

DEPARTMENT OF COMMERCE - BPS

(BUSINESS PROCESS SERVICES)

(SELF-FINANCING)

SYLLABUS

2025 - 2028 BATCH

CHOICE BASED CREDIT SYSTEM (CBCS)

OUTCOME BASED EDUCATION (OBE)

SCHOOL OF COMMERCE

NATIONAL COLLEGE (Autonomous)

Tiruchirappalli - 620 001.

Tamil Nadu, India

Vision:

To be a vibrant and innovative center for education, to equip students with knowledge and skills in the field of Commerce with business process, inculcate values, identify hidden talents, and provide opportunities for students to realize their full potential and thus shaping them for global employment, professional excellence, entrepreneurial business ventures and above all a responsible citizen of India.

Mission:

- To improve the standards of the students through effective curriculum and innovative teaching methods.
- To develop the personality of students in a holistic manner by combining the skills and values.
- To provide state-of-the-art technology and facilities of global standards.
- To develop the students for Higher Education, Employability, Business Ventures.

Course Outline: Memorandum of Understanding with Tata Consultancy Services Ltd., brings the real world to the classroom. This is a uniquely designed program to create full-fledged corporate oriented professional which is first of its kind in India. The curriculum of this course is specially designed based on the industry requirements, giving ample opportunities for placement. The following TCS designed electives will equip students with relevant skills in the following areas to manage business processes apart from relevant concepts in management:

- ✚ Finance & Accounting for Business Process Services
- ✚ Banking for Business Process Services
- ✚ Insurance for Business Process Services
- ✚ Capital Markets for Business Process Services
- ✚ Retail Environment & Market Research
- ✚ Campus to Corporate Transition
- ✚ Managing Business Processes – I
- ✚ Managing Business Processes - II
- ✚ Supply Chain Management for Business Process Services

Our well experienced faculty pool trained by industry (TCS) experts will make B.Com (BPS) students industry ready during the course period of 3 years. On successful completion of this course a student's likelihood of getting placed in reputed companies including TCS increases manifold upon fulfilling the condition of each company's hiring criteria.

PROGRAM OUTCOMES (PO'S):

PO1. To provide students with experience in integrating the concepts and techniques from the various functional areas of business and generating solutions for contemporary business problems.

PO2. To manifest the students with high level of knowledge and skills including theoretical, analytical and critical thinking, decision making, intellectual independence, leadership, planning and organization, and problem solving with paramount ability to communicate ideas effectively.

PO3. To transform the student to play a pioneering and leading role in the community, enabling her to take responsibilities and contribute to solving problems through innovative thinking, collective work, reflection, and self-development.

PO4. To demonstrate competence in applying the tools and techniques of Business Management to industry and to enable students to take intra preneurial and entrepreneurial activities.

PO5. To develop competence to become global citizens through appreciating diversity, acquiring skills in digital technologies, and demonstrating awareness to professional values, ethics and sustainability issues to solve complex business problems.

PO6. Identifying the problems in Banking and Accounting Sectors and to formulate the solutions

PROGRAMME SPECIFIC OUTCOME (PSO'S)

PSO1: Enrich their knowledge and skills in various domains of business process services to become Industry ready.

PSO2: Develop corporate etiquettes, critical thinking, and exhibit a spirit of co-operation, leadership, and teamwork.

PSO3: Understand the framework of controls and compliances in various domains of BPS.

PSO4: Gain expertise on modern methods and techniques used in Business Process Industry.

PSO5. To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

PSO6. To enables the students to understand the legal remedies available in the law to Business people

S.No	Semester	Subjects
1	I	Financial Accounting
2	I	<i>Finance & Accounting for BPS – I</i>
3	I	Business Economics
4	II	<i>Finance & Accounting for BPS – II</i>
5	II	Business Statistics
6	II	Human Resource Management
7	III	<i>Supply chain Management for BPS</i>
8	II	Cost Accounting
9	III	<i>Banking for BPS</i>
10	IV	Entrepreneurial Development
11	IV	<i>Insurance for BPS</i>
12	IV	Company Law And Secretarial Practice
13	V	NME 1 Elements of Insurance
14	V	Corporate Accounting
15	V	Income Tax Law and Practices
16	V	<i>Managing Business Process – I</i>
17	V	<i>Capital Markets for BPS</i>
18	V	<i>Retail Environment & Market Research</i>
19	V	NME 2 Service Marketing
20	VI	Management Accounting
21	VI	<i>Managing Business Process II</i>
22	VI	Financial Management
23	VI	<i>Campus to Corporate Transition</i>
24	VI	Auditing

The following papers were introduced for changing the curriculum papers for the academic year 2025-2028

The changes to curriculum papers are being reviewed or implemented (e.g., improving learning outcomes, adapting to new educational standards, responding to feedback).

Reasons for Change: Discuss the driving factors behind the changes, such as updated educational research,

technological advancements, societal needs, or policy shifts.

Educational Standards: Describe how changes align with updated national or international educational standards and frameworks.

Cross-Disciplinary Integration: Mention any efforts to integrate different subject areas or promote interdisciplinary learning.

Semester	Course Code	2022-2025 Title of the Paper	2025-2028 Title of the Paper	Subject Handled Department
II	U22BP5	Fundamentals of Investment	Supply Chain Management for BPS	B.Com (BPS)
II	U22SBE1	Office Automation	IT Enabled Web Service	B.C.A
III	U25SBE2	Desktop Publishing-Theory	Accounting Package –Theory	B.C.A
III	U25SBE3P	Office Automation & Desktop Publishing-Practicals	Accounting Package-Lab	B.C.A
IV	U22BPNME 1	Entrepreneurial Development	Elements of Insurance	B.Com (BPS)
V	U22BP10	Corporate Accounting	Corporate Accounting -I	B.Com (BPS)
VI	U22BP21E	Commerce for Competitive Examinations	Corporate Accounting -II	B.Com (BPS)

S.NO	Course code	Part	Hrs/ week	Credit	Course Type	Course Kind	Course Title	Hrs of Exam	IE Marks	E/E Marks
SEMESTER I										
1	U25T1/H1/S1	I	6	3	Theory	Lang	Language	3	25	75
2	U25E1	II	6	3	Theory	Lang	English	3	25	75
3	U25BP1	III	6	5	Theory	Core	Financial Accounting	3	25	75
4	U25BP2	III	5	4	Theory	Core	Finance and Accounting for BPS-I	3	25	75
5	U25ABP1	III	5	3	Theory	Allied	Business Economics	3	25	75
6	U25ES	IV	2	2	Theory	ES	Environmental Studies	3	25	75
	TOTAL		30	20						
SEMESTER II										
7	U25T2/H2/S2	I	6	3	Theory	Lang	Language	3	25	75
8	U25E2	II	6	3	Theory	Lang	English	3	25	75
9	U25BP3	III	6	5	Theory	Core	Finance and Accounting for BPS-II	3	25	75
10	U25ABP2	III	5	3	Theory	Allied	Business Statistics	3	25	75
11	U25ABP3	III	5	4	Theory	Allied	Human Resource Management	3	25	75
12	U25BPSBE1	IV	2	2	Theory	SBE-I	IT Enabled Web Service	3	25	75
	TOTAL		30	20						
SEMESTER III										
13	U25T3/H3/S3	I	6	3	Theory	Lang	Language	3	25	75
14	U25E3	II	6	3	Theory	Lang	English	3	25	75
15	U25BP4	III	5	4	Theory	Core	Supply Chain Management for BPS	3	25	75
16	U25BP5	III	5	3	Theory	Core	Cost Accounting	3	25	75
17	U25ABP4	III	4	3	Theory	Allied	Banking for BPS	3	25	75
18	U25BPSBE2	IV	2	2	Theory	SBE-II	Accounting Package – Theory	3	25	75
19	U25BPSBE3P	IV	2	2	Practical	SBE-III	Accounting Package- Practical	3	25	75
	TOTAL		30	20						

S.NO	Course code	Part	Hrs/week	Credit	Course Type	Course Kind	Course Title	Hrs of Exam	IE Marks	E/E Marks
SEMESTER IV										
20	U25T4/H4/S4	I	6	3	Theory	Lang	Language	3	25	75
21	U25E4	II	6	3	Theory	Lang	English	3	25	75
22	U25BP6	III	4	3	Theory	Core	Entrepreneurial Development	3	25	75
23	U25ABP5	III	5	4	Theory	Allied	Insurance For BPS	3	25	75
24	U25ABP6	III	5	3	Theory	Allied	Company Law and Secretarial Practices	3	25	75
25	U25BPNME1	IV	2	2	Theory	NME-I	Elements of Insurance	3	25	75
26	U25VE	IV	2	2	Theory	VE	Value Education	3	25	75
	TOTAL		30	20						
SEMESTER V										
27	U25BP7	III	6	6	Theory	Core	Corporate Accounting	3	25	75
28	U25BP8	III	5	5	Theory	Core	Income Tax Law and Practices	3	25	75
29	U25BP9E	III	5	5	Theory	Core-Elective	Managing Business Process -I	3	25	75
30	U25BP10E	III	5	5	Theory	Core-Elective	Capital Market For BPS	3	25	75
31	U25BP11	III	5	5	Theory	Core	Retail Environment and Market Research	3	25	75
32	U25BPNME2	IV	2	2	Theory	NME	Service Marketing	3	25	75
33	U25SS	IV	2	2	Theory	SS	Soft Skills	3	25	75
	TOTAL		30	30						
SEMESTER VI										
34	U25BP12	III	6	6	Theory	Core	Management Accounting	3	25	75
35	U25BP13	III	6	6	Theory	Core	Managing Business Process II	3	25	75
36	U25BP14	III	6	6	Theory	Core	Financial Management	3	25	75
37	U25BP15	III	6	5	Theory	Core	Campus to Corporate Transition	3	25	75
38	U25BP16E	III	5	5	Theory	Core-Elective	Auditing	3	25	75
39	U25GS	V	1	1	Theory	GS	Gender Studies	3	25	75
40	EA-	V		1		EA	EA-Extension Activity			
	TOTAL		30	30						
	Grand Total		180	140						

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER -I

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP1	CORE	FINANCIAL ACCOUNTING	Lecture	6	5

COURSE DESCRIPTION

To introduce fundamental accounting principles, the accounting cycle, and the preparation and analysis of financial statements, equipping students with the basic skills needed to understand and interpret financial information.

COURSE OBJECTIVES

- ✚ Understand the process of recording and classifying the business transactions and events
- ✚ Understand the financial statements, viz., Profit and Loss Account, Balance Sheet, and cash flow statement of a sole proprietor.
- ✚ Understand the role of IFRS/Ind-AS in accounting discipline.
- ✚ Understand and Analyze the financial statements from different the perspective of different stakeholders using ratio analysis.
- ✚ Understanding of financial distress or bankruptcy prediction and how to analyze management quality means the concept of beyond balance sheet.
- ✚ To enable the students to learn basic and fundamental concepts of accountancy.

UNIT I : Fundamentals of Accounting: Meaning and Scope of Accounting – Need for Accounting Nature and objectives –Book keeping and Accounting - Accounting Principles – Accounting Concepts and Conventions – Accounting Standards – International Accounting Standards.	18Hrs
UNIT II: Books of Accounts: Double Entry System of Book keeping - Journal – Ledger posting — Trial Balance – Final Accounts – Preparation of Trading Account – Profit and Loss Account – Balance Sheet – Adjustments – closing stock, Depreciation, Bad debts and Provision for bad debts, outstanding and prepaid expenses, advance and accrued income.	18Hrs
UNIT III: Bills of Exchange: Bills of Exchange – Trade and Accommodation bills – Dishonor of the bill – Retiring the bill- Average Due Date – Calculation of interest – Account Current – Red ink interest – Forward and backward methods – Daily balance method.	18Hrs
UNIT IV: Accounts of Non-trading Concerns: Accounting treatment relating to Receipts and Payments Account - Income and Expenditure Account and Balance Sheet are required – Income and Expenditure Account is given and Receipt and Payments Account is required.	18Hrs
UNIT V: Depreciation: Depreciation Accounting: Meaning – causes – objectives – factors - Methods of Depreciation Accounting – Straight Line Method – Written Down Value Method – Sinking Fund Method – Annuity Method.	18Hrs

NOTE: Note: Problem - 80% and Theory - 20%

Text Books 1.Dalston L.Cecil, JenitraL.Merwin, Financial Accounting, Learntech Press Publisher, Trichy, 2010

Unit	Chapter No.	Chapter Title	Page Numbers (Approx.)
Unit I	Chapter 1 & 2	Introduction to Accounting – Concepts, Conventions and Principles	pp. 1–34
Unit II	Chapter 3, 4 & 5	Journal, Ledger, Trial Balance, Subsidiary Books	pp. 35–78
Unit III	Chapter 6 & 7	Final Accounts of Sole Proprietors – Trading, P&L A/c, Balance Sheet	pp. 79–124
Unit IV	Chapter 8	Depreciation Accounting and Provisions for Doubtful Debts	pp. 125–160
Unit V	Chapter 9 & 10	Accounts of Non-Trading Concerns – Receipts & Payments, Income & Expenditure A/c	pp. 161–198

References

- 1 T.S.Reddy& Dr. A. Murthy, 2019: Advanced Accountancy-Volume:I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.
- 2 R.L.Gupta&M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi
- 3 Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentals of Advanced Accounting (Volume I). [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.

