



**SRI RAMAKRISHNA
COLLEGE OF ARTS AND SCIENCE**
(An Autonomous Institution)
Nava India, Avinashi Road, Coimbatore

Scheme of Examination

(For the students admitted during the academic year 2020 - 2021 and onwards)

Under
Choice Based Credit System (CBCS)
& Learning Outcomes-Based Curriculum Framework (LOCF)

UNDERGRADUATE PROGRAMMES

Programme: BCOM-BPS

Branch: COMMERCE

Part	Course Code	Study Components and Course Title	CIA	Comprehensive Exam (Theory)			Total Marks	Credit
				Online	Descriptive	Total		
Semester - I								
I	20TA01	AECC-I (MIL) Language-I TAMIL-I / HINDI-I / FRENCH-I/ MALAYALAM-	40	10	50	60	100	3
II	20EA01	AECC-II/ English-I	40	10	50	60	100	3
III	20BPSC01	DSC-I Fundamentals of Accounting	40	10	50	60	100	4
III	20BPS101	DSC-II Business Management	40	10	50	60	100	3
III	20BPS102	DSC-III Business Law	40	10	50	60	100	3
III	20BPS103	DSC-IV Business Application Software-I (Ms Office and Internet)	20	-	-	30	50	2
III	20MATCG07	GE-I: Mathematics for Commerce	40	10	50	60	100	4
IV	20ESA01	AECC III - Environmental Studies	100	-	-	-	100**	1#
IV	20SEC01	Life Skills-I @ / SEC		-	-	100	100**	2 @
V	20NS01/ 20NC01/ 20SP01/ 20YR01/ 20SI01/ 20RB01	Extension Activities NSS/NCC/SPORTS/YRC/SIS	Assessment will be in the Final Semester					

Semester -II

I	20TA02	Language-II / AECC-I (MIL) - TAMIL-II / HINDI-II / FRENCH-II/ MALAYALAM-II	40	10	50	60	100	3
II	20EA02	English-II / AECC-II	40	10	50	60	100	3
III	20CAFC01	DSC-V Financial Accounting	40	10	50	60	100	4
III	20BPS201	DSC-VI Swayam Course -Business Ethics	40	10	50	60	100	4
III	20BPSE01	DSE-I Finance and Accounting for Business Process Services	40	10	50	60	100	4
III	20MATCG08	GE-II: Business Statistics and analytics	40	10	50	60	100	4
IV	20EIA01	AECC-III Foundation Course on Entrepreneurship & Innovation #/	100	-	-	-	100**	1#
IV	20LSA02	Life Skills-II @/ SEC		-	-	100	100**	2 @
IV	20BPS202	Industry Training (Summer Course-1 #)	100#	-	-	-	100**	1\$

Semester III

III	20CAFC02	DSC-VII Higher Financial Accounting	40	10	50	60	100	4
III	20BPS301	DSC-VIII Supply Chain Management	40	10	50	60	100	4
III	20BPS302	DSC-IX Insurance for Business Process Services	40	10	50	60	100	4
III	20BPS303	DSC-X Business Application Software II - Tally	40	-	-	60	100	3
III	20BPSIO1	AEE-I Open Elective 1-Accounting for Corporate Management	40	10	50	60	100	4
III	20ECOCG02	GE-III Economics for Finance	40	10	50	60	100	3
III	20BPSE02	DSE-II Company Law	40	10	50	60	100	4
IV	20BCT01/ 20AT01	Basic Tamil-I / Advanced Tamil-I #	100	-	-	-	100**	1\$
IV	20PEA01	PACE-I @ / SEC	-	-	-	100	100**	1@
IV	20BPSV01	JOC / VAC-I \$	-	-	-	-	-	1\$

Semester IV

III	20COC02	DSC-XI Corporate Accounting	40	10	50	60	100	4
III	20BPS401	DSC-XII Retail Consumer Product Group and Market Research	40	10	50	60	100	4
III	20BPS402	DSC-XIII Banking for Business Process Services	40	10	50	60	100	4
III	20BPS403	DSC-XIV Business Research Methods	40	10	50	60	100	3
III	20BPSE03	DSE-III Financial Management	40	10	50	60	100	4
III	20BPS404	GE-IV Campus to Corporate Transition	40	10	50	60	100	3
IV	20BCT02/ 20AT02	Basic Tamil-II / Advanced Tamil-II #	100	-	-	-	100**	1\$
IV	20SEC04	PACE-II @ / SEC	-	-	-	100	100**	2@
IV	20COV02	JOC/VAC-II \$	-	-	-	-	-	1\$
IV	20BPS405	Internship / Institutional Training / Mini-Project (Summer Course-2 #)	100 #	-	-	-	100**	1\$

Semester V

III	20BPSC02	DSC-XV Advanced Corporate Accounting	40	10	50	60	100	4
III	20BPS501	DSC-XVI Managing Business Process-I	40	10	50	60	100	3
III	20COC03	DSC-XVII Cost Accounting	40	10	50	60	100	4
III	20CAFC05	DSC-XVIII Direct Taxation	40	10	50	60	100	4
III	20BPSI02	AEE-II Open Elective-II Campus to Corporate	40	10	50	60	100	4
III	20BPSE04	DSE-IV Capital Market for Business Process Services	40	10	50	60	100	4
IV	20SEC05	PACE-III @ / SEC	-	-	-	100	100**	1@
IV		JOC/VAC-III \$	-	-	-	-	-	1\$

Semester VI

III	20COAC02	DSC-XIX Management Accounting	40	10	50	60	100	4
III	20BPS601	DSC-XX Managing Business Process II	40	10	50	60	100	3
III	20BPS602	DSC-XXI Goods and Services Tax (GST) and Customs Law	40	10	50	60	100	4
III	20BPS603	DSC-XXII Business Application Software III – E-Filing & Documentation	20	-	-	30	50	1
III	20BPS604	CORE / DSC-Project / Student Research	-	-	-	-	100	3
IV	20BPSS01	Self-Study Course- HRM	-	-	-	-	100**	3\$
V		Extension Activities NSS/NCC/SPORTS/YR C/ SIS #	100	-	-	-	100**	1

\$ Extra credit courses in which Basic Tamil and Advanced Tamil are for the candidates who opted other than Tamil Language in Part-I.

Continuous Internal Assessment (CIA) only.

@ Comprehensive Examinations only.

**** Not included in Total Marks and CGPA Calculation.**

@@ MOOC Course -Minimum of 30 Hours from recognized MOOC portal like SWAYAM, Coursera, etc. Assessment with Score/Credit and Certificate is mandatory.

Abstract of Scheme of Examination

(For the students admitted during the academic year 2020 - 2021 and onwards)

Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages/AECC-I (MIL)	2	3	6	100	200
Part II	English/AECC-II	2	3	6	100	200
Part III	Core / DSC	23	2/3/4	80	100	2200 +400
	Allied / GE	4	3/4	14	100	
	Open Electives / AEE	2	4	8	100	200
	Electives / DSE	4	4	16	100	400
Part IV	Lang. (BCT/AT #)	2	1	2\$	100	200**
	EVS & EI / AECC-III #	2	1	2	100	200**
	Job Oriented Course / Value Added Course	3	1	3\$	-	-
	Skill Based / PACE / SEC @	3	1	3	100	300**
	Life Skills / SEC @	2	2	4	100	400**
	Self-Study Course / DSC	1	3	3\$	100	100**
	Internship/Institutional Training/Mini-Project (Summer Courses #)	2	2	2\$	100	200**
Part V	@ Extension	1	1	1	100	100**
	Total			140 + (10 Extra Credits)		3600 + (1500**)

Note:

- Minimum 20 and Maximum 24 Credit/Semester (except for VI Sem)
- VI Semester will have 12 To 16 Credit (Core/DSE Papers Only)

Pranav


List of Open Elective Papers


Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Campus to Corporate How to start a Business? Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination
	Courses offered by the Departments to other Programmes

List of Elective Papers / DSE (Can choose any one of the paper as electives)

	Course Code	Title
Electives / DSE-I	20BPSE01	Finance and Accounting for Business Process Services
	20BPSE01	Business Communication
	20BPSE01	Retail Management
	20BPSE02	Company Law
Electives / DSE-II	20BPSE02	Business Information System
	20BPSE02	Investment Management
	20BPSE03	Financial Management
Electives / DSE-III	20BPSE03	Financial markets and Institutions
	20BPSE03	Business Finance
	20BPSE04	Capital Market for Business Process Services
Electives / DSE-IV	20BPSE04	Principles of Auditing
	20BPSE04	E Commerce Applications


Prof VALARMATHI P
Syllabus Coordinator


Dr PADMANABHAN V
BOS-Chairman/Chairperson


Dr HARI PRASAD D
Academic Council - Member Secretary

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20BPSC01	FUNDAMENTALS OF ACCOUNTING	DSC	60		-	4	A (Accounts)

PREAMBLE / COURSE OBJECTIVE

To enable the students to learn basic and fundamental concepts of accountancy.

DEPARTMENT OFFERING

B Com-BPS

PREREQUISITE

Higher Secondary Level - Accounting Standards, Final Accounts

Bridge Course - If not studied in Higher Secondary Level

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Define the concepts and conventions of accounting and basic accounting standards	Remember
CO2	Explain the importance of journal, ledger and trial balance and apply it to prepare the accounts	Understand
CO3	Construct the financial statements and the way to reconcile the bank reconciliation statement	Apply
CO4	Gain working knowledge in single entry system of book keeping and account current, average due date account	Understand
CO5	Apply the accounts related to depreciation and accounting for profit and nonprofit organization	Apply

SYLLABUS

UNIT I

12 HOURS

Fundamentals of Book Keeping - Accounting Concepts and Conventions. Accounting Standards - Introduction - Meaning & Significance - Need, Objectives - Accounting standards in India - Relationship of Indian Accounting Standards and International Financial Reporting Standards- Indian Accounting Standards 1,2,6,10,26,24

UNIT II

12 HOURS

Journal - Ledger - Trial Balance - Subsidiary Books - Errors and their rectification

UNIT III

12 HOURS

Preparation of Final Accounts of Sole trader- Bank Reconciliation Statement

UNIT IV**12 HOURS**

Single Entry system of Book Keeping - Statement of affairs - Conversion of single entry into double entry system - Account Current and Average Due Date

UNIT V**12 HOURS**

Depreciation - Meaning - Objectives - Causes - Methods - Straight Line method - Written down value method - Annuity method - Sinking fund method - Insurance Policy method - Account of Non-trading Concerns - receipts and payment account - Income and Expenditure account and Balance Sheet.

TEXT BOOKS

- A. S.P.Jain and K.L.Narang "Advanced Accountancy" - 18th Revised Edition, Reprint 2016, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

- A. K.L.Nagarajan, N.Vinayagam and P.L. Mani "Principles of Accountancy" - Reprint 2013, EURASI Publishing House.
B. T.S.Reddy & Murthy "Advanced Accountancy" -, 6th Revised Edition 2016, Margham Publications, Chennai.

WEB RESOURCES

- A. https://lifa1.lyryx.com/textbooks/ANNAND_1/marketing/DauderisAnnand-IntroFinAcct-2019B.pdf
B. <http://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
C. <http://www.ncert.nic.in/ncerts/l/keac107.pdf>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	M	L	M	M	M	M	L	M
CO2	S	M	M	M	M	L	L	M	M
CO3	S	M	M	M	M	M	L	M	M
CO4	S	M	M	M	M	M	M	M	L
CO5	M	M	M	S	M	M	M	M	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by

Approved By


Dr PADMANABHAN V
(Course Coordinator)


Dr PADMANABHAN V
(BOS-Chairman)


Dr JAYASHEELA D
Member Secretary
Academic Council

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20BPS101	BUSINESS MANAGEMENT	DSC	45	-	-	3	A

PREAMBLE / COURSE OBJECTIVE

To create an understanding of the fundamental principles of management and various forms of business organizations.

