial/ Institutional training**

Students must undertake industrial / institutional training for a minimum of 15 days and not exceeding 30 days during the IV semester summer vacation. The students will submit the report for evaluation during V semester.

Based on the performance Grade will be awarded as follows:

Marks Scored	Grade to be awarded
75 and above	A
60-74	B
40-59	C
< 40	Re-Appearence

iii) **Skill Enhancement Training**

Student must undergo Skill Enhancement training on Communication skills (I and II Semester) and Quantitative aptitude (III and IV Semester) respectively each for 40 h.



- Earning extra credit is mandatory. However, it is not essential for programme completion
- Extra Credits will be awarded to a student for achievement in co-curricular/ extracurricular activities carried other than the regular class-hours.
- The detailed guidelines for the award of extra credits are as follows:
- A student is permitted to earn a maximum of **five** extra Credits during the programme duration of UG from I to V Semester.
- Candidate can claim a maximum of 1 credit under each category listed.

The following are the guidelines for the award of Extra credits:

8.1 Proficiency in foreign language

Qualification	Credit
A pass in any foreign language in the examination conducted by an authorized agency	1

8.2 Proficiency in Hindi

Qualification	Credit
A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha	1

Examination passed during the programme period only will be considered for extra credit

8.3 Self study Course

Qualification	Credit
A pass in the self study courses offered by the department	1

The candidate should register the self study course offered by the department only in the III semester

8.4 Typewriting/Short hand

A Pass in short hand /typewriting examination conducted by Tamil Nadu Department of Technical Education (TNDTE) and the credit will be awarded.

Qualification	Credit
A pass in the type writing / short hand examination offered by TNDTE	1



8.5 Diploma/ Certificate

Courses offered by any recognized University / NCVRT

Qualification	Credit
A pass in any Certificate course/ Diploma / PG Diploma	1

8.6 CA/ICSI/CMA

Qualification	Credit
Qualifying foundation / Inter level / Final in CA/ICSI/CMA / etc.,	1

8.7 Sports and Games

The Student can earn extra credit based on their Achievement in sports as given below:

Qualification	Credits
Achievement in University/ State / National/ International	1

8.8 Online Courses

Pass in any one of the online courses

Qualification	Credit
SWAYAM/NPTEL/Spoken Tutorial etc.,	1

8.9 Publications / Conference Presentations (Oral/Poster)/Awards

Qualification	Credit
Research Publications in Journals/ oral/poster presentation in Conference	1

8.10 Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Qualification	Credit
Development of model/ Products /Prototype /Process/ App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy	1



Qualification	Credit
State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.,	1



Course Code	Course Name	Category	L	T	P	Credit
195CM1A1CA	CORE : FINANCIAL ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To make the students to understand the basic concepts and conventions of accounting
- To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts
- To get in-depth knowledge about various accounting statements applied in the different business entities

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K3,K4
CO3	Capture the procedures relating to bills of exchange, and Average due date	K2
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading concerns	K3,K4
CO5	Classify and apply appropriate methods of depreciation	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	S	L
CO2	S	L	L	M	M
CO3	S	L	M	S	L
CO4	S	S	S	S	L
CO5	S	M	L	S	M

S Strong

Dr.NGPASC

M Medium

L Low



Total Instructions Hours: 72 H

Unit I	Accounting Concept	15H
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Unit II	Final Account and Error	14H
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Unit III	Bills of Exchange and Average Due Date	14H
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Unit IV Bank Reconciliation Statement 15H

Unit V	Depreciation	14H
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Depreciation – Meaning – Causes – objectives of depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation.– Straight line method – Diminishing Balance Method –Annuity Method– Sinking fund method.



- 1 Reddy,T.S. and Murthy,A. 2014. Financial Accounting [Sixth Edition]. Margham Publications, Chennai.
- 2 Nagarajan.K.L.,Vinayakam.Nand Mani P.L. 2009. Principles of Accountancy [First Edition]. Sultan Chand & Company Ltd, New Delhi.

References

- 1 Jain,S.P., and Narang,K. 2014. Financial Accounting. [Fifth Edition]. Kalyani Publishers, New Delhi.
- 2 Hanif., and Mukherjee,2015. Modern Accountancy,(Volume I)[Second Edition].Tata Mcgraw Hill Publishing Co.Ltd.,Chennai
- 3 Arulandam. M.A and Ramaan.K.S, 2012. Advanced Accountancy. [Revised Edition]. Himalaya Publishing House, Mumbai.
- 4 Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195BP1A1CA	CORE : BUSINESS MANAGEMENT	Core	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To understand the principles and concepts of Business management.
- To enable the student should have understood Nature and types of business.
- To learn the steps in planning and decision making process.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and principles of Business Management	K1
CO2	Learn the steps in planning and decision making	K2
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively	K3
CO4	Know the Staffing essentials, Delegation and Decentralization.	K2
CO5	Comprehend the techniques of control and co-ordination for further implementation and growth	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	M	M	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S Strong

M Medium

L Low



- 1 Sharma & Shashi K.Gupta, 2011. Business Organization and Management [Third Revised Edition, Reprint 2011] Kalyani Publishers, New Delhi.
- 2 Dinkar Pagare, 2013. Principles of Management, [5th Edition], Sultan chand & Sons.

References

- 1 DR.Gupta.C.B, 2011. Business Management, [8th Edition], Sultan chand & Sons.
- 2 Tripath.P.Ci, Reddy.R.N, 2008. Principles of Management [4th Edition], The McGraw–Hill Company.
- 3 Drucker Peter F. (2007): Management Challenges for the 21st Century; Butterworth Heinemann, Oxford Publishing, New York
- 4 K. Sundar (2014) : Principles of Management , Vijay Nichole Imprints private limited, Chennai



195BP1A1CP	CORE LAB : OFFICE PACKAGE AND AUTOMATION	SEMESTER I
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Total Credits: 2

Total Instructions Hours: 48 H

S.No Contents

I – MS WORD

- 1 Preparation of Chairman's speech/ Auditor's report / Minutes / Agenda and perform the following operations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
- 2 Preparation of invitation for the college function using Text boxes and clip parts.
- 3 Preparation of invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
- 4 Preparation of Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
- 5 Preparation of Shareholders meeting letter for 10 members using mail merge operation
- 6 Preparation of Bio-Data by using Wizard/ Templates.

II– MS EXCEL

- 7 Preparation of a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions.
- 8 Preparation of a Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formulas
- 9 Develop the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.



and compound interest calculations for 10 different customers using mathematical and logical functions.

III – MS POWERPOINT AND MS ACCESS

- 11 Preparation of PowerPoint presentation for a Product/Company Advertisement. The slides should include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. Using options Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
- 12 Preparation of PowerPoint presentation for organization chart.
- 13 Presentation of slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:
Creation of different slides, changing background color, font color using word art.
- 14 Preparation of a payroll database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
- 15 Creation of Product Database and preparation of Forms and Reports using wizard. Gather Name of the product, price, quantity and other descriptions for ten products and enter in the Access table.



Course Code	Course Name	Category	L	T	P	Credit
192MT1B1IH	IDC : Business Mathematics	IDC-I	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The sets and their operations.
- The permutation and combinations
- The annuities

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the concept of set theory	K1
CO2	Describe the applications of permutation and combination	K1
CO3	Explain the concepts of Binomial theorem	K2
CO4	Apply the concept of compound interest in real life problems	K3
CO5	Gain knowledge about the applications of annuities	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	M	M	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S Strong

M Medium

L Low



192MT1B1IH	IDC : BUSINESS MATHEMATICS	34 SEMESTER I
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Total Credits: 4

Total Instructions Hours: 48 H

Syllabus

Unit I Permutation and Combination 8 H

Introduction – Fundamental rules for counting – Results on permutation - Results on Combination – Additional Examples

Unit II Set theory 10 H

Sets – Methods of Set representation and notation-Types of sets-Venn Diagram-Set operations-union-intersection – complement-difference-examples on set operations – Laws of Algebra of sets - Duality.

Unit III Binomial Theorem 8 H

Introduction - Binomial Theorem – General term of $(a+x)^n$ – Middle term of $(a+x)^n$ - Logarithmic series: Introduction – Definition of Logarithm – Laws of Logarithm – Additional Examples.

Unit IV Compound Interest 10 H

Introduction – Definition of important terms-Simple interest-Compound interest-Interest Compounded Continuously- Amount at the changing rates of Interest-Nominal and effective rate of interest-Growth and depreciation-Additional examples.

Unit V Annuities 10 H

Introduction –Amount of immediate annuity or ordinary annuity-Present value of immediate annuity or ordinary Annuity- Amount of Annuity due-Present value of Annuity due-Amount of a deferred Annuity-Present value of deferred



- 1 N G Das, J K Das, 2012. Business Mathematics and Statistics, McGraw Hill Education (I) Private Limited
- 2 Asi Kumar Manna, 2018. Business Mathematics and Statistics, McGraw Hill Education (I) Private Limited.

References

- 1 Navnitham, PA. 2013. Business Mathematics and Statistics, Jai publishers, Trichy.
- 2 Sundaresan and Jayaseelan. 2008. Introduction to business Mathematics. Sultan chand Co & Ltd, Newdelhi.
- 3 Ranganath G.K, Sampamgiram C.S and Rajan Y. 2006, A Text Book Business Mathematics. Himalaya Publishing House.
- 4 Sanchetti, D.C and Kapoor, V.K, " Business Mathematics" , Sultan chand Co& Ltd, Newdelhi.



Course Code	Course Name	Category	L	T	P	Credit
191TLIA2TA	தமிழ்த்தாள் - II	Theory	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப் பாடங்களின் வாயிலாக தமிழரின் பண்பாடு, பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத் திறன்களை ஊக்குவித்தல்

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)- மாணவனின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1,K2,K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2,K4
CO3	பாட இணைச் செயல்பாடுகள் (Co-curricular activities)	K2,K3,K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5, K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S Strong

M Medium

L Low



191TLIA2TA	தமிழ்த்தாள் - II	SEMESTER II
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Total Credits: 3
Total Instruction Hours: 60 h

Syllabus

Unit I அற இலக்கியம் 12 h

1. திருக்குறள்

அ.அறன் வலியுறுத்தல் (அ. எண்: 04)

ஆ.நட்பாராய்தல் (அ. எண்: 80)

இ.சான்றாண்மை (அ. எண்: 99)

ஈ.குறிப்பறிதல் (அ. எண்: 110)

2. முதுரை - ஒளவையார் (10 பாடல்கள் - 6,7,9,10,14,16,17,23,26,30)

Unit II அற இலக்கியம் 10 h

1. நாலடியார் - அறிவுடைமை

2.பழமொழி நானூறு - வீட்டு நெறி

3. கார்நாற்பது - தோழி பருவங்காட்டி தலைமகளை வற்புறுத்திய பாடல்கள்
(1முதல் - 18பாடல்கள்)

Unit III உரைநடை 10 h

1. பெற்றோர்ப் பேணல் - திரு.வி.க.

2. உள்ளம் குளிர்ந்தது - மு.வரதராசனார்

3. சங்கநெறிகள் - வ.சுப.மாணிக்கம்

Unit IV உரைநடை 13 h

1.பெரியார் உணர்த்தும் சுயமரியாதையும் சமதர்மமும் - வே. ஆனைமுத்து

2. வீரவணக்கம் - கைலாசபதி

3.மொழியும்நிலமும் - எஸ். ராமகிருஷ்ணன்

Unit V இலக்கிய வரலாறு, இலக்கணம் மற்றும் பயிற்சிப்பகுதி 15 h

அ.இலக்கிய வரலாறு

1. பதினெண் கீழ்க்கணக்கு நூல்கள்

2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

ஆ. இலக்கணம்

1. வழு, வழுவமைதி, வழாநிலை

இ. பயிற்சிப்பகுதி

1. நூல் மதிப்பீடு மற்றும் திரைக்கதை திறனாய்வு

2. தன்விவரக் குறிப்பு எழுதுதல்



- 1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி (தன்னாட்சி) செய்யுள் மற்றும் உரைநடைத் திரட்டு. (முதல்பதிப்பு.) சென்னை: நியூ செஞ்சுரி பக்ஹவுஸ் (பி) லிட்.

References

- 1 பேராசிரியர் புலவர் இளவரசு, சோம. (ஜூலை 2012). தமிழ் இலக்கிய வரலாறு. (எட்டாம் பதிப்பு) சென்னை: மணிவாசகர் பதிப்பகம்.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி (2013). இலக்கணம் இலக்கிய வரலாறு மொழித்திறன். (முதல் பதிப்பு) சென்னை பூவேந்தன் பதிப்பகம்.
- 3 தமிழ் இணையக் கல்விக்கழகம் <<http://www.tamilvu.org/>>



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2HA	HINDI-II	Theory	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature
- To learn the techniques for expansion of ideas and translation process.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S Strong

M Medium

L Low



191TL1A2HA	HINDI-II	SEMESTER II
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Total Credits: 3
Total Instruction Hours: 60 h

Syllabus

Unit I 15 h

आधुनिकपद्य – शबरी(श्रीनरेशमेहता)

प्रकाशक: लोकभारतीप्रकाशन

पहलीमंजिल, दरबारीबिल्डिंग,

महात्मागाँधीमार्ग, इलाहाबाद-211001

Unit II 15 h

उपन्यास: सेवासदन-प्रेमचन्द

प्रकाशक: सु मन्त्रप्रकाशन

204 लीलाअपार्टमेंट्स, 15 हेस्टिंग्सरोड

अशोकनगरइलाहाबाद-211001

Unit III 15 h

अनुवादअभ्यास-III (केवलहिन्दीसेअंग्रेजीमें)

(पाठ1 to 10)

प्रकाशक: द क्षणभारतप्रचारसभाचेनई-17

Unit IV 15 h

पत्रलेखन: (औपचारिकयाअनौपचारिक)



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2FA	FRENCH- II	Theory	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- To help the students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	To learn the adjectives and the classroom environment in France	K2
CO3	Learn the Plural, Articles and the Hobbies	K3
CO4	To learn the Cultural Activity in France	K3
CO5	To learn the Sentiments, life style of the French people and the usage of the conditional tense	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S Strong

M Medium

L Low



191TL1A2FA	FRENCH- II	42 SEMESTER II
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Total Credits: 3
Total Instruction Hours: 60 h

Syllabus

Unit I – Super! 13 h

• Compétence Culturelle

L'égalité homme/femme

Compétence De communication

INTERACTION:

Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur

• RÉCEPTION ORALE:

Comprendre un jeu radiophonique

• RÉCEPTION ÉCRITE:

Comprendre des annonces

• PRODUCTION ÉCRITE:

Écrire des cartes postales •

Compétence grammaticale

Les noms de professions masculine/féminine

• Le verbe finir et les

Verbes du groupe

en-ir

• Le présent de l'impératif

• Savoir (présent)

• Le participe passé:

Fini, aimé, arrive, dit, écrit

• Quel(s), quelle(s)...

Interrogatif et Exclamatif

• À + infinitive

• Les articles: le, une, des

Unit II Quoi? 13 h

Compétence Culturelle

• Dr. NGPASC

• Le 20^{ème} siècle: _____

COIMBATORE | INDIA



Petits progrès Grand progrès

Compétence De communication

- INTERACTION:

Decrirequelque chose, unepersonne

- RECEPTION ORALE:

Comprendre un message publicitaire

- RÉCEPTION ÉCRITE:

Comprendre un dépliant touristique

- PRODUCTION

ÉCRITE: Écrire des petites annonces

Compétence grammatical

- On
- Plus, moins
- Le verbe aller:
- Present, impératif
- Aller + infinitive
- Le pluriel en -x

Unit III – Et après

12 h

Compétence Culturelle

Nouvelles du jour

Compétence De communication

INTERACTION:

Raconteur, situer un récit dans le temps

RÉCEPTION ORALE:

Comprendre une description

RÉCEPTION ÉCRITE:

Comprendre un test

PRODUCTION ÉCRITE:

écrire des cartes postales

Compétence grammaticale

L'imparfait:: quel-Quels forms pour introduire le récit: Il faisait, il y avait, il était

Un peu, beaucoup, trop, Assez

Très

Le verbe venir:



Présent, impératif

En Suisse, au Maroc, aux Etats-Unis

Unit IV Maisoui!