Web resource:

1. OpenStax – Principles of Accounting, Volume 1
2. <http://www.saylor.org/books/Financial%20Accounting.pdf>
3. https://www.opentextbooks.org.hk/system/files/export/12/12841/pdf/Accounting_I_12841.pdf
4. <https://open.umn.edu/opentextbooks/textbooks/215>

COURSE OUTCOMES

NO	COURSEOUTCOMES	KNOWLEDGE LEVEL
CO1	Ability to understand the Concepts and conventions of Accounting and Basic Accounting framework.	K1/K2/K3
CO2	Ability to understand and prepare the Financial Statements.	K1/K3/K5
CO3	Ability to apply the concepts of accounting to make effective financial decisions.	K1/K2/K4
CO4	Ability to gain working knowledge of principles and procedure of accounting and their application in different business situations	K2/K4/K5
CO5	Develop in-depth knowledge about various accounting statements applied	K3/K4/K5
CO6	Identify business opportunities and become an entrepreneur.	K5/K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	9	9	3	9	3
CO2	9	1	3	9	3	1
CO3	3	3	3	9	1	9
CO4	1	3	1	1	3	9
CO5	3	1	1	3	9	1
CO6	1	3	1	9	3	3
Weightage	17	11	18	34	28	26
Weighted percentage of Course contribution to POs	12.69%	8.21%	13.43%	25.37%	20.89%	19.40%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy)and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K1/K2/K3	PO2,PO3,PO5	PO1,PO4	-	
CO2/ K1/K2/K3	PO1,PO4	PO3,PO5	PO2	
CO3/ K1/K2/K4	PO4,PO6	PO1,PO2,PO3	PO5	
CO4/ K2/K4/K5	PO6	PO2,PO5	PO1,PO3,PO4	
CO5/ K3/K4/K5	PO4	PO2,PO5,PO6	PO1,PO3	-
CO6 / K5/K6	PO1	PO2,PO3,PO5, PO6	PO4	

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	1	1	3		3	12
K2		1	1	2		2	8
K3		2	1	3		3	12
K4	1	2	1	4		4	16
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER -I

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP2	CORE	FINANCE AND ACCOUNTING FOR BPS -I	Lecture	5	4

COURSE DESCRIPTION

It focusing on foundational accounting and finance principles, including financial statements, accounting concepts, and analysis.

COURSE OBJECTIVE:

- 📌 To enable the students to know the Accounting Concepts in Business Process Outsourcing.
- 📌 To introduce the fundamental principles and concepts of accounting and finance relevant to Business Process Services (BPS) industry.
- 📌 To develop an understanding of basic accounting procedures such as journalizing, posting, trial balance, and final accounts preparation.
- 📌 To explain the role of finance in business operations and its relevance to decision-making in BPS environments.
- 📌 To familiarize students with the financial processes followed in BPS industries, including procure-to-pay, order-to-cash, and record-to-report.

UNIT I: Business Process Outsourcing: Need for outsourcing – BPO –Terms and Definition of BPO – E-logistics – Facility management – Classification of BPO – Third party BPO – Major areas of BPO sector – Phases for Process Outsourcing – Transaction flows in Business Process Service – Roles and Responsibilities of Authorities – Tower wise end to end operation- Role of Quality in BPO – Lean – Six Sigma.	12Hrs
UNIT II: Accounts Receivable: Accounts Receivable – Customer setup – Credit Management – Booking sales order – Billing and Revenue Recognition – Pre-Billing Closing Reconciliations – Collections – Cash Application.	12Hrs
UNIT III: Accounts Payable: Accounts payable – Vendor master creation and maintenance Invoice processing – Department functions – Travel and entertainment processing/ employee reimbursements – International commercial terms – Credit note processing – Debit note – Payment process / Vendor payments – Debit balances – Invoice audit and recovery – Vendor reconciliation – Vendor support – Optical Character Reading / Recognition [OCR]	12Hrs
UNIT IV: Accounting Standards: Introduction – Scope of Accounting Standards – Procedures for issuing an Accounting Standard – Complaints with Accounting Standards – Indian Accounting Standards.	12Hrs
UNIT V: International Financial Reporting Standards: IFRS – Meaning and Advantages – International Accounting Standard Board – extensible Business Reporting Language (XBRL) – International Accounting Standards – Comparison between Indian GAAP, USGAAP and IFRS.	12Hrs

Text Book: Hand book on Finance and Accounting for Business Process Outsourcing

Unit	Chapter(s)	Topics Covered	Page Numbers
Unit I	Chapter 1: Introduction to F&A BPO	Overview of F&A in BPO, process flows, value propositions	e.g., pp. 1–20
Unit II	Chapter 2: Accounts Receivable Process	Customer setup, billing, revenue recognition, reconciliations	e.g., pp. 21–60
Unit III	Chapter 3: Accounts Payable Process	Vendor on boarding, invoice handling, payment processing, reconciliations	e.g., pp. 61–100
Unit IV	Chapter 4: Accounting Standards &	Indian GAAP, IFRS, compliance	e.g., pp. 101–

Unit	Chapter(s)	Topics Covered	Page Numbers
	Compliance	requirements	140
Unit V	Chapter 5: Technology in F&A BPO	Automation (OCR/RPA), analytics, ERP integrations, next-gen tools	e.g., pp. 141–180

Reference Books

1. Jain S.P. and Narang K.L, “Advanced Accountancy”, Kalyani Publishers, New Delhi.
2. Gupta R.L and Radhasamy ,”Advanced Accountancy”, Sulthan Chand and Sons, New Delhi.
3. Gupta R.L, Gupta V.K. and Shukla M.C, “Financial Accounting”, Sultan Chand and Sons, New Delhi.
4. Grewal T.S, Gupta S.C. and Jain S.P, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES

NO	COURSEOUTCOMES	KNOWLEDGE LEVEL
CO1	Give an understanding of F&A standards accounts payable and receivable financial processes and general ledger activities.	K2/K5
CO2	Understand the finance and accounting concept and the need to outsource finance and accounting activities	K1/K4
CO3	Comprehend the standards pertaining to the accounting, compliances like SOX and internal audit framework like COSO	K3/K6
CO4	Understand the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.	K1/K5/K6
CO5	Communicate orally and in written form the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.	K2/K3/K6
CO6	Gain insight into the Indian & International accounting standards as well as IFRS.	K3/K5/K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	9	9	9	3
CO2	3	9	1	3	3	9
CO3	3	3	3	3	9	3
CO4	1	9	9	3	3	1
CO5	3	3	9	1	9	9
CO6	9	1	3	3	1	3
Weightage	28	28	34	22	34	28
Weighted percentage of Course contribution to Pos	16.09%	16.09%	19.54%	12.64%	19.54%	16.09%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2/K5	PO1,PO3,PO4,PO5	PO2,PO6	--	--
CO2/ K1/K4	PO2,PO6	PO1,PO4,PO5	PO3	--
CO3/ K3/K6	PO5	PO1,PO2,PO3,PO4,PO6	--	--
CO4/ K1/K5/K6	PO2,PO3	PO4,PO5	PO1,PO6	--
CO5/ K2/K3/K6	PO3,PO5,PO6	PO1,PO2	PO4	--
CO6 / K3/K5/K6	PO1	PO3,PO4,PO6	PO2,PO5	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2	1	2	1	4		4	16
K3	1		1	2		2	8
K4	1	2	1	4		4	16
K5		2	1	3		3	12
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER -I

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25ABP1	ALLIED	BUSINESS ECONOMICS	Lecture	5	3

COURSE DESCRIPTION

A Business Economics course equips students with the tools to apply economic principles to real-world business scenarios, focusing on topics like demand, supply, market analysis, and strategic decision-making.

COURSE OBJECTIVE:

- ☑ To help students learn and understand these concepts and principles and to apply them to a variety of economic situations.
- ☑ To introduce the basic concepts and tools of economics that are applicable to business decision-making.
- ☑ To explain the fundamental principles of micro and macroeconomics that influence business environments.
- ☑ To understand consumer behaviour and demand analysis for efficient marketing and pricing strategies.
- ☑ To study the laws of production and cost analysis for optimal business operations and resource management.

UNIT I: Introduction to Business Economics: Business Economics : Definitions, scope, Role in Business decisions- Economics systems – theories of economics -Interdependence of Micro and Macro Economics – theory of firm - roles of business economist.	12Hrs
UNIT II: Demand and Supply: Demand and its Determination: Demand function - Determinants of demand – Elasticity of Demand - Demand elasticity- Income and cross elasticity - Uses of elasticity for analyzing demand - Demand forecasting: Introduction and techniques – supply law – elasticity of supply.	12Hrs
UNIT III: Production Laws and Cost Output Relationship: Production Concept - Importance and Factors of Production-Theory Production Function: Meaning, Concept of productivity and technology –Isoquants - Cost analysis: Cost concepts and classification, cost-output relationship - scale of economies	12Hrs
UNIT IV: Market Structure: Market structure - Perfect competition: features, Assumptions - Equilibrium of the firm and the industry in the short and the long runs – imperfect competitions: Monopoly: Features -Price discrimination -Monopolistic Competition: features -Assumption-Oligopoly: features - Causes for the existence of oligopolistic firms in the market rather than perfect Competition-Difference between perfect and imperfect competitions.	12Hrs
UNIT V: Project Appraisal: Project Appraisal - Classification of Project - Appraisal - Formation of Business Idea – Contents of Project Report.	12Hrs

Text Books: 1. S.Shankaran, Business Economics - Margham Publications - Chennai -17

Unit	Chapter(s)	Estimated Page No.
Unit I	Chapter 1: Introduction & Scope, Chapter 2: Demand Analysis	pp. 1–45
Unit II	Chapter 3: Elasticity of Demand; Chapter 4: Production & Cost	pp. 46–110
Unit III	Chapter 5: Market Structures (Perfect Competition, Monopoly, etc.)	pp. 111–170
Unit IV	Chapter 6: Pricing Methods & Managerial Decisions	pp. 171–230
Unit V	Chapter 7: National Income & Business Cycle; Chapter 8: International Trade	pp. 231–300

Reference Books:

1. Francis Cherunilam, Business Environment - Himalaya Publishing House, Mumbai – 04.
2. Peter Mitchelson and Andrew Mann, Economics for Business – Thomas Nelson Australia
3. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons, New Delhi.

4. Yogesh Maheswari, Managerial Economics, Phi Learning, New Delhi, 2005, Gupta G.S.,
5. Managerial Economics, Tata Mcgraw-Hill, New Delhi Moyer & Harris,

Web Resources:

1. Business Economics – ICSI Foundation
2. Allied-I Business Economics-1 (2022–23)
3. Business Economics – MSU Distance Education

COURSE OUTCOMES

NO	COURSEOUTCOMES	KNOWLEDGE LEVEL
CO1	Understand the basic concepts of Business Economics.	K2
CO2	Understand and estimating production function.	K3
CO3	Understand basic concepts of demand and supply and its determinants.	K2
CO4	Establish the linkage between production function and cost function.	K4
CO5	Compare and contrast four basic market types.	K4
CO6	Apply an ethical understanding and perspective to business situations.	K3

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	9	3	9	3	9
CO2	9	3	3	3	9	3
CO3	3	9	9	1	9	3
CO4	9	1	1	3	1	1
CO5	1	9	3	9	9	3
CO6	1	3	9	1	1	3
Weightage	26	34	28	26	32	22
Weighted percentage of Course contribution to Pos	15.48%	20.24%	16.67%	15.48%	19.04%	13.10%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO2,PO4,PO6	PO1,PO3,PO5	--	--
CO2/ K3	PO1,PO5	PO2,PO3,PO4,PO6	--	--
CO3/ K2	PO2,PO3,PO5	PO1,PO6	PO4	--
CO4/ K4	PO1	PO4	PO2,PO3,PO5, PO6	--
CO5/ K4	PO2,PO4,PO5	PO3,PO6	PO1	--
CO6 / K3	PO3	PO2,PO6	PO1,PO4,PO5	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2	1		1	2		2	8
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5		2	1	3		3	12
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER- II

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP3	CORE	FINANCE AND ACCOUNTING FOR BPS - II	Lecture	6	5

COURSE DESCRIPTION

It is an intermediate-level course designed to build on foundational knowledge of financial processes within the Business Process Services (BPS) domain. The course emphasizes practical application of finance and accounting principles in outsourced/shared service environments.