DEPARTMENT OFFERING

B Com-BPS

PREREQUISITE

Higher Secondary Level

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Ability to understand the basic knowledge of business systems and outsources of business.	Remember
CO2	Capable of making a plan for a business and its execution through proper motivation under the effective leadership qualities.	Understand
CO3	Analyse the importance of controlling and coordinating functions of a management.	Apply

SYLLABUS

10 HOURS

UNIT I

Nature and scope of Business, Forms of Business Organization - Sole Trader, Partnership firms, Companies and Co-operative Societies - Public Enterprise. Outsourcing - Business Process Outsourcing - Reasons for BPS - E-Logistics - Facility Management - Classification of BPS - BPS industry in India - Destination smaller towns for BPS - Challenges.

8 HOURS

UNIT II

Management: Meaning - Process of Managing - Features - Management as an art or a science or a profession - Scientific Management - Principles and Functions of Management.

8 HOURS

UNIT III

Planning: Definition - Nature and Characteristics of Planning - Importance - Types of Plans - Planning process - Limitations. Organizing: Meaning - Principles and Types of Organisation - Delegation of Authority - Decentralization - Organizational Charts.

UNIT IV

9 HOURS

Motivation: Meaning - Definition - Nature - Types of Motivation - Theories of Motivation. Leadership: Meaning - Nature - Importance - Types of Leadership Organisational Leadership - Qualities of a good leader - Leadership theories.

UNIT V

10 HOURS

Controlling: Definition - Characteristics of control - Steps in controlling - Effective control - Control Techniques. Co-ordination: Definition - Features and Benefits of Co-ordination - Techniques of effective co-ordination.

TEXT BOOKS

- A. Dinkar Pagare, "Principles of Management", fifth thoroughly revised Edition, 2013 Sultan Chand & Sons, 23 Daryaganj, New Delhi.

REFERENCE BOOKS

- A. Dr. R.K. Sharma & Shashi K. Gupta, "Principles of Management", Second Edition - 2006 Kalyani Publishers, Ludhiana, New Delhi.
 B. P.C. Tripathi & P.N. Reddy, "Principles of Management", Second Edition - 2008, Tata McGraw - Hill Publishing Company Ltd, 7 West Patel Nagar, New Delhi.
 C. L.M. Prasad, Principles and Practice of Management, Edition 2007, Sultan Chand & Sons, 23 Daryaganj, New Delhi.

WEB RESOURCES

- A. <https://www.managementstudyhq.com/functions-of-management.html>
 B. <https://www.questionpro.com/blog/employee-motivation/>
 C. <https://www.yourarticlelibrary.com/management/coordination/70100>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	M	M	S	M	M	M	M	S
CO2	M	S	S	S	M	M	M	M	M
CO3	M	M	S	M	S	S	M	M	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

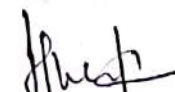
Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by

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 (Course Coordinator)


 Dr PADMANABHAN V
 (BOS-Chairman)


 Dr JAYASHEELA D
 Member Secretary
 Academic Council

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20BPS102	BUSINESS LAW	DSC	60	-	-	3	A

PREAMBLE / COURSE OBJECTIVE

To enable the students to be aware of the Provisions of Contract Act and legal framework within which the businesses function.

DEPARTMENT OFFERING

B Com-BPS

PREREQUISITE

Higher Secondary Level

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Explain basic principles of law that apply to business and business transactions and Capable of handling the legal issues faced by the organizations.	L1
CO2	Describe what a contract is and how it differs from an agreement and Identify classifications of individuals who may not have the capacity to contract.	L3
CO3	Describe the contract by performance, recognize the circumstances that discharge a contract by operation of law and explain what breach of contract is and the potential remedies for breach.	L3
CO4	Describe the law, rules, and regulations related to the contract of Sale of goods.	L3
CO5	Ability to explain the act of negotiable instruments and the liability of parties on negotiable instrument.	L2

SYLLABUS

UNIT I - Contract Act, 1872

12 HOURS

Indian Contract Act 1872 - Meaning, Definition, Essential Elements of a Valid Contract - Types of Contract. Offer-Meaning, Definition, Essentials, Types - Acceptance Meaning, Definition, Essentials, Types - Revocation of Offer and Acceptance. Consideration - Meaning, Essentials, Types - Valid Contracts without Consideration - Legality of Objects & Consideration.

UNIT II - Contract Act, 1872

12 HOURS

Contractual Capacity: Minor, Persons of Unsound Mind, Expressly Disqualified Persons. Free Consent - Meaning, Factors Vitiating Free Consent - Coercion, Undue Influence Misrepresentation, Fraud, and Mistake - Effects in Validity - Expressly Void Agreements.

UNIT III - Contract Act, 1872**12 HOURS**

Performance of Contracts - Types. - Discharge of Contract - Types. Breach of Contract - Types - Remedies - Contracts of Indemnity and Guarantee - Bailment and Pledge.

UNIT IV - Sale of Goods Act, 1930**12 HOURS**

Contract for Sale of Goods - Meaning - Essentials of a Contract of Sale - Formalities of a Contract of sale Provisions relating to conditions and Warranties Provisions relating to transfer of property or ownership Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller - Rules as to delivery of goods.

UNIT V - The Negotiable Instruments Act, 1881**12 HOURS**

Negotiable Instruments - Meaning, Characteristics, Types, Parties - Holder and holder in Due Course Negotiation and Types of Endorsements Dishonour of Negotiable Instrument - Noting and Protest Liability of parties on Negotiable Instrument.

TEXT BOOKS

- A. N.D.Kapoor, "Mercantile Law" 34th Edition- 2013, Sultan Chand & Company Ltd, 7361 Ram Nagar, New Delhi-110 055.

REFERENCE BOOKS

- A. M.C Kuchaal. "Mercantile Law" 6th Edition, 2009, Sultan Chand & Company Ltd, 7361 Ram Nagar, New Delhi- 110 055.
B. R.S.N. Pillai Bagavathi, "Business Law", 3rd Edition 2010 Sultan Chand & Company Ltd., Ram Nagar, New Delhi-110055.

WEB RESOURCES

- A. <https://www.geektonight.com/business-law-notes/>
B. <http://mydunotes.blogspot.com/p/business-law.html>
C. <http://www.simplynotes.in/e-notes/mbabba/business-law/>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	M	S	M	M	S	M	M	S	M
CO2	M	S	S	M	S	M	M	S	S
CO3	L	M	M	S	S	M	M	S	M
CO4	L	S	M	M	M	M	M	M	S
CO5	L	M	M	M	S	M	M	S	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

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Approved By


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(Course Coordinator)


Dr PADMANABHAN V
(BOS-Chairman)


Dr JAYASHEELA D
Member Secretary
Academic Council

SR-CAS

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SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20BPS103	BUSINESS APPLICATION SOFTWARE-I	DSC	-	-	30	2	A (Practical)

PREAMBLE / COURSE OBJECTIVE

- To familiarize students on the features of MS Word and Power Point
- To enable the students to use Excel and Access in the area of critical evaluation
- To enable the students to learn internet basics and its operations

DEPARTMENT OFFERING

B Com-BPS

PREREQUISITE

Higher Secondary Level - MS Office

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Capable of creating a Word document effortlessly	Remember
CO2	Ability to apply various excels features for data analysis and interpretation.	Understand
CO3	Capable of analyzing the output generated by Access and able to perform internet oriented actions	Apply

SYLLABUS

UNIT I - MS WORD

6 HOURS

- Create, Apply and Edit Styles
- Perform find and replace operation, add header and footer
- Type the text, change the font size at 20, align the text to left, right and justify & center and underline the text.
- Perform mail merge operation and preparing labels
- Prepare a job application letter enclosing your bio-data
- Type the text, check spelling and grammar, bullets and numbering list items

UNIT II - MS EXCEL

6 HOURS

- Prepare a trend analysis for a business concern
- Worksheet using formulas
- Drawing graphs to illustrate class performance
- An excel worksheet contains monthly sales details of companies

UNIT III - MS ACCESS**6 HOURS**

11. Simple commands perform sorting on name, place and pin code of students data base
12. Payroll preparation
13. Mark sheet preparation
14. Report preparation

UNIT IV - MS POWER POINT**6 HOURS**

15. Prepare a Power Point Presentation with at least three slides for department
16. Draw an organizational chart with minimum of three hierarchal levels
17. Design an advertising campaign with minimum three slides
18. Apply design template for speaker notes with slide transition and custom animation

UNIT V - GOOGLE DOCS**6 HOURS**

19. Access Google Docs
20. Create a Header and Footer in Google Docs
21. Format text and add sub-headers to a document
22. Create a table and chart in Google Doc
23. Share the Doc and add collaborations

TEXT BOOKS

- A. Anupam Jain, Navneet Mehra, "Computer Fundamentals MS Office", ISBN - 9789380828015, 9789380828015, Vitasta Publishers, Delhi, India

REFERENCE BOOKS

- A. Joan Lambert and Curtis Frye, "Microsoft Office 2016", ISBN: 978-0-7356-9923-6, Microsoft Press, Washington.
- B. EBook - Computer Fundamentals & Office Application, Dr. MCR HRD Institute of Telangana.

WEB RESOURCES

- A. <https://www.tutorialspoint.com/word/index.htm>
- B. <https://www.tutorialspoint.com/excel/index.htm>
- C. https://www.tutorialspoint.com/ms_access/index.htm
- D. <https://www.tutorialspoint.com/powerpoint/index.htm>
- E. <https://edu.gcglobal.org/en/googledocuments/>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	M	L	S	M	L	M	M	L
CO2	L	-	L	S	-	-	-	L	L
CO3	L	-	L	S	-	-	S	L	L

S- Strong; M-Medium; L-Low



ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

COMPONENT	MARKS
Tests (2 tests)	25
Attendance (Regularly)	10
Observation & Demonstration	10
Quiz / Debugging	5
Total	100
Converted to 20 Marks	
Comprehensive Sem. Exam: 30 Marks (Prg/Exp.: 20 Marks + Record : 5 Marks Viva : 5 Marks)	

Prepared by

Approved By


Prof VALARMATHI P
 (Course Coordinator)


Dr PADMANABHAN V
 (BOS-Chairman)


Dr JAYASHEELA D
 Member Secretary
 Academic Council

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20MATCG07	MATHEMATICS FOR COMMERCE	GE	55	0	-	4	A (THEORY)

PREAMBLE / COURSE OBJECTIVE

To teach the students about set theory, Arithmetic Progression & Geometric Progression, Matrices, Finance, Analytical Geometry and Fundamental & Application Concepts of Calculus.

DEPARTMENT OFFERING

PG & Research Department of Mathematics

PREREQUISITE

Higher Secondary Level - Basic Mathematics

Bridge Course – If not Studied in Higher Secondary Level

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Apply Set theory in real life problems	Apply
CO2	Find inverse of a matrix and solve simultaneous linear equations using matrix operations.	Apply
CO3	Apply the basics of ratio, proportion, permutation and combinations in real life.	Apply
CO4	Evaluate simple derivatives and integrals	Apply
CO5	Explain the basic concepts of financial mathematics such as interests, annuities.	Analyse

SYLLABUS

11 HOURS

UNIT I: SET THEORY

Sets - Concepts of sets - relationship between sets - operations - Venn diagrams. Arithmetic and Geometric Progression. (Simple problems).