12 h

Compétence Culturelle

La génération des 20-30 ans

Compétence De communication

INTERACTION:

Donner son opinion,

Expliquer pourquoi

RÉCEPTION ORALE:

Comprendre des informations à la radio

RÉCEPTION ÉCRITE:

Comprendre un texte informatif

PRODUCTION ÉCRITE:

écrire un mémo de protestation

Compétence grammaticale

Répondre, prendre:

Présent, impératif, part Passé

Parceque pourquoi

Tout/tous, toute/s

Tous/toutes les...

(répétition action)

Unit V Maisnon!

10 h

•Compétence Culturelle

De la ville à la campagne

Compétence De communication

INTERACTION:

Débat:: exprimer l'accord, exprimer le Désaccord

RECEPTION ORALE:

Comprendre un message sur un répondeur téléphonique

RÉCEPTION ÉCRITE:

Comprendre un témoignage

PRODUCTION ECRITE: Rédiger des petites Annonces immobilières

Dr. NGPASC



Compétence grammaticale

Le verbe devoir: Présent et participe passé

Le verbe vivre, présent

Aller + infinitive

Venir+ infinitive

Etre pour/contre

Text Books

- 1 Marcella Di Giura Jean-Claude Beacco, Alors! New Delhi – 110007: Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar).



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2MA	MALAYALAM-II PROSE: NON-FICTION	Theory	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature.
- To learn the techniques for expansion of ideas and translation process.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S Strong

M Medium

L Low



191TL1A2MA	MALAYALAM-II PROSE: NON-FICTION	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I	12 h
Biography	
Unit II	12 h
Biography	
Unit III	12 h
Travelogue	
Unit IV	12 h
Travelogue	
Unit V	12 h
Travelogue	

Text Books

- 1 Unit III, IV & V: Pottakkadu, S.K. Kappirikalude Nattil. Kottayam: D.C. Books.
- 2 Bhatathirippadu, V.T. Kannerum Kinavum. Kottayam: D.C. Books.

References

- 1 Dr. George, K.M.(). Jeevacharitrashithyam. (Edn.) Kottayam: N.B.S.
- 2 Dr. Naduvattom Gopalakrishnan. Jeevacharitrashithyam Malayalathil. Trivandrum: Kerala Bhasha Institute.
- 3 Dr. Vijayalam Jayakumar. Athmakathashithyam Malayalathil. (Kottayam: N.B.S.)
- 4 Prof. Ramesh Chandran. Sancharashithyam Malayalathil. (10 Edn.) Trivandrum: Kerala Bhasha Institute.





Course Code	Course Name	Category	L	T	P	Credit
191EL1A2EA	ENGLISH - II	Language - II	4	0	1	3

PREAMBLE

This course has been designed for students to learn and understand

- To experience the effect of dialogue, the brilliance of imagery and the magnificence of varied genres
- To strengthen the student's English vocabulary and understanding of English sentence structure
- To communicate effectively and acquire knowledge on the transactional concept of English language

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret skills in communication and to shape their attitude	K2
CO2	Develop oral and written language skills in a business context	K3
CO3	Analyze to gain key strategies and expressions for communicating with professionals	K4
CO4	Inspect the knowledge to the corporate needs	K4
CO5	Formulate Inter and Intrapersonal skills	K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	S
CO3	M	S	S	S	M
CO4	S	S	M	S	M
CO5	S	S	S	S	M

S

Strong

M

Medium

L

Low

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B.Com. BPS (Students admitted during the AY 2019-20)

191EL1A2EA	ENGLISH - II	50 SEMESTER II
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Total Credits: 3
Total Instructions Hours: 60

Syllabus

Unit I Technical English 10

Communication: Process- Methods- Channels- Barriers of Communications

Phonetics: Basics of phonetics - Consonants and Vowel sounds - Pronunciation Guidelines- Problem Sounds and Differences in Pronunciation

Reading Skills: Skimming and Scanning- Reading Different Kinds of Texts- Types- Developing a Good Reading Speed

Writing Skills: Note- Making and note taking, Summarizing and Paraphrasing- Paragraph Writing: Structure and principles

Unit II Business English 11

Structure and Planning of Letters: Elements of Structure- Forms of Layout- Style- Importance and Steps for Planning- Writing Business Letters

Quotation, Order and Tender: Inviting - Sending Quotation letter - Placing Orders- Inviting Tenders

E-mail Correspondence: Structure- Procedure- Style- Guidelines- Jargon and Acronyms- Security Precaution

Seminar and Meetings: Introduction- Organizing a Seminar- Sample Brochure- Conducting and Participating in a Meeting

Unit III Professional English 14

Report Writing: Importance- Process- Types- Structure

Memo: Importance- Structure

Notice, Agenda and Minutes: Meeting- Notice- Agenda- Minutes: Preparation- Structure- Delivery

Brochures: Purpose- Audience- Qualities

Unit IV Employment Communication 11

Resume Writing : Elements of Resume - difference between CV and Resume - Writing Job Application Art of Conversation: Small Talk- Body Language- Principles of Good Conversation Interview: Organizational role- Goals- Types- Interview Process

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Unit V Soft Skills

14

Self - Discovery and Goal Setting: Self - Discovery - What Comprises It?- Goals and Types- Benefits, Areas and Clarity of Goal Setting - Critical thinking

Positive Thinking (PT) and Attitude: Benefits of PT and Attitude- Develop Positive Attitude and Thinking- Drive out Negative Thinking and Attitude

Etiquettes and Manners: Home, Table and Business- Time Management: Nature and Characteristics- Objectives and Significance

Developing Emotional Intelligence (EI): Salient Features- Components of EI- Intrapersonal Development

Text Books

- 1 Prabha, Dr. R. Vithya & S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education. Chennai.
- 2 Rizvi, Ashraf. M. 2018. Effective Technical Communication. McGraw - Hill Education, Chennai.

References

- 1 Ghosh, B.N. Editor. 2017. Managing Soft Skills for Personality Development. McGraw - Hill Education, Chennai.
- 2 Adams, Katherine L. and Gloria I. Galanes. 2018. Communicating in Groups- Applications and Skills. McGraw - Hill Education, Chennai.
- 3 Koneru, Aruna. 2017. Professional Communication. McGraw - Hill Education, Chennai.
- 4 Koneru, Aruna. 2011. English Language Skills. McGraw - Hill Education, Chennai.
- 5 Sharma, R.C. and Krishna Mohan. 2016. Business Correspondence and Report Writing. 5th Edn. McGraw - Hill Education, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
195BP1A2CA	CORE : ADVANCED ACCOUNTING	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To understand accounting topics and advanced concepts in a flexible, step-by-step approach.
- To enhance the knowledge of different dimensions in accounting in depth.
- To equip the students to prepare Consignment and Joint Venture, partnership accounts independently.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, of consignment , Joint venture and to pass journal entries and prepare ledger accounts	K2
CO2	Obtain knowledge to prepare Branch accounts, Hire purchase and Installment system	K3
CO3	Capture the procedures relating Partnership Accounts - Division of Profits and to Calculate of Ratios - Goodwill.	K3
CO4	Know and Analyze the concepts, of Retirement and Death of a Partner	K4
CO5	Apply Knowledge about the Circumstances or modes of Dissolution Garner Vs. Murray Rule.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

S Strong

M Medium

L Low

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B.Com. BPS (Students admitted during the AY 2019-20)

195BP1A2CA	CORE : ADVANCED ACCOUNTING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Consignment and Joint Venture 12 h

Consignment and Joint Venture: Features for Consignments- Accounting for Consignments - Accounting treatment in the books of the consignor and the consignee. Joint ventures - Features, Difference between Joint venture and Consignment, accounting procedure - Methods of recording Joint venture transactions.

Unit II Branch accounts 12 h

Branch accounts - Dependent Branches - Features -Accounting in respect of Dependent Branches - Debtors System only - Cost Price and Invoice Price - Independent branches (Theory only) - Hire purchase and Installment system - Difference between Hire Purchase System and Installment System - Calculation of Interest - Accounting Procedure - Hire purchase trading accounts (Debtors Method only)

Unit III Partnership Accounts & Admission of Partner 12 h

Partnership Accounts - Division of Profits - Capital Accounts - Fixed and Fluctuating Capital - Guarantee of Profits - Admission of Partner - Calculation of Ratios - Goodwill: Need for valuation of goodwill - Treatment of Goodwill. Revaluation of Assets and Liabilities.

Unit IV Death of a Partner 12 h

Retirement (Excluding Retirement cum admission) and Death of a Partner: Calculation of New Profit sharing Ratio - Treatment of Goodwill on Retirement/Death of a partner - Adjustment of capital after retirement. Death of a Partner: Mode of payment - Special Treatments.

Unit V Dissolution of Partnership 12 h

Dissolution of Partnership: Meaning and Definition - Circumstances or modes of Dissolution - Settlement of Accounts - Accounting Treatment - Insolvency of a Partner: Garner Vs. Murray Rule (Theory only).



Text Books

- 1 Reddy,T.S. and Murthy,A. ,R (2014.). Financial Accounting. (6th Edn.) Chennai: Margham Publications.
- 2 Jain,S.P. and Narang,K.L. (2007). Financial Accounting. (5Edn.) Ludhiana: Kalyani Publishers.

References

- 1 Gupta R.L Ramaswamy M,. (2014). Advanced accounting. (10 Edn.) New Delhi: Sultan Chand & Company Ltd.
- 2 Vinayagam. N ,. (2002). Financial Accounting. (Edn.) New Delhi. : Sultan Chand & Company Ltd.
- 3 Radha,. (2010). Financial Accounting. (5 Edn.) : Prasanna Publishers & Distributors.
- 4 R.S.NPillai,. (2016). Fundamentals of Advanced Accounting. (3 Edn.) New Delhi: Sultan Chand & Company Ltd .



Course Code	Course Name	Category	L	T	P	Credit
195BP1A2CB	CORE : FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To understand the basic concepts of accounting finance and general ledger
- To enhance the components of Strategic Supply chain management and Material Requirements Planning
- To elucidate ERP and introduction to six sigma

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Classifying the accounting principles and guidelines, accounting concepts and conventions and BPS industry in India	K2
CO2	Analyze the inventory management, inputs to MRP, International commercial terms, and optical character reading.	K4
CO3	Explain the customer setup , credit management, chart of accounts and statutory reports.	K3
CO4	Define the ERP system , oracle application , accounting standards and IFRS	K1
CO5	Applying the Sarbanes Oxley Act 2002, operating model of BPS, roles and responsibilities of BPS	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	S	S
CO3	S	M	S	S	S
CO4	S	M	S	M	S
CO5	S	S	S	M	S



S Strong

M Medium

L Low

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B.Com. BPS (Students admitted during the AY 2019-20)

195BP1A2CB	CORE : FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I An Overview of Accounting 12 h

An Overview of Accounting - Objectives - Basic Accounting principles and guidelines - Accounting Assumptions - Accounting Concepts - Accounting Conventions - Accounting Statements - Systems of Book keeping - Classification of accounts - Basic Accounting rules - Accounting cycle - Voucher - Organization - Outsourcing - Business Process Outsourcing - Reasons for BPS E-Logistics - Facility Management - Classification of BPS - BPS industry in India - Destination smaller towns for BPS - Challenges

Unit II Supply Chain 12 h

Supply Chain - Strategic Supply chain management - Process views in supply chain - Inventory management - Transportation - Material Requirements Planning(MRP) - Inputs to MRP - Purchase requisition - Purchase order - Meaning of Accounts payable - Vendor Master creation and Maintenance - Invoice processing - Department functions - T & E Processing/ Employee reimbursements - International Commercial Terms(Inco Terms) - Credit note processing - Debit note or Debit memo - Evaluated Receipt Settlements(ERS) - Payment process/vendor payments - Debit balances - Invoice audit and recovery - Vendor Reconciliation - Vendor support - Optical character Reading / Recognition (OCR).

Unit III Accounts receivables 12 h

Accounts receivables - introduction - Customer set up - Credit management - booking sales order revenue recognition - pre-billing closing reconciliations - collections - cash application - reconcile outstanding customer balances - Introduction to General Ledger Accounting - Chart of accounts - Inter company accounting and Reconciliation - various reports (Statutory reports, Schedules, variance) - Statutory reports - Statutory accounts-UK.

Unit IV Emerging trend in F&A technology 14 h

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 - Need for ERP - ERPs with complete function - challenges in implementation of ERP - Industries covered under ERP system - ERP software companies - Oracle Application - SAP - Systems Applications and Products - Other tools - XBRL definition - Accounting Standards and IFRS - Introduction - Scope of accounting standards - Procedure for issuing an Accounting standard - Compliance with the



accounting standards – Indian accounting standards – International accounting standards – IFRS – international financial reporting standards – Introduction – advantages – - International accounting standards board – XBRL – Structure of IFRS – IFRS..⁵⁷

Unit V Internal controls over Financial reporting 10 h

Internal controls over Financial reporting – Introduction to operational risk – Introduction to provisions of Sarbanes Oxley Act, 2002 – Internal Control Framework – Sarbanes Oxley Act compliance in an Off shoring environment – Information security – Business Continuity and Disaster Recovery Planning- Operating model of Business Process Services – Cost effectiveness and process efficiency – Service areas in BPS – Transaction Flows in a Business Process Service – Roles and Responsibilities in BPS – Tower wise End to End operation – BPS terms and Definitions - Service Level Agreement - Role of Quality in BPS – Introduction to Lean – Introduction to Six Sigma – Future BPS

Text Books

- 1 Course Material - Tata Consultancy Services



195BP1A2CP	CORE PRACTICAL : ADVANCED EXCEL AND ACCOUNTING PACKAGE	SEMESTER II
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Total Credits: 2

Total Instructions Hours: 48 h

S.No

List of Programs

- 1 Creation of a student data table and performing sort and filter. Sort: by color, reverse list, randomized list.
Filter: Text Filter, Auto filter and Remove duplicate
- 2 Creation of Pivot table and chart for Purchase, Sales and Profit data of a company for 5 years
- 3 Performing user defined Macros: Recording, Viewing and Running Macros for any 3 functions
- 4 Performing What-If Analysis in excel using the options Goal Seek, Data Table, HLookup and VLookup.
- 5 Performing Data Analysis using the Statistical Tools: 1. Mean. 2. Standard Deviation. 3. Correlation and 4. Regression.
- 6 Creation of a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
- 7 Preparation of trial balance using Financial Data
- 8 Preparation Profit and Loss Account and Balance Sheet using of trial balance
- 9 Preparation of inventory statement using the following methods a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
- 10 Ratio Analysis for Financial Statements.