COURSE OBJECTIVE:

- ☑ To enable the students to know the Accounting Concepts in Business Process Outsourcing.
- ☑ To equip students with practical skills in handling accounting transactions and documentation typically handled in the BPS sector.
- ☑ To promote awareness of compliance, internal controls, and financial reporting standards applicable to outsourced financial services.
- ☑ To enhance students' ability to analyze and interpret financial statements for business insights and operational improvements.
- ☑ To prepare students for entry-level roles in accounting and finance processes within leading BPS companies like TCS, Infosys, WNS, Accenture, etc.

UNIT I: Introduction to General Ledger-chart of Accounts-Inter Company Accounting & Reconciliation-Inter Company Accounting-Reconciliations- Various Reports-Statutory Reports-Schedules-Variance-Statutory Reports-Statutory Accounts-UK	12Hrs
UNIT II: Emerging Trend in F&A Technology- Traditional Accounting method- Advantages-Limitations- Modern Accounting- Advantages- Limitations- ERP - Integrated systems or Enterprise Resource planning system- Meaning & 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	12Hrs
UNIT III: Accounting Standards and IFRS- Introduction- Scope of Accounting Standards- Procedure for Issuing an Accounting Standard- Compliance with the Accounting Standards- Indian Accounting Standards- International Accounting Standards- IFRS - International Financial Reporting Standards- Introduction- Advantages of IFRS- International Accounting Standard Board- XBRL- Structure of IFRS	12Hrs
UNIT IV: 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	12Hrs
UNIT V: Cost Effectiveness and Process Efficiency- Transaction Flows in a Business Process Service- Roles and Responsibilities in BPS- Tower wise End to End Operation- BPS Terms & Definitions- Service Level Agreement- Role of Quality in BPS- Introduction to Lean- Introduction to Six Sigma	12Hrs

Text Book: Hand book on Finance and Accounting for Business Process Outsourcing

Unit	Chapter No. & Title	Estimated Page Range
Unit I	Chapter 1 – Introduction to F&A Processes in BPO	pp. 1 – 20
Unit II	Chapter 2 – Accounts Receivable Lifecycle & Credit Mgmt.	pp. 21 – 45
Unit III	Chapter 3 – Accounts Payable Workflow & Reconciliations	pp. 46 – 70
Unit IV	Chapter 4 – Financial Reporting, GAAP, IFRS in BPO Roles	pp. 71 – 95

Unit	Chapter No. & Title	Estimated Page Range
Unit V	Chapter 5 – Technology in F&A (ERP, RPA, Automation Tools)	pp. 96 – 120

Books

1. Jain S.P. and Narang K.L, “Advanced Accountancy”, Kalyani Publishers, New Delhi.
2. Gupta R.L and Radhasamy, “Advanced Accountancy”, Sulthan Chand and Sons, NewDelhi.
3. Gupta R.L, Gupta V.K. and Shukla M.C, “Financial Accounting”, Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES

NO	COURSEOUTCOMES	KNOWLEDGE LEVEL
CO1	Give an understanding of F&A technology, internal controls over financial reporting, total quality management and general ledger accounting.	K2
CO2	To understand the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology	K2
CO3	To communicate orally and in written form the mechanics of purchase, inventory control, accounts payables-receivables and General ledger in the F & A Technology.	K3
CO4	To gain a lifelong learning for applying the F&A Technology in BPS business.	K6
CO5	To learn the different types of BPO’S.	K1
CO6	Analyze and optimize end-to-end finance and accounting processes within a BPS context	K4

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	1	9	3	9
CO2	1	3	9	3	9	9
CO3	3	1	3	1	9	3
CO4	9	1	3	3	3	1
CO5	3	9	9	9	1	3
CO6	3	9	3	1	9	3
Weightage	28	26	28	26	34	28
Weighted percentage of Course contribution to Pos	16.47%	15.29%	16.47%	15.29%	20%	16.47%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy)and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO1,PO4,PO6	PO2,PO5	PO3	--
CO2/ K2	PO3,PO5,PO6	PO2,PO4	PO1	--
CO3/ K3	PO5	PO1,PO3,PO6	PO2,PO4	--
CO4/ K6	PO1,	PO3,PO4,PO5	PO2,PO6	--
CO5/ K1	PO2,PO3,PO4	PO1,PO6	PO5	--
CO6 / K4	PO2,PO5	PO1,PO3,PO6	PO4	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2	1	2	1	4		4	16
K3	1		1	2		2	8
K4		2	1	3		3	12
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER -II

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25ABP2	ALLIED	BUSINESS STATISTICS	Lecture	5	3

COURSE DESCRIPTION

It equips individuals with the tools and knowledge to analyze and interpret data within a business context, enabling data-driven decision-making and improved business outcomes.

COURSE OBJECTIVE

- 📌 **To introduce the fundamental concepts of statistics** and their relevance in business decision-making.
- 📌 **To provide knowledge of data collection, classification, and presentation techniques** used in business environments.
- 📌 **To develop the ability to compute and interpret measures of central tendency and dispersion** for summarizing business data.
- 📌 **To equip students with skills to use correlation and regression analysis** for identifying and analyzing relationships between variables.
- 📌 **To explain the concept of time series analysis** and its application in business forecasting.

UNIT I : Introduction and Measures of Central Tendency: Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.	12Hrs
UNIT II : Measures of Dispersion: Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient - Measure of Skewness – Karl Pearson and Bowley’s Co-efficient of skewness.	12Hrs
UNIT III: Correlation and Regression: Correlation – Types of Correlation – Measures of Correlation - Karl Pearson’s Co-efficient of Correlation – Spearman Rank Correlation Co-efficient - Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.	12Hrs
UNIT IV: Index Numbers: Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers - Chain and Fixed base index – Cost of living index numbers.	12Hrs
UNIT V: Analysis of Time Series : Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only. Indian Statistics – Birth and Death rates – Crude, Correlated and Standardized – Methods of Economic survey, preparation of schedules and questionnaires.	12Hrs

Note: Problem - 80% and Theory - 20%

Text Books: P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.

Unit	Chapter No. & Title	Page Numbers
Unit I	Chapter 1 – Introduction to Statistics and Classification of Data	pp. 1–28
Unit II	Chapter 2 – Measures of Central Tendency (Mean, Median, Mode)	pp. 29–64
Unit III	Chapter 3 – Measures of Dispersion (Range, SD, Variance, CV)	pp. 65–98
Unit IV	Chapter 4 – Correlation and Regression Analysis	pp. 99–132
Unit V	Chapter 5 – Index Numbers and Time Series	pp. 133–170

Reference Books:

1. S.P.Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
2. S.P. Rajagopalan & Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.
3. D.C.Sanchati and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi.
4. S.C. Gupta & V.K.Kapoor, Fundamentals of Mathematical Statistics, S.Chand & Sons, New Delhi, 2009.
5. S.P.Gupta & M.P.Gupta, Business Statistics, Sultan Chand & Sons, New Delhi.

Web Resources:

1. https://assets.openstax.org/oscms-prodcms/media/documents/Introductory_Business_Statistics_2e_-_WEB.pdf
2. https://textbookequity.org/Textbooks/Tiemann_IntroductoryBusinessStatistics.pdf

COURSE OUTCOMES

NO	COURSEOUTCOMES	KNOWLEDGE LEVEL
CO1	Acquire knowledge about averages to be used in Business Research	K1/K2/K4
CO2	Gain knowledge about Standard Deviation	K3/K5/K6
CO3	Gain knowledge about the application of Correlation and Regression.	K2/K4/K5
CO4	Get an in depth knowledge about Index Numbers.	K1/K3/K5
CO5	Acquire knowledge in Measures of Trend and its application in Business Research.	K2/K5/K6
CO6	Students will be able to communicate statistical findings and insights effectively to both technical and non-technical audiences.	K1/K3/K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	9	3	9	3	1
CO2	3	3	9	3	1	3
CO3	9	1	3	3	9	3
CO4	1	3	3	9	3	9
CO5	9	9	1	3	1	3
CO6	3	9	3	1	3	1
Weightage	28	34	22	28	20	20
Weighted percentage of Course contribution to Pos	18.42%	22.37%	14.47%	18.42%	13.16%	13.16%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K -Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K1/K2/K4	PO2,PO4	PO1,PO3,PO5	PO6	--
CO2/ K3/K5/K6	PO3	PO1,PO2,PO4,PO6	PO5	--
CO3/ K2/K4/K5	PO1,PO5	PO3,PO4,PO6	PO2	--
CO4/ K1/K3/K5	PO4,PO6	PO2,PO3,PO5	PO1	--
CO5/ K2/K5/K6	PO1,PO2	PO4,PO6	PO3,PO5	--
CO6 / K1/K3/K6	PO2	PO1,PO3,PO5	PO4,PO6	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2	1		1	2		2	8
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5		2	1	3		3	12
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce

Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)

(For those who have joined during the Academic Year 2025 onwards) SEMESTER-II

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25ABP3	ALLIED	HUMAN RESOURCE MANAGEMENT	Lecture	5	4

COURSE DESCRIPTION

HRM degree programs provide training and instruction in labor law and relations, employee recruitment and development processes, management theories, organizational communication, and other subjects that prepare students to manage an organization's human assets.

COURSE OBJECTIVE:

- 📌 To provide a comprehensive understanding of the principles and practices of Human Resource Management in modern business organizations.
- 📌 To familiarize students with the key functions of HRM, such as human resource planning, recruitment, selection, training, and performance appraisal.
- 📌 To explore the strategic role of HRM in achieving organizational objectives and enhancing employee performance.
- 📌 To understand the legal and ethical aspects of HRM, including labor laws, employee rights, and workplace diversity.
- 📌 To develop the ability to design and implement HR policies and practices that contribute to employee motivation, satisfaction, and retention.

UNIT I: Introduction: Nature and Scope of Human Resources Management – Differences between Personnel Management-HRM Functions, Role, Status and Competencies of HR Manager - HR Policies - Evolution of HRM - Environment of HRM- HRM Audit and Accounting,	12Hrs
UNIT II: Acquisition of Human Resource: Human Resource Planning- Recruitment- Job analysis– Job description-Job Evaluation and job specification -Selection – Meaning – Process of Selection- Sources and techniques of Recruitment — Selection Tests And Interviews – Placement, Induction, Socialization and Retention.	12Hrs
UNIT III: Training and Development: Meaning – Induction – Methods – Techniques – Identification of the Training needs – Types of Training-Training and Development – Performance appraisal – Transfer – Promotion and Termination of services –Career Development.	12Hrs
UNIT IV: Compensation: Cost to Company – CTC Fixed and Flexible Pay - Components – Incentives – Benefits – Beneficial Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation.	12Hrs
UNIT V: Human Resource Accounting & Audit: Human Resource Accounting- Meaning- Objectives- Need & Limitations-Human Resource Audit – Nature – Benefits – Scope – Approaches.	12Hrs

Text Books: K. Aswathappa : Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.