11 HOURS

UNIT II: MATRIX ALGEBRA

Basic concepts - Operations of Matrices - determinants - Inverse of a matrix - Solution of simultaneous linear equations, Equivalent Matrices - Rank of the matrices - Gauss Jordan Method - Eigen values and eigen vectors - Illustrations of the methods - Positive semi definite and position definite matrices - Simple problems.

UNIT III :**11 HOURS**

Percentage, Ratio, Proportion - Permutations and Combinations.

UNIT IV : DIFFERENTIATION AND INTEGRATION**11 HOURS**

Simple differentiation - Application to Simple Business problems - Successive differentiation - maxima and minima.
 Elementary Integral Calculus - Definite and indefinite integrals of simple functions [Excluding Trigonometric functions]
 - Application to Simple Business problems.

UNIT V : MATHEMATICS OF FINANCE**11 HOURS**

Simple interest and Compound interest - Annuities - Present Value - Sinking Fund.

TEXT BOOKS

- Navnitham Pa, "Business Mathematics and Statistics (B.Com)" S.Chand & Co. Ltd., Reprint 2015 (Unit I & V)
- Gilbert Strang., "Linear Algebra and its Applications", 4th Edition, Academic Press. - (Unit II & III)
- V.Sundaresan, S.D.Jeyaseelan, "Business Mathematics" S.Chand & Co.Ltd., Reprint 2012. (Unit IV)

REFERENCE BOOKS

- V.Sundaresan, S.D.Jeyaseelan, "An Introduction to Business Mathematics", S.Chand & Co.Ltd., 1st edition 1974, Reprint 201

WEB RESOURCES

- http://www.math.toronto.edu/weiss/set_theory.pdf
- www.mathsisfun.com/algebra/matrix-introduction.htm
- <https://www.khanacademy.org/math/differential-calculus>
- <https://byjus.com/maths/integral-calculus>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	-	-	-	M	-	L	L	-	-
CO2	-	-	-	S	-	L	L	-	-
CO3	-	-	-	S	-	L	L	-	-
CO4	-	-	-	S	-	M	L	-	-
CO5	-	-	-	S	-	M	L	-	-

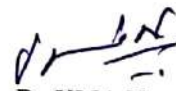
S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.


 Prof VASANTH KUMAR BONIFACE
 (Course Coordinator)


 Dr JAYASHEELA D
 (Academic Council-Member/Secretary)


 Dr UMA N
 (BOS Chairperson)

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20ESA01	ENVIRONMENTAL STUDIES	AECC - III	26	-	-	1#	Theory

PREAMBLE / COURSE OBJECTIVE

1. To recognize the major concepts of ecosystem and have in-depth understanding of environmental interactions and alternate energy resources.
2. To realize the effects of various environmental pollutants and measures to control pollution.
3. To identify the environmental social issues and develop problem – solving skills using scientific techniques.
4. To be aware of human population growth among the nations and the significance of human rights.

DEPARTMENT OFFERING

Biotechnology

PREREQUISITE

Higher Secondary Level

EXPECTED SKILL

Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the principles of ecology and major concepts in environmental sciences.	Remember
CO2	Interpret the key concepts in Environmental pollution that apply to air, land and water issues on a global scale and population growth.	Understand
CO3	Investigate the polluted environment area and document the risks and formulate a design for the environmental health.	Analyze
CO4	Identify the Socio- Environmental issues and apply the related analysis for the protection of environment.	Apply
CO5	Describe the human rights and welfare and role of information technology in the environment.	Analyze

[Signature]

SYLLABUS**UNIT I****4 HOURS**

Multidisciplinary nature of environmental studies Definition, scope and importance, Need for public awareness. Introduction to Renewable and Nonrenewable sources - Uses of alternate energy sources.

UNIT II**6 HOURS**

Ecosystems - Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Food chains, food webs and ecological pyramids. Types of ecosystem - Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). Biodiversity - Levels - Patterns - Threats - Biodiversity services.

UNIT III**5 HOURS**

Environmental Pollution - Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution, Nuclear hazards. Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Disaster management : floods, earthquake, cyclone and landslides.

UNIT IV**6 HOURS**

Social Issues and the Environment Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Environmental Issues in Coimbatore District (Noyyal River, Dye Industries and Agricultural issues). Environmental ethics : Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents. Environment Protection Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation.

UNIT V**5 HOURS**

Human Population and the Environment - Population growth, variation among nations, Population explosion - Family Welfare Programme, Environment and human health, Human Rights - Women and Child Welfare, Role of Information Technology in Environment and human health.

***Activity - Documentation about Impacts of pollutants in Environment/ Socio – Environmental Issues.**

TEXT BOOKS

- A. Erach Bharucha. "Textbook for Environmental Studies for Undergraduate Courses", 2nd edition, University Grants Commission, New Delhi and Bharati Vidyapeeth Institute of Environment Education and Research, Pune, University Press, Revised edition.

REFERENCE BOOKS

- A. M P Poonia and S C Sharma "Environmental Studies - Concepts, Impacts, Mitigation and Management", 2nd edition, Khanna Book Publishing, 2017.
- B. R Rajagopalan "Environmental Studies", 3rd edition, Oxford University Press, 2015.
- C. Dr D K Asthana and Dr Meera Asthana, Text Book of Environmental Studies, Revised edition, S Chand and Company, 2010.
- D. Shashi Chawla "A Text Book of Environmental Studies", 1st edition, Tata McGraw Hill, 2012.

WEB RESOURCES

- A. <https://ugc.ac.in/oldpdf/modelcurriculum/env.pdf>
- B. <https://play.google.com/books/reader?id=ZHsoDwAAQBAJ&hl=en&pg=GBS.PP1>
- C. <http://www.nacwc.nic.in> (Suggested by UGC)
- D. <http://www.opcw.org> (Suggested by UGC)

MAPPING WITH PROGRAM OUTCOMES


COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	S	L	L	L	L	M	M	L
CO2	L	S	L	M	M	L	M	M	L
CO3	L	S	L	M	M	L	M	S	L
CO4	L	S	L	M	M	L	M	M	L
CO5	L	S	L	L	M	L	M	M	L


S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

No Comprehensive Examinations. Only Continuous Internal Assessment.

Verified and Approved by


Dr JAYASHEELA D
(Course Coordinator)


Dr JAYASHEELA D
Member Secretary
Academic Council

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT
20LSA01	LIFE SKILLS-I	SEC	40	-	-	2	THEORY

PREAMBLE / COURSE OBJECTIVE

This course aims at enhancing students' communication skills, identifying and eradicating common communication problems, learning to communicate through digital media, making them understand the significance of presentation skills and team skills to get adapted to the situations as an individual and as a team.

DEPARTMENT OFFERING

TIP Center

PREREQUISITE

Higher Secondary Completion

EXPECTED SKILL

Communication Skills and Professional Skills

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Listen and read effectively	Understand
CO2	Speak fluently with right non-verbal cues	Apply
CO3	Write clearly and use e-resources effectively	Apply
CO4	Present effectively using appropriate tools	Apply
CO5	Appreciate and demonstrate team skills	Analyze

SYLLABUS

UNIT I - Communication Skills

8 Hours

Listening Skills- Listening and comprehension, Techniques of effective listening, Barriers to listening, TED talks, Audio clip gap fill exercises.

Reading Skills - Reading comprehension, Techniques of effective reading, Reading newspaper articles, Vocabulary enhancement.

UNIT II - Communication Skills

8 Hours

Speaking Skills - Pronunciation and accent, Extempore speaking, Creative speaking, Common errors in speaking, Record your talk, Tongue twisters.

Non - Verbal Communication - Do's and Don'ts of non - verbal communication, Eye - contact, Facial expression, Importance of gestures and postures, Rapport building.

UNIT III - Communication Skills

8 Hours

Writing Skills - Structure, sequence and clarity in writing, E - mail writing, Letter writing.

Digital Literacy - Role of digital literacy in professional life, Effective use of e - resources, Digital contents for equipping knowledge, Effective use of social media, Ethics and etiquettes of social media.

UNIT IV - Professional Skills

8 Hours

Presentation Skills - Knowing the purpose and audience, Usage of presentation tools, Types of presentation, Creating content, Sign posting.

Team Skills - Trust and Collaboration-importance of trust in creating a collaborative team, Spirit of teamwork, Strategies to overcome the fear of being judged.

UNIT V - Professional Skills

8 Hours

Team Skills - Listening as a team skill-Listening as a team member and team leader, Brainstorming - use of group and individual brainstorming techniques to promote idea generation, Social and cultural etiquette, Internal communication - use of various channels of transmitting information including digital and physical, to team members.

Total Periods: 40

TEXT BOOKS

- Sen Madhucchanda (2010), An Introduction to Critical Thinking, Pearson, Delhi.
- Silvia P. J. (2007), How to Read a Lot, American Psychological Association, Washington DC

REFERENCE BOOKS

- New English File – Clive Oxenden, Christina Latham-Koenig, Paul Seligson 3rd Edition
- New Headway –Liz and John Soars – 4th Edition
- Business Result – David Grant, Jane Hudson & Robert McLarty 1st Edition
- Peter S J, Francis. *Soft Skills and Professional Communication*. Tata McGraw Hill Education Pvt. Ltd., 2012. Print.

WEB RESOURCES

- <https://busyteacher.org/>
- <https://en.islcollective.com/>
- <https://www.englishclub.com/grammar/>
- <https://www.fearlesspresentations.com/a-few-good-presentation-skill-websites/>

MAPPING WITH PROGRAM OUTCOMES

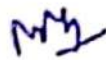
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	M	S	M	M	S	M	M	M
CO2	L	M	M	M	M	S	M	M	L
CO3	M	M	M	M	M	S	M	M	M
CO4	M	M	M	M	M	M	S	M	M
CO5	M	S	S	M	S	M	M	M	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

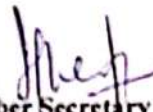
- Total: 100 Marks
- Online exam: 50 Marks
- Oral Evaluation: 50 Marks
- Passing Minimum: 40 %
- External Assessment

Prepared & Verified by



Dr T Nagaprakash
Course Coordinator

Approved by



Member Secretary
Academic Council

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20CAFC01	FINANCIAL ACCOUNTING	DSC	60		-	4	Theory

PREAMBLE / COURSE OBJECTIVE

To enable the students to learn the functional aspects of accounting.

DEPARTMENT OFFERING

B.Com-A&F

PREREQUISITE

Higher Secondary Level –Accounting standards, Final accounts

Bridge Course – If not studied in Higher Secondary Level

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	State the application of Consignment and Joint Venture accounts.	Remember
CO2	Apply the concepts of Hire purchase and Installment.	Understand
CO3	Prepare accounts for branch accounts and apportionment of departmental expenses.	Understand
CO4	Explain the accounting treatment of royalties and lease accounting.	Apply
CO5	Analyze the uses and applications of various accounting software	Apply

SYLLABUS

UNIT – I CONSIGNMENT & JOINT VENTURE

14 HOURS

Accounting for consignments – Features of consignment – Differences between consignment and sale – Goods sent on Cost price- Goods sent on Invoice price – Valuation of Closing Stock- Accounting for Joint ventures – Features of joint ventures –Partnership vs. Joint venture – Co-venturers maintaining separate set of books – Co-venturers maintaining individual books – Accounting treatment.

UNIT – II HIRE PURCHASE ACCOUNTS**14 HOURS**

Hire purchase System-Definition –Features- Important terms used in Hire Purchase - Difference between hire purchase and installment system- Accounting treatment of hire purchase system - Calculation of interest- Default and repossession - Partial and Complete repossession - Hire purchase trading Account – Debtors method – Stock and Debtors method.

UNIT – III BRANCH ACCOUNTS & DEPARTMENTAL ACCOUNTING**14 HOURS**

Branch Accounts – Objects - Types of branches - Debtors system - Invoice price - Accounting for branches excluding Interdependent Branches - Departmental Accounting - Features – Advantages - Apportionment of expenses -Interdepartmental transfers - Stock reserve.