Note Out of 10 programs 8 are compulsory



Course Code	Course Name	Category	L	T	P	Credit
192MT1B2IH	BUSINESS STATISTICS AND ANALYTICS	IDC	3	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To Solve requirements of a good average and differentiate between average and Dispersion
- To Know Importance and uses of Correlation and Regression Analysis
- To enhance student knowledge in Nature of data and its types

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn and know as to how Statistics can be used	K1
CO2	Discuss the main concepts of Measure of Central Tendency and Measure of Dispersion	K2
CO3	Uses of Correlation and Regression	K3
CO4	Demonstrate different components of a Time series	K3
CO5	Analyzing the concept of data in business analytics	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	S
CO3	M	S	S	S	M
CO4	M	M	S	S	S
CO5	S	S	S	S	S

S Strong M Medium L Low



192MT1B2IH	BUSINESS STATISTICS AND ANALYTICS	60 Semester II
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Total Credits: 4
Total Instructions Hours: 48 H

Syllabus

Unit I Statistics 10 H

Introduction-Origin and Growth of Statistics-Statistics as Data- Collection of Data- Primary and Secondary Data – Methods of Collecting Primary Data and Secondary Data - Classification and Tabulation of Data - Meaning and Objective of Classification-Types of Classification - Diagrammatic and Graphic Presentation - General Rules for Constructing Diagrams-Types of Diagrams-Graphs of Frequency Distributions

Unit II Measures of Central Tendency and Dispersion 10 H

Function of an Average – Characteristics of Typical Average - Limitations - Properties - Mean - Calculation of Mean - Merits of - Mean - Demerits of Mean - Median – Calculation of Median - Merits of Median - Demerits of Median - Mode - Calculation of Mode -Merits of Mode - Demerits of Mode - Range - Quartile Deviation – Standard Deviation

Unit III Correlation and Regression 12 H

Types of Correlation – Scatter diagram Method - Coefficient of Correlation -Karl Pearson's Coefficient of Correlation - Merits and Demerits of Correlation- Rank Correlation - Regression - Uses - Difference between Correlation and Regression - Method of Studying Regression – Regression Equations - Regression equation of Y on X - Regression equation of X on Y

Unit IV Analysis of Time Series 10 H

Uses - Time Series Models - Secular Trend - Seasonal Variation - Cyclical Variation - Irregular Variation - Measurement of Secular Trend – Graphic Method - Semi Average Method - Moving Average Method – Method of Least Squares - Method of Simple Averages

Unit V Business Analytics 6 H

Business Analytics - The evolving role of the Business Analyst - Types of Digital Data - Data Definition – Evolution – Data – Information - Knowledge - Types of Data – Structured data - Unstructured data - semi-structured data - Data Mart - Database - Data Warehouse concepts



Text Books

- 1 Pillai, R.S.N. and Bagavathi. (2002). Statistics. (14thEdn.) New Delhi: S. Chand and Company Ltd
- 2 Prasad, R.N and Seema Acharya.(2014). Fundamentals of Business Analytics. Wiley Publisher

References

- 1 Gupta, S.P. (2014). Statistical Methods, (34th Edn.) New Delhi : Sultan chand and sons Educational Publishers
- 2 Ken Black,(2009). Business Statistics for Contemporary Decision Making, (4th Edn.) New Delhi : John Wiley and sons Pvt.Ltd
- 3 Beri.G.C, (2010). Business Statistics, (6th Edn.) Chennai :Mc Graw Hill Education Pvt. Ltd
- 4 Albright, Winston. (2015). Business Analytics Data Analysis and Decision making, Cengage learning publication



Course Code	Course Name	Category	L	T	P	Credit
196BM1A2AA	AECC : HUMAN RIGHTS	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- To study how human values and personality traits help to develop the characteristics of each individual
- Understanding the moral values towards the enrichment of the society
- Identify the impact of ethics and values on the global development of the current scenario

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of human values, personality traits and character formation.	K2
CO2	Acquire the knowledge through value education towards national and global development.	K1
CO3	Introduce the basic concepts of conflict, emotions and adolescent emotions.	K1
CO4	Illustrate the techniques in therapeutic measures like yoga and meditation.	K2
CO5	Learn the concepts of human rights, rights for women and children and domestic violence.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	S



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S Strong
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M

Medium

L

Low

B.Com. BPS (Students admitted during the AY 2019-20)

196BM1A2AA	AECC : HUMAN RIGHTS	SEMESTER II
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to human values 05 h

Concept of Human Values - Value Education Towards Personal Development - Aim of education and value education - Evolution of value oriented education - Concept of Human values - Types of values - Components of value education - Personal Development: Self analysis and introspection - Sensitization towards gender equality - Physically challenged - Intellectually challenged - Respect to age - Experience - Maturity - Family members - Neighbours - Co-workers - Character Formation towards Positive Personality: Truthfulness - Constructivity - Sacrifice - Sincerity - Self Control - Altruism - Tolerance - Scientific Vision.

Unit II Value education and Social values 05 h

Value Education Towards National and Global Development National and International Values: Constitutional or national values - Democracy - Socialism - Secularism - Equality - Justice - Liberty - Freedom and fraternity -Social Values - Pity and probity - Self control - Universal brotherhood - Professional Values - Knowledge thirst - Sincerity in profession - Regularity - Punctuality and faith - Religious Values - Tolerance - Wisdom - Character - Aesthetic values - Love and appreciation of literature and fine arts and respect for the same - National Integration and international understanding.

Unit III Global Development on Ethics and Values 04 h

Impact of Global Development on Ethics and Values: Conflict of cross-cultural influences - Mass media - Cross-border education - Materialistic values - Professional challenges and compromise - Modern Challenges of Adolescent Emotions and behave or Sex and spirituality: Comparison and competition - Positive and negative thoughts - Adolescent Emotions - Arrogance - Anger - Sexual instability - Selfishness - defiance.

Unit IV Yoga and Meditation 05 h

Therapeutic Measures: Control of the mind through - Simplified physical exercise - Meditation - Objectives - Types - Effect on body - Mind - Soul - Yoga - Objectives - Types - Asanas - Activities: Moralisation of Desires -Neutralisation of Anger - Eradication of Worries - Benefits of Blessings.

Unit V Human Rights and Rights of Women and Children 05 h


Human Rights - Concept of Human Rights - Indian and International Perspectives
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~~Evolution of Human Rights - Definitions under Indian and International~~
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documents - Broad classification of Human Rights and Relevant Constitutional⁶⁴ Provisions - Right to Life - Liberty and Dignity - Right to Equality - Right against Exploitation - Cultural and Educational Rights - Economic Rights - Political Rights - Social Rights - Human Rights of Women and Children - Social Practice and Constitutional Safeguards - Female Foeticide and Infanticide - Physical assault and harassment - Domestic violence - Conditions of Working Women - Institutions for Implementation - Human Rights Commission - Judiciary - Violations and Redressal Violation by State - Violation by Individuals - Nuclear Weapons and Terrorism Safeguards.

References

1. Brain Trust Aliyar, 2008, Value Education for health, happiness and harmony. Vethathiri publications, Erode.
2. Grose. D. N, 2005, A text book of Value Education. Dominant Publishers and Distributors, New Delhi.
3. Yogesh Kumar Singh & Ruchika Nath, 2005, Value Education, P. H Publishing Corporation, New Delhi.
4. Venkataram & Sandhiya. N, 2001, Research in Value Education, APH Publishing Corporation, New Delhi.
5. Seetharam. R. (Ed), 1998, Becoming a better Teacher Madras Academic Staff College.
6. Brain Trust Aliyar, 2004, Value Education for Health, Happiness and Harmony. Vethathiri publications, Erode.
7. Swami Vivekananda, 2008, Personality Development. Advaita Ashrama, Kolkata.
8. Dey A. K, 2002, Environmental Chemistry. New Delhi - Vile Dasas Ltd


12/11/19
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Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195CM1A3CB	Core - V	Cost Accounting	5	1	-	3	25	75	100	4
195BP1A3CA	Core - VI	Supply Chain Management	4	2	-	3	25	75	100	4
195BP1A3CB	Core -VII	Insurance for Business Process Services	4	2	-	3	25	75	100	4
192MT1B3IH	IDC - III	Operations Research	4	-	-	3	25	75	100	4
195BP1A3SA	SEC - I	Business Law	3	1	-	3	25	75	100	3
	GE – I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC - III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women’s Rights								
Total			24	6	-				600	23

EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195BP1ASSA	Enterprise Resource Planning
2	195BP1ASSB	Executive Business Communication



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S. G. P. Arts and Science College
15/05/2020

BoS Chairman/HoD
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Coimbatore - 641 048

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B.Com. BPS (Students admitted during the AY 2019-20)

Course Code	Course Name	Category	L	T	P	Credit
195CM1A3CB	COST ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The Costing Terms in business
- process of Cost Accounting Practice
- The concept of Contract and Job costing

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the methods of cost accounting and know about cost sheet.	K2
CO2	Apply different method to analysis level material control	K3
CO3	Use different methods of wages & incentives to labour and Absorption of overhead	K3
CO4	Explain a process costing system and compute the Cost of each process of finished produced	K2
CO5	Retrieve the concept of Contract costing and Job costing	K1

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S Strong

M Medium

L Low



195CM1A3CB	COST ACCOUNTING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Cost Concept and cost sheet 12 h

Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit II Material Control and issue 16 h

Material: Levels of material Control – Need for Material Control – Techniques of inventory control -Perpetual inventory – Periodic Inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO – Simple Average – Weighted Average.

Unit III Labour Costing and Overheads 15 h

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover – Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only – Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead – Computation of Machine Hour Rate .

Unit IV Process Costing 14 h

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production)

Unit V Contract Costing and Reconciliation 15 h

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing, Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts

Note:Distribution of Marks: 60% problems and 40% theory.



Text Books

- 1 Reddy T.S., and Hari Prasad Reddy Y. 2017. Cost Accounting, Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L. 2014. Cost Accounting, Kalyani Publishers, New Delhi.

References

- 1 S. P. Iyengar, 2010. Cost Accounting Principles and Practice. Sultan Chand & Sons, New Delhi.
- 2 Pillai.R.S.N. and Bagavathi 2014.Cost Accounting. Sultan Chand and CompanyLtd., New Delhi.
- 3 Saxena V, Vashist C 2014.Advanced Cost Accounting. Sultan Chand and Company Ltd., New Delhi.
- 4 M.N.Arora & Priyanka Katyal 2019. Cost Accounting. Vikas Publishing House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195BP1A3CA	SUPPLY CHAIN MANAGEMENT	CORE	4	2	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Supply chain activities taken in order to deliver the goods.
- Framework for strategic alliances
- On Procurement, Outsourcing and dimensions of customer value

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the Concepts and Importance of Supply chain management	K1
CO2	Classify the types of sourcing and procurement	K2
CO3	Outline the Contract a Legal binding factor and After market services requirement	K4
CO4	Obtain the Sales Order & Master Data Management	K3
CO5	Predict more knowledge about the Warehouse and Inventory Management	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	M	S	S	S	M
CO3	S	M	M	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	M

S Strong

M Medium

L Low



195BP1A3CA	SUPPLY CHAIN MANAGEMENT	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I An Overview to SCM 15 h

Supply Chain Management - Meaning- Definition- Structure- Importance - Element's - Supply Chain Phases- Process views of Supply chain-Technology Intervention in Supply Chain - Current Trend in SCM Outsourcing

Unit II Sourcing & Procurement 14 h

Sourcing and Types of Sourcing - Components of Sourcing (Spend Analysis, RFx, Auction, Contract) - Understanding the Sourcing requirement - Procurement Practice - Procurement Lifecycle - Procurement Lifecycle - Receiving and Analyzing Purchase requirements - Establishing Specifications : Supplier Screening Supplier Verification & Supplier selection - Manage contracts & Catalogs - Create Req - Req Workflow & Approval - PO Management - Spend Management - Technology Intervention in Sourcing and Procurement

Unit III Contract Management & After Market Services 15 h

Contract a Legal binding factor and the necessity - Request - Creation of Contract - Negotiate - Determine the Price, Terms and Condition - Approval - Obtaining necessary Legal and other approvals - Execute - Setting into effect - Comply/Amend Technology Intervention in Contract Management - After Market Services Requirement - Meaning and Definition - Incident Management /Claims Processing - Warranty Eligibility Check Process - Annual Maintenance Contract/ Fault Management - Return material Authorization - Parts Management/Repairs - Logistics Involvement

Unit IV Sales Order & Master Data Management 15 h

Sales Order Management - Meaning and Definition - Inquiry to Order - Order Entry - Order Fulfillment - Electronic Data Interchange and Return Material Authorization - Reporting - Technology Intervention in SOM, How Tools help fasten/automate the SOM process - Master Data Management - Types of Data Management (Item, Customer, Vendor and Supplier) - Data On boarding - Data Cleansing and Maintenance - Technology Intervention in MDM, How Tools help fasten/automate the SOM process



Unit V Warehouse & Inventory Management

13 h

Logistics Fleet - Meaning, Definition and Benefits - Types of Fleet in Goods Transportation Warehouse Management - Meaning, Definition and Benefits - Functions and Benefits of Warehouse - Benefits of efficient Warehouse Management - Technology Intervention in Logistics and Fleet management - Inventory Management - Meaning and Definition - Classification of Inventory - Inventory Carrying Cost - Just in Time Inventory - types of Inventory]

Note: Case studies related to the above topics to be discussed (Examined internal only)

Text Books

- 1 TEXT BOOK: Course Material – Tata Consultancy Services



Course Code	Course Name	Category	L	T	P	Credit
195BP1A3CB	INSURANCE FOR BUSINESS PROCESS SERVICES	CORE	4	2	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Overview on the insurance life cycle
- Insurance policies and procedures
- Retirement services and Pension scheme

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the knowledge about risk Management and classify the types of insurance	K1
CO2	Summarize information about important terminologies in a Life Insurance policy	K2
CO3	Usage of non life insurance concepts and reinsurance	K3
CO4	Examine the concept of Healthcare Insurance and healthcare industry	K4
CO5	Identify the retirement Services and categories of Pension in UK	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	S	M	M
CO3	S	S	S	S	M
CO4	M	M	M	M	M
CO5	S	S	S	M	S

S Strong

M Medium

L Low



195BP1A3CB	INSURANCE FOR BUSINESS PROCESS SERVICES	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Overview of Risk Management] 15 h

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

Unit II Terminologies in a Life Insurance policy 15 h

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

Unit III Non – Life Insurance 15 h

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

Unit IV Overview of Healthcare Insurance 14 h

Concept of Healthcare Insurance – How Healthcare Insurance works – Key Challenges of Healthcare Industry – Healthcare Eco System – Healthcare regulations & Standards ; HIPAA – Medicare – Medicaid – Medclaim – Individual Health Insurance policies – Group Health Insurance policies – Managed Care – Eye Care – Micro Insurance Schemes

Unit V Retirement Services 13 h

Concept of Retirement Services – Retirement Planning – Asset Allocation & Asset Diversification – Stages of an Investor – Defined Benefit & Defined Contribution – Individual Retirement Arrangement in USA (BPS Third Party Administrator for COMBATORE, INDIA)



Retirement Services in USA – Life cycle of Participants in a plan (enrollment, contribution, etc.) – Categories of Pension in UK – DWP & TPR – Annuity & Income Drawdown Plan.]