Unit	Chapter Title	Page Numbers
Unit I	Introduction to Human Resource Management	pp. 3–22
	Environment of HRM	pp. 28–42
Unit II	Human Resource Planning	pp. 57–73
	Job Analysis & Job Design	pp. 80–95
Unit III	Recruitment & Selection	pp. 108–130
	Orientation & Placement	pp. 138–150
Unit IV	Training & Management Development	pp. 168–185
	Performance Appraisal	pp. 190–208
Unit V	Compensation & Benefits Management	pp. 215–232

Unit	Chapter Title	Page Numbers
	Employee Relations, Trade Unions, and HR in Global Context	pp. 240–265

REFERENCE BOOKS:

1. Garry Deseler, Human Resource Management, Prentice Hall
2. Prasad,LM, Human Resource Management, Sultan Chand & Sons
3. Tripathi, Human Resource Management, Prentice Hall.
4. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd. Chennai

WEB RESOURCE:

1. <http://www.whatishumanresource.com/>
2. <http://www.managementstudyguide.com/>
3. <http://www.humanresources.about.com/>
4. <http://www.managementhelp.org/>

COURSE OUTCOMES

NO	COURSEOUTCOMES	KNOWLEDGE LEVEL
CO1	Gain basic understanding of Human Resource Management	K2
CO2	Understating the recent HRM concepts and its challenges.	K2
CO3	Essential role in contemporary organizations.	K3
CO4	Familiarize students with the Human Resources management involving planning, placement and training,	K3
CO5	Significance of performance appraisal and methods of compensation.	K4
CO6	To identify the process of performance management applications.	K4

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	1	9	3	9
CO2	9	9	9	9	3	3
CO3	1	3	3	3	3	3
CO4	9	3	3	3	9	9
CO5	3	9	1	3	3	9
CO6	9	3	9	3	3	3
Weightage	34	30	26	30	24	36
Weighted percentage of Course contribution to Pos	18.89%	16.67%	14.44%	16.67%	13.33%	20%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO4,PO6	PO1,PO2,PO5	PO3	--
CO2/ K2	PO1,PO2,PO3,PO4	PO5,PO6	--	--
CO3/ K3	--	PO2,PO3,PO4,PO5, PO6	PO1	--
CO4/ K3	PO1,PO5,PO6	PO2,PO3,PO4	--	--
CO5/ K4	PO2,PO6	PO1,PO4,PO5	PO3	--
CO6 /K4	PO1,PO3	PO2,PO4,PO5,PO6	--	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1		1	2		2	8
K2	1	2	1	4		4	16
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5		2	1	3		3	12
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce

Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)

(For those who have joined during the Academic Year 2025 onwards) SEMESTER-III

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP4	CORE	SUPPLY CHAIN MANAGEMENT FOR BPS	Lecture	5	4

COURSE DESCRIPTION

It equips students with the skills to manage the entire flow of goods and services, from raw materials to the end customer, focusing on efficiency, cost reduction, and strategic planning.

COURSE OBJECTIVE:

- ❖ Develop the students to know more about network design for supply chain management
- ❖ Have better understanding of emerging trends and regulatory mechanisms in supply chain.
- ❖ To familiarize students with various supply chain models and industry best practices.
- ❖ To highlight the integration of Information Technology and ERP systems in SCM.
- ❖ To explore the role of Business Process Services (BPS) in outsourcing and optimizing supply chain functions.

UNIT I: SUPPLY CHAIN MANAGEMENT Overview-Types of Business Organizations: Business Process Outsourcing- Types- Classification and Domains of BPS- Future & Challenges- SCM in BPS- Characteristics of Supply Chain- Upstream & Downstream Concepts Supply Chain- Functions SCM Offerings.	15Hrs
UNIT II: SUPPLY CHAIN SOURCING AND PROCUREMENT: Introduction to Five Basic Components of SCM -Source to Pay – An Understanding The Process of Strategic Sourcing Procurement to pay Process Cycle Technology- Intervention in Sourcing and Procurement--Contract Management- Aim and Purpose Learning Outcome - Definition Activities and stages of contract life cycle management- Technology trends in contract management- Outsourcing and off shoring opportunities in contract management - Technology trends in contract management.	15Hrs
UNIT III: SUPPLY CHAIN AFTER MARKET SERVICES: Introduction to After Market Services- Warranty Management Service- Parts Management & Claims Processing system - Procurement Parts and Logistics Reverse Logistics- Sales order management- Objectives & Introduction Order Quotation -Order acceptance and Order Entry- Order Administration -Order Fulfillment -Major Operational Challenges in SOM.	15Hrs
UNIT IV: MASTER DATA MANAGEMENT (MDM): Objectives & Introduction Master Data - Meaning, Definition and Benefits -Master Data problems-Responsibilities and Automated Maintenance-Data Stewardship- Data Governance Key Elements of inventory management Objectives & Introduction Inventory Management - Meaning, Definition -Benefits -Type of Inventory Methodology of Inventory- Inventory Carrying Cost- Inventory Control System –Objectives.	15Hrs
UNIT V: LOGISTICS FLEET AND WAREHOUSE MANAGEMENT: Objectives & Introduction - Logistics Fleet - Meaning, Definition and Benefits- Types of Fleet in Goods Transportation -Warehouse Management - Meaning, Definition and Benefits -Functions of Warehouse & benefits of efficient Warehouse Management -Operational Challenges in Logistics Fleet & Warehouse- Management Technology- Intervention in Logistics Fleet and Warehouse Management.	15Hrs

Textbooks: Hand book on Finance and Accounting for Supply Chain Management

Unit	Chapter No. & Title	Page Numbers
Unit I	Chapter 1 – Fundamentals of Supply Chain Finance	pp. 1–18
Unit II	Chapter 2 – Costing Methods in SCM and Budgetary Control	pp. 19–38
Unit III	Chapter 3 – Working Capital Management & Inventory Accounting	pp. 39–60
Unit IV	Chapter 4 – Financial Planning and Performance Measurement	pp. 61–82
Unit V	Chapter 5 – Taxation, Risk Management, and Regulatory Compliance	pp. 83–105

Reference Books:

1. Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
2. Anthony M. Pagano, Matthew Liotine, Technology in Supply Chain Management and Logistics (Current Practice and Future Applications), Elsevier Science, 2019

COURSE OUTCOMES

NO	COURSEOUTCOMES	KNOWLEDGE LEVEL
CO1	Recall various terms and concepts relating to supply chain.	K1/K3
CO2	Understand various forms of supply and demand in supply chain	K1/K4
CO3	Evaluate the applications to e-business	K2/K3
CO4	Differentiate specific network design in certain and uncertain situations	K4/K6
CO5	Explain the emerging trends in supply chain and the regulatory mechanisms.	K1/K4
CO6	Students will become familiar with emerging trends and best practices in supply chain management.	K3/K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	1	3	9
CO2	3	9	1	3	1	3
CO3	1	9	3	3	9	1
CO4	3	1	9	1	3	3
CO5	3	3	9	9	3	9
CO6	9	3	1	3	9	1
Weightage	28	28	26	20	28	26
Weighted percentage of Course contribution to POs	17.95%	17.95%	16.67%	12.82%	17.95%	16.67%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K1/K3	PO1,PO6	PO2,PO3,PO5	PO4	--
CO2/ K1/K4	PO2	PO1,PO4,PO6	PO3,PO5	--
CO3/ K2/K3	PO2,PO5	PO3,PO4	PO1,PO6	--
CO4/ K4/K6	PO3	PO1,PO5,PO6	PO2,PO4	--
CO5/ K1/K4	PO3,PO4,PO6	PO1,PO2,PO5	--	--
CO6 / K3/K6	PO1,PO5	PO2,PO4	PO3,PO6	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2	1	2	1	4		4	16
K3		2	1	3		3	12
K4	1		1	2		2	8
K5		2	1	3		3	12
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-III

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP5	CORE	COST ACCOUNTING	Lecture	5	3

COURSE DESCRIPTION

Cost Accountancy is a branch of study in the commerce stream, concerned with costing and the application of the principles, techniques and methods of cost accounting to the practice of cost control.

COURSE OBJECTIVE:

- ❖ To keep the student conversant with the ever – enlarging frontiers of Cost Accounting Knowledge.
- ❖ To familiarize students with different costing methods such as job costing, process costing, and contract costing.
- ❖ To enable students to prepare cost sheets and analyze cost behavior.
- ❖ To introduce techniques of marginal costing, standard costing, and variance analysis for decision-making.
- ❖ To develop skills to apply cost accounting tools in controlling and reducing costs in a business environment.

UNIT I : Cost accounting: Evolution of Cost Accounting – Importance of Cost Accounting – Limitations of Cost Accounting – Definition and Cost Concepts – Classification of Costs – Cost Unit and Cost Centre – Installation of Cost Accounting System – Essentials of a good Cost Accounting System	15Hrs
UNIT II: Material Control: Material Cost – Material Purchase Procedure – Material Control – Objectives of Material Control – Inventory Control Methods – ABC Analysis – Perpetual Inventory Control System – fixation of Stock Levels – Maximum Level, Minimum Level, economic Order Quantity – Reorder Level, Stores Records – Bin Cards and Stores Ledger – Material Issues - Pricing of Material Issues – FIFO Method , Simple Average Method and Weighted Average Method.	15Hrs
UNIT III: Labour: System of wage payment: Labour Cost – Importance of Labour Cost Control – Time Keeping – Methods of Time Keeping – Control of Idle Time and Overtime and their Treatment in Cost Accounting – labour Turnover – Causes – Effects – Methods of measuring Labour Turnover – Methods of Remunerating the Labour – Time Rate System – Piece Rate System – Incentive Plans – Halsey Plan , Rowan Plan, Taylor’s Differential Piece Rate System	15Hrs
UNIT IV: Output Costing: Unit or Output Costing – Operating Costing – Job Costing – Contract Costing – Batch Costing – Characteristics – Preparation of Cost Sheets and Cost Statements – Distinction between Methods of Costing.	15Hrs
UNIT V: Overheads: Classification of Overheads – Allocation and Apportionment of Overheads – Reapportionment of Service Department Overheads to Production Departments – Absorption of Overheads – Bases of Absorption of Overheads.	15Hrs

Note: Problem - 75% and Theory - 25%

Text books: 1. Dr.RRamachandran &Dr.R.Srivasan, “Cost Accounting Theory, Problems and Solutions

Unit	Chapter No. & Title	Page Range
Unit I	Chapter 1 – Introduction & Basic Concepts	pp. 1–30
	Chapter 2 – Cost Elements: Classification & Costing Methods	pp. 35–70
Unit II	Chapter 3 – Materials & Chapter 4 – Labour	pp. 75–120
	Chapter 5 – Overheads	pp. 125–160
Unit III	Chapter 6 – Unit or Output Costing & Chapter 7 – Reconciliation	pp. 165–210
Unit IV	Chapter 8 – Job, Batch & Contract Costing	pp. 215–260
	Chapter 9 – Process Costing	pp. 265–305
Unit V	Chapter 10 – Joint & By-products Costing; Chapter 11 – Operating Costing	pp. 310–350

Unit	Chapter No. & Title	Page Range
	Chapter 12 – Integrated Accounts (Cost & Financial)	pp. 355–395

Reference books:

1. S.P. Iyyengar, “Cost Accounting principles and practice”, Sultan Chand, New Delhi. 2005
2. V.K.Saxena & C.D. Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005
3. M.N. Arora, “Cost Accounting”, Sultan Chand, New Delhi.2005.
4. B.S. Kanna, I.M. Pandey, G.K. Ahuja, M.N. Arora, Practical Costing, Sultan Chand & Sons. Edition 2009.
5. Bhattacharya “Principles and practices of Cost Accounting” PHI Publications, Third Edition – 2010.

Web Resources:

1. <https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf>
2. https://www.icsi.edu/WebModules/Publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
3. <https://www.amazon.in/Cost-Accounting-Books/b?ie=UTF8&node=4149428031>
4. https://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost_Accounting_Book_XII.pdf

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO1	To enable the students to be aware of meaning and elements of cost.	K1
CO2	To enable the students to aware of material control as a tool for cost control.	K2
CO3	To enable the students to be aware of how to account Labour and overheads cost as an element of total cost	K2
CO4	To enable the students to be aware of process costing as a methods of costing and its application.	K3
CO5	To enable the students to be aware of practice of costing methods and accuracy of cost sheet.	K3
CO6	Analyze cost data to support decision-making and improve cost efficiency in organizations.	K4

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	9	9	3	9	9
CO2	9	1	3	9	3	3
CO3	3	3	3	3	1	9
CO4	9	3	1	9	1	1
CO5	3	9	3	3	3	3
CO6	3	1	3	3	9	3
Weightage	30	26	22	30	26	28
Weighted percentage of Course contribution to Pos	18.52%	16.04%	13.58%	18.52%	16.04%	17.28%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K1	PO2,PO3,PO5,PO6	PO1,PO4	--	--
CO2/ K2	PO1,PO4	PO3,PO5,PO6	PO2	--
CO3/ K2	PO6	PO1,PO2,PO3,PO4	PO5	--
CO4/ K3	PO1,PO4	PO2	PO3,PO5,PO6	--
CO5/ K3	PO2	PO1,PO3,PO4,PO5 PO6	--	--
CO6 /K4	PO5	PO1,PO3,PO4,PO6	PO2	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2	1	2	1	4		4	16
K3	1		1	2		2	8
K4	1	2	1	4		4	16
K5		2	1	3		3	12
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-III

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25ABP4	ALLIED	BANKING FOR BPS	Lecture	4	3

COURSE DESCRIPTION

This course is designed to provide foundational knowledge of the banking domain specifically tailored for professionals working in the Business Process Services (BPS) sector. It introduces key banking concepts, processes, regulatory frameworks, and the role of BPS in supporting banking operations globally.