UNIT – IV ROYALTIES ACCOUNTING & FIRE INSURANCE CLAIMS**10 HOURS**

Royalties Accounting – Explanation of technical terms – Lessee Account – Lessor Account - Accounting treatment. (Excluding sub-lease) – Fire Insurance Claims – Computation of Claim to be lodged – Gross Profit Ratio - Average Clause.

UNIT – V ACCOUNTING SOFTWARE**08 HOURS**

Accounting Software – Modules – Tally.ERP – Zoho Books – Quick Books –Virtual Accounting – Divvy – Xpenditure Software – Sage Intacct – Xero Cloud Accounting - SAP

TEXT BOOKS

- A. S.P. Jain and K.L.Narang, “Advanced Accountancy-18th Revised Edition, Reprint 2014, Kalyani publishers, New Delhi.
- B. Ashutosh Deshmukh, “Digital Accounting”, IRM Press, USA.

REFERENCE BOOKS

- A. T.S.Reddy& Murthy “Financial Accounting”-, 6th Revised Edition 2015, Margham Publications, Chennai.
- B. R.L.Gupta&M.Radhasamy “Advanced Accountancy”-, 16th Edition, 2008, Sulthan& ChandPublications, New Delhi.
- C. Dr.M.A.Arulanandam and Dr.K.S.Raman “Advanced Accountancy”-, Edition 2010,Himalaya Publications.

WEB RESOURCES

- A. www.techjockey.com/blog/accounting-software-list
- B. www.tallysolutions.com/tally-erp9, www.zoho.com › books, quickbooks.intuit.com/in/, teamhollycpa.com/virtual-accounting-need-know-trend-taking-accounting-industry
- C. <https://getdivvy.com/> www.crunchbase.com/organization/xpenditure-1669
- D. www.sageintacct.com
- E. www.xero.com › why-xero › benefits › online-accounting

MAPPING WITH PROGRAM OUTCOMES

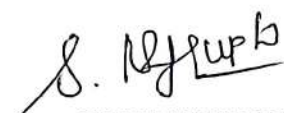
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	-	-	-	-	L	-	-	-
CO2	M	-	-	-	-	S	-	-	-
CO3	L	-	S	-	-	S	-	-	-
CO4	M	-	L	-	-	L	-	-	S
CO5	L	-	S	-	-	S	-	-	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Assessment Type	Marks
Test (2 Tests each 25 Marks)	50
Assignment (Video / Audio / Text)	10
Group Discussion	10
Seminar (Oral / Video)	10
Quiz / Analytical Ability Test	10
Activity / Skill Development	10
Total Marks	100


PREPARED BY
 (Course Coordinator)


APPROVED BY
 (BOS Chairman)


MEMBER SECRETARY
ACADEMIC COUNCIL

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20BPS201	SWAYAM COURSE - BUSINESS ETHICS	DSC	60	-	-	4	-

COURSE OBJECTIVE

This course is designed to develop in the students an understanding of the concept of business ethics and its application in business decision making with emphasize of CSR and sustainable business practices in the age of globalisation.

DEPARTMENT OFFERING

BCom-BPS

PREREQUISITE

Knowledge about fundamentals in business

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOMES	BLOOMS LEVEL
CO1	Analyse the concepts of Business Ethics and its application in business decision making	Analyse
CO2	Evaluate the tools and techniques of Business Ethics Management	Evaluate

SYLLABUS

Week 1: Business Ethics: An overview
 Week 2: Framing Business Ethics- CSR, stakeholders and Citizenship
 Week 3: Ethical theories
 Week 4: Tools and Techniques of Business Ethics Management, Role of various agencies in ensuring ethics in corporation
 Week 5: Contextualizing Business Ethics-Corporate Governance, Accounting and finance
 Week 6: Employees and Business Ethics
 Week 7: Consumers and Business Ethics
 Week 8: Suppliers, Competitors and business ethics
 Week 9: Civil Society and Business Ethics
 Week 10: Government, Regulation and business ethics
 Week 11: Environment and Business Ethics
 Week 12: IT and Ethics

WEB RESOURCES

https://onlinecourses.nptel.ac.in/noc21_mg46/course

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	M	M	M	L	S	L	M	L	M
CO2	S	M	L	L	M	L	M	L	M

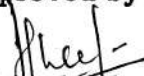
S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

- Final score = Average assignment score + Exam score
- Final score $\geq 40/100$


Prof Valarmathi P
 Course Coordinator


Dr Padmanabhan V
 Chairperson – BOS

Approved by

Dr Jayasheela D
 Member Secretary
 Academic Council

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20BPSE01	FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES	DSC	60	-	-	4	A (Accounts)

PREAMBLE / COURSE OBJECTIVE

This course will empower the students to understand the applications of finance and accounting in corporate sector and value for company stakeholders.

DEPARTMENT OFFERING

B Com-BPS

PREREQUISITE

Higher Secondary Level – Basic Accounting

Bridge Course - If not studied in Higher Secondary Level

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Explain the applications of basic accounting in Business Process Services Industries.	I
CO2	Analyse the supply chain management process, material requirements planning and vendor management policy.	II
CO3	Cognize the receivable management, intercompany accounting and reconciliation and statutory reports of corporates.	III
CO4	Apply the emerging trends in finance and accounting technology applications in corporate world	IV
CO5	Analyse the internal control system and transaction flows in Business Process Service Sector	V

SYLLABUS**UNIT I****12 HOURS**

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**13 HOURS**

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 balance, Invoice audit and recovery – Vendor Reconciliation, Vendor support – Optical character Reading / Recognition (OCR).

UNIT III**11 HOURS**

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 – Intercompany accounting and Reconciliation – various reports (Statutory reports, Schedules, variance) – Statutory reports – Statutory accounts, UK.

UNIT IV**12 HOURS**

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 International accounting standards board – IFRS, international financial reporting standards, Introduction, advantages Structure of IFRS.

UNIT V**12 HOURS**

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

- A. Finance and Accounting for Business Process Services “Tata Consultancy Services limited”- 2014 Edition.

REFERENCE BOOKS

- A. T.S.Reddy& Murthy “Financial Accounting”-, 6th Revised Edition 2015, Margham Publications, Chennai.
B. R.S.N.Pillai, Bagavathi“Management Accounting”- Revised Edition 2014, S.Chand & Company PVT Ltd.

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	M	L	S	L	L	M	M	M
CO2	M	S	L	S	M	M	M	S	S
CO3	S	S	M	M	M	L	L	M	M
CO4	S	S	M	M	L	L	M	M	M
CO5	M	M	M	S	S	M	M	M	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by

Approved By


Dr PADMANABHAN V
(Course Coordinator)


Dr JAYASHEELA D
Member Secretary
Academic Council


Dr PADMANABHAN V
(BOS-Chairman)

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20BPSE01	BUSINESS COMMUNICATION	DSE	60	-	-	4	Theory

The primary objective of the course aims to enable the students to acquire knowledge of business correspondence.

DEPARTMENT OFFERING

BCom - BPS

PREREQUISITE

Higher Secondary Level – Basics of Communication, Companies Act

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	State the basic concepts of business communication and its methods	Remember
CO2	Analyze the importance of Business Layout in communication	Apply
CO3	Describe the role of Company secretary under the companies Act in India.	Understand
CO4	Interpret the various kinds of reports	Understand
CO5	Apply various kinds of Internal communication in business	Apply

SYLLABUS**UNIT I INTRODUCTION TO BUSINESS COMMUNICATION**

12 HOURS

Meaning-Essentials and Importance of Business Communication-Methods of Communication-Types of Barriers.

UNIT II LAYOUT OF A BUSINESS LETTER**12 HOURS**

Communication Through Letters-Layout Of A Letter-Business Enquiries – Offers And Quotations- Order – Execution Of Orders-Cancellation Of Orders-Claims-Adjustment And Settlement Of Accounts-Letters Of Complaints-Collection Letters-Letters To Agency-Status Enquires-Bank Correspondence-Tenders-Insurance Letters-Letter To The Editor.

UNIT III COMPANY CORRESPONDENCE**12 HOURS**

Correspondence of Company Secretary with Share Holders and Directors-Agenda-Minutes Preparation.

UNIT IV COMMUNICATION REPORTS**12 HOURS**

Communication through reports: Essentials-Importance Contents-Reports by Individuals Committees-Annual Report-Application for Appointment-Reference and Appointment Orders

UNIT V INTERNAL COMMUNICATION**12 HOURS**

Internal Communication: Short Speeches –Memo-Circulars-Notice-Explanation to Superiors Precise Writing Communication Medias-Merits of Various Devices-Inter-com, Telegrams Telex and Telephone-Fax-Internet.

TEXT BOOKS

A. Rajendra Pal, J. S. Korlahalli (2012), Essentials of business Communication, 13th Edition, Sultan Chand & Sons, New Delhi. Chand & Sons, New Delhi.

REFERENCE BOOKS

A. Monippally matthukutty (2013), Business Communication from principles and practices, 5th Edition, McGraw Hill Education (India) Pvt Ltd, New Delhi.

B. Courtland L. Bovee (2017), Business Communication, 1st Edition, Pearson Education, Chennai.

WEB RESOURCES

- A. www.managementstudyguide.com
- B. <https://www.nextiva.com>
- C. <https://www.writinglaw.com/companies-act>

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	M	M	M	M	S	S	M	L	L
CO2	M	M	L	M	S	S	M	L	L
CO3	L	L	M	S	S	S	S	M	L
CO4	L	L	L	S	M	M	L	S	L
CO5	M	L	S	S	M	S	L	M	L

S- Strong; M-Medium; L-Low


ASSESSMENT PATTERN

To Successfully Complete the course, Students must achieve a passing grade of 40% in the Comprehensive Internal Examination.

Prepared by

Approved By


Prof VALARMATHI P
 (Course Coordinator)


Dr JAYASHEELA D
 Member Secretary
 Academic Council


Dr PADMANABHAN V
 (BOS-Chairman)

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20BPSE01	RETAIL MANAGEMENT	DSE	60	-	-	4	Theory

The primary objective of the course to train the students on basics in retailing industry and to learn the evolution and trends in retailing.

DEPARTMENT OFFERING

BCom - BPS

PREREQUISITE

Higher Secondary Level – Basic Principles of Marketing, Retail Markets.

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	State the basic concepts of Retail marketing and their concepts	Remember
CO2	Analyze the importance of Retail Model and Theories of Retail Development	Apply
CO3	Describe the strategic planning in retailing	Understand
CO4	Interpret the challenges of Retail development in India	Understand
CO5	Analyze the challenges and threats in Global marketing	Apply

SYLLABUS**UNIT I INTRODUCTION TO RETAIL****12 HOURS**

Retail: Meaning – Functions and special characteristics of a Retailer – Reasons for studying. Retailing – Marketing - Retailer Equation – Marketing concepts applied to retailing – Retailing as a career – Trends in Retailing

UNIT II RETAIL MODELS**12 HOURS**

Retail Model and Theories of Retail Development – Life cycle and phase in growth of retail markets – Business models in retail – other Retail models.

UNIT III STRATEGIC PLANNING IN RETAILING**12 HOURS**

Strategic Planning in Retailing: Situation Analysis – Objectives – Need for identifying consumer needs – Overall strategy, feedback and control – consumer decision-making process.

UNIT IV RETAIL IN INDIA**12 HOURS**

Retail in India: Evolution and Size of retail in India – Drivers of retail change in India – Foreign Direct Investment in retail – Challenges to retail developments in India.

UNIT V GLOBAL RETAIL MARKETS**12 HOURS**

Global retail markets: Strategic planning process for global retailing – Challenges and Threats in global retailing – Factors affecting the success of a global retailing strategy.