Note: Case studies related to the above topics to be discussed (Examined internal only)

Text Books

- 1 TEXT BOOK: Course Material – Tata Consultancy Services



Course Code	Course Name	Category	L	T	P	Credit
192MT1B3IH	OPERATIONS RESEARCH	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- concepts of Operations Research and its techniques
- effectiveness of optimal solution
- critical path analysis of a method to examine its project management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	explain the concept of optimum solution in linear programming problems	K1
CO2	apply the concept of Transportation Models in transport goods	K1
CO3	demonstrate the concept of Assignment Models in various Job Allocation	K2
CO4	understand the problems in game theory	K3
CO5	analyze the network diagram in project management	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	M	S	M	M	S
CO4	M	M	M	M	M
CO5	S	S	M	M	M

S Strong

M Medium

L Low



192MT1B3IH	OPERATIONS RESEARCH	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Operations Research 8 h

Introduction to Operations Research - Meaning - Scope - Models - Limitation - Linear Programming - Formulation - Application in Management decision making - Graphical method of LPP

Unit II Transportation Problem 9 h

Transportation Method - Minimizing and maximizing problems - Balanced and unbalanced problems - Initial basic feasible solution by North West Corner Rule - Least Cost Method - Vogel's Approximation Methods - Check for optimality - Solution by MODI method

Unit III Assignment Problem 10 h

Assignment problems - Minimizing and maximizing problems - Balanced problem - Unbalanced problems - Hungarian Algorithm - Travelling Salesman problem - Unrestricted assignment problem

Unit IV Game Theory 10 h

Game Theory - Theory of game - Characteristics of games - Pure Strategy - Mixed Strategy - Two person zero sum games - Solution by graphical method of $m \times 2$ and $2 \times n$ games - Solving game by Dominance property

Unit V CPM and PERT 11 h

Project - Networks - Critical path method - Construction of Network for projects - Types of Floats - Programme Evaluation Review techniques - Time scale analysis - Critical path - Cost analysis

Note: Theory 20% and Problem 80%



Text Books

- 1 Gupta, P.K. and. Hira., D.S, 2002, 'Problems In Operations Research', 2nd Edition, S. Chand Publication, New Delhi

References

- 1 Manmohan, Gupta, P.K and Kanthi Swarup, 1998, 'Operations Research', 9th Edition, S. Chand & Sons, NewDelhi
- 2 Vittal, P.R, 2013, 'Operations Research', 1st Edition, Margham Publishers, Chennai
- 3 Kanti Swarup, Gupta, P. K., and Man Mohan, 2003, 'Operations Research', 5th Edition, S. Chand & Sons Education Publications, New Delhi
- 4 Hamdy A. Taha, 2014,' Operations Research an Introduction', 9th Edition, Pearson Education Publishers Private Ltd, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195BP1A3SA	BUSINESS LAW	CORE	3	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Fundamental concepts of Law of Contract, Consideration and Performance of Contract
- Facts of Consumer Protection Act and FEMA Act
- Sale of Goods Act and Consequences of Warranty

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the Law of Contract and Rules relating to Offer and Acceptance	K2
CO2	Converse the essential of valid consideration and the persons disqualified by law	K4
CO3	Explain the performance of contract and modes of discharge of contract	K2
CO4	Explore the facts of Consumer Protection Act and FEMA Act	K3
CO5	Explicate the concept of Sale of Goods Act and Consequences of Warranty	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	S	S	M
CO3	S	M	S	S	S
CO4	M	M	S	M	M
CO5	S	S	M	M	S

S Strong

M Medium

L Low



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BPS (Students admitted during the AY 2019-20)

195BP1A3SA	BUSINESS LAW	SEMESTER III
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Overview of Law of Contract 08 h

Law – Meaning and objectives – Law of Contract – Essential Elements of Valid Contract – Types of Contracts – Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

Unit II Consideration 10 h

Consideration – Essentials of Valid Consideration – No consideration No contract– Capacity to Contract – Law relating to Minor, Persons of Unsound Mind – Persons Disqualified by Law

Unit III Performance of Contract 10 h

Performance of Contract – Modes of Performance- Essentials of a valid Tender – Time as the essence of the contract – Quasi-Contract – Features – Differences between Quasi contract and Contract – Types – Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract.

Unit IV Consumer Protection Act] 10 h

Consumer Protection Act 1986 – Definition – Consumer Protection Council – Consumer Dispute Redressal Agencies: Dispute Redressal Forum, Consumer Dispute Commission. FEMA Act 1999 – Definition – Authorized person – Contravention and Penalties – Adjudication and Appeal – Directorate of Enforcement.

Unit V Sale of Goods Act 10 h

Sale of Goods Act – Goods – Classification of Goods – Sale and Agreement to Sell – Conditions and Warranties – Distinguish between Condition and Warranty – Remedies on breach of condition – Consequences on Breach of Warranty – Law of Carriage of Goods]

Note: Case studies related to the above topics to be discussed (Examined internal only).



Text Books

- 1 Kapoor,N.D. 2013. Business Law, Sultan Chand & Company Ltd ., New Delhi
- 2 Pillai,R.S.N., and Bagavathi,V. 2007. Business Law, Sultan Chand & Company Ltd ., New Delhi

References

- 1 Kapoor,N.D. 2019. Elements of Mercantile Law, Sultan Chand & Company Ltd ., New Delhi.
- 2 Prof. J.Jayasankar 2017. Business Law, Margham Publication., Chennai.
- 3 Sushma Arora,2015, Business & Industrial Laws, Taxman, New Delhi.
- 4 Kuchhal,M.C. 2013.Merchanthile Law, Vikas Publications, New Delhi



195BP1A3GA	BANKING FOR BUSINESS PROCESS SERVICES	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Overview of Banking] 05 h

Overview of Banking - Functions of a Bank –Deposits - Loans and Advances - Payments - ATM Management - KYC- Account Servicing - Issuer of Cheque Books - Account Conversions and Closure.

Unit II Details of Cards 05 h

Basics of Cards - Types of Cards - Components of Cards - Card Maintenance - Payments - Concepts, applications, investigations, Statement validations - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.

Unit III Lead Genaration 04 h

Lead Generation - Regulation Requirements - Mortgage Originations - Sales/ New Application Management - Customer Service - A/c Maintenance - Payment Processing - A/c Closure - Bankruptcy- Front End Activities- Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies

Unit IV Funds Transfer 04 h

Cash Management Overview - Introduction to Funds Transfer - Various types of Funds transfer - Settlement and Payment Structuring - Various Clearing Systems - Overview - Pre Funds Transfer - Post Funds Transfer- A/c Opening and Maintenance - Risk management around payments

Unit V International Trade 06 h

Introduction to Trade - Parties - Risks - Documents in International Trade - Letter of Credit (L/C) - Parties to L/C & Types of L/C- Trade Compliance - Trade Advisory--Documentary Collection & Documentary Credit - Guarantee / SBLC - Types of Guarantee - Issuance, Amendment, Claim / Settlement & Cancellation.



Text Books

1 Course Material – Tata Consultancy Services



195BP1ASSA	SELF STUDY : ENTERPRISE RESOURCE PLANNING	SEMESTER III
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Total Credit: 1

Syllabus

Unit I Introduction to ERP]

Introduction – History and Evolution of ERP- Meaning -Need of ERP- ERP System & software - Reasons for Growth of ERP – Advantages of ERP – Importance- Characteristics of ERP-Scope of ERP - Business value of ERP- Functions of ERP

Unit II ERP Technologies]

ERP related Technologies to business: Introduction – Business Process Reengineering (BPR) – Data warehousing – Data mining – Product Life Cycle Management (PLCM)

Unit III ERP- Perspective]

ERP-A Manufacturing Perspective: Role of ERP in Manufacturing-Materials Requirement Planning) - Manufacturing Resource planning II (MRP II) - Just in Time(JIT) and Kanban- Distribution Requirement Planning (DRP)

Unit IV ERP Modules]

ERP Modules: Functional modules of ERP software- Finance Module-Manufacturing module-HR Module-Materials Management Module-Production Planning Module-Plant Maintenance Module-Purchasing Module-Marketing Module

Unit V ERP Implementation]

ERP Implementation life cycle: Introduction - Objectives of ERP Implementation - Different Phases of ERP Implementation life cycle - Success , Failure factors of ERP- Operations and maintenance of ERP- Risk and Governance issues in an ERP



Text Books

- 1 Riwan Ahmed,P (2016). ENTERPRISE RESOURCE PLANNING. (5th Edn.) Chennai: Margham Publications.
- 2 Alexis Leon, (2014). ENTERPRISE RESOURCE PLANNING. (3 Edn.) New Delhi: Mc Graw - Hill Publishing Company Ltd

References

- 1 Veena Bansal, (2013). ENTERPRISE RESOURCE PLANNING. (Edn.) Chennai: Pearson Publications
- 2 Sunil Chopra, Peter Meindl,I.N. (2013). ENTERPRISE RESOURCE PLANNING. (2 Edn.) New Delhi: Prentice - Hall of India Pvt. Ltd
- 3 Parthasarathy,S (2011). ENTERPRISE RESOURCE PLANNING (ERP), (10 Edn.) New Delhi: New Age international
- 4 Riwan Ahmed, P. (2016). DATA MINING. (10 Edn.) Chennai: Margham Publication



195BP1ASSB	SELF STUDY : EXECUTIVE BUSINESS COMMUNICATION	SEMESTER III
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Total Credit: 1

Syllabus

Unit I Business Communication

Business Communication: Meaning - Objectives of Communication - Barriers to Communication - Importance of Effective Business Communication - Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout

Unit II Trade Enquiries

Trade Enquiries - Offers and Quotation - Orders and their Execution - Defective order - Delay in execution - Credit and Status Enquiries - Trade and bank reference - Complaints and Adjustments - Collection Letters - Collection series - Sales Letters - Objectives and functions - Circular Letters

Unit III Banking Correspondence

Banking Correspondence - Correspondence with the customers - Opening of Bank account - Requisition for stop payment - Request for overdraft - Request for ATM Password - Correspondence with other banks

Unit IV Insurance Correspondence

Insurance Correspondence - Fire, Marine and Life Insurance - Agency Correspondence

Unit V Application Letters

Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of various types of Interviews - Public Speech - Characteristics of a good speech - Business Report Presentations



Text Books

- 1 Rajendra Pal and Korlahalli, 2012, “Essentials of Business Communication.[First Edition] Sultan Chand & Sons, New Delhi.
- 2 Namita Gopal,2009. Business Communication [First Edition].New Age International Publishers,NewDelhi.

References

- 1 Ramesh, M.S, & Pattanshetti C. C, 2011. Business Communication [Twenty eighth Edition] R.Chand & Co, New Delhi.
- 2 Rodriques M V,2003 Effective Business Communication [First Edition] Vikas Concept Publishing Company, NewDelhi.
- 3 V Bastin Jerome and S Joseph Xavier, 2018, Business Communication Educreation Publishing.
- 4 Dr.Ramesh R Kulkarni ,Mr.Rangappa Yaraddi, 2017, Business Communication ,Notion Press



191TLIA3AA	பகுதி - 4 : அடிப்படைத்தமிழ்தாள் : 1(Basic Tamil)	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) (பருவத் தேர்வு உண்டு)

அலகு : 1 தமிழ் மொழியின் அடிப்படைக் கூறுகள் 12 h

அ) எழுத்துகள் அறிமுகம் :

1. உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள்
2. மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம்
3. உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் அறிமுகம்: பெயர்ச்சொல், வினைச்சொல் - விளக்கம் (எ.கா.)

அலகு : 2 குறிப்பு எழுதுதல் 12 h

1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
2. தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),
3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்
4. ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின் உறவுப்பெயர்கள்
5. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)
6. பயிற்சிப் பகுதி (உரையாடும் இடங்கள்) : வகுப்பறை, பேருந்து நிலையம், சந்தை

வினாத்தாள் அமைப்பு முறை -

மொத்த மதிப்பெண்கள் - 50

சரியான விடையைத் தேர்வு செய்தல்	பகுதி -அ	10x2=20
அரைப்பக்க அளவில் விடையளிக்க	பகுதி -ஆ	03x5=15
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி-இ	01x15=15

குறிப்பு:

- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்



Text Books

- 1 அடிப்படைத் தமிழ். 2019. தொகுப்பு : தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TLIA3AB	பகுதி - 4 : சிறப்புத் தமிழ் தாள் : 1 (Advanced Tamil)	SEMESTER - III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது)(பருவத் தேர்வு உண்டு)

அலகு - 1 மரபுக் கவிதைகள் 05 h

அ) பாரதியார் கவிதைகள்

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ) பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- வாளினை எட்டா!

இ) தாராபாரதி கவிதைகள்

- வேலைகளல்ல வேள்விகள்

அலகு - 2 புதுக்கவிதைகள் 05 h

- கம்பன் கவியரங்கக் கவிதை - மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

அலகு - 3 இலக்கணம் 04 h

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற, - ல, ழ, ள - ந, ண, ன - ஒலிப்பு நெறி, பொருள் வேறுபாடு அறிதல்

அலகு - 4 கடிதங்கள் எழுதுதல் 05 h

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு - 5 பாடம் தழுவிய வரலாறு 05 h

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- மரபுக்கவிதை, புதுக்கவிதை - விளக்கம்



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BPS (Students admitted during the AY 2019-20)

வினாத்தாள் அமைப்பு முறை -

மொத்த மதிப்பெண்கள் - 50

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல்

10x1=10

பகுதி -ஆ

அரைப்பக்க அளவில் விடையளிக்க

05x3=15

பகுதி-இ

இரண்டு பக்க அளவில் விடையளிக்க

05x5=25

குறிப்பு:

- பகுதி -அ அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

Text Books

- 1 சிறப்புத் தமிழ் . 2019. தொகுப்பு: தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

References

- 1 புலவர் சோம. இளவரசு - 2014. இலக்கிய வரலாறு, மணிவாசகர் பதிப்பகம், சென்னை - 108
- 2 வலைதள முகவரி : <http://tamilvu.org>



195CR1A3AA	WOMEN'S RIGHTS	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24h

Syllabus

Unit I Rights to Infant & Child 4 h

Issues for women in India- Law relating to Female infanticide-Rights to the survival of a child-Child Labour- Child trafficking –Child Marriage- Protection of Children against Sexual Offences Act 2012 (POCSO)

Unit II Rights to women 5 h

Matrimonial protection-Protection against dowry-Protection to pregnancy-Sexual offences-Law relating to work Place- Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women

Unit III Laws for Senior Citizen women 5 h

Constitutional Rights –Personal Laws- The Tamil Nadu Maintenance and Welfare of Parents and Senior Citizens Rules in 2009- The National Council for Older person- Government Provisions for elderly persons

Unit IV Civil and Political Rights of Women 5 h

Right of inheritance-Right to live with decency and dignity-The Married women's Property Act 1874-Personal law women's right to property-Women Reservation Bill-National Commission for Women-Political participation Pre independent political participation of women-Participation of Women in post independent period

Unit V International convention on Womens' Right 5 h

Convention on the Elimination of All Forms of Discrimination against Women(CEDAW)-United Nations population Fund(UNFPA)-Protocol to the African Charter on the rights of women in Africa-Convention on the Nationality of Married women-Convention on the political rights of women- Inter-American convention on granting of civil and political rights for women-Universal declaration of Human rights



Text Books

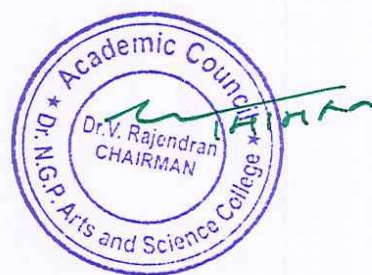
- 1 Women & Law(2009)-Krishna Pal Malik-Allahabad Law University, Delhi

References

- 1 Women's Human Rights in India(2019)-Christian Foster and Jaya Sagade- Routledge India
- Justice for Women: Concerns and Expressions (2008)-Anand AS –Universal Law
- 2 Publishing Co.

S. G. S. 15/05/2020

BoS Chairman/HoD
Department of Commerce (BPS)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
195BP1A4CA	Core - VIII	Banking for Business Process services	4	2	-	3	25	75	100	4
195BP1A4CB	Core - IX	Retail CPG and Market Research	4	2	-	3	25	75	100	4
195BA1A4CA	Core - X	Management Accounting	5	1	-	3	25	75	100	4
195BA1A4IA/ 195FI1A1IA	IDC - IV	Business Economics	4	-	-	3	25	75	100	4
195BP1A4SA	SEC - II	Campus to Corporate Transition	4	-	-	3	25	75	100	3
	GE - II		2	-	-	3	-	50	50	2
195BP1A4LA	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A4AA	AECC - IV	Basic Tamil	2			3	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			25	5	-				600	23

S. G. S. 27/1/20
 BoS Chairman/HoD
 Department of Commerce (BPS)
 Dr. N. G. P. Arts and Science College
 Coimbatore – 641 048



Course Code	Course Name	Category	L	T	P	Credit
195BP1A4CA	BANKING FOR BUSINESS PROCESS SERVICES	CORE	4	2	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Banking for BPS
- Card details and Customer Relationship Management
- International trade and Documentary Credit.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts and functions of Bank along with Customers service and Processing of mutual funds	K1
CO2	Classify the types of cards and its maintenance of Customer relationship management.	K2
CO3	Analyze the Lead generation requirements, bankruptcy and their Regulatory agencies	K3
CO4	Explain the overview of Cash Management, various types of Fund transfer and STP	K2
CO5	Comprehend the terminology used in International trade and Documentary Credit.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	S	M	S	S
CO3	S	S	M	S	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S

S Strong

M Medium

L Low



195BP1A4CA	BANKING FOR BUSINESS PROCESS SERVICES	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Overview of Banking 15 h

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

Unit II Details of Cards 15 h

Basics of Cards - Types of Cards, transaction overview, components of Cards - Entities involved, overview on associations - Originations - Policy, Account opening, dispatch, delivery, Card Maintenance - Payments - Concepts, applications, investigations, Statement validations - Products on Cards - Rewards programs, merchandising offers - Authorization and Risk reviews - Settlement lifecycle, authorizations, settlement and reconciliation- Accounting and Interchange settlement, settlements to associations - Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.