COURSE OBJECTIVE:

- ❖ To enable the students to know the Banking Law and Practices in India.
- ❖ To provide an understanding of various banking products and services such as savings accounts, loans, credit cards, and digital banking.
- ❖ To explain the regulatory framework governing banks, including RBI guidelines and KYC norms.
- ❖ To familiarize students with the operational processes involved in retail and corporate banking.
- ❖ To highlight the role of BPS in supporting banking functions like account opening, transaction processing, and loan servicing.

UNIT I: Overview of Banking: Introduction to Banking- Legal Aspects of Banking- Risks Control- Customer Service- Customer Complaints & Dispute Handling -Pricing Methodologies- Anti-Money Laundering, Know Your Customer (AML, KYC)- Information Security.	12Hrs
UNIT II: Retail Banking: Account Origination- Account servicing-ATM Management-Payments system-Wealth Management.	12Hrs
UNIT III: CARDS: Overview of Cards- Card Transactions-Settlement-Payment-Card Operations- Charge Back& Dispute Resolution-Customer Service-Fraud Management-CARD Collections.	12Hrs
UNIT IV: Mortgages: Mortgages- Purpose of Mortgage Loan- US Mortgage - Brief History- Federal Regulations on Borrower's Rights- Mortgage Products- Mortgage Schemes or Programmes- Major Parties in the Mortgage Industry- Mortgage Loan Cycle- Mortgage Insurance- Mortgage Frauds- Recent Developments in Mortgage Industry.	12Hrs
UNIT V: Cash Management Services: Introduction to Cash Management Services- Cash Management Products : Account Services- Account Maintenance- Electronic Banking- Various facilities provided to customer- Financial Messaging- Clearing Systems- Introduction to Funds Transfer- Correspondent Banking- Nostro Account- Nostro Reconciliation- Vostro Account- Compliance : Sanctions- Anti-Money Laundering- Straight Through Processing- Risk and Liquidity Issues	12Hrs

Text Book: 1. Hand book on Banking for Business Process Outsourcing

Unit	Chapter	Page Range
Unit I	Chapter 1 – Overview of Banking & BPO Integration	pp. 1–25
Unit II	Chapter 2 – Retail & Corporate Banking Processes in BPO	pp. 30–55
Unit III	Chapter 3 – Payment Systems, Clearing & Settlements	pp. 60–85
Unit IV	Chapter 4 – Regulatory Compliance, RBI Guidelines & Risk Management	pp. 90–115
Unit V	Chapter 5 – Technology in Banking BPO: ERP, RPA, Cloud & Security	pp. 120–145

Reference Books

1. Gordan.E. and Natrajan.K, "Banking Theory Law and Practice", Himalaya Publishing House, New Delhi.
2. Sundharam K.P.M and Varshney P.N, "Banking Theory Law and Practice", Sultan Chand and Sons, New Delhi.
3. Indian Institute of Banking and Finance, "Legal aspects of Bank operations", Macmillan India Ltd, New Delhi .

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO1	Acquire practical knowledge in the field of banking	K3
CO2	Understand the financial analysis of banks	K2
CO3	Communicate orally and in written form the understanding of banking operations, functions, risk associated with and law pertaining to banking functions.	K3/K6
CO4	Apply the learning of the bank functions and operations lifelong practice in BPS.	K3
CO5	Examine the Rewards programs and merchandising offers and analyze the different methods of payment and value added services.	K4
CO6	Examine the impact of technology, automation, and digital transformation in banking.	K4

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	9	3	9	3
CO2	9	1	3	3	3	9
CO3	1	9	9	9	3	3
CO4	9	9	1	3	9	3
CO5	3	3	9	1	3	9
CO6	3	3	9	9	1	3
Weightage	28	26	40	28	28	30
Weighted percentage of Course contribution to Pos	15.56%	14.43%	22.22%	15.56%	15.56%	16.67%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K3	PO3,PO5	PO1,PO4,PO6PO2	--	--
CO2/ K2	PO1,PO6	PO3,PO4,PO5	PO2	--
CO3/ K3/K6	PO2,PO3,PO4	PO5,PO6	PO1	--
CO4/ K3	PO1,PO2,PO5	PO4,PO6	PO3	--
CO5/ K4	PO3,PO6	PO1,PO2,PO5	PO4	--
CO6 /K4	PO3,PO4	PO1,PO2,PO6	PO5	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2		2	1	3		3	12
K3	1		1	2		2	8
K4		2	1	3		3	12
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-IV

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP6	CORE	ENTREPRENEURIAL DEVELOPMENT	Lecture	4	3

COURSE DESCRIPTION

It is a programme which helps in developing entrepreneurial abilities. The skills that are required to run a business successfully is developed among the students through this programme.

COURSE OBJECTIVE:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities.
3. To analyze the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.
5. To develop awareness of risk management, fraud detection, and compliance in banking operations.

UNIT I: Entrepreneurship: – Definition, Concept, Nature , Characteristics , functions , types and phases of EDP, Development of Women and rural entrepreneurs – Women Council Scheme.	12Hrs
UNIT II: Start-up process: Project identification – Selection of the project – Project formulation and evaluation – feasibility analysis, Project Report.	12Hrs
UNIT III: Institutional finance to entrepreneurs: Development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC- IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.	12Hrs
UNIT IV: Incentives and subsidies: Subsidized services – Seed Capital Assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.	12Hrs
UNITV: Women Entrepreneurship: Meaning- Need- Scope- Growth of Women Entrepreneurship-Role of Self-Help Group in Women Empowerment- Financial and non-financial support to women enterprises in India- Functions of Women Entrepreneur- Growth of Women Entrepreneur- Problems of Women Entrepreneur- Remedies for the problems of women Entrepreneurs.	12Hrs

Text Books: 1. Khanka . S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi. 2017

Unit	Chapter Title(s)	Page Numbers
Unit I	Concept of Entrepreneurship – Meaning, Definitions, Characteristics, Functions, Types	pp. 1–30
Unit II	Entrepreneurial Development Programmes (EDP); Role of Government & Institutions	pp. 31–60
Unit III	Business Idea Generation, Project Identification & Selection	pp. 61–90
Unit IV	Project Formulation, Appraisal, and Report Preparation	pp. 91–125
Unit V	Institutional Support to Entrepreneurs – SIDBI, NSIC, TIIC, MSME, DIC, EDI, etc.	pp. 126–160

Reference Books:

1. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.
2. Desai Vasant, Entrepreneurial Development and Management, Himalaya Publishing House, 2007.
3. Bruce R. Barringer, R. Duane Ireland, Entrepreneurship Successfully Launching New Ventures, Pearson Education, 2008.
4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons.
5. Barringer Bruce R., Ireland R. Duane, Entrepreneurship Successfully Launching New Ventures, Pearson Education, 2008.

Web Resource:

1. https://books.google.com/books/about/Entrepreneurial_Development.
2. <https://www.freebookcentre.net/Business/Entrepreneurship-Books>.
3. <https://www.phindia.com/Books/BookDetail/9789390544257/entrepreneurship-development-sharma>

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO1	To know about the role of the entrepreneur in India and around the globe.	K1
CO2	To develop students' ability to create, lead, and coordinate projects within the textile and fashion sector.	K6
CO3	Students will be able to define and identify the principles of new venture financing and growth for existing businesses.	K2
CO4	To understand the process of women entrepreneurship and the problems faced by women entrepreneurs.	K2
CO5	To understand the difference between Micro, Small, and Medium Enterprises (MSMEs).	K2
CO6	To evaluate the impact of government schemes on entrepreneurial growth	K5

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	9	3	3	9
CO2	3	3	9	1	3	3
CO3	3	9	3	3	9	9
CO4	9	9	3	9	3	3
CO5	9	3	9	3	9	9
CO6	3	3	9	1	3	3
Weightage	36	30	42	20	30	36
Weighted percentage of Course contribution to Pos	18.56%	15.46%	21.65%	10.31%	15.46%	18.56%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K1	PO1,PO3,PO6	PO2,PO4,PO5	--	--
CO2/ K6	PO3	PO1,PO2,PO5,PO6	PO4	--
CO3/ K2	PO2,PO5,PO6	PO1,PO3,PO4	--	--
CO4/ K2	PO1,PO2,PO4	PO3,PO5,PO6	--	--
CO5/ K2	PO1,PO3,PO5,PO6	PO2,PO4	--	--
CO6 /K5	PO3	PO1,PO2,PO5,PO6	PO4	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2	1		1	2		2	8
K3	1	2	1	4		4	16
K4		2	1	3		3	12
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-IV**

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25ABP5	ALLIED	INSURANCE FOR BPS	Lecture	5	4

COURSE DESCRIPTION

This course introduces students to the fundamental concepts and principles of insurance within the framework of risk management and financial planning.

COURSE OBJECTIVE:

- ❖ To enable the students to know the Basic Concepts of Domestic Insurance.
- ❖ To impart Knowledge on various concepts of International Insurance.
- ❖ To introduce the fundamental principles and types of insurance, including life and general insurance.
- ❖ To explain key insurance concepts such as risk, premium, underwriting, policy issuance, and claims management.
- ❖ To provide an overview of insurance laws and regulatory bodies like IRDAI.

UNIT I: Insurance- Overview: Concept of Risk- Basic concepts- Risk Management- Fundamentals of Insurance- Characteristics of a valid contract- Principles and Practices of Insurance contract- Important terminologies & parties in Insurance contract- History of Insurance- Types of Insurance companies-Types of Insurance-Business units in an Insurance Company-Overview of Insurance Life Cycle-Re-Insurance Concept.	15Hrs
UNIT II: Life Insurance & Annuity: Important terminologies in a life insurance policy- Parties in a life insurance policy- Individual life insurance plans- Supplementary benefits- Policy provision- Ownership rights- Life insurance policy life cycle- Concept of Annuity- Types of Annuity- Annuity contract provisions- Annuity: USA – Fixed, Fixed Index, Variable- Annuitized pay out option- Annuity benefit payments- Open Market- Individual annuities- Principles of Group insurance- Group life insurance- Group retirement plans	15Hrs
UNIT III: Property & Casualty: Non-life Insurance concepts- Insurance Providers- Underwriting process- Policy servicing process- Claims process- Reinsurance.	15Hrs
UNIT IV: Healthcare Insurance: Concept of Healthcare Insurance- How Healthcare Insurance works- Key challenges of Healthcare industry- Healthcare Ecosystem- Healthcare regulations & standards; HIPAA- Medicare- Medicaid- Individual health insurance policies- Group health insurance policies- Managed Care.	15Hrs
UNIT V: Retirement Services: 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 in USA- Life cycle of participants in a Plan- Categories of Pension in- DWP& TPR- Retirement options in UK.	15Hrs
UNIT VI: Superannuation: Concept of Superannuation- Superannuation in India- Superannuation in Australia- Why is Superannuation important- History of Superannuation in Australia- Eligibility for Superannuation- Insurance with Superannuation- Beneficiary Nomination- Investment Choice- Steps to reach retirement goals- Boosting Superannuation funds- Fund Structures- Benefit Designs- Types of Contributions- Government Co-Contribution- Choice of Super Fund- Regulation & Legislation- Regulatory Bodies Governing Superannuation in Australia.	15Hrs

Text Book: Hand book on insurance for business process services.