TEXT BOOKS

A. Swapna Pradhan (2014), Retailing Management Text and Cases, 4th Edition McGraw Hill Education (India) Pvt Ltd, New Delhi.

REFERENCE BOOKS

A. Chetan Bajaj, Rajnish Tuli, Nidhi V Srivastava (2013), Retail Management, 2nd Edition, Oxford University Press, New Delhi.

B. Levy Michael Weitz Barton A (et al) (2013), Retail Management, 8th Edition, McGraw Hill Education Private Limited, New Delhi.

WEB RESOURCES

- A. www.managementstudyguide.com
- B. www.tradegecko.com/retail-management
- C. <https://theinvestorsbook.com/global-retailing>

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	S	L	M	M	L	L	L	M
CO2	M	S	L	L	L	L	M	L	S
CO3	M	M	L	L	M	L	L	M	S
CO4	M	S	L	L	M	L	M	M	S
CO5	M	S	L	L	M	L	M	S	S

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN

To Successfully Complete the course, Students must achieve a passing grade of 40% in the Comprehensive Internal Examination.

Prepared by

Approved By


Prof VALARMATHI P
 (Course Coordinator)


Dr JAYASHEELA D
 Member Secretary
 Academic Council


Dr PADMANABHAN V
 (BOS-Chairman)

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20MATCG08	BUSINESS STATISTICS AND ANALYTICS	GE	55	-	-	4	A

PREAMBLE / COURSE OBJECTIVE

To enable the students to learn and gain the fundamental knowledge about the concepts of basic Statistics, Averages, Measures of dispersion, Correlation and Regression, Probability distribution and Data Analytics.

DEPARTMENT OFFERING

PG & Research Department of Mathematics

PREREQUISITE

Higher Secondary Level – Basic Statistics

Bridge Course – If not studied in Higher Secondary Level

EXPECTED SKILL

Domain Knowledge and Employability

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Explain the basic concepts of Statistics.	Understand
CO2	Solve problems on Averages and dispersion	Apply
CO3	Analyze using Correlation and Regression	Analyze
CO4	Apply the Principles Probability and Probability distribution.	Apply
CO5	Apply the concepts of Data Analytics in R Programming	Apply

SYLLABUS**UNIT I STATISTICS****10 HOURS**

Meaning and scope – Source of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	-	-	M	S	-	-	L	-	-
CO2	-	-	M	S	-	-	L	-	-
CO3	-	-	M	S	-	-	-	-	-
CO4	-	-	M	S	-	-	-	S	-
CO5	-	-	M	S	-	-	L	S	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (If deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.


 Prof. Mani N
 (Course Coordinator)


 Dr JAYASHEELA D
 (Academic Council-Member Secretary)


 Dr UMAN
 (BOS Chairman)

SEMESTER I

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20EIA01	Entrepreneurship & Innovation	AECC-III	26	-	-	1#	Theory

PREAMBLE / COURSE OBJECTIVE

Students acquire the knowledge and skills needed to manage the development of innovations, to recognize and evaluate potential opportunities to monetize these innovations, to plan specific and detailed methods to exploit these opportunities, and to acquire the resources necessary to implement these plans. Topics include entrepreneurial thinking; innovation management; opportunity spotting and evaluation; industry and market research; business strategy; business models and business plans; financial forecasting and entrepreneurial finance; pitching to resource providers and negotiating deals; and launching new ventures.

DEPARTMENT OFFERING

Corporate Secretaryship

PREREQUISITE

Higher Secondary (+2 Pass).

EXPECTED SKILL

Interested to become an Entrepreneur / Innovator / Design thinker

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Think critically and creatively about the nature of business opportunities, resources, and industries.	Remember
CO2	Delineate the processes by which innovation is fostered, managed, and commercialized.	Understand
CO3	Effectively and efficiently evaluate the potential of new business opportunities.	Apply
CO4	Assess the market potential for a new venture, including customer need, competitors, and industry attractiveness.	Apply
CO5	Develop a business model for a new venture, including revenue, margins, operations, working capital, and investment.	Apply

SYLLABUS

Module No.	Topic	Total Hours
1.	Entrepreneurial Thinking	2
2.	Innovation Management	2
3.	Design Thinking	2
4.	Opportunity Spotting / Opportunity Evaluation	2
5.	Industry and Market Research	2
6.	Innovation Strategy and Business Models	2
7.	Financial Forecasting	2
8.	Business Plans/ Business Model Canvas	3
9.	Entrepreneurial Finance	2
10.	Pitching to Resource Providers / Pitch Deck	3
11.	Negotiating Deals	2
12.	New Venture Creation	2
Total Hours		26

TEXT BOOKS

- A. Arya Kumar "Entrepreneurship – Creating and leading an Entrepreneurial Organization", Pearson, Second Edition (2012).
- B. Christopher Golis "Enterprise & Venture Capital", Allen & Unwin Publication, Fourth Edition (2007).
- C. Emrah Yayici "Design Thinking Methodology", Artbiztech, First Edition (2016).
- D. Thomas Lock Wood & Edgar Papke "Innovation by Design", Career Press.com, Second Edition (2017).

REFERENCE BOOKS

- A. Andrew J. Dubrin "Leadership – Research Findings, Practice & Skills", Biztantra Publishers, Fourth Edition (2007).
- B. Jonathan Wilson "Essentials of Business Research", Sage Publication, First Edition (2010).

WEB RESOURCES

- A. <https://blog.forgeforward.in/tagged/startup-lessons>
- B. <https://blog.forgeforward.in/tagged/entrepreneurship>
- C. <https://blog.forgeforward.in/tagged/minimum-viable-product>
- D. <https://blog.forgeforward.in/tagged/minimum-viable-product>
- E. <https://blog.forgeforward.in/tagged/innovation>
- F. <https://www.youtube.com/watch?v=8vdEyL7uKXs&list=PLmP9QrmTNPqBEvKbMSXvwlwn7fdnXe6Lw>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	L	M	S	L	M	M	S	M
CO2	L	M	L	S	L	L	L	S	S
CO3	M	M	L	M	L	L	M	M	S
CO4	M	L	M	M	L	L	L	M	S
CO5	M	M	L	L	S	L	M	M	S

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN

To Successfully Complete the course, Students must achieve a passing grade of 40% in the Comprehensive Internal Examination.

Extra Credit Course

* No Comprehensive Examination only Continuous Internal Assessment

Assessment Type	Topic	Marks
Assignment	Strategic Innovation	20
Group Discussion/ Presentation	Design Thinking	10
Objective Type	MCQ (CIA 1)	20
Assignment	Market Research	10
Group Discussion/ Presentation	Pitch Deck / Business Plan (Presentation)	20
Descriptive Type	Model Test (4 Questions * 5 Marks)	20
Total		100 Marks

Santhakrishnan

Prepared by
Dr D Santhanakrishnan

Santhakrishnan

Verified by
Dr D Santhanakrishnan

Approved by

[Signature]
Member Secretary
Academic Council

SEMESTER 2

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT
20LSA02	Life Skills-II	SEC	40	-	-	2	Theory

PREAMBLE / COURSE OBJECTIVE

This course aims at

- Developing essential skills to influence and motivate others
- Creating and maintaining an effective and motivated team to work for the society
- Nurture a creative and entrepreneurial mindset and Explore desired career opportunities
- Inculcating and practicing human values

DEPARTMENT OFFERING

TIP Center

PREREQUISITE

First Semester - Life Skills- I

EXPECTED SKILL

Leadership Skills/ Professional Skills/ Entrepreneurial Skills

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the skills, strengths and abilities of different leadership styles	Understand
CO2	Demonstrate the practical skills in conflict management and self management	Apply
CO3	Understand the basics of entrepreneurship and develop business plans	Apply
CO4	Explore sources of career opportunities	Apply
CO5	Become conscious practitioners of human values	Apply

SYLLABUS**UNIT I Leadership Skills****8 Hours**

Understanding leadership and its importance – meaning of leadership, significance of leadership required, characteristics of an ideal leader

Traits and Models of Leadership - leaders born or made, key characteristics of an effective leader, Leadership styles, perspectives of different leaders

Basic Leadership Skills – motivation, team work, negotiation, networking

UNIT II Managerial Skills**8 Hours**

Basic Managerial Skills - planning for effective management, organizing teams, recruiting and retaining talent, delegation of tasks, learning to coordinate, conflict management

Self-Management Skills - understanding self-concept, developing self-awareness, self-examination, self-regulation

UNIT III Entrepreneurial skills**8 Hours**

Basics of Entrepreneurship - meaning of entrepreneurship, classification and types of entrepreneurship, traits and competencies of entrepreneur

Creating Business Plan - problem identification and idea generation, idea validation, pitch making

UNIT IV Career Skills**8 Hours**

Group Discussion- meaning and methods, , procedure, simulation ,common errors

Exploring career opportunities – knowing yourself, personal characteristics, knowledge about the world of work, requirements of jobs including self-employment, sources of career information, preparing for a career based on potentials and availability of opportunities

UNIT V Universal Human Values**8 Hours**

Universal human values - love and compassion, truth, non-violence, righteousness, peace, service, renunciation (sacrifice)

TEXT BOOKS

- A. Ashokan, M. S. (2015). Karmayogi: A Bibliography of E. Sreedharan. Penguin, UK.
- B. Brown, T. (2012). Change by Design. Harper Business
- C. Elkington, J., & Hartigan, P. (2008). The Power of Unreasonable People: How Social Entrepreneurs Create Markets that Change the World. Harvard Business Press.
- D. Goleman D. (1995). Emotional Intelligence. Bloomsbury Publishing India Private Limited
- E. Kalam A. A. (2003). Ignited Minds: Unleashing the Power within India. Penguin Books India
- F. Kelly T., Kelly D. (2014). Creative Confidence: Unleashing the Creative Potential within Us All. William Collins
- G. Kurien V., & Salve G. (2012). I Too Had a Dream. Roli Books Private Limited
- H. Livermore D. A. (2010). Leading with cultural intelligence: The New Secret to Success. New York: American Management Association

I. McCormack M. H. (1986). What They Don't Teach You at Harvard Business School: Notes From A Street-Smart Executive. RHUS

REFERENCE BOOKS

- A. O'Toole J. (2019) The Enlightened Capitalists: Cautionary Tales of Business Pioneers Who Tried to Do Well by Doing Good. HarperCollins
- B. Sinek S. (2009). Start with Why: How Great Leaders Inspire Everyone to Take Action. Penguin
- C. Sternberg R. J., Sternberg R. J., & Bales P. B. (Eds.). (2004). International Handbook of Intelligence. Cambridge University Press.