Unit III Lead Generation 14 h

Lead Generation - Regulation Requirements - Mortgage Originations - Sales/ New Application Management - Support and Settlement Services - Pre Underwriting, Underwriting - Verification and Closing - Quality Control and Repurchase - Mortgage Servicing - Customer Service - A/c Maintenance - Payment Processing - A/c Closure - Collection - Default Management - Front End Activities - Foreclosure and Loss Mitigation - Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies



Unit IV Funds Transfer

14 h

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

Unit V International Trade

14 h

Introduction to Trade - Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - Letter of Credit (L/C) - Parties to L/C & Types of L/C - Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - Collection - Parties to Collection & Types of Collection - Document Checking, Acceptance & Payment - Method of Payment - 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 Finance / Discounting - Basics and outline of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98 - Value Added Services - After Service - Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing & Reporting - Trade Compliance - Trade Advisory / Customer Owner - Overview on specialized training course for CDCS certification. - Cyber Law in practice.

Note: Case studies related to the above topics to be discussed (Examined internal only)

Text Books

- 1 TEXT BOOKS: Course Material - Tata Consultancy Services



Course Code	Course Name	Category	L	T	P	Credit
195BP1A4CB	RETAIL CPG AND MARKET RESEARCH	CORE	4	2	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Marketing Research
- Retailing and Market Segmentation
- Retail Research and Consumer Panel Data

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concepts of Market Research, Global Consumer packaged goods, Consumer behavior and their Influencers	K1
CO2	Explain the knowledge about Retailing and Marketing Segmentation.	K2
CO3	Identify the Research Methodologies and 4p's of Marketing	K4
CO4	Analyze the Product Planning and needs for Advertising and Consumer Research	K3
CO5	Classify the Retail research and Consumer Panel data	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	M	S	S
CO3	S	M	M	S	S
CO4	M	S	S	S	S
CO5	S	M	S	S	M

S Strong

M Medium

L Low



195BP1A4CB	RETAIL CPG AND MARKET RESEARCH	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction about Market Research 14 h

Market - Characteristics of Market - Types of Market - Research - Market Research - Need for Market Research -Types of goods - CPG - Features of CPG industry - Why CPG industry is different?- Global CPG manufacturers -Classifications of Consumer Packaged Goods - Consumer Behavior - Factors influencing Consumer Behavior - Influencers

Unit II Retailing and Segmentation 14 h

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

Unit III Research Methodology and 4 P's of Marketing 15 h

Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative Research Methodology - Qualitative Research Methodology - Research Types - Introduction to 4 Ps of Marketing - Optional Ps - Product - Price - Types of pricing - Place - Promotion - Objectives and Methods of Promotion - Market Research and 4Ps

Unit IV Product Planning and Consumer Research 15 h

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

Unit V Retail Research and Consumer Panel Data 14 h

Retail Research - Need for Retail Research - Retail Data - Importance of Retail Data Validation - Retail Research reports - Media Research - Importance of media research - Sources of Media Data - Characteristics of Media Data - Importance of Media Data Validation - Media Research reports - Consumer Panel - Importance of Consumer Panel - Consumer Panel Data - Panel Research reports.



Note: Case studies related to the above topics to be discussed (Examined internal only)

Text Books

- 1 TEXT BOOKS: Course Material – Tata Consultancy Services



Course Code	Course Name	Category	L	T	P	Credit
195BA1A4CA	MANAGEMENT ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The Management Accounting Techniques
- The conceptual framework of Management Accounting
- The budgeting Techniques

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Perceive the concepts of Management accounting and classifying the financial accounting, management accounting and cost accounting	K1
CO2	Obtain knowledge to calculate the types of ratio	K1
CO3	Capture the procedures relating Working Capital and Cash flow statement	K1 & K4
CO4	Know the concepts of Marginal costing and Break Even Analysis	K3
CO5	To gather Knowledge about the Budgeting and classify the types of budget	K1 & K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	M	S	M	M	S
CO4	M	M	M	M	M
CO5	S	S	M	M	S

S Strong

M Medium

L Low



195BA1A4CA	MANAGEMENT ACCOUNTING	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction to Management Accounting 14 h

Management accounting - Meaning-Definition – Characteristics - Scope-Objectives - functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting - Tools and techniques of management accounting - Advantages and limitations.

Unit II Ratio Analysis & Working Capital 14 h

Ratio Analysis – Meaning-Advantages – Limitations-Classification of ratios-Analysis of Liquidity, Solvency, Profitability

Working Capital –Meaning – Definition – Determinants -Working capital requirements and its computation.

Unit III Fund Flow Analysis and Cash Flow Statement 15 h

Fund flow statement –Meaning -Importance-Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - Preparation of fund flow statement.

Cash flow statement –Meaning –Importance –Difference between fund flow and cash flow analysis –Advantages –Limitations –Computations of cash from operations – Preparation of Cash flow statement. (Revised format AS3)

Unit IV Marginal costing & Break Even Analysis 14 h

Marginal costing – meaning – Significance – limitations Break Even Analysis – Managerial applications - Key factors: - Make or Buy - Pricing decision –Effect of changes in sales price.

Unit V Budgeting & Budgetary control 15 h

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets –Master Budget- material budget - purchase budget- sales budget - cash budget - flexible budget -- Theoretical concept of Zero Base Budgeting



Note: 60% Problem 40% Theory

Text Books

- 1 Sharma and S.K.Gupta, 2019. "Management Accounting", (13th Edn.) Kalyani Publishers, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting", (Revised Edn.) Kalyani Publishers, New Delhi

References

- 1 Ramachandran & Srinivasan. R. 2019. Management Accounting, (17th Edn.) Sriram Publications, Trichy.
- 2 Dr. S.N. Maheswari. 2014. "Management Accounting", Revised Edn.) Sultan Chand & Sons, New Delhi.
- 3 Reddy T.S and Reddy H.P, 2013, "Management Accounting", (VIII Edn.) Margham Publications, Chennai
- 4 M Y Khan, P. K Jain, 2017, "Management Accounting" (7th Edn), McGraw Hill Publications, Noida, India



Course Code	Course Name	Category	L	T	P	Credit
195BA1A4IA/ 195FI1A1IA	BUSINESS ECONOMICS	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of business economics and global competitive era
- Supply and Cost Analysis
- Concepts of National Income

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of micro and macro economics along with the role and responsibilities of a business economist	K1
CO2	Analyze the Concepts of Supply and Cost	K2 & K3
CO3	To gather Knowledge about the Inflation and Deflation, Methods of Calculation and its effect in economy.	K3
CO4	Analyze the instruments of Monetary Policy and Fiscal Policy	K3 & K4
CO5	Comprehend the methods of calculation of national income	K3 & K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S

S Strong

M Medium

L Low



Total Instruction Hours: 48 h

Unit I	Demand Analysis	10 h
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Unit II	Supply and Cost Analysis	10 h
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Unit III Business Cycle and Inflation 08 h

Unit IV	Monetary and Fiscal Policy	12 h
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Unit V	National Income	08 h
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Wealth and Income- Definition and Concepts of National Income- Gross Domestic Product (GDP) - Gross National Product (GNP)- Net National Product (NNP)- National Income (NI)- Personal Income (PI)- Disposable Personal Income - Per capita Income- National Income Accounts or Social Accounting - Methods of Computation of National Income- Difficulties of Computation of National Income and Per capita Income.



Text Books

- 1 Sundaram. K.P.M and Shankaran. S, 2010, Business Economics, (4th edition)Sultan Chand and Sons Publishers New Delhi.
- 2 RuddarDatt, 2005.Indian Economy [Fifty-one Edition] Sultan Chand & Sons, New Delhi.

References

- 1 Dr.Ahuja. H.L 2014.Business Economics [Eleventh Edition] Sultan Chand Publications. New Delhi
- 2 Shankaran. S, 2013. Economic Analysis, .(7th edition) Margham Publication Chennai
- 3 Manab Adhikary 2010. Business Economics [Second Edition] Excel Books, New Delhi
- 4 Maheshwari P.C, Maheswari B.B & Sinha V.C 2015. Business Economics, SBPD Publishing House, Agra.



Course Code	Course Name	Category	L	T	P	Credit
195BP1A4SA	CAMPUS TO CORPORATE TRANSITION	SEC	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- BPO Industries in India
- Corporate Etiquettes and communication
- Interview Skills and Develop the Presentations

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Classify the Corporate Readiness and list the BPO industries in India.	K1& K2
CO2	Distinguish between Campus and corporate and classify the body language	K4
CO3	Develop the Corporate Etiquettes and their Presentation skills.	K3
CO4	Examine the Communication and Vocabulary Skills.	K4
CO5	List the Interview Skills and Develop the Presentations	K3 & K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	M	S	M	M
CO4	S	M	S	M	M
CO5	M	S	M	S	S

S Strong

M Medium

L Low



195BP1A4SA	CAMPUS TO CORPORATE TRANSITION	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Overview of Corporate 09 h

Corporate Readiness - Overview of Corporate - History of Corporate - Overview of BPO Industry - History of BPO - Benefits of BPO - BPO Industry in World - BPO Industry in India - TCS BPO

Unit II Attitude and Behavior 09 h

Difference between campus and corporate - Change management - Learn the Culture - Impact of your attitude and behavior - Consider the language - Establish and maintain relationship - Respect others - Be Confident - Keep on learning - Consider the body language

Unit III Corporate Etiquettes 12 h

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

Unit IV Communication 10 h

Communication - Grammar - Phonetics - One on one basic conversation skill practice - Reading Comprehension - Listening Comprehension -Improving Vocabulary - Improving Writing Skills - Comprehension while interacting face to face.

Unit V Interview Skills 08 h

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

Note: Case studies related to the above topics to be discussed (Examined internal only)

Text Books

- 1 TEXT BOOKS: Course Material – Tata Consultancy Services.



195BP1A4GA	GE: CAPITAL MARKET FOR BUSINESS PROCESS SERVICES	SEMESTER IV
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Overview of Securities Market 6 h

Securities - Types of Securities - Equities - Fixed Income & Govt Securities - OTC Products - Participants in a Trade & Global Financial Markets - Financial Markets - Exchange - OTC Products and Financial Markets.

Unit II Basics of Investment Banking 6 h

Basics of Investment Banking - Trade Life Cycle - Clearing and Settlement - Corporate Actions - Mandatory & Voluntary

Unit III Mutual Funds and Hedge Funds 4 h

Mutual Funds - Classifications - Fund Expenses - Transfer Agency - Hedge Funds - Understanding Hedge Funds - Hedge Fund strategies

Unit IV Details of Private Equity 4 h

Private Equity - Understanding Private Equity Operations - Fund Accounting & NAV calculations

Unit V Risk and Return 4 h

Risk - Meaning- Classification and Types of Risk - Risk and Return relationship - Financial Risk management.

Text Books

- 1 Course Material - Tata Consultancy Services



191TL1A4AA	பகுதி - 4 : அடிப்படைத்தமிழ் - தாள் : II (Basic Tamil)	SEMESTER IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)
(பருவத் தேர்வு உண்டு)

அலகு : 1

12 h

நீதி நூல்கள்

- I.ஆத்திசூடி - “அறம் செய விரும்பு” முதல் “ஒளவியம் பேசேல்”வரை -12 பாடல்கள்
II.கொன்றைவேந்தன் - “அன்னையும் பிதாவும் முன்னறி தெய்வம்” முதல்
“எண்ணும் எழுத்தும் கண் எனத் தகும்” வரை -7 பாடல்கள்

III.திருக்குறள் - 6 பாடல்கள்

1. அகர முதல1
2. மனத்துக் கண்.....34
3. இனிய உளவாக100
4. தீயவை தீய பயத்தலான்.....202
5. கற்க கசடற391
6. கண்ணொடு கண்ணினை.....1100

அலகு : 2

12 h

I. எளிய நீதிக்கதைகளும் வாழ்க்கை முறைகளும்

1. நீதிகாத்த மன்னன்
2. சிங்கமும் முயலும்
3. புத்திசாலி உழவனும் போக்கிரிப் பூதமும்
4. தேனீயும் புறாவும்
5. முயல் கூறிய தீர்ப்பு

II. தமிழகப் பண்பாடுகள்

1. தமிழர் விழாக்கள் - பொங்கல், ஆடிப்பெருக்கு
2. தமிழர் கலைகள் - தெருக்கூத்து, ஓவியம், சிற்பம்
3. தமிழர் விளையாட்டுகள்- ஏறுதழுவுதல், சடுகுடு



III . பயிற்சிப் பகுதி

1. படத்திற்கு ஏற்ற சொற்களை எழுதுதல்.
2. சொற்களைத் தொடராக்குதல்.
3. பொருத்துதல்,
4. உரையாடல் பகுதி

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல் 10x2=20

பகுதி - ஆ

சரியா? தவறா? தேர்ந்தெடுத்து எழுதுக . 10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க 03x20=60

குறிப்பு:

- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

Text Books

- 1 அடிப்படைத்தமிழ் - 20-21. தொகுப்பு : தமிழ்த்துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை-600 098

References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TL1A4AB	பகுதி - 4 : சிறப்புத்தமிழ் - தாள் : II (Advanced Tamil)	SEMESTER - IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது
(பருவத் தேர்வு உண்டு)

அலகு - 1

05 h

திருக்குறள்

I அறத்துப்பால்

1. இனியவை கூறல் - அதிகார எண் : 10
2. அடக்கமுடைமை - அதிகார எண் : 13

II பொருட்பால்

1. கல்வி - அதிகார எண் : 40
2. உழவு - அதிகார எண் : 104

III இன்பத்துப்பால்

1. தகையணங்குறுத்தல் - அதிகார எண் : 109
2. பிரிவாற்றாமை - அதிகார எண் : 116

அலகு - 2

05 h

கட்டுரைத் தொகுப்பு

I நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

II இளைஞர்களின் ஒளிமயமான எதிர்காலத்திற்கு - கு.வெ. பாலசுப்பிரமணியம்

1. காலக்கணக்கு
2. நற்பழக்கமே செல்வம்

அலகு - 3

05 h

I காப்பியங்கள் - குறிப்பு எழுதுதல்

1. சிலப்பதிகாரம்
2. மணிமேகலை
3. கம்பராமாயணம்
4. பெரியபுராணம்



II ஊடகம் - காட்சி ஊடகங்கள்

1. தொலைக்காட்சி
2. திரைப்படம்
3. இணையம்
4. முகநூல்
5. கீச்சகம்
6. கட்செவி அஞ்சல்

அலகு - 4

05 h

இலக்கணம் - வழக்கறிதல்

1. இயல்பு வழக்கு
2. தகுதி வழக்கு

அலகு - 5

04 h

I படைப்பாற்றல் பகுதி

கவிதை,கட்டுரை எழுதச்செய்தல் - பொதுத் தலைப்பு

II பயிற்சிப் பகுதி

தமிழில் தட்டச்சு செய்தல் - யூனிகோடு எழுத்துருவில்.

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி -ஆ

கோடிட்ட இடங்களை நிரப்புக

10x2=20

பகுதி -இ

இரண்டு பக்க அளவில் விடையளிக்க

4x15=60

குறிப்பு :

- அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற வகையில் அந்தந்த அலகுகளிலிருந்து அமைதல் வேண்டும்.