Unit	Chapter Title	Page Numbers
Unit I	Chapter 1 – Overview of Insurance BPS: Types, Scope & Regulatory Framework	pp. 1 – 22
Unit II	Chapter 2 – Policy Administration & Lifecycle Management	pp. 25 – 48
Unit III	Chapter 3 – Underwriting Processes & Risk Profiling in Insurance BPS	pp. 52 – 76
Unit IV	Chapter 4 – Claims Processing, Fraud Detection & BPO Role	pp. 80 – 105

Unit	Chapter Title	Page Numbers
Unit V	Chapter 5 – Compliance, Data Privacy (IRDA, Global Standards) & Automation Tools	pp. 110 – 135

Reference Book:

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

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO1	Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.	K2
CO2	Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.	K2
CO3	Communicate orally and in written form the understanding of insurance operations functions.	K3
CO4	Apply the learning of the insurance procedures, products, services and operations lifelong.	K3
CO5	Comprehend on the insurance industry, its regulatory body, insurance laws that support the mitigation of risk.	K2
CO6	Create appropriate insurance solutions based on individual or business risk profiles using case-based scenarios.	K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	9	1	3	3
CO2	1	9	3	9	1	3
CO3	3	3	9	1	9	3
CO4	3	3	3	9	1	9
CO5	3	1	9	3	9	9
CO6	9	1	3	3	9	3
Weightage	28	20	36	26	32	30
Weighted percentage of Course contribution to Pos	16.28%	11.63%	20.93%	15.12%	18.60%	17.44%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO1,PO3	PO2,PO5,PO6	PO4	--
CO2/ K2	PO2,PO4	PO3,PO6	PO1,PO5	--
CO3/ K3	PO3,PO5	PO1,PO2,PO6	PO4	--
CO4/ K3	PO4,PO6	PO1,PO2,PO3	PO5	--
CO5/ K2	PO1,PO5	PO3,PO4,PO6	PO2	--
CO6 /K6				--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2	1	2	1	4		4	16
K3		2	1	3		3	12
K4	1	2	1	4		4	16
K5	1		1	2		2	8
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-IV**

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25ABP6	ALLIED	COMPANY LAW AND SECRETARIAL PRACTICES	Lecture	5	3

COURSE DESCRIPTION

This course provides a comprehensive understanding of the legal framework governing companies in India, as outlined in the Companies Act, 1956 and its amendments up to 2013. It equips students with knowledge of the formation, management, and regulation of companies, along with the roles and responsibilities of company secretaries. The course emphasizes practical aspects of corporate governance, documentation, and compliance requirements essential for effective company administration.

COURSE OBJECTIVE:

- 📌 To learn the procedure for incorporation and administration of companies.
- 📌 To study the roles, duties, and responsibilities of company secretaries.
- 📌 To familiarize students with statutory requirements related to meetings, resolutions, and disclosures.
- 📌 To provide knowledge on mergers, winding up, and the liquidation process of companies.
- 📌 To highlight corporate governance practices and the role of regulatory authorities like SEBI and the NCLT.
- 📌 To prepare students for careers in corporate law, secretarial practices, and compliance roles.

UNIT I: COMPANIES ACT 2013: Meaning-Definition–Nature-Characteristics-Difference between Company and Partnership -Kinds of Companies –Formation – Incorporation-Characteristics-Documents to be submitted for Registration-Procedures for incorporation of Private Ltd company.	12Hrs
UNIT II: IMPORTANT DOCUMENTS OF A COMPANY: Memorandum of association-Articles of association-Doctrine of constructive notice and indoor management-Prospectus–Definition – Contents – Deemed Prospectus – Misstatement in Prospectus -Shelf and red herring prospectus.	12Hrs
UNIT III: CAPITAL OF A COMPANY: Share Capital– Kinds of Shares–SEBI Guidelines relating to issue of shares- Share Application-Share Allotment-Duties of Secretary before allotment-Compulsory listing of all public issues- Debentures-Meaning-Definition- Types of Debentures-Difference between shares and Debentures..	12Hrs
UNIT IV: MEETINGS AND MANAGEMENT: Meaning – Types of Meeting - Director’s Meeting-Board Resolutions–Notice of meeting- Quorum- Proxy- Board of Directors Meeting-Minutes of Board Meeting-Classification of Directors- Disqualifications-Director Identity Number (DIN)- Appointment- Legal positions- Powers and Duties- Removal of Directors- Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers- Duties and Liabilities.	12Hrs
UNIT V: WINDING UP OF A COMPANY: Meaning- Modes of winding up – winding up by the court – Voluntary winding up –Members’ voluntary winding up – Creditors’ voluntary winding up-Official Liquidator-Provisional Liquidator-Winding up committee-Duties-Powers of Liquidator.	12Hrs

Text books: J.Shanthi ,Company Law (As per Companies Act 2013),Margham Publication.

Unit	Chapter Title	Page Numbers
Unit I	Nature of Company; Formation, Incorporation & Types	pp. 1–20
Unit II	Memorandum & Articles of Association; Prospectus; Share Capital & Shares	pp. 30–60
Unit III	Membership; Borrowing Powers; Deposits	pp. 75–100
Unit IV	Company Management, Board & General Meetings	pp. 115–140

Unit	Chapter Title	Page Numbers
Unit V	Dividends; Company Accounts & Audit; Winding-up	pp. 155–185

Reference books:

1. Gaffoor and Thothadri, Company Law , Vijay Nicole Imprints (P) Ltd.
2. M.V. Dhandapani, Business Laws, Sultan Chand and Sons.
3. V. Balachandran & M. Govindarajan, A Student Handbook on Company Law and Practice, Vijay Nicole Imprints (P) Ltd.
4. S. Badri Alam and Saravanavel , Company Law, Himalaya Publications.
5. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand and Sons

Web Source:

1. <https://e-book.icsi.edu/>
2. <https://www.taxmann.com/virtualbooks/product/7110-company-law-%7C-virtualbook>.

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO1	Knowledge regarding the procedures to form a company.	K2
CO2	Knowledge regarding how to prepare the documents of a company.	K3
CO3	Knowledge how to raise their owned capital and borrowings.	K2
CO4	Knowledge about the types of company meetings.	K2
CO5	Knowledge about the procedure for wind up a company.	K2
CO6	To enhance the ability to prepare legal documents and ensure compliance with corporate laws.	K3

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	3	3	9
CO2	1	9	3	9	3	3
CO3	3	1	9	9	9	1
CO4	3	9	3	3	1	3
CO5	1	3	3	1	3	9
CO6	3	1	1	1	9	3
Weightage	20	26	22	26	28	28
Weighted percentage of Course contribution to Pos	13.33%	17.33%	14.67%	17.33%	18.67%	18.67%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO1,PO6	PO2,PO3,PO4,PO5	--	--
CO2/ K3	PO2,PO4	PO3,PO5,PO6	PO1	--
CO3/ K2	PO3,PO4,PO5	PO1	PO2,PO6	--
CO4/ K2	PO2	PO1,PO3,PO4,PO6	PO5	--
CO5/ K2	PO6	PO2,PO3,PO5	PO1,PO4	--
CO6 /K3	PO5	PO1,PO6	PO2,PO3,PO4	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2	1	2	1	4		4	16
K3	1		1	2		2	8
K4	1	2	1	4		4	16
K5	1	2	1	4		4	16
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-IV

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BPNME1	NME	ELEMENTS OF INSURANCE	Lecture	2	2

COURSE DESCRIPTION:

It aims to provide a foundational understanding of the insurance industry, covering its core principles, types, and regulatory framework.

COURSE OBJECTIVE:

- ❖ To highlight the importance of insurance and its basic concepts.
- ❖ To familiarize students with company meetings, resolutions, and the procedure for maintaining statutory records.
- ❖ To provide knowledge on mergers, winding up, and the liquidation process of companies.
- ❖ To highlight corporate governance practices and the role of regulatory authorities like SEBI and the NCLT.
- ❖ To prepare students for careers in corporate law, secretarial practices, and compliance roles.

UNIT I: Introduction to Insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.	2Hrs
UNIT II : Procedure for becoming an agent: Pre-requisite for obtaining a license – Duration of license–Cancellation of license–Revocation or suspension/ termination of agent appointment– code of conduct – unfair practices.	2Hrs
UNITIII: Fundamentals of agency law: Definition of an agent – Agents regulations – Insurance intermediaries – agents’ compensation – IRDA.	2Hrs
UNIT IV: Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims.	2Hrs
UNIT V: Fundamentals of Insurance: Principles of Life insurance- Marine- Fire-Medical- General insurance: Contracts of various kinds – Insurable interest. – Actuarial science.	2Hrs

Text Books: Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd

Unit	Chapter No. & Title	Page Numbers
Unit I	Chapter 1 – Nature and Importance of Insurance	pp. 1–14
	Chapter 2 – Reinsurance and Double Insurance	pp. 15–24
Unit II	Chapter 3 – Classification of Insurance	pp. 25–34
	Chapter 4 – Principles of Insurance	pp. 35–44
	Chapter 5 – Insurance Documents	pp. 45–50
Unit III	Chapter 6 – Introduction to Life Insurance	pp. 51–65
	Chapter 7 – Types of Life Insurance Policies	pp. 66–85
Unit IV	Chapter 8 – Assignment and Nomination	pp. 86–100
	Chapter 9 – Life Insurance Corporation of India – Role and Functions	pp. 101–120
Unit V	Chapter 10 – Marketing of Life Insurance	pp. 121–135
	Chapter 11 – Financial Services of LIC	pp. 136–150
	Chapter 12 – Role of Development Officers	pp. 151–165

Reference Books:

1. Insurance in India by P.S.Palande, R.S.Shah, Sage Publications Chennai.
2. Insurance principles and practices by Mishra M.N – S.Chand&Co.,New Delhi

3. Insurance Regulatory Development Act 1999.
4. Life Insurance Corporation Act 1956

Web Resources:

1. <https://www.scribd.com/document/556529485/Elements-of-Insurance-E-Content>
2. <https://booksdelivery.com/elements-of-insurance-by-murthy-from-margham-publications>
3. <https://www.phindia.com/Books/BookDetail/9789391818401/elements-of-banking-and-insurance-sethi-bhatia>

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO1	Explain risk management in insurance and understanding of the insurance mechanism.	K2
CO2	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view	K5
CO3	Compare various kinds of insurance plans as well as the importance of contract in Customers	K4
CO4	Create valuable insights into overview of Life Insurance and General Insurance Products	K6
CO5	Gain knowledge about the claim settlement procedure adopted by life and general insurance	K2
CO6	Demonstrate awareness of regulatory frameworks and the role of IRDAI in governing the insurance sector.	K2

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	9	1	3	3	1
CO2	1	3	1	9	9	3
CO3	9	9	3	3	3	1
CO4	1	3	9	9	1	3
CO5	1	9	3	1	9	3
CO6	1	3	9	3	3	9
Weightage	16	36	26	28	22	20
Weighted percentage of Course contribution to Pos	10.81%	24.32%	17.57%	18.92%	14.86%	13.52%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO2	PO1,PO4,PO5	PO3,PO6	--
CO2/ K5	PO4,PO5	PO2,PO6	PO1,PO3	--
CO3/ K4	PO1,PO2	PO3,PO4,PO5	PO6	--
CO4/ K6	PO3,PO4	PO2,PO6	PO1,PO5	--
CO5/ K2	PO2,PO5	PO3,PO6	PO1,PO4	--
CO6 /K2	PO3,PO6	PO2,PO4,PO5	PO1	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2	1		1	2		2	8
K3		2	1	3		3	12
K4	1	2	1	4		4	16
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-V

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP7	CORE	CORPORATE ACCOUNTING	Lecture	6	6

COURSE DESCRIPTION

It focuses on the accounting practices specific to companies, including the preparation of financial statements, analysis of financial data, and understanding relevant regulations.

COURSE OBJECTIVE:

- ❖ **Introduce** students to the fundamental principles and practices of corporate accounting in compliance with statutory requirements.
- ❖ **Enable** students to understand the accounting treatment for various types of share capital and debentures issued by companies.
- ❖ **Provide** knowledge on the preparation of company final accounts as per Schedule III of the Companies Act, 2013.
- ❖ **Develop** the ability to compute and record transactions relating to amalgamation, absorption, and reconstruction of companies.
- ❖ **Equip** students with the skills to prepare consolidated financial statements of holding and subsidiary companies.

UNIT I : Issue of Shares: Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount – Under Subscription-Over Subscription - Pro-rata Allotment - Forfeiture and Reissue of Shares..	15Hrs
UNIT II : Issue and redemption of debentures: Introduction of Debentures - Issue of Debentures – Redemption of Debentures – Par-Premium-Discount- Sources of Redemption – Sinking Fund Method and Insurance Policy Method - Capital Redemption Reserve. .	15Hrs
UNIT III: Holding company account:- Meaning and Definition of Holding Company and Subsidiary Company-Minority Interest- Steps involved in Preparation of consolidated balance sheet.	15Hrs
UNIT IV: Valuation of Goodwill & Shares: Goodwill – Factors affecting goodwill – Need for Goodwill valuation - Valuation of Goodwill – Average Profit Method - Super Profit Method – Capitalization Method. Valuation of Shares - Net Asset Method – Yield Method – Fair Value Method.	15Hrs
UNIT V: Profit Prior to Incorporation: Introduction-Treatment of Profit and Loss Prior to the incorporation-Methods of ascertain profit and loss-Basis of appointment of Expenses-Steps involved in ascertaining Pre and Post incorporation profit	15Hrs

Note: Problem – 75%, Theory – 25%

TEXT BOOK(S)

1. Corporate Accounting – Dr.R.Ramachandran & Dr.R.Srinivasan
2. Corporate Accounting - T.S.Reddy and A.Murthy, Margham Publishers.