WEB RESOURCES

- A. Fries, K. (2019). 8 Essential Qualities That Define Great Leadership. Forbes. Retrieved 2019- 02-15 from <https://www.forbes.com/sites/kimberlyfries/2018/02/08/8-essentialqualities-that-define-great-leadership/#452ecc963b63>.
- B. How to Build Your Creative Confidence, Ted Talk by David Kelly - https://www.ted.com/talks/david_kelley_how_to_build_your_creative_confidence
- C. India's Hidden Hot Beds of Invention Ted Talk by Anil Gupta - https://www.ted.com/talks/anil_gupta_india_s_hidden_hotbeds_of_invention
- D. Knowledge@Wharton Interviews Former Indian President APJ Abdul Kalam - . "A Leader Should Know How to Manage Failure" <https://www.youtube.com/watch?v=laGZaS4sdeU>
- E. Martin, R. (2007). How Successful Leaders Think. Harvard Business Review, 85(6): 60.
- F. NPTEL Course on Leadership - <https://nptel.ac.in/courses/122105021/9>

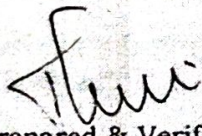
MAPPING WITH PROGRAM OUTCOMES

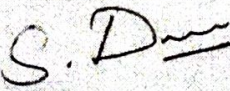
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
C01		M		S				S	
C02		L	S				M		
C03		M					M		S
C04		S					M		
C05									

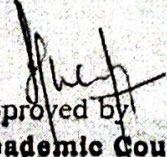
S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

- Total: 100 Marks
- Online exam: 50 Marks
- Oral Evaluation: 50 Marks
- Passing Minimum: 40 %
- External Assessment


Prepared & Verified by
Dr Thamarai selvan M


Dr. S. DEENA, Ph.D.,
DIRECTOR
Catering Science & Hotel Mgt.,
Sri Ramakrishna College of Arts & Science
(Formerly S.N.R. Sons College)
Coimbatore - 641 006


Approved by
Academic Council

SEMESTER II

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT CODE
20BPS202	INDUSTRY TRAINING	SUMMER COURSE-1	-	-	-	1	-

PREAMBLE / COURSE OBJECTIVE

To train the student in field work so as to have a firsthand knowledge of practical problem in carrying out the work and to develop skills in facing and solving the field problems.

DEPARTMENT OFFERING

B.Com-BPS

PREREQUISITE

Basic Knowledge in Business

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the application of theoretical knowledge in the practical field.	Analyze
CO2	Evaluate the procedures and functioning of institutional requirements to be followed.	Analyze

SYLLABUS**OVERVIEW**

"Each student has to select the company to undergo Industrial training for the period of 15 days at the end of the second semester and required to submit a report in the prescribed format and marks will be awarded accordingly. The student performance will be monitored by the Head of the Department / Class tutor."

TASK

The student should identify a company and undergo training in the company.

CONTENT OF THE REPORT

- A. Introduction
- B. Profile of the Company
- C. Organization Structure
- D. Functioning of Various Departments
- E. Key Results of the Study
- F. Conclusion

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	L	M	S	S	M	L	M	L	L
CO2	L	M	M	M	S	M	M	M	L

S- Strong; M-Medium; L-Low


ASSESSMENT PATTERN

Internal Only	
Attendance Regularity	40 Marks
Report Preparation	60 Marks
Total	100 Marks


Prof VALARMATHI P
 Course Coordinator


Dr Padmanabhan V
 Chairman - BOS

Approved by


Dr Jayasheela D
 Member Secretary
 Academic Council

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20CAFC02	HIGHER FINANCIAL ACCOUNTING	DSC	60	-	-	4	Theory CIA-40, CE-60 TOTAL - 100

COURSE OBJECTIVE

This course will empower the student to have thorough knowledge in accounting for Partnership.

DEPARTMENT OFFERING

BCom - (Accounting & Finance)

PREREQUISITE

Financial Accounting

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	State the fundamentals of partnership and the importance of types of capital.	Remember
CO2	Analyze the accounting techniques for the admission.	Understand
CO3	Identify the techniques and procedures on retirement and death of partners	Understand
CO4	Explain the reasons for suspending partnership and identify modes of dissolution.	Apply
CO5	Interpret the benefits of amalgamation and the reasons for conversion of firms	Apply

SYLLABUS**UNIT I INTRODUCTION TO PARTNERSHIP****12 HOURS**

Partnership Fundamentals – Adjustment entries – Types of capital – Past adjustments – Profit & Loss Appropriation account – Final Accounts of Partnership Firms.

UNIT II ADMISSION OF PARTNER**12 HOURS**

Admission of a partner – Profit sharing ratio and Sacrificing ratio – Treatment of Goodwill – Capital Adjustments – Methods of valuation of Goodwill.

UNIT III RETIREMENT& DEATH OF PARTNER**12 HOURS**

Retirement – Accounting Treatment – Adjustment of goodwill (Capital Account) - Settlements of accounts - Death of a partner – Deceased Partner's Share of Profit – Accounting Treatment during Death of a Partner.

UNIT IV DISSOLUTION & INSOLVENCY**12 HOURS**

Dissolution of a Firm – Modes of Dissolution – Settlement of Accounts - Accounting Treatment – Application of Garner Vs Murray Rule - Piecemeal Distribution - Proportionate Capital Method – Maximum Loss Method.

UNIT V AMALGAMATION, CONVERSION & SALE OF FIRM**12 HOURS**

Amalgamation of Partnership Firms – Conversion of Firm into a Company - Revaluation Account - Sale to a Company

TEXT BOOKS

- A. S.P Jain and K.L Narang - Financial Accounting Vol. I, 2016 Edition, Kalyani Publishers

REFERENCE BOOKS

- A. Kathiresan&Radha, Business Law, Prasanna Publishers, Latest Edition. Shukla M.C., Grewal T.S. & Gupta S.L, "Advanced Accountancy" 2016, 12th Edition, S Chand Publishing
B. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I" 2017, 11th Edition, Himalaya Publishing House PVT Ltd.

WEB RESOURCES

- A. <https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-on-retirement-or-death-accounting-procedure/52380>

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	-	M	-	-	S	M	-	-
CO2	M	M	L	-	-	L	S	-	-
CO3	M	-	S	-	-	M	L	-	-
CO4	-	-	M	-	-	S	S	-	-
CO5	L	L	-	-	-	S	S	-	-

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN

To Successfully Complete the course, Students must achieve a passing grade of 40% in the Comprehensive Internal Examination.

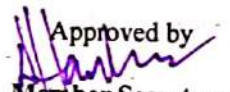
Assessment Type	Marks
Tests (2 Tests each 25 Marks)	50
Assignment(video/audio/text)	10
Group Discussion	10
Seminar (Oral / Video)	10
Quiz / Analytical Ability Test	10
Activity / Skill Development	10
Total	100 Marks


Verified by

Mr S RAJAGOPALAN
(Course Coordinator)


Approved by

Dr G AGILA
(BOS Chairperson)


Approved by
Member Secretary
Academic Council

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20BPS301	SUPPLY CHAIN MANAGEMENT	DSC	60	-	-	4	THEORY CIA - 40 : CE -60 TOTAL - 100

PREAMBLE / COURSE OBJECTIVE

To enable the students to develop the sound understanding of the important role of supply chain management in today's business process environment.

DEPARTMENT OFFERING

BCom-BPS

PREREQUISITE

Students should have the basic knowledge of business operations which will make them to understand this course in a better way.

EXPECTED SKILL

Domain Knowledge / Entrepreneurship / Employability / Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Gain knowledge on business process environment and basic structure of supply chain management practices	<i>Understand</i>
CO2	Identify the sources and procurement process of supply chain management	<i>Apply</i>
CO3	Apply the regulations of contract and warranty management of supply chain management process	<i>Apply</i>
CO4	Explain the sales order process management and the database management activities.	<i>Evaluate</i>
CO5	Elaborate the logistics functions and technology intervention in warehouse management	<i>Evaluate</i>

SYLLABUS**UNIT I - Basics of Business & Overview of SCM****12 HOURS**

Types of Business Organisations – Business Partnerships – Types of BPSs – Merits and Demerits of various BPS options – Evolving of Outsourcing – Need for Outsourcing Horizontal Services – Current Trend in SCM Outsourcing. What is Supply chain? – Definition and Meaning – Supply chain in structure – Importance of Supply chain – Supply chain elements – Supply chain in phases – Process views of supply chain – Technology intervention in supply chain.

UNIT II - Sourcing & Procurement**12 HOURS**

Sourcing & Types of Sourcing – Components of Sourcing (Spend Analysis, RFx, Auction, Contract) – Understanding the Sourcing Requirement – Procurement practice – Procurement Lifecycle – Purchasing Cycle – 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 & Warranty Management**13 HOURS**

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 & 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**12 HOURS**

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. MDM, Why a Master Data Management is required and its Purpose? – 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 - Logistics, Warehouse & Inventory Management**11 HOURS**

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.

TEXT BOOKS

A. TATA Consultancy Services Materials

WEB RESOURCES

A. <https://www.tcsion.com>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S							M
CO2	S	S			M				M
CO3	S	S		M	M			M	M
CO4	S	S			L		M	M	M
CO5	S	S			L		M	M	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by


Dr Padmanabhan V
(Course Coordinator)

Verified by


Prof Valarmathi P
(Syllabus Coordinator)

Approved by


Dr Padmanabhan V
(BOS Chairman)


Dr Hari prasad D
(Academic Council Member Secretary)

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20BPS302	INSURANCE FOR BUSINESS PROCESS SERVICES	DSC	60	-	-	4	THEORY CIA - 40 : CE - 60 TOTAL - 100

PREAMBLE / COURSE OBJECTIVE

The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance and risk management in corporate sector.

DEPARTMENT OFFERING

BCom-BPS

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the fundamentals of Risk and Insurance.	Understand
CO2	Identify the life insurance policy and various plans associated with it and how it is being effectively managed by corporate sector.	Apply
CO3	To describe the insurance market, insurance providers undertaking and reinsurance processes.	Apply
CO4	Explain the purpose, structure and functions of healthcare insurance industries.	Evaluate
CO5	Evaluate the methods utilized by insurance carriers to manage their underwriting risk and retirement services offered.	Evaluate

SYLLABUS**UNIT I****12 HOURS**

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**12 HOURS**

Important terminologies in a Life Insurance policy Parties in a Life Insurance policy - Individual Life Insurance plans - Supplementary Benefits policy Provisions, Ownership rights - Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, 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**12 HOURS**

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**12 HOURS**

Concept of Retirement Services – Retirement Planning – Asset Allocation & Asset classes– Life stages of an Investor – Defined Benefit & Defined Contribution – Individual Retirement Arrangement in USA – Third Party Administrator for 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.

UNIT V**12 HOURS**

Counterparty Credit Risk Management - Market Risk Management.

TEXT BOOKS

- A. Insurance for Business Process Services- "Tata Consultancy Services" - 2014 Edition- Tata Consultancy Services Ltd.

WEB RESOURCES

- A. <https://www.tcsion.com>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S						M	L
CO2	S	S		S			M	L	
CO3	S	S		M			L	M	
CO4	S	S		M	S		M	L	L
CO5	S	S	S	S	M			S	M

S- Strong; M-Medium; L-Low

Prasanna

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by

H.N. M

Dr Nandhini M
(Course Coordinator)

Verified by

Prof Valarmathi P

Prof Valarmathi P
(Syllabus Coordinator)

Approved by

Dr Padmanabhan V

Dr Padmanabhan V
(BOS Chairman)

Dr Hari prasad D

Dr Hari prasad D
(Academic Council Member Secretary)

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20BPS303	BUSINESS APPLICATION SOFTWARE II - TALLY	DSC	-	-	35	3	PRACTICAL CIA - 40 : CE - 60 TOTAL - 100

PREAMBLE / COURSE OBJECTIVE

This course is designed to impart knowledge regarding concepts of financial accounting in tally in an accounting package which is used for learning to maintain accounts. As this course is useful for students to get placements in different offices as well as companies in accounts.