Text Books

- 1 சிறப்புத்தமிழ் 20-21. தொகுப்பு : தமிழ்த் துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி) லிட். சென்னை- 600 098

References

- 1 பேராசிரியர் புலவர் சோம . இளவரசு, எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம், சென்னை - 600 108.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி , முதற் பதிப்பு- 2013, இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் -பூவேந்தன் பதிப்பகம், சென்னை-600 004.
- 3 வலைதள முகவரி : <http://tamilvu.org>



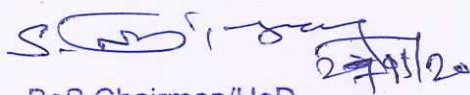
192PY1A4AA	AECC : GENERAL AWARENESS	SEMESTER IV
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Total Credits: 2
Total Instructions Hours: 24 h

S.No	Contents
1	Current Events
2	General Science
3	Geography of India
4	Tamil and Other Literature
5	Inventions and Discoveries
6	Numerical and Mental Aptitude
7	Verbal and Non Verbal Reasoning
8	Socio- Culture and Heritage of India
9	Indian Economy and Political System
10	History of India and Freedom Struggle

References

- 1 Majid Hussain, Arrora N D, 2019, "General Studies -TNPSC Group -I ", G.K.Publications (P) Ltd. New Delhi
- 2 Aggarwal R S, 2014, "Verbal and Non Verbal Reasoning" S Chand & Company, New Delhi
- 3 Competition Success Review, Competitive Success Publisher, New Delhi
- 4 Pratiyogita Darpan, Pratiyogita Darpan Publishers, Agra.


BoS Chairman/HoD
Department of Commerce (BPS)
M. G. P. Arts and Science College
Coimbatore – 641 048



Dr.NGPASC
COIMBATORE | INDIA

B.Com. BPS (Students admitted during the AY 2019-20)



Dr.NGPASC
COIMBATORE | INDIA

B.Com. BPS (Students admitted during the AY 2019-20)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
195BP1A5CA	Core - XI	Capital Market for Business Process Services	4	-	-	3	25	75	100	4
195BP1A5CB	Core - XII	Managing Business Processes – I	4	-	-	3	25	75	100	4
195CI1A5CA	Core - XIII	Corporate Accounting	5	1	-	3	25	75	100	4
195BP1A5CP	Core Practical - III	Statistical Package (SPSS)	-	-	4	3	40	60	100	2
195BP1A5SA	SEC - III	Company Law and Secretarial Practice	4	-	-	3	25	75	100	3
195BP1A5DA	DSE - I	Income Tax Law & Practice								
195BP1A5DB		International Business Environment	5	1	-	3	25	75	100	4
195BP1A5DC		Business Ethics and Values								
195BP1A5TA	IT	Internship Training(3 weeks)	Grade A to C							
195BP1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC - V	Research Methodology	2	-	-	3	-	50	50	2
Total			24	2	4				700	24



Course Code	Course Name	Category	L	T	P	Credit
195BP1A5CA	CAPITAL MARKET FOR BUSINESS PROCESS SERVICES	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Securities and Capital Market
- Mutual Fund and Private Equity
- Risk Management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of Securities and its regulations in Financial Market	K1
CO2	Explain the basics of Investment banking and Collateral Management	K2
CO3	Apply the knowledge about Mutual funds and Hedge Funds	K3
CO4	Analyze the Private Equity Operations and Reconciliation in Asset Management	K4
CO5	Classify the Risk and Risk Management in Capital Markets	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	M	M
CO3	M	S	S	M	S
CO4	M	S	S	S	S
CO5	S	M	S	S	M

S Strong

M Medium

L Low



195BP1A5CA	CAPITAL MARKET FOR BUSINESS PROCESS SERVICES	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Overview of Securities **8 h**

Securities - Types of Securities - Equities - Fixed Income and Govt Securities - Derivatives - OTC Products - Participants in a Trade and Global Financial Markets- Financial Markets - Exchange - OTC Products and Financial Markets - Participants in a Trade - Overview of regulators & important regulations

Unit II Investment Banking **10 h**

Basics of Investment Banking - Trade Life Cycle - Clearing and Settlement - Securities Lending - Prime Brokerage - Collateral Management - Corporate Actions -Mandatory and Voluntary - Corporate Actions: How they affect securities

Unit III Transactions in Mutual Funds **10 h**

Mutual Funds - Transactions in Mutual Funds - Fund Expenses - Transfer Agency Hedge Funds - Understanding Hedge Funds - Hedge Fund strategies

Unit IV Private Equity Operations **11 h**

Private Equity - Understanding Private Equity Operations - Fund Accounting and NAV Calculations - Performance Reporting - Reconciliations in Asset Management.

Unit V Risk Management **9 h**

Counterparty Credit Risk Management - Classification of Risks - Types of Risks- Market Risk Management - Financial Risk Management - Steps involved in Risk Management Function - Hedging Risk - Risks faced by the Banks

Note: Case studies related to the above topics to be discussed (Examined internal only)



Text Books

- 1 TEXT BOOKS: Course Material – Tata Consultancy Services.

References



Course Code	Course Name	Category	L	T	P	Credit
195BP1A5CB	MANAGING BUSINESS PROCESSES - I	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of the Process Management and BPO
- Metrics Management and Process Mapping Techniques
- Risk Management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	List out the concepts of Process Management and Recognition of Business Processes	K1
CO2	Awareness on life cycle of BPO and their Transition Process	K2
CO3	Analyze the Metrics Management and Operations in Metrics	K3
CO4	Comprehend the Mapping Techniques and SIPOC fundamentals	K4
CO5	Classify the Types of risk and Risk Mitigation Plans	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	S	S
CO3	S	M	S	S	S
CO4	S	M	S	M	S
CO5	S	S	S	M	S

S Strong

M Medium

L Low



195BP1A5CB	MANAGING BUSINESS PROCESSES - I	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Process Management 8 h

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

Unit II BPO Overview 10 h

BPO Overview - Outsourcing Environment - Need for Outsourcing - Business Processes Outsourced to India - BPO Life Cycle - Sales/Solutioning - Transition - Steady State - Value Creation.

Unit III Metrics Management 10 h

Metrics Management - Service Level Agreements - Business Metrics Vs Operations Metrics - Target Setting

Unit IV Process Mapping Techniques 11 h

Process Mapping Techniques - Process Levels - Process Mapping - Symbols, SIPOC - Kano Model - SIPOC Fundamentals - Customer Expectations in Business Process Outsourcing

Unit V Risk and Risk Mitigation Plans 9 h

Risk - Risk Types - Operational Risk - Information Security Risk - Financial Risk - Strategic Risk - Risk Mitigation Plans.

Note: Case studies related to the above topics to be discussed (Examined internal only)



Text Books

- 1 TEXT BOOKS: Course Material – Tata Consultancy Services

References



Course Code	Course Name	Category	L	T	P	Credit
195CI1A5CA	CORPORATE ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To reveal the knowledge about capital structure and final accounts of the company
- To explain about amalgamation and absorption procedures
- To analyze the various concepts and techniques for valuation of shares and goodwill

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	List out the types of shares and what basis to issue Shares	K1
CO2	Outline the redemption of preference and Debentures	K2
CO3	Explain the procedure and standards of final accounts as per revised schedule to measure performance of business.	K2
CO4	Explain the corporate practice in amalgamation , absorption and reconstruction of companies	K3
CO5	Apply different methods to find out value of goodwill and value of share	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	M	M
CO3	S	S	S	S	S
CO4	S	S	M	M	M
CO5	S	S	S	S	M

S Strong

M Medium

L Low



195CI1A5CA	CORPORATE ACCOUNTING	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Shares 12 h

Introduction - Types of shares - Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue -Underwriting of Issue of Shares

Unit II Redemption of shares and debentures 15 h

Redemption of Preference Shares - Debentures -Issue and Redemption of Debentures -Redemption out of profits -Sinking fund method/Recording of transactions

Unit III Final Accounts 15 h

Final Accounts of Companies (New Format) -Preparation of Final Accounts - Provisions relating to preparation of final accounts -Profit and loss account and balance sheet - Calculation of Managerial remuneration

Unit IV Amalgamation, Absorption and Reconstruction 15 h

Amalgamation: types of amalgamation- preparation of balance sheet after amalgamation (excluding intercompany holdings). Absorption - Internal and External reconstruction

Unit V Valuation of Goodwill and Shares 15 h

Valuation of Goodwill and Shares - Need - Methods of valuation of Good will and Shares - Normal Profit Method, Super Profits Method, Capitalization Method, Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method- Yield basis method-Fair value method

Note: 80% Problem 20% Theory



Text Books

- 1 Reddy.T.S & Murthy.A.,2013, Corporate Accounting, Margham Publications,Chennai.
- 2 Jain S.P. & Narang. K.L, Vol.-II, 2014, Advanced Accounting. Kalyani Publications, New Delhi

References

- 1 Gupta R.L. & Radhaswamy M. 2018. Corporate Accounts, Sultan Chand & Co., New Delhi.
- 2 Dr. Arulanandam M. A, Dr. Raman K.S., (2015). Advanced Accountancy, Part-I, Himalaya Publications, New Delhi.
- 3 Maheshwari N, Suneel K Maheshwari and Sharad K Maheshwari,(2018). Corporate Accounting, Sixth Edition, Vikas Publishing House, New Delhi
- 4 Dr. Ashok Sehgal., (2012). Fundamentals of Corporate Accounting, Third Edition, Taxmann Publications Private Limited, New Delhi.



195BP1A5CP	CORE PRACTICAL : STATISTICAL PACKAGE (SPSS)	SEMESTER V
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Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
	Levels of Measurement Scales
1	a) Nominal Scale b) Ordinal Scale c) Scale Level
2	Entering data, Defining Variable and enter value label code
3	Frequency Command – Descriptive Statistics – Normality Test
4	Transforming the Data – Log transformation – Recording Data.
5	Find Missing Values and replace it with Mean series in Dataset
6	Creating Basic Graphs and Charts
7	t-test: Independent Sample t-test
8	Perform Independence Test by using Chi- Square Test
9	Perform Simple, Correlation test and Regression between two variables
10	One way ANOVA and Two way ANOVA
11	Kruskal-Wallis Test
12	Report Writing

Note: Out of 12 programs 10 are Compulsory



Course Code	Course Name	Category	L	T	P	Credit
195BP1A5SA	COMPANY LAW AND SECRETARIAL PRACTICE	SEC	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- Formation of Companies
- Prospectus and the Guidelines of SEBI
- Meetings and Winding up of the Company

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the Company, Formation and Kinds of Companies	K1
CO2	Outline the Basic Documents in a Company	K4
CO3	Analyze the Prospectus and the Guidelines of SEBI	K4
CO4	Examine the Qualification, Disqualification, Appointment and Removal of Company Secretary along with Duties and Responsibilities	K4
CO5	Discuss the provisions of Companies Act relating to Meetings and Winding up of the Company	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	M
CO3	M	S	S	M	S
CO4	M	S	M	S	S
CO5	S	M	S	M	S

S Strong

M Medium

L Low



195BP1A5SA	COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER V
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Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I Overview of Companies 9 h

Company – Definition – Characteristics – Kinds – Company distinguished from Partnership – Privileges of Private Company – Formation of a Company – Procedure of Incorporation – Certificate of Incorporation.

Unit II Memorandum of Association and Articles of Association 10 h

Memorandum of Association – Meaning – Purpose – Contents – Articles of Association – Meaning – Forms – Contents. Doctrine of Indoor Management- Exceptions to Doctrine of Indoor Management

Unit III Prospectus and Guidelines of SEBI 10 h

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Kinds of Shares and Debentures – Preference shares – Equity shares – Bonus shares – Guidelines of SEBI for Bonus shares

Unit IV Qualification and Disqualification of company secretary 10 h

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities – Agenda – Minutes

Unit V Meetings and Winding up 9 h

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning – Modes of Winding Up – Winding up by the Court – Voluntary winding up – Winding up subject to the Supervision of the court.

Note: Case studies related to the above topics to be discussed (Examined internal only)



Text Books

- 1 Kapoor,N.D, 2006. Company Law [Twenty Seventh Edition]. Sultan Chand & Company Ltd, New Delhi.
- 2 Ggogna P.P.S, 2014. A Text Book of Mercantile Law(Company Law) Sultan Chand & Company Ltd, New Delhi

References

- 1 Avtar Singh. 2015. Company Law, [sixteenth Edition].Eastern Book Company, U.P.
- 2 Gosh,P.K., Bala Chandran.V., and CGower L.C.B. 2000. Company Law and Practice [Fourteenth Edition]. Sultan Chand & Company Ltd , New Delhi
- 3 Sreenivasan.M.R, 2017, Company Law, Margham Publications, Chennai
- 4 Santhi.J, 2017, Company Law and Secretarial Practice, Margham Publications, Chennai



Course Code	Course Name	Category	L	T	P	Credit
195BP1A5DA	INCOME TAX LAW AND PRACTICE	DSE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of Income Tax
- Five heads of Income and Computation of Total Income of Individual
- Provisions for Set off and Carry forward of Losses

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of Income Tax Act 1961 and find the residential status of an Individual	K1
CO2	Outline the provisions of Salaries like allowances, perquisites, Profit in lieu of salary, calculate taxable salary and Determination of Annual value of house property	K2
CO3	Apply the provisions related to Profits and Gains of Business or Profession	K3
CO4	Computation of Capital Gain, Exempted Capital Gain and Income from other sources	K4
CO5	Computation of deduction, Set off and Carry forward of losses, Computation of Tax liability, Relief and Rebates and Assessment of Individuals	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	M
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S Strong

M Medium

L Low



195BP1A5DA	INCOME TAX LAW AND PRACTICE	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Income Tax Act 1961 12 h

Income Tax Act 1961- Definition of Income - Assessment year - Previous Year - Assessee - Scope of Income - Charge of Tax - Residential Status - Exempted Income u/s 10.

Unit II Income from Salaries and Income from House Property 15 h

Heads of Income- Income from Salaries: Definition- characteristics - computation of salary - Provident fund - Allowances - perquisites -Profit in lieu of salary - Deduction under section 16.

Income from House Property: Definition - Exempted Income from House property - Annual value - let out - self occupied - Deduction out of Net annual value

Unit III Profit and Gains of Business or Profession 15 h

Profit and Gains of Business or Profession: Definition - Allowable Expenses - Disallowed Expenses - Depreciation -Rates of Depreciation - Computation of Business Income -Professional Receipts- Professional Expenses - Computation of professional Income

Unit IV Capital Gains 15 h

Capital Gains: Capital assets - Basis of charge - Transfer of capital assets - Computation of Capital gain - Cost of acquisition - Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G .