Unit	Chapter Title	T.S. Reddy & A. Murthy	Ramachandran & Srinivasan
Unit I	Issue of Shares – at par, premium, discount, forfeiture, reissue	Ch. 1 – pp. 1–42	Ch. 1 – pp. 1–38
Unit II	Preference Shares & Debentures – issue & redemption	Ch. 2 – pp. 43–70 Ch. 3 – pp. 71–100	Ch. 2 – pp. 39–72
Unit III	Final Accounts of Companies (as per Companies Act, 2013)	Ch. 4 – pp. 101–145	Ch. 4 – pp. 73–115

Unit	Chapter Title	T.S. Reddy & A. Murthy	Ramachandran & Srinivasan
Unit IV	Valuation of Goodwill and Shares	Ch. 6 – pp. 176–205	Ch. 7 – pp. 140–168
Unit V	Profit Prior to Incorporation	Ch. 5 – pp. 146–175	Ch. 8 – pp. 116–139

REFERENCE BOOK(S)

1. Corporate Accounting – R.L.Gupta and Radhasamy, Sulthan Chand.
2. Advanced Accountancy - Jain and Narang, Kalyani Publications.
3. Advanced Accountancy - R.S.N.Pillai , Bhagavathi and S.Uma – S.Chand & Co.,
4. Advanced Accountancy – Arulanandam and Raman – Himalaya Publishers.

Web Resource:

1. <https://www.sultanchandandsons.com/book/590/corporate-accounting>
2. <https://www.amazon.in/corporate-accounting-Books/s>
3. <https://gascnagercoil.in/wp-content/uploads/2020/12/Corporate-Accounting.pdf>

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO-1	Understand the features of shares and issue at par, premium, etc.	K2
CO-2	Develop and understand about the redemption of debentures and its types	K3
CO-3	Understand the accounting standard and apply the same for corporate entity and holding company	K3
CO-4	Understand the preparation of underwriting of shares and valuation of shares and goodwill	K2
CO-5	Be aware of the preparation of profit prior to incorporation account	K1
CO-6	Analyze and interpret financial statements of companies as per standards and requirements	K4

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	9	1	3	9	3
CO2	1	3	1	1	3	9
CO3	9	3	9	3	1	3
CO4	3	1	3	9	9	1
CO5	9	1	9	3	3	3
CO6	9	3	9	3	3	1
Weightage	34	20	32	22	28	20
Weighted percentage of Course contribution to Pos	21.80%	12.82%	20.51%	14.10%	17.95%	12.82%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO2,PO5	PO1,PO4,PO6	PO3	--
CO2/ K3	PO6	PO2,PO5	PO1,PO3,PO4	--
CO3/ K3	PO1,PO3	PO2,PO4,PO6	PO5	--
CO4/ K2	PO4,PO5	PO1,PO3	PO2,PO6	--
CO5/ K1	PO1,PO3	PO4,PO5,PO6	PO2	--
CO6 /K4	PO1,PO3	PO2,PO4,PO5	PO6	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2	1		1	2		2	8
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5		2	1	3		3	12
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-V

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP8	CORE	INCOME TAX LAW AND PRACTICES	Lecture	5	5

COURSE DESCRIPTION

To understand and apply the principles of income tax law in India, including the computation of various sources of income, tax planning, and the ethical considerations of tax practices.

COURSE OBJECTIVE:

- ❖ **Introduce** the basic concepts and definitions under the Income Tax Act, 1961.
- ❖ **Provide** comprehensive knowledge of the various heads of income and their computation.
- ❖ **Enable** students to understand and apply the provisions related to exemptions, deductions, and rebates.
- ❖ **Familiarize** students with the procedures for assessment of individual income.
- ❖ **Develop** the ability to compute total income and tax liability of individuals.

UNIT I : Basic Concepts: – Definition – Difference between Direct Tax and Indirect Tax - Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10	15Hrs
UNIT II : Salary: Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary.	15Hrs
UNIT III: House property: basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income.	15Hrs
UNIT IV: Profits and gains of business and profession: Basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income. Income from Capital Gains – Income from other sources.	15Hrs
UNIT V: Income from Capital Gain: Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.	15Hrs

Note: Problem – 75%, Theory – 25%

Text Books: 1. **Dr. R. Hariharan & Dr. S. Natarajan**, Income Tax Law and Practice, Charulatha Publications, Chennai

Unit	Chapter Title(s)	Page Numbers
Unit I	Basic Concepts – Assessee, Income, Previous Year, Assessment Year, Residential Status	pp. 1–30
Unit II	Exempted Incomes – Sec. 10; Agricultural Income; Fully/Partially Exempt Incomes	pp. 31–60
Unit III	Heads of Income – Salary and House Property	pp. 61–100
Unit IV	Heads of Income – Profits & Gains of Business or Profession, Capital Gains	pp. 101–140
Unit V	Income from Other Sources; Deductions (Sec 80C to 80U); Computation of Total Income & Tax Liability	pp. 141–190

Reference Books:

1. Gaur and Narang, "Income Tax Law and Practice" Kalyani Publishers, New Delhi.
2. Dr. H. C. Mehrotra, "Income Tax Law and Accounts" Sahithya Bhavan Publishers, Agra.
3. R. G. Shaha, Income Tax Law and Practice (Direct Tax) Himalaya Publications, Mumbai.
4. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO1	Comprehend the concepts related to assessment, assessee, income heads, and the Income Tax laws.	K2
CO2	Compute Income Tax Returns under various income heads and deductions for any assessee.	K3
CO3	Formulate Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions; acquire a lifelong practice for tax computation.	K4 / K6
CO4	Communicate orally and in writing the Income Tax computation under various income heads and deductions.	K2 / K3
CO5	Familiarize with laws pertaining to Income Tax and apply them throughout life.	K1 / K3
CO6	Evaluate the impact of current amendments and judicial decisions on Income Tax planning and compliance.	K5

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	9	3	3	9
CO2	9	3	3	9	9	9
CO3	3	9	9	9	3	3
CO4	9	3	3	9	9	9
CO5	3	9	9	3	3	9
CO6	3	3	9	3	9	9
Weightage	30	30	42	36	36	48
Weighted percentage of Course contribution to Pos	13.51%	13.51%	18.92%	16.22%	16.22%	21.62%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO3,PO6	PO1,PO2,PO4,PO5	--	--
CO2/ K3	PO1,PO4,PO5,PO6	PO2,PO3	--	--
CO3/ K4/K6	PO2,PO3,PO4	PO1,PO5,PO6	--	--
CO4/ K2/K3	PO1,PO4,PO5,PO6	PO2,PO3	--	--
CO5/ K1/K3	PO2,PO3,PO6	PO1,PO4,PO5	--	--
CO6 /K5	PO3,PO5,PO6	PO1,PO2,PO4	--	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2	1		1	2		2	8
K3	1	2	1	4		4	16
K4		2	1	3		3	12
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-V

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP9E	CORE-ELECTIVE	MANAGING BUSINESS PROCESS – I	Lecture	5	5

COURSE DESCRIPTION

It provides a foundational understanding of Business Process Management (BPM), its importance in achieving business goals, and how to apply it for improved efficiency and performance.

COURSE OBJECTIVE:

- ❖ To enable the students to know the Principles and Practice of Operations Management.
- ❖ Provide students with a clear understanding of business process fundamentals, workflow structures, and management frameworks.
- ❖ Enable them to identify, map, and document processes using standard modeling techniques.
- ❖ Develop skills to evaluate and improve process efficiency.
- ❖ Familiarize them with the role of technology and automation in enhancing processes.

UNIT I: Problem Solving Techniques 1: Problem Solving Techniques- Containment Action- QC Tools for Simple Problem Solving- Why-Why Analysis	12Hrs
UNIT II: Problem Solving Techniques 2: Problem Solving Techniques- New Seven QC Tools- Relations Diagram- Tree diagram- Affinity diagram- Matrix diagram- Matrix data analysis diagram- Process Decision Programme Chart. Failure Mode and Effects Analysis (FMEA)- Failure Mode and Effects Analysis (FMEA)- What is FMEA- Types of FMEA- Defining Failure Modes and Effects- How to perform a FMEA	12Hrs
UNIT III : Process Management: Introduction to a Process- Quality Process- Process Elements- Components of Process Management- Business Process Model- Process Characteristics-Kinds of Customer- Standard Operating Process (SOP)- SOP Format	12Hrs
UNIT IV: Process Mapping: Performance Management- Process Improvement Opportunities- Standardization and Benchmarking- Process Management in BPO- Pricing Models for BPO Services- Delivery Models- BPO Lifecycle	12Hrs
UNIT V: Quality Management: Introduction to Quality Management- Quality Assurance & Quality Control- Transaction Monitoring- Case Studies	12Hrs

Text Book: Hand book on Operations Management - Part I for Business Process Services.

Unit	Chapter Title(s)	Page Range
Unit I	Introduction to Operations Management in BPS; Service vs. Manufacturing Operations	pp. 1–25
Unit II	Process Mapping, Standard Operating Procedures (SOPs) & Workflow Design	pp. 26–50
Unit III	Capacity Planning, Demand Forecasting & Resource Allocation in BPS	pp. 51–75
Unit IV	Quality Management: KPIs, SLAs, RCA, and Tools like Lean/Six Sigma in BPS	pp. 76–100
Unit V	Performance Measurement & Continuous Process Improvement	pp. 101–125

Reference Book

1. AdrewGreasley, “Operation Management”, Sage Publication India Pvt Ltd, NewDelhi.
2. Chary S.N, “Production and Operation Management”, Tata MC Graw Hill, NewDelhi.

3. Danial Hunt V, “Process Mapping- How to Reengineer your Business Process”, John Wiley and Sons, USA.
4. Nair N.G, “Production and Operation Management”, Tata MC Graw Hill, NewDelhi.
5. Poornima .M Charantimath, “Total Quality Management”, Pearson Education, NewDelhi.

COURSE OUTCOMES

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL
CO1	Understand the Concept of business process, its need in India.	K2
CO2	Evaluate the BPS business and operation using metrics	K5
CO3	Understand and apply various techniques of process mapping in BPS sector	K2/K3
CO4	Understand the risk types and apply various techniques to mitigate risk.	K3/K4
CO5	Communicate orally and in written form the understanding of managing the business process using various techniques	K3/K6
CO6	Evaluate the impact of business process management on organizational strategy, agility, and competitiveness.	K5

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	9	3	1	9
CO2	9	1	3	9	3	1
CO3	3	9	3	9	3	3
CO4	9	3	3	1	9	3
CO5	3	9	9	3	3	9
CO6	3	1	3	9	3	3
Weightage	30	26	30	34	22	28
Weighted percentage of Course contribution to Pos	17.65%	15.29%	17.65%	20%	12.94%	16.47%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy)and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO3,PO6	PO1,PO2,PO4	PO5	--
CO2/ K5	PO1,PO4	PO3,PO5	PO2,PO6	--
CO3/ K2/K3	PO2,PO4	PO1,PO3,PO5,PO6	--	--
CO4/ K3/K4	PO1,PO5	PO2,PO3,PO6	PO4	--
CO5/ K3/K6	PO2,PO3,PO6	PO1,PO4,PO5	--	--
CO6 /K5	PO4	PO1,PO3,PO5,PO6	PO2	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2		2	1	3		3	12
K3		2	1	3		3	12
K4	1		1	2		2	8
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-V

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP10E	CORE-ELECTIVE	CAPITAL MARKETS FOR BPS	Lecture	5	5

COURSE DESCRIPTION

Students will learn about **primary and secondary markets**, types of securities, trading mechanisms, the role of **stock exchanges**, and the **regulatory framework** governing financial markets.

❖ **COURSE OBJECTIVE:**

- ❖ To enable the students to know the various concepts and techniques of Capital Markets.
- ❖ Develop knowledge of the regulatory framework governing capital markets in India and globally.
- ❖ Enable students to understand the roles of stock exchanges, depositories, brokers, and other intermediaries.
- ❖ Equip them with the ability to analyze market trends, price movements, and investment opportunities.
- ❖ Introduce them to risk management practices and the importance of investor protection in capital markets.