DEPARTMENT OFFERING

BCom-BPS

EXPECTED SKILL

Skill Development

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Create company with basic information	Create
CO2	Demonstrate the stock maintenance and subsidiary books opening methods	Understand
CO3	Illustrate the working of purchase order cycle	Understand
CO4	Prepare GST reports using Tally	Create
CO5	Understand MIS reports and their uses	Understand

PROGRAMS

1. Company creation
 - a. Company Creation
 - b. Security Creation
 - c. Company Features
 - i. Accounting Features
 - ii. Inventory Features
 - iii. Statutory & Taxation
2. Account & Inventory Master
 - a. Group & Ledger Creation
 - i. Single & Multiple - Create / Alter of Groups & Ledger
 - ii. Chart of Accounts
 - b. Stock Group & Item Creation
 - i. Single & Multiple - Create / Alter of Stock
 - ii. Godown & Category creation
 - c. Voucher Creation
 - i. New Voucher Creation / Alteration

3. Accounting & Inventory Voucher

I) Accounting Transaction

- a. Contra
- b. Payment
- c. Receipt
- d. Journal
- e. Sales
- f. Purchase

II) Purchase and Sales Entries

- a. Account Invoice
- b. Item Invoice
- c. Receivable and Payable management
- a. Voucher mode
- b. Invoice mode
- c. With GST

4. TDS

- a. Introduction
- b. TDS Process
- c. TDS in Tally
- d. TDS Payment

5. GST

- a. Introduction
- b. Activation of GST
- c. E filing
- d. GST Reports

6. Purchase Order Cycle

- a. Purchase order
- b. Receipt Note
- c. Rejection Out
- d. Purchase Invoice
- e. Debit Note
- f. Payment

7. Sales Order Cycle

- a. Sales Order
- b. Delivery Note
- c. Rejection In
- d. Sales Invoice
- e. Credit Note
- f. Receipt

8. MIS Reports

- a. Trial Balance
- b. cash book
- c. Calculation of Ratio
- d. Stock valuation - FIFO, LIFO methods

9. Cost Centre Creation

10. Cost Categories Creation

11. Allocation of Cost to various departments

TEXT BOOKS

- A. Learn Tally. ERP9 with GST by Soumya Ranjan Behera
- B. Tally ERP 9 Training Guide by Asok K Nadhani

WEB RESOURCESA. <https://www.youtube.com/c/TALLYONLINECLASS>**MAPPING WITH PROGRAM OUTCOMES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	-	-	-	S	-	-	-	L	M
CO2	S	-	-	S	-	-	M	L	L
CO3	S	-	-	S	-	-	M	-	-
CO4	S	-	-	S	-	-	M	-	-
CO5	S	-	-	S	-	-	M	-	-

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

COMPONENT	MARKS
Tests (2 tests)	50
Attendance (Regularly)	20
Observation & Demonstration	20
Quiz / Debugging	10
Total	100
Converted to 40 Marks	
Comprehensive Sem. Exam: 60 Marks (Prg/Exp.: 40 Marks + Record : 10 Marks Viva : 10 Marks)	

Prepared by


Dr Padmanabhan V
 (Course Coordinator)

Verified by


Prof Valarmathi P
 (Syllabus Coordinator)

Approved by


Dr Padmanabhan V
 (BOS Chairman)


Dr Hari prasad D
 (Academic Council Member Secretary)

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20BPSI01	ACCOUNTING FOR CORPORATE MANAGEMENT	AEE-I (OE)	50	-	-	4	THEORY CIA - 40 : CE - 60 TOTAL - 100

PREAMBLE / COURSE OBJECTIVE

This course is designed to provide the basic understanding of maintenance of accounting in corporate environment.

DEPARTMENT OFFERING

BCom-BPS

PREREQUISITE

Higher Secondary Level

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the basic accounting concepts and conventions and its application in today's corporate environment.	Understand
CO2	Capability to cognize the corporate trading activities through subsidiary books and final accounts.	Apply
CO3	Propensity to be acquainted with the fundamentals of cost accounting, preparation of cost sheet and material requirements planning.	Evaluate
CO4	Ability to comprehend the basics of management accounting and Debit note, Credit note processing, credit management and reconciliations.	Understand
CO5	Proficiency to analyse the traditional, modern accounting with Enterprise Resource Planning System.	Analyze.

SYLLABUS**UNIT I****10 HOURS**

Introduction of Accounting- Meaning, definition of Accounting- Book Keeping meaning and definition- Accounting terminologies- Accounting concepts and conventions- Golden rules of accounting- Advantages of accounting- Branches of Accounting- Accounting Equation- Journal-Ledger-Trial Balance.

UNIT II - Sourcing & Procurement**10 HOURS**

Subsidiary Books Introduction-Purchase Book, Sales Book-Purchase Return Book, Sales Return Book- Cash Book, Simple and Double Column- Three Column Cash book-Petty Cash Book-Preparation of Final Accounts -Trading Account and Profit and Loss Account- Balance sheet with Simple Adjustments.

UNIT III**10 HOURS**

Cost Accounting Introduction- Meaning, Advantages, Essentials of good costing System-Preparation of Cost Sheet- 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.

UNIT IV**10 HOURS**

Management Accounting Introduction- Meaning, Advantages, limitations- Financial Statements introduction- Credit note processing, Debit note or Debit memo – Evaluated Receipt Settlements(ERS) – Payment process/vendor payments, Accounts receivables – Customer set up, Credit management – booking sales order revenue recognition – pre-billing closing reconciliations – collections, cash application, reconcile outstanding customer balances.

UNIT V**10 HOURS**

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 – SAP-Systems Applications and Products.

TEXT BOOKS

- A. S.P. Jain and K.L.Narang "Advanced Accountancy" -18th Revised Edition, Reprint 2016, Kalyani publishers, New Delhi.

REFERENCE BOOKS

- A. K.L.Nagarajan, N.Vinayagam and P.L. Mani "Principles of Accountancy" -, Reprint 2013, EURASI Publishing House.
 B. T.S.Reddy & Murthy "Advanced Accountancy" -, 6th Revised Edition 2016, Margham Publications, Chennai.
 C. A.Murthy and Gurusamy "Cost Accounting", Revised edition, Margham Publications, Chennai.

WEB RESOURCES

- A. <https://www.tcsion.com>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									

S- Strong; M-Medium; L-Low


ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by



 Prof Deepak kumar J
 (Course Coordinator)

Verified by


 Prof Valarmathi P
 (Syllabus Coordinator)

Approved by


 Dr Padmanabhan V
 (BOS Chairman)


 Dr Hari prasad D
 (Academic Council Member Secretary)

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20ECOCG02	ECONOMICS FOR FINANCE	GE	45	-	-	3	A (THEORY) CIA - 40, CE - 60 TOTAL - 100

PREAMBLE / COURSE OBJECTIVE

To develop an understanding of the concepts and theories of economics in the context of finance and acquire the ability to address application oriented issues

DEPARTMENT OFFERING

Economics

PREREQUISITE

Higher Secondary Level – Economics

EXPECTED SKILL

Basic Knowledge in Economics

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Explain the different methods of measurement of National Income and illustrate the determination of equilibrium level of income.	Remember
CO2	Analyse the functions and determinants of money and can get insight into the execution of monetary policy and able to compare the functions of commercial banks with central bank.	Understand
CO3	Interpret and justify the role of public economics or the application of fiscal policy in achieving the equitable distribution of income.	Apply
CO4	Identify the major recent developments in the world trading system and able to critically evaluate the functions of WTO and the implication of GATT.	Apply
CO5	Identify the significance of International Capital Movements and distinguish the features of FDI and FPI and the role of FERA and FEMA in Indian Economy.	Apply

SYLLABUS**UNIT I DETERMINATION OF NATIONAL INCOME****9 HOURS**

Introduction to National Income – Meaning and Definition of National Income – Concepts of National income – Measurement of National Income – Difficulties to Measurement of National Income - Significance of National Income estimates - Circular Flow of income – Two Sector Model – Three Sector Model - Keynesian Theory of Determination of Equilibrium Income.

UNIT II MONETARY ECONOMICS**9 HOURS**

Meaning of Money – Types and Functions of Money – Demand for Money – Determinants of Demand for Money - The Supply of money - Measurement of money supply – Determinants of money supply – Money Market – Role and Functions of RBI - Monetary Policy- Objectives of Monetary Policy – Instruments of Monetary Policy.

UNIT III PUBLIC FINANCE**9 HOURS**

Introduction - Nature and Scope of Public Finance – Functions of Public finance – Importance of Public finance in the Economy –Meaning of Fiscal Policy – Objectives of Fiscal Policy – Instruments of fiscal Policy – Types of Fiscal Policy – Fiscal Policy for the Reduction of Inequalities of Income and Wealth – Introduction to Market Failure - Concepts of Market Failure - Government Interventions to Correct Market Failure.

UNIT IV INTERNATIONAL TRADE**9 HOURS**

Introduction to International trade – Theories of International Trade – Theory of Absolute Advantage – Theory of Comparative Advantage – H-O Theorem – New Trade Theory - Free Trade – Protection – Instruments of Trade Policy – WTO – Objectives – Functions – Trade Negotiations – GATS - Exchange Rate - Devaluation vs Depreciation.

UNIT V INTERNATIONAL CAPITAL MOVEMENTS**9 HOURS**

Introduction – Types of Foreign Capital – Foreign Direct Investment (FDI) – Types of FDI – Benefits of FDI – Disadvantages of FDI - Foreign Portfolio Investment (FPI) – Foreign Institutional Investor (FII)- Difference between FDI, FPI and FII - Foreign Exchange Regulation Act (FERA) – Foreign Exchange Management Act (FEMA) – Recent Developments in Foreign Capital Inflows in India.

TEXT BOOKS

- A. Vinod kumar Agarwal, Economics for Finance, A.S. Foundation, Pune, Revised edition, 2020.
- B. Bhupesh Anand, Economic for Finance, www.bhubeshanandclasses.com, 2019

REFERENCE BOOKS

- A. Ahuja H.L., Macro Economic Theory and Policy, S.Chand Publishing, New Delhi, 21st Edition, 2019
- B. Bhatia H.L., Public Finance, Vikas Publishing House, 30th Edition, Noida, 2020.
- C. Rakesh Kumar, Banking and Economic Awareness, The Masters Publication, Haryana, 2nd Edition, 2017.
- D. Jhingan M.L., Money, Banking, International Trade and Public Finance, Vrinda publications, 8th Edition, 2018.

WEB RESOURCES

- A. <https://library.upei.ca/econ/web>
 B. <https://www.economicsonline.co.uk/>
 C. <https://library.law.yale.edu/news/75-sources-economic-data-statistics-reports-and-commentary>
 D. <https://ndl.iitkgp.ac.in/>
 E. <https://www.asfoundation.co.in/intermediate-economics-for-finance-new-syllabus-regular>

MAPPING WITH PROGRAM OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	S	-	M	-	-	L	S	-	-
CO2	-	S	-	M	-	-	M	-	-	-
CO3	-	S	-	-	-	-	M	-	-	-
CO4	-	S	-	-	-	-	M	-	-	-
CO5	-	S	-	-	-	-	-	-	-	-

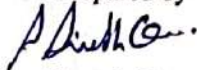
S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Assessment Type	Marks
Test (2 test each 25 marks)	50
Assignment (Video/Audio/Text)	10
Group Discussion	10
Seminar (Oral/Video)	10
Quiz / Analytical ability test	10
Activity / Skill Development	10
Total	100 Marks

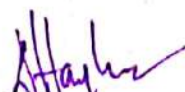
Prepared by

Dinesh Kumar P
(Course Coordinator)

Verified by

Dinesh Kumar P
(Syllabus Coordinator)

Approved by

Dr Manimalathi P
(BOS Chairperson)Dr Hari Prasad D
(Academic Council Member Secretary)

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20BPSE02	COMPANY LAW	DSE	55	-	-	4	THEORY CIA - 40 : CE - 60 TOTAL - 100

PREAMBLE / COURSE OBJECTIVE

- To familiarize the fundamental concepts of Companies Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company

DEPARTMENT OFFERING

BCom-BPS

PREREQUISITE

Higher Secondary Level

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Summarise the characteristics, types and procedure for formation of the company	Understand
CO2	Describe the contents of memorandum and articles of association	Apply
CO3	Analyse the concepts relating to prospectus, shares and debentures	Analyse
CO4	Analyse the powers, duties of persons involved in company management and kinds of board meetings & resolutions.	Analyse
CO5	Evaluate the procedure relating to winding up of the company	Evaluate

SYLLABUS**UNIT I - Introduction to the Company****11 HOURS**

Company – Definition – Characteristics – Types – Lifting of corporate veil - Formation of a company -Procedure – Certificate of incorporation – Effects of registration – Promoters – Pre- incorporation contracts -Certificate of commencement.