Income from Other Sources - General Income u/s 56 (1) - Specific Income u/s 56 (2) - Deductions u/s 57 - Expenses Disallowed u/s 58

Unit V Deductions from Gross Total Income 15 h

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U - Set off and Carry forward of losses - Speculation loss - Capital losses - Carry forward of losses. Computation of Tax liability - Relief and Rebates - Assessment of Individuals

Note: Distribution of Marks: 60% Problems and 40% Theory



Text Books

- 1 Gaur and Narang, 2021-2022. "Income Tax Law and Practice" Income Tax Law and Practice Delhi.
- 2 Mehrotra H.C, 2021-2022. "Income-tax Law and Accounts" Sahithya Bhavan publishers

References

- 1 Hariharan .N, 2021-2022. Income Tax Law and Practice, Tata McGraw Hill Education Private Limited, New Delhi
- 2 Reddy. T.S and Hariprasad Reddy A.Y, 2021-2022. Income Tax Theory, Law and Practice, Margham Publications, Chennai
- 3 Dr. Vinod K. Singhania A.Y, 2021-2022 & 2022-23. Direct Taxes Ready Reckoner, Taxmann Publications (P) Ltd. New Delhi.
- 4 M. Jeevarathinam and Vijay Vishnu kumar, 2021-2022. Income tax law and practice, SciTech publication (INDIA) Pvt. Ltd, Chennai



Course Code	Course Name	Category	L	T	P	Credit
195BP1A5DB	INTERNATIONAL BUSINESS ENVIRONMENT	DSE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Concepts of International Business and International Trade
- Types of Business Environment and Multinational Corporations
- Globalization of Indian Business

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the Overview of International Business	K1
CO2	Enumerate the Socio Cultural Environment and Economic Environment	K3
CO3	Analyze the Economic and Political Environment	K4
CO4	Explain the Legal Environment and International Institutions	K3
CO5	Elucidate the Technology Environment and Globalization of Indian business	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	M	M	S	S
CO3	M	S	S	M	M
CO4	S	M	S	S	S
CO5	S	M	M	S	S

S Strong

M Medium

L Low



195BP1A5DB	DSE : INTERNATIONAL BUSINESS ENVIRONMENT	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Overview of International Business 14 h

International Business an overview- Reasons for International Business - Types of International Business - Constraints of International Business - International Trade -Merits and Demerits of International Trade. Macro Environment and Micro Environment - Exporting - Importing - Definition and Meaning of Multinational Corporations

Unit II Socio Cultural and Demographic Environment 14 h

Social and Cultural Environment: Culture - Language- Aesthetics - Colour, Design, Music, Brand Names, Education, Religion-Attitude and Values. Comparison of Various Business Cultures - Demographic Environment - Characteristics - Determinants

Unit III Economic Environment and Political Environment 15 h

Economic Environment - Objectives- Features - Elements - Classification - Factors affecting Economic Environment. Political Environment - Political Environment of Home Country - Political environment of Destination Country - Political Ideology - Political Risk - Anti corruption measures

Unit IV Legal environment and International institutions 15 h

Legal environmental and International law in international marketing - International institutions - IMF, WTO, World Bank, GATT - International trade agreements. Trade preference UNCIAD EEC, Customs union - International Standards Organization (ISO), Regional grouping and International law, SAARC

Unit V Technology Environment and Globalization of Indian Business 14 h

Technology Environment - Employment - Competitive Advantage - Transfer of Technology. Globalization of Indian Business - Obstacles to Globalization - Factors Favoring Globalization - Globalization Strategies - Scope of Marketing Indian Products Abroad

Note: Case studies related to the above topics to be discussed (Examined internal only)



Text Books

- 1 Francis Cherunilam, 2009, "International Business", PHI Learning Private Ltd, New Delhi
- 2 Dr. Sankaran . S, 2012 "International Business and Environment" Margham Publications

References

- 1 Raj Kumar 2012,"International Business Environment" Anuraj Jain for Excel Books, New Delhi.
- 2 Bhalla V.K., Shiva Ramu S, "International Business Environment and Management",[Seventh Revised and Enlarged Edition], Anmol Publication Pvt. Ltd
- 3 Dr.Ansarul Haque and Dr Porkodi S, 2015, International Business Environment, 2nd Edition , Global Academic Publishers and Distributors.
- 4 Ghosh.P.K, 2015, Business Environment, Sulthan Chand, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195BP1A5DC	BUSINESS ETHICS AND VALUES	DSE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Understand the basics of Business Ethics
- Ethics in marketing
- Concept of values and moral standard

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Define the concepts of ethics and business and principles of business ethics	K1
CO2	Analyze the new product pricing, packing and labeling	K2
CO3	Explain the Ethics in Work place	K3
CO4	Identify the ethics in production and operations management	K3
CO5	Understand the concept of values and moral standard in context of business ethics	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	S	M	M
CO3	S	S	S	S	M
CO4	M	M	M	M	S
CO5	S	S	S	M	S

S Strong

M Medium

L Low



195BP1A5DC	BUSINESS ETHICS AND VALUES	SEMESTER V
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Overview of Ethics 12 h

Ethics – Meaning - Definition - Objectives - Types – Ethics and Business – Principles of Business Ethics

Unit II Ethics in Marketing 15 h

Ethics in Marketing: Ethics in areas of Advertising, New Product Pricing, Product Packaging and Labeling, Personal Selling

Unit III Ethics in Work Place 15 h

Ethics in Work Place – Individual in the Organization, Discrimination, Gender in Equality - Advantages of Managing Ethics in Workplace - Ethics in Human Resource Management.

Unit IV Ethics in Production and Operations Management 15 h

Ethics in Production and Operations Management – Ethics in Finance and Importance Issues – Corporate Social Responsibility - Corporate Governance.

Unit V Values and Moral Standards 15 h

Values – Norms – Beliefs – Moral Standards – Beliefs and their Role – Moral Standards Vs Standard Morality – Ethical codes.



Text Books

- 1 Murthy C S V, 2016, Business Ethics, 2nd edition, Text and cases Himalaya publishing house, New Delhi
- 2 Joseph W Weiss, 2013, Business ethics, 3rd edition – A stakeholder and issues management approach Thomson (South- Western)

References

- 1 Chandra Kumar, 2015, Business Ethics, [1st Edition]Vikas Publications, Noida.
- 2 Ghosh P.K, 2013, Business Ethics, [1st Edition] Urinda Publications, New Delhi.
- 3 Dr.Sankaran.S, 2016 Business Ethics and Value, Margham Publications, Chennai
- 4 Khanka.S.S, 2014, Business Ethics and Corporate Governance, Sulthan Chand, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
192MT1A5AA	RESEARCH METHODOLOGY	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- the art of using different research methods and techniques
- planning and writing of research proposals and dissertations, as well as a thesis
- the necessity for research ethics and guidelines to pursue research

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	learn the basics of the research methods and techniques	K1
CO2	remember the hypothesis, laws related to research problem	K1
CO3	understand the limitations of experimentation in research	K2
CO4	illustrate the concept of interdisciplinary and multidisciplinary research	K3
CO5	analyze the ethics and responsibilities of research	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

S Strong

M Medium

L Low



192MT1A5AA	RESEARCH METHODOLOGY	SEMESTER V
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction to Research 4 h

Research: Introduction- Basic, Applied and Evaluation research – multidisciplinary and interdisciplinary Research – value of research skills – formulating a research problem – Research in relation to Teaching and Publishing

Unit II Hypotheses, Theories and Laws 6 h

Hypotheses – Theories – Laws. Scientific statements: their justification and acceptance: verification – Falsification – Acceptance – Peer review

Unit III Experimentation and research 5 h

The roles and limitations of experimentation – Experimentation and research – conducting experiments - validity and reliability in experimentation – Design of experiments

Unit IV Scientific method and Research Design 4 h

Introduction to Scientific method – Research Design - Components - research design and proposal - checklist in the preparation of proposals

Unit V Ethics and Responsibility in Scientific Research 5 h

Ethics – guidelines for Ethical practices in research - unethical to ethics in research - responsibility of Scientists and of Science as an Institution



Text Books

- 1 PerterPruzan, (2016), Research Methodology: The Aims, Practices and Ethics of Science. Springer, Switzerland

References

- 1 Thomas, C.G. (2015) Research Methodology and Scientific Writing. Ane Books Pvt. Ltd.: New Delhi.
- 2 Locharoenrat, K. (2017) Research Methodologies for Beginners. Pan Stanford Publishing: Singapore.
- 3 Ranjit Kumar, (2014) Research Methodology: A Step-by-Step Guide for Beginners. SAGE Publications Ltd.: Singapore.
- 4 Kothari, C.R. Garg, G. (2009) Research Methodology Methods and Techniques. New Age International Publishers, New Delhi..



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195BP1A6CA	Core - XIV	Managing Business Processes- II	4	-	-	3	25	75	100	4
195BP1A6CB	Core - XV	Principles of Auditing	4	-	-	3	25	75	100	4
195BP1A6CV	Core -XVI	Project work	-	-	8	3	40	60	100	4
195BP1A6SA	SEC - IV	Cyber Crimes and Cyber law	3	-	-	3	25	75	100	3
195BP1A6DA	DSE - II	Indirect Taxes	4	-	-	3	25	75	100	4
195BP1A6DB		Brand Management								
195BP1A6DC		Organizational Behaviour								
195BP1A6DD	DSE - III	Financial Management	4	1	-	3	25	75	100	4
195BP1A6DE		Entrepreneurial Development								
195BP1A6DF		Human Resource Management								
Part - IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3	-	50	50	2
Part-V										
195BP1A6XA		Extension Activities	-	-	-	-	50		50	1
Total			21	1	8				700	26
Grand Total									3900	140



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6CA	MANAGING BUSINESS PROCESSES - II	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- develop the knowledge on the quality assurance and quality management
- analyze the Problem solving tools and Process Failure Mode Effects Analysis
- gain better information on six sigma methodology

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	identify quality management and quality standards	K1
CO2	analyze Sampling inspection and Transaction monitoring cycle	K4
CO3	differentiate Defect vs. Defective and value stream mapping	K4
CO4	illustrate Problem solving tools and Process Failure Mode Effects Analysis	K3
CO5	calculate six sigma and lean methodology	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	M	S	M	S	S
CO3	M	M	S	S	S
CO4	S	S	M	M	M
CO5	M	S	M	S	S

S Strong

M Medium

L Low



195BP1A6CA	MANAGING BUSINESS PROCESSES - II	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Quality Management 8 h

Introduction to Quality Management - Quality Definition - Quality Control Vs Quality Assurance - International Quality Standards

Unit II Transaction monitoring Process 9 h

Transaction monitoring Process - Sampling inspection - Transaction monitoring cycle - Inspection - Feedback - RCA- Assurance

Unit III Defects Management 11 h

Defects Management - Defect vs Defective - Opportunity - Definition, DPU/DPMO calculations - FPY & COQ - Value Stream Mapping - Standard Operating Procedures

Unit IV Problem Solving Techniques 10 h

Systematic Problem Solving Basics (P D C A) - Problem Solving Tools - Brainstorming - Basic 7QC Tools - Why Analysis - FMEA(Process Failure Mode Effects Analysis)

Unit V Lean and Six Sigma Methodology 10 h

Need for Process Improvement - Kaizen - Introduction to Lean Methodology - Introduction to Six Sigma Methodology

Note: Case studies related to the above topics to be discussed (Examined internal only)



Text Books

- 1 TEXT BOOKS: Course Material – Tata Consultancy Services.



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6CB	PRINCIPLES OF AUDITING	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- gain working knowledge of generally accepted auditing procedures, Techniques and skills
- practical knowledge of Vouching, Verification and Valuation of Assets and Liabilities
- practical applications of Computerized Auditing Techniques

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concepts of Auditing	K1,K2
CO2	illustrate the steps required to perform Internal control , Internal check and Vouching	K2
CO3	analyze the process of verification and valuation of assets and liabilities	K4
CO4	examine the rights, duties and liabilities of Company auditor	K4
CO5	demonstrate the auditing procedures for Computerized Auditing	K2,K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	M	S	M	S
CO3	M	S	M	S	M
CO4	M	M	S	M	S
CO5	S	M	M	S	M

S Strong

M Medium

L Low



195BP1A6CB	PRINCIPLES OF AUDITING	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Concept of Auditing 08 h

Auditing - Origin - Definition - Objectives – Book Keeping, Accounting, Auditing and Investigation - Objectives of Investigation - Distinction between Auditing and Investigation – Types of Audit - Advantages and Limitations of Auditing -Qualities of an Auditor - Audit Programmes

Unit II Internal Control and Vouching 10 h

Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger

Unit III Verification and Valuation of Assets and Liabilities 12 h

Verification and Valuation of Assets and Liabilities – Auditors position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit IV Audit of Joint Stock Companies 10 h

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor -Audit Report-Contents and Types

Unit V Audit of Computerized Accounts 08 h

Audit of Computerized Accounts –Computer based Accounting Vs Conventional Accounting System - Computerized Auditing Techniques - Electronic Auditing.

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



Text Books

- 1 Tandon B.N, 2005, "Practical Auditing", S. Chand Company Ltd, NewDelhi
- 2 Dinkar Pagare, 2020, "Principles & Practice of Auditing", Sultan Chand & Sons, New Delhi.

References

- 1 B. K Mehta, 2016, "Auditing", SBPD Publications, Agra.
- 2 Jagdish Prakash, 2014, "Auditing-Principles, Practices and Problems", Kalyani Publishers, NewDelhi
- 3 R.G.Saxena, 2020, "Principles & Practice of Auditing", Himalaya Publishing House Pvt. Ltd. New Delhi
- 4 Viji Chandran and Spandana Priya C.S, 2015, "Principles & Practice of Auditing", S.Chand Publishing , New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6SA	CYBER CRIMES AND CYBER LAW	SEC	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- concept of Cyber Law
- formation and Execution of Electronic Contracts
- analyze the Global Trends and Information Technology

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	classify the concept of Cyberspace and Cyber law in E-Commerce	K3
CO2	define the technical aspects of Encryption and Intellectual Property Aspects	K1
CO3	identify Evidence Aspects and Strategy for prevention of computer crime	K3
CO4	analyze the Global Trends and Electronic Data Interchange Scenario in India	K4
CO5	discuss the Information Technology Act 2000	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	S	M	S	S	M
CO4	S	S	M	M	M
CO5	M	S	M	S	M

S Strong

M Medium

L Low



Dr.NGPASC

COIMBATORE | INDIA

B.Com. BPS (Students admitted during the AY 2019-20)

195BP1A6SA	CYBER CRIMES AND CYBER LAW	SEMESTER VI
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Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I Introduction of Cyber law 06 h

Cyber Law: Introduction – Concept of Cyberspace – Types of Crimes - E-Commerce in India – Privacy factors in E-Commerce – Cyber law in E-Commerce – Contract Aspects

Unit II Security Aspects 08 h

Security Aspects: Introduction – Technical aspects of Encryption – Digital Signature – Data Security. Intellectual Property Aspects: WIPO – GII – ECMS – Indian Copy rights act on soft propriety works – Indian Patents act on soft propriety works

Unit III Evidence Aspects 10 h

Evidence Aspects: Evidence as part of the law of procedures – Applicability of the law of Evidence on Electronic Records – The Indian Evidence Act 1872. Criminal aspect: Computer Crime – Factors influencing Computer Crime – Strategy for prevention of computer crime –Amendments to Indian Penal code 1860

Unit IV Electronic Data Interchange 06 h

Global Trends – Legal frame work for Electronic Data Interchange: EDI Mechanism –Electronic Data Interchange Scenario in India

Unit V Information Technology Act 2000 06 h

The Information Technology Act 2000 – Definitions – Authentication of Electronic Records– Electronic Governance – Digital Signature Certificates.

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



Text Books

- 1 Kirubashini. B and Kavitha. P, 2013, "Cyber Law", [First Edition] Nandhini Pathipagam, Coimbatore
- 2 Vakul Sharma, 2008, "Handbook of Cyber Laws", [First Edition] MacMillan India

References

- 1 Suresh Viswanathan .T, 2018, "Indian Cyber Law", [6th edition] Bharat Law House, New Delhi
- 2 Justice Yatindra Singh, 2020, Cyber laws, [16th edition] Universal Law Publishing Co, New Delhi.
- 3 Ramesh Behl, 2017, "Information Technology for Management", Tata McGraw - Hill Education Pvt. Ltd, New Delhi.
- 4 Rizwan Ahmed P, 2016," Cyber Law", [First Edition] Margham Publications Chennai



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6DA	INDIRECT TAXES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- overview of Indirect Taxation
- the levy of tax at different rates of GST
- provisions of Customs Duty

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the features of indirect tax laws and its impact	K2
CO2	classify the benefits and limitations of GST	K3
CO3	understand the procedure for registration under GST	K3
CO4	calculate the tax payable and amount of tax refund	K4
CO5	acquire the knowledge in types of customs duties and remission of tax	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	M	L	M
CO2	L	M	M	M	S
CO3	M	S	S	S	L
CO4	S	S	S	M	M
CO5	S	M	M	M	M

S Strong

M Medium

L Low



195BP1A6DA	INDIRECT TAXES	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Concept of Indirect tax 10 h

Indirect tax - Meaning - Definition - Features - Contribution to Government Revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes - Value Added Tax (VAT)

Unit II Goods and Service Tax 8 h

Goods and Service Tax (GST): Meaning - Objectives - Constitutional Amendment of GST- Salient features of GST- Kinds of GST: Central GST- State GST- Integrated GST - Benefits of GST - Limitations of GST in India

Unit III Registration Procedure for GST 10 h

Registration Procedure for GST- Input Tax Credit in GST - Exemptions under GST - Impact of GST in various Sectors - Model of GST with Examples - Return filing under GST

Unit IV GST on Export and Import 10 h

GST on Export and Import - Valuation of Goods under Import and Export - Determination of Sale Value of Imported Goods - Export Value Calculation - Refund Calculations

Unit V Customs Duty 10 h

Customs Duty - Types - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, Destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



Text Books

- 1 Balachandran.V, 2014, “Indirect Taxation”, Sultan Chand &Co., New Delhi.
- 2 Gupta.S.S, 2017, “GST Laws and Practice”, Taxman Publication, New Delhi.

References

- 1 Datey V.S., 2018, “GST Ready Reckoner”, (6th edition) Taxman Publications (P) Ltd., New Delhi
- 2 Vishal Saraogi and Roshan Lodha, 2017, “Goods & Service Tax Law the Ultimate Guide”, Law point Publication Pvt Ltd.
- 3 Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2018 .Indirect Taxes, Sathiya Bhawan Publications
- 4 <https://www.gst.gov.in>



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6DB	BRAND MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the importance of brand and its impacts on buyers
- brand Associations and brand positioning
- brand Rejuvenation and brand Strategies

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	classify the concepts and process in branding decisions	K2
CO2	summarize the brand associations and its functions	K1
CO3	criticize the impact of branding on buyers, competitors and the relationship with manufactures	K4
CO4	analyze and monitoring the brand performance over the product life cycle and its co-branding	K4
CO5	usage of brand strategies and its implementation	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	M	S	S	S	S
CO3	M	M	M	S	M
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S Strong

M Medium

L Low



195BP1A6DB	BRAND MANAGEMENT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Brand Concept and Types 10 h

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

Unit II Brand Associations and Brand Positioning 08 h

Brand Associations - Brand Vision – Brand Ambassadors – Brand as a Personality, as Trading Asset, Brand Extension – Brand Positioning – Brand Image Building

Unit III Brand Impact and Brand Loyalty 10 h

Branding Impact on Buyers – Competitors, Brand Loyalty – Loyalty Programmes – Brand Equity – Brand Value – Role of Brand Manager – Relationship with Manufacturing – Marketing Finance

Unit IV Brand Rejuvenation and Co-branding 10 h

Brand Rejuvenation and Re-launch, Brand Development through Acquisition - Takes over and Merger – Monitoring Brand Performance over the Product Life Cycle - Co-branding

Unit V Branding Strategies] 10 h

Brand Strategies - Designing and Implementing Branding Strategies – Branding Industrial Products, Services and Retailers – Building Brands online - Internet Branding

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



Text Books

- 1 Kevin Lane Keller, 2003, "Strategic Brand Management", Person Education, New Delhi
- 2 Harsh V. Verma ,2013, "Brand Management", Excel Books New Delhi

References

- 1 Paul Tmeporal, 2000, " Branding in Asia", John Wiley & sons (P) Ltd., New York
- 2 Ramesh Kumar. S, 2002, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi.
- 3 Mahim Sagar , 2014, "Brand Management", ' Any Books , New Delhi,
- 4 Kirti Dutta , 2020, "Brand Management: Principles and Practices", OUP India



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6DC	ORGANIZATIONAL BEHAVIOUR	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- psychological practices and Behaviour in Industries
- various dimensions of psychological approach in the work place
- leadership, team building, managing stress, to compete with individual and group differences and managing changes

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	describe industrial psychology and behavioral outcome	K1
CO2	understand Individual Differences and group dynamics	K3
CO3	illustrate the personality, perception, motivation and brain storming	K3
CO4	demonstrate the leadership skills, power and politics.	K3
CO5	explain the stress, work life balance and organizational change	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S Strong

M Medium

L Low



195BP1A6DC	ORGANIZATIONAL BEHAVIOUR	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Organizational Behaviour 10 h

Organizational Behaviour - Definition - Nature - Scope - Key Elements of Organizational Behaviour - Importance of Organizational Behavior - Models of Organizational Behaviour - Concepts and Relevance of Organizational Behaviour in Modern Management - Hawthorne Experiment

Unit II Individual Differences and Group Dynamics 08 h

Individual Differences - Causes - Factors influencing individual differences - Group - Types of Group - Group Dynamics - Group Norms - Team Building - Sociometry- Conflict: Types of Conflict - Resolution of Conflict

Unit III Personality, Perception and Motivation] 08 h

Personality: Types - Factors influencing Personality - Perception: Factors affecting Perception - Motivation: Theories (Maslow, Herzberg, McGregor) - Techniques of Motivation - Transactional Analysis - Brain Storming

Unit IV Leadership and Power] 12 h

Leadership - Importance - Leadership Styles - Leadership Theories (Managerial Grid, Fiedler's Contingency, Situational Theory) - Power: Sources of Power - Power Center - Power & Politics

Unit V Stress Management and Organizational Change] 10 h

Stress - Types of Stress - Prevention and Management of Stress - Balancing Work and Life. Organizational Change - Stability Vs Change - Proactive Vs Reaction Change - Change Process - Resistance to Change - Managing Change

Note: Case studies related to the above topics to be discussed (examined internal only)



Text Books

- 1 S. S. Khanka, 2018, "Organisational Behaviour", 7th edition, Sultan Chand & Sons Publishing, New Delhi
- 2 Shajahan S , 2010, " Organizational Behaviour", 1st Edition, New Age Publication New Delhi

References

- 1 Prasad L . M, 2011, "Organisational Behaviour", 5th Edition, Sultan Chand and Sons, New Delhi
- 2 Fred Luthans, 2016, "Organisational Behaviour", 12th Edition, McGraw Hill Publishers, New Delhi
- 3 Balaji C. D, 2017, " Organizational Behavior", 1st Edition, Margham Publication, Chennai
- 4 Dr J. Jayashankar, 2017, "Organizational Psychology", 2 nd Edition, Margham Publication, Chennai



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6DD	FINANCIAL MANAGEMENT	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- basic Concepts of Financial Management
- capital Structure, Cost of Capital for Strategic Financial Decision Making
- theories for Financial Planning

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	illustrate the financial decisions and sources of finance	K3
CO2	classify the cost of capital and capital budgeting	K2
CO3	define the theories of capital structure	K1
CO4	compare different types of leverages	K4
CO5	examine the dividend theories	K1

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	M	S	M	M	M
CO4	S	S	M	M	M
CO5	M	M	S	S	S

S Strong

M Medium

L Low



195BP1A6DD	FINANCIAL MANAGEMENT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Financial Management 12 h

Financial Management - Meaning, Nature, Scope and Objectives - Role and Functions of Financial Management - Financial Decisions - Relationship between Risk and Return - Sources of Finance - Short-term and Long-term Finance

Unit II Cost of Capital 12 h

Cost of Capital - Meaning and Importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital - Capital Budgeting - Techniques - ROI, Payback Period and Discounted Cash Flow

Unit III Capital Structure 13 h

Theories of Capital Structure - Theories- Net income approach - Net Operating Income Approach- MM Approach - Arbitrage Process- Determinants of Capital Structure. Capitalization - Over and Under Capitalization-Merits and Demerits.

Unit IV Leasing and Leverages 11 h

Leasing - Nature and Types- Advantages and Disadvantages -Leverages - Financial Leverage - Operating Leverage -Composite Leverage - EBIT and EPS Analysis

Unit V Dividend Theories 12 h

Dividend Theories: Walter's Model - Gordon and MM's Models - Dividend Policy - Forms of Dividend - Determinants of Dividend Policy

Note: Distribution of Marks: 40% problems and 60% theory.



Text Books

- 1 Sharma R.K and Shasi.K.Gupta. 2020, "Financial Management", (9th edition), Kalyani Publishers, New Delhi
- 2 Pandey I.M. 2021, "Financial Management", (12th edition), Vikas Publishing House, Bangalore.

References

- 1 Khan & Jain, 2018, "Financial Management", (4th edition), Tata McGraw-Hill Publishers, Gautam Buddha Nagar, Uttar Pradesh
- 2 Maheswari S.N, 2019, "Financial Management", (15th edition), Sultan Chand & Sons, New Delhi.
- 3 Sri Vatsava R.M, 2015, "Essentials of Business Finance", (5th edition) Himalaya Publishing House, New Delhi
- 4 Prasanna Chandra,2013, "Financial Management", Tata McGraw Hill, Gautam Buddha Nagar, Uttar Pradesh



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6DE	ENTREPRENEURIAL DEVELOPMENT	DSE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- concept, origin and growth of entrepreneurship
- the process of starting a new venture
- the Contribution of entrepreneurs to national economic development

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of Entrepreneurship towards Nation Building	K1
CO2	illustrate the procedures relating to Project Identification and Project Formulation	K2, K3
CO3	examine various Institutional Service to entrepreneurs	K2
CO4	analyze various Governmental and Non-Governmental support offered to the entrepreneurs	K4
CO5	demonstrate the procedures to receive Incentives, Subsidies and Taxation Benefits	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	S	M
CO3	S	S	S	M	S
CO4	S	M	S	M	S
CO5	S	S	S	M	S

S Strong

M Medium

L Low



195BP1A6DE	ENTREPRENEURIAL DEVELOPMENT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Concept of Entrepreneurship 13 h

Definition Nature and Characteristics of Entrepreneurship – Function and Type of Entrepreneurship - Phases of EDP - Development of Women Entrepreneur & Rural Entrepreneur – Including Self Employment of Women Council Scheme

Unit II Project Identification 12 h

Project Identification Process - Selection of the Project – Project Formulation - Evaluation – Feasibility Analysis, Project Report, Start-up Capital, Venture Capital, Seed Capital, Crowd Funding

Unit III Institutional Service 11 h

Institutional Service to Entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KVIC, Department of MSME

Unit IV Institutional Finance 12 h

Institutional Finance to Entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC , GIC, SIPCOT – SIDBI, Commercial Banks

Unit V Incentives and Subsidies 12 h

Incentives and Subsidies – Subsidy Services– Subsidy for Market – Tax Holiday to MSME, Role of Entrepreneur in Export Promotion and Import Substitution

Note: Case studies related to the above topics to be Discussed (Examined Internal Only)



Text Books

- 1 Gupta C.B. and Srinivasan, N.P, 2020, "Entrepreneurial Development", Kalyani Publishers, New Delhi
- 2 S.S.Khanka, 2020, "Entrepreneurial Development" (Fourth Revised & Millennium Edition) Sultan Chand & sons Publishers, New Delhi

References

- 1 Jose Paul, 2007, " Entrepreneurship Development ", Himalaya Publishing House, New Delhi
- 2 Dr.Vasant Desai, 2019, "Entrepreneurship Development", Himalaya Publishing House, Mumbai
- 3 E.Gordon, K. Natarajan, 2017, "Entrepreneurship Development", Himalaya Publishing House, New Delhi
- 4 P. Saravanavel & P. Sumathi, 2020, "Entrepreneurial Development", Margham Publications, Chennai



Course Code	Course Name	Category	L	T	P	Credit
195BP1A6DF	HUMAN RESOURCE MANAGEMENT	DSE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- basic principles in Human Resource Management
- analyze the performance appraisal and their Personality development
- recent Techniques in e-HRM

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	discuss the objectives and functions of HRM and their Qualities	K2
CO2	illustrate HR planning and Recruitment process	K3
CO3	analyze the performance appraisal and Job Satisfaction	K4
CO4	compute the organizational Discipline and Grievance Redressal Procedure	K3
CO5	examine the e-HRM and ethics	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	S	S	M
CO3	S	S	M	M	S
CO4	M	M	S	M	M
CO5	S	S	M	S	S

S Strong

M Medium

L Low



195BP1A6DF	HUMAN RESOURCE MANAGEMENT	SEMESTER VI
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Overview of HRM 12 h

Meaning – Importance – Evolution – Objectives – Scope – Functions of HRM – Principles of HRM – Duties and Responsibilities HR Manager – Qualities of HR Manager – Time Management.

Unit II Human Resource Planning 10 h

Human Resource Planning – Job Analysis – Role Analysis – Selection and Recruitment – Testing – Interview- Training – Promotion

Unit III Performance Appraisal 12 h

Performance Appraisal – Importance - Performance Appraisal Process - 360 Degree Appraisal Technique - Job evaluation - Concept - Objectives - Methods - Essentials of Successful Evaluation - Job satisfaction - Measures, Theories and Human behavior process.

Unit IV Organizational Discipline 14 h

Organizational Discipline: Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure

Unit V e-HRM 12 h

e-HRM, Nature of e-HRM, e-Learning, e-Compensation -Recent Techniques in HRM: HRM Audit, Knowledge Management, Talent Management, Cloud Computing, Ethics in HRM.

Note: Case studies related to the above topics to be discussed (examined internal only)



Text Books

- 1 Gupta, C.B, 2018, "Human Resource Management" [Nineteenth Edition] Sultan Chand & Sons, New Delhi
- 2 Subba Rao. P, 2015, "Personnel and Human Resource Management", (Text and Cases) Himalaya Publishing House.

References

- 1 Aswathappa K, 2013, " Human Resource Management": Text and Cases, McGraw Hill Education, New Delhi
- 2 Tripathi P.C., 2013, "Personnel Management and Industrial Relations", Sultan Chand and Sons, New Delhi
- 3 Memoria C.B. & Rao V.S.P, 2014, "Personnel Management", Text & Cases, Himalaya Publishing House, New Delhi.
- 4 Khanka S.S , 2007, "Human Resource Management", Text & Cases, S. Chand & Company Ltd., New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195BI1A6AA	INNOVATION AND IPR	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- basics of Intellectual Property Rights, Copy Right Laws Trade Marks and Patents
- ethical and professional aspects related to intellectual property law context
- Intellectual Property(IP) as an career option

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Creativity, Invention and innovation	K2
CO2	Know the value , purpose and process of Patent	K2
CO3	Understand the basics of trademarks and industrial designs	K2
CO4	Acquire knowledge about copyright and copyright law	K2
CO5	Identify Geographical Indications	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S Strong

M Medium

L Low

195BI1A6AA	INNOVATION AND IPR	SEMESTER VI
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Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction 05 h

Meaning of Creativity, Invention and innovation - Types of Innovation - Relevance of Technology for Innovation - Introduction and the need for Intellectual Property Right (IPR) - Kinds of IPR – National IPR Policy.

Unit II Patents 05 h

Introduction and origin of Patent System in India- Conceptual Principles of Patent Law in India - Process for obtaining patent - Rights granted to a Patentee - Infringement of Patent.

Case Study: When Google was sued for Patent Infringement.

Unit III Trademarks 05 h

Origin of Trade Marks System - Types - Functions - Distinctiveness and Trademarks - Meaning of Good Trademark - Rights granted by Registration of Trademarks - Infringement of trademark.

Case Study: Trademark mismanagement by Cadbury's.

Unit IV Copyright 05 h

Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright.

Case Study: Copyright Case of Napster and Grokster.

Unit V Geographical Indications 04 h

Introduction and Concept of Geographical Indications - History - Administrative Mechanism - Benefits of Geographical Indications - Infringement of registered Geographical Indication.

Case Study: The story of the Tirupati Laddu.

Note:Case studies related to the above topics to be discussed (Examined internal only)

Text Book

- 1 Nithyananda, K V. 2019, "Intellectual Property Rights" Protection and Management. India, IN: Cengage Learning India Private Limited.

References

- 1 Ahuja, V K. 2017, "Law relating to Intellectual Property Rights" India, IN: Lexis Nexis.
- 2 Neeraj, P., &Khusdeep, D. 2014, "Intellectual Property Rights" India, IN: PHI learning Private Limited.
- 3 <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>.
- 4 <https://knowledgentia.com/knowledgeate>

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