UNIT II - Memorandum and Articles of Association**11 HOURS**

Memorandum of association – Contents – Alteration - Articles of association – Contents – Alteration – Doctrine of ultra virus – Legal effect of memorandum and articles - Constructive notice of memorandum and Articles - Doctrine of indoor management

UNIT III - Prospectus, Shares & Debentures**11 HOURS**

Prospectus – Definition – Abridged prospectus – Statement in lieu of prospectus – Information memorandum – Contents – Misstatement in prospectus – Issue of shares – Types – Application and allotment of shares, share certificate, share warrant – Transfer and transmission of shares – Buyback of shares – Debentures – Meaning and types.

UNIT IV - Company Management**11 HOURS**

Company management – Board of directors – Managing director – Qualification, appointment, vacation of office – Position – Powers, duties and liabilities – Board of director's meetings – General meetings – Kinds of meetings and resolutions – Procedure relating to convening and proceedings in general meetings.

UNIT V - Company Winding Up**11 HOURS**

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

TEXT BOOKS

- A. Kapoor N.D, "Elements of Company Law", - Sultan Chand and Sons, New Delhi, 30th Edition Reprint -2018

REFERENCE BOOKS

- A. G.K Kapoor, Sanjay Damija, 'Company Law' Taxmann, 20th Edition, 2017

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	M	M	S	-	M	L	M
CO2	S	S	-	S	-	-	M	M	M
CO3	S	S	-	S	-	-	M	M	M
CO4	S	S	-	S	-	S	M	M	L
CO5	S	S	-	M	M	-	-	M	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by


Prof Deepak kumar J
(Course Coordinator)

Verified by


Prof Valarmathi P
(Syllabus Coordinator)

Approved by


Dr Padmanabhan V
(BOS Chairman)


Dr Hari prasad D
(Academic Council Member Secretary)

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20BPSE02	BUSINESS INFORMATION SYSTEM	DSE	55	-	-	4	THEORY CIA - 40 : CE - 60 TOTAL - 100

PREAMBLE / COURSE OBJECTIVE

To enable the students to acquire basic knowledge in the information technology and its relevance to the various areas of business.

DEPARTMENT OFFERING

BCom-BPS

PREREQUISITE

Students should have the basic knowledge of business operations which will make them to understand this course in a better way.

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Outline the basic concept of information system and its role in business	Understand
CO2	Explain the Decision Support System and its components	Understand
CO3	Outline Database Systems and its Various Models	Apply
CO4	Elaborate the fundamentals of ERP & analyze the various issues and challenges in ERP	Create
CO5	Explain the basic concept of business process reengineering and its issues and problems	Evaluate

SYLLABUS

UNIT I

11 HOURS

Management Information System: Data, Information & Knowledge – Information Technology & Communication technology - Role of Information & Communication technology in Business – Management Information System , Meaning , Concepts, Purpose & Features of MIS, Basic structural concepts.

UNIT II

11 HOURS

Types of Management Information Systems: Transaction Processing System - Decision Support Systems (DSS) - Characteristics and capabilities of DSS – Components of DSS – Executive Information System - Expert System – Management Reporting System.

UNIT III**11 HOURS**

Data Base Management Systems : DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model - Object relational model Deductive/inference model - Comparison between various database models.

UNIT IV**11 HOURS**

Enterprise Resource Planning (ERP) – Meaning - Need for ERP - Benefits of an ERP system – ERP software – Phases in ERP implementation - Issues and challenges in the implementation of ERP.

UNIT V**11 HOURS**

Business Process Reengineering: Meaning and definition of BPR – Reengineer - Need and Objectives of BPR - Process of BPR – Advantages of BPR - Issues and problems of BPR.

TEXT BOOKS

- Kenneth C.Lauden and Jane Price Laudon, Management Information Systems – Managing the Digital Firm, PHI Learning / Pearson Education, PHI, Asia 2018.
- James A O'brien, George.M.Marakas & Ramesh Behl, Management Information Systems, McGraw Hill Education, 2013.

REFERENCE BOOKS

- A.K Gupta, Management Information System, S.Chand & Company
- Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi

WEB RESOURCES

- <https://www.managementstudyguide.com>
- <https://www.w3computing.com/systemsanalysis/types-systems>

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	-	-	M	-	-	L
CO2	-	M	S	S	-	-	-	-	-
CO3	-	S	-	S	-	-	M	M	-
CO4	-	S	-	-	S	-	M	M	L
CO5	-	S	-	-	S	L	-	M	M

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by



Prof Anitha K M
(Course Coordinator)

Verified by


Prof Valarmathi P
(Syllabus Coordinator)

Approved by


Dr Padmanabhan V
(BOS Chairman)


Dr Hari prasad D
(Academic Council Member Secretary)

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT PATTERN
20BPSE02	INVESTMENT MANAGEMENT	DSE	55	-	-	4	THEORY CIA - 40 : CE - 60 TOTAL - 100

PREAMBLE / COURSE OBJECTIVE

To make the students study the concepts, importance, schemes and analysis related to investment.

DEPARTMENT OFFERING

BCom-BPS

PREREQUISITE

Higher Secondary Level

EXPECTED SKILL

Domain Knowledge

COURSE OUTCOMES

On successful completion of the course, students will be

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Explain about investment and various investment alternatives	Understand
CO2	Outline the importance of investing in shares and debentures	Understand
CO3	Analyse the concepts relating risk and return	Analyse
CO4	Analyse securities using technical analysis	Analyse
CO5	Evaluate the securities using various theories	Evaluate

SYLLABUS**UNIT I - Introduction**

11 HOURS

Concepts & investments- importance- alternative forms of investment- LIC schemes bank deposits- government securities- mutual fund schemes- post office schemes- provident fund- company deposits- real estate- gold & silver.

UNIT II - Investment in Shares & Debentures

11 HOURS

Investment in shares and debentures- comparison with other forms of investment primary market: role of NIM mechanics & floating new issues- secondary markets: functions mechanics of security market- OTCEI- NSE- features and options.

UNIT III - Risk & Returns

11 HOURS

Risk- kinds- measures of risk- returns- valuation of securities- valuation of bonds valuation of preference & equity shares.

UNIT IV - Security Analysis

11 HOURS

Security analysis- fundamental analysis- economic, industry and company analysis, technical analysis- Dow theory- types of charts- importance chart pattern.

UNIT V - Market Theory**11 HOURS**

Efficient market theory- random walk theory- weak- semi strong- strong- portfolio analysis- Markovitz theory- optimum portfolio.

TEXT BOOKS

- A. Dr. Radha , "Investment Management" Prasanna Publication, 2015.
 B. Dr.O.P.Agarwal. "Security Analysis And Investment Management", Himalaya Publication, 2007.

REFERENCE BOOKS

- A. Dr. V.A Avadhani, "Investment Management"- Himalaya Publication, 2004.
 B. Dr. Prithisingh, "Investment Management" Himalaya Publication, 2015.

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	-	-	M	-	M	L	S
CO2	S	S	-	M	-	-	M	S	S
CO3	S	S	-	-	-	-	S	S	S
CO4	S	S	-	S	M	-	M	M	S
CO5	S	S	-	S	M	-	M	M	S

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Prepared by


 Prof Valarmathi P
 (Course Coordinator)

Verified by


 Prof Valarmathi P
 (Syllabus Coordinator)

Approved by


 Dr Padmanabhan V
 (BOS Chairman)


 Dr Hari prasad D
 (Academic Council Member Secretary)

SEMESTER III

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT	ASSESSMENT
20PEA01	PACE-I	SEC-I	40	-	-	1	Theory CIA- 0 Marks CE-100 Marks (Online 50+ Oral 50)

PREAMBLE / COURSE OBJECTIVE

This course aims at facilitating the students to communicate effectively in English by enhancing learning , speaking , reading and writing skills

DEPARTMENT OFFERING

TIP Center

PREREQUISITE

First year UG Life Skills Completion

EXPECTED SKILL

English Communication / Employability / Soft Skill Development

COURSE OUTCOMES

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

S. NO.	COURSE OUTCOME	BLOOMS LEVEL
CO1	Set goals and hone soft skills	Remember
CO2	Develop listening and reading skills	Understand
CO3	Use error free sentences in speaking and writing	Understand
CO4	Display business etiquettes	Apply
CO5	Discuss in groups and speak effectively in public	Apply

SYLLABUS

UNIT I Goal Setting

7 HOURS

Psychometric test, SWOT analysis, Career planning, Goal setting – planning on setting goals, introduction to soft skills – communication, presentation and intra-personal skills, motivation skills.

UNIT II Listening and Reading Skills

8 HOURS

Techniques of effective listening – listening and comprehension – probing questions- barriers to listening – techniques of effective reading – gathering ideas and information- evaluating these ideas and information - interpret the text

UNIT III Speaking skills and Writing skills

9 HOURS

Pronunciation –enunciation – vocabulary – fluency – common errors- writing and different modes of writing – avoid ambiguity, vagueness, unwanted generalizations and over simplification of issues- use proper signposting techniques

UNIT IV Non verbal Communication

7 HOURS

Non- verbal communication – appearance and grooming, Tips to maintain a good impression at work – business etiquette, basic postures, gestures, table manners, body language, Dealing with people, Etiquette – Media, telephone and email etiquette,

UNIT V Public speaking skills

9 HOURS

Group discussion – open and closed group discussion, group behavior, team work & team building, public speaking skills – common etiquette of public speaking, debate, extempore, eliminating fear, Contemporary group play and Role play, organizing speech and effective delivery, open and closing of speech and audience management

TEXT BOOKS

- A. Service provider recommended / adapted text books
- B. Books recommended by UGC's Jeevan Kaushal curriculum

REFERENCE BOOKS

- A. New English File – Clive Oxenden, Christina Latham- Koenig, Paul Seligson 3rd Edition
- B. New Headway – Liz and John Soars – 4th Edition
- C. Business Result – David Grant, Jane Hudson & Robert McLarty 1st Edition

WEB RESOURCES

- A. <https://busyteacher.org/>
- B. <https://en.islcollective.com/>
- C. <https://www.skillsyouneed.com/presentation-skills.html>
- D. <https://www.englishclub.com/grammar/>

E. <https://www.mindtools.com/CommSkill/PublicSpeaking.htm>

MAPPING WITH PROGRAM OUTCOMES

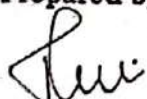
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	-	S	S	S	-	-	M	M	L
CO2	-	S	S	L	-	S	M	M	-
CO3	-	S	S	L	-	S	M	M	-
CO4	M	-	S	-	S	M	M	-	-
CO5	-	S	S	L	-	S	M	M	-

S- Strong; M-Medium; L-Low

ASSESSMENT PATTERN (if deviation from common pattern)

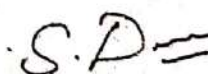
- Total: 100 Marks
- Online exam: 50 Marks
- Oral Evaluation: 50 Marks
- Passing Minimum: 40 %
- External Assessment

Prepared by

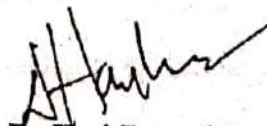


Dr Thamarai Selvan M
TIP Coordinator

Approved & Verified by



Dr Deena S
Vice Principal



Dr Hari Prasad D
Member Secretary
Academic Council