UNIT I : Introduction to Capital Markets :Investment Products- Performance Parameter- Returns on an Investment Product- Types of Investment Product- Equity & its Types- Equity Markets- Debt Instruments- Debt Market- Derivatives- Participants in Derivatives Market- Types of Derivative Market- Forwards Contract- Futures Contract- Options- Swaps- Advantages of Derivatives.	12Hrs
UNIT II : Investment Banking: Investment Bank- Functions of Investment Banking- Clearing & Settlement- Role of Clearing House- Settlements- Reconciliation- Types of Reconciliation- Types of Reconciliation- Trade Life Cycle- Corporate Actions- Purpose of Corporate Action- Types of Corporate Action-	12Hrs
UNIT III: Funds: Asset Management- Investment Funds- Traditional Vs Alternative Investments- Advantages and Disadvantages of Alternative investments- Mutual Funds- Classification- Investment objective of a Mutual fund- Net Asset Value- Benefits- Transfer Agency- Know Your Customer (KYC) & Anti-Money Laundering (AML)	12Hrs
UNIT IV: Hedge Funds: Key Characteristics of Hedge Funds- Types of Hedge Funds- Hedge Fund participants- Hedge Fund entity type- Hedge Fund structures- Private Equity- Key characteristics of Private Equity- Types- Key components of Private Equity Investments- Fund Administration- Fund Accounting- Functions in Fund Accounting &Reconciliation- NAV Calculation.	12Hrs
UNIT V: Risk Management: Risk – Introduction- Definition of Risk- Systematic risk & Unsystematic Risk- Types of Risk- Relationship between Risk & Return- Financial Risk Management- Hedging Risk- Risk Modeling.	12Hrs

Text Book: Hand Book on Capital Markets for Business Process Services

Unit	Chapter Title(s)	Page Range
Unit I	Introduction to Capital Markets; Roles of BPS in Capital Market Support	pp. 1 – 25
Unit II	Equity Markets: Listing, IPO/FPO Process, Stock Exchange Operations	pp. 26 – 50
Unit III	Debt Markets: Bonds, Commercial Paper, Government Securities, Ratings Agencies	pp. 51 – 75
Unit IV	Derivative Markets: Futures, Options, Swaps; BPS Role in Clearing &	pp. 76 – 100

Unit	Chapter Title(s)	Page Range
	Settlement	
Unit V	Regulatory Framework (SEBI, RBI), KYC, AML, Compliance in Capital Market BPS	pp. 101 – 125

Reference Books

1. Bharathi V. Pathak, "The Indian Financial System", Dorling Kindersley (India) Pvt. Ltd, South Asia.
2. Gurusamy S, "Capital Markets", Margham McGraw-Hill Education (India) Pvt. Ltd, Uttar Pradesh.
3. Maheshwari S. N., "Elements of Financial Management", Sultan Chand and Sons, New Delhi.
4. Natarajan L, "Investment Management", Margham Publications, Chennai.
5. Santhanam B, "Financial Services", Margham Publications, Chennai.

COURSE OUTCOMES

CO No.	Course Outcome	Knowledge Level
CO1	Understand the concept and structure of capital markets in both domestic and global contexts.	K2
CO2	Calculate Net Asset Value (NAV) and analyze the performance of mutual fund schemes using appropriate financial tools.	K3/ K4
CO3	Apply hedge fund strategies and fund accounting principles, integrating theoretical capital market knowledge with practical BPS operations.	K3
CO4	Communicate effectively, both orally and in writing, the concepts and operations of capital markets.	K2/ K6
CO5	Apply knowledge of capital market operations in real-world scenarios and develop a foundation for lifelong learning and professional practice in the BPS sector.	K3/ K6
CO6	Evaluate the risks and regulatory frameworks associated with capital market transactions and recommend compliance measures for BPS operations.	K5

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	1	9	3	3	9	3
CO2	3	9	1	3	3	9
CO3	9	3	3	1	9	3
CO4	9	3	9	3	3	1
CO5	3	9	3	9	9	3
CO6	3	1	3	3	9	1
Weightage	28	34	22	22	42	20
Weighted percentage of Course contribution to Pos	16.67%	20.23%	13.10%	13.10%	25%	11.90%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO2, PO5	PO3, PO4, PO6	PO1	--
CO2/ K3/K4	PO2, PO6	PO1, PO4, PO5	PO3	--
CO3/ K3	PO1, PO5	PO2, PO3, PO6	PO4	--
CO4/ K2/K6	PO1, PO3	PO2, PO4, PO5	PO6	--
CO5/ K3/K6	PO2, PO4, PO5	PO1, PO3, PO6	--	--
CO6 /K5	PO5	PO1, PO3, PO4	PO2, PO6	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2		2	1	3		3	12
K3	1		1	2		2	8
K4	1	2	1	4		4	16
K5		2	1	3		3	12
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-V

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP11	CORE	RETAIL ENVIRONMENT AND MARKET RESEARCH	Lecture	5	5

COURSE DESCRIPTION

Students will gain practical insights into the BPS industry's role in supporting retail operations such as customer relationship management (CRM), inventory analytics, pricing strategies, and retail data processing.

COURSE OBJECTIVE:

- ❖ To impart knowledge about Modern Concepts of Marketing and Marketing Research.
- ❖ Introduce them to tools and technologies used in retail market research and analysis.
- ❖ Help them understand the role of market research in identifying opportunities and solving retail business problems.
- ❖ Foster the ability to apply retail environment and market research knowledge in business process services (BPS) and related industries.
- ❖ Provide students with an understanding of the structure, dynamics, and trends of the retail environment.

UNIT I: Retail Market: Meaning of market - Evolution - Classification – Marketing - Marketing concepts - Functions of marketing - Classification of goods : Consumer goods, Industrial goods - Concept of Consumer Introduction to Market Research: Market Research -Market Research Methodologies.	12Hrs
UNIT II : Consumer Packaged Goods (CPG): Introduction to CPG- Classifications of Consumer Packaged Goods – CPG Industry – Global CPG Manufacturers - Consumer behavior and CPG - Influencers of CPG.	12Hrs
UNIT III: Principles of Retail: Introduction to Retail- Evolution of Retail- Retail in Detail- Retail Functions- Principles of Retail-Retail Formats- E-commerce in Retail Trends.	12Hrs
UNIT IV: Consumer Research: Introduction to Consumer Research- Product Research & New Product Development- Product Promotion- Product Survey & Product Launch- Consumer research cycle - Research for new product and existing product	12Hrs
UNIT V: Retail Research: Introduction to Retail Research- Benefits of Retail Research – Manufacturer & Retailer- Retailer Data Collection- Product Characteristics & Features- Product Customization- Report & Databases for Manufacturers- Consumer Panel Services	12Hrs

Text Book: Hand Book on Retail, CPG and Market Research for Business Process Services

Unit	Chapter Title(s)	Page Range
Unit I	Chapter 1 – Introduction to Retail & CPG in BPS Chapter 2 – Retail Formats & Channel Strategies	pp. 1–28
Unit II	Chapter 3 – Customer Experience, Merchandising & Category Management	pp. 29–55
Unit III	Chapter 4 – Procurement, Inventory & Supply Chain in Retail/CPG BPS	pp. 56–85
Unit IV	Chapter 5 – Market Research: Design, Sampling, Tools & Techniques	pp. 86–115
Unit V	Chapter 6 – Data Analysis, Reporting & Insights in Retail/CPG BPO	pp. 116–145

Reference Books

1. Gupta C.B. and Rajan Nair, “Marketing Management “, Sultan Chand and Sons, New Delhi.
2. Pillai R.S.N and Bagavathi ,”Modern Marketing Principles and Practices”, Sultan Chand Company, New Delhi.

3. Kotler Philip, “Marketing Management”, PHI, New Delhi.

COURSE OUTCOMES

CO No.	Course Outcome	Knowledge Level
CO1	Understand the ways that retailers use marketing tools and techniques to interact with their customers.	K2
CO2	Exhibit an in-depth awareness of national and international benchmarking and best practices in retailing.	K2 /K4
CO3	Compare and contrast a range of common market research tools to evaluate the most appropriate tool for a unique research question.	K4 / K5
CO4	Design and implement a research tool in response to a client brief within a team or individually.	K3/K6
CO5	Summarize a market research project and reflect on constructive feedback to improve the summary.	K5/ K6
CO6	Apply retail market research insights to support decision-making processes in Business Process Services (BPS) operations.	K3/ K5

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	3	3	9	3	3
CO2	9	1	3	3	9	9
CO3	3	3	9	9	3	3
CO4	3	9	3	3	1	9
CO5	9	3	9	9	3	3
CO6	1	9	3	3	9	3
Weightage	34	28	30	36	28	30
Weighted percentage of Course contribution to Pos	18.28%	15.05%	16.13%	19.36%	15.05%	16.13%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO1,PO4,	PO2,PO3,PO5,PO6	--	--
CO2/ K2/K4	PO1,PO5,PO6	PO3,PO4	PO2	--
CO3/ K4/K5	PO3,PO4	PO1,PO2,PO5,PO6	--	--
CO4/ K3/K6	PO2,PO6	PO1,PO3,PO4	PO5	--
CO5/ K5/K6	PO1,PO3,PO4	PO2,PO5,PO6	--	--
CO6 /K3/K5	PO2,PO5	PO3,PO4,PO6	PO1	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2	1	2	1	4		4	16
K3		2	1	3		3	12
K4	1		1	2		2	8
K5		2	1	3		3	12
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-V

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
BPSUS2021	U25BPNME2	NME	SERVICES MARKETING	Lecture	2	2

COURSE DESCRIPTION

Students will gain practical skills to analyze and implement marketing strategies in service organizations

COURSE OBJECTIVE

- ❖ Equip them with knowledge of service quality measurement and improvement techniques.
- ❖ Introduce them to relationship marketing and customer retention strategies in the service sector.
- ❖ Help them understand the impact of technology and digital platforms on services marketing.
- ❖ Foster the ability to apply services marketing concepts to real-world business process services (BPS) and service-based industries
- ❖ Enable students to understand the role of the services marketing mix in developing effective marketing strategies.

UNIT I: Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector- Different Service Sectors - Banking Services-Insurance Sector- Education Services	2Hrs
UNIT II: Market Segmentation: Market segmentation -Basis & Need for segmentation of services, bases of segmentation services-Segmentation strategies in service marketing-Customer’s role in service delivery- Benefits of customer relationship- retention strategies. Services.	2Hrs
UNIT III: Consumer Behavior in Services Marketing: Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer-Role of customer in Service Delivery- Conflict Handling in Services-Customer Responses in Services.	2Hrs
UNIT IV: Service Development: Meaning-Definition-Need- Importance- Types of New Services -Stages in development of new services	2Hrs
UNITV: Quality Improvement: Meaning-Need-Importance-Types-service-Quality Dimensions– Service Quality Measurement-Service Mapping-Improving Service Quality- Service Delivery- Service Failure and Recovery.	2Hrs

Text Books: 1. R.S.N .Pillai&Bagavathi, Modern Marketing Principles and Practices, 4th Edition, 2013, S.Chand & Company Ltd,

Unit	Chapter No. & Title	Page Numbers
Unit I	Ch. 1: Introduction to Marketing Ch. 2: Evolution & Functions of Marketing	pp. 1–28
Unit II	Ch. 3: Marketing Environment Ch. 4: Market Segmentation Ch. 5: Consumer Behaviour	pp. 29–70
Unit III	Ch. 6: Product Planning & Development Ch. 7: Product Life Cycle Ch. 8: Branding & Packaging	pp. 71–110
Unit IV	Ch. 9: Pricing Policies and Strategies Ch. 10: Channels of Distribution	pp. 111–150
Unit V	Ch. 11: Promotion Mix (Advertising, Sales Promotion, Public Relations) Ch. 12: Modern Marketing Trends	pp. 151–190

Books for Reference:

1. Adrian Payne, Essence of Service Marking PHI, illustrated Edition, 1993, Prentice Hall of India.

2. Helen Woodruffe, Service Marketing, 1995, 1st Edition, M & E/Pitman publishing.
3. K.Ram Mohanarao, Service Marketing, 2nd Edition, 2011, Pear Education India.
4. Philip Kotler and Suzan Burton, Marketing Management, 15th Edition, 2008, Prentice hall of India.

Web Resources:

1. <https://ebooks.inflibnet.ac.in>
2. <https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf>
3. https://books.google.com/books/about/Services_Marketing.
4. <https://www.sultanchandandsons.com/book/711/services-marketing>

COURSE OUTCOMES

CO No.	Course Outcome	Knowledge Level
CO1	Demonstrate an extended understanding of the similarities and differences between services and tangible products.	K2
CO2	Demonstrate knowledge of segmentation and approaches to target marketing in the services sector.	K2/ K3
CO3	Develop strategies for positioning products/services in the market.	K3/K6
CO4	Specify and analyze consumer expectations in service encounters.	K4
CO5	Acquire knowledge of emerging trends and innovations in service marketing.	K1/ K2
CO6	Evaluate the impact of service marketing strategies in Business operations across industries.	K5

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	9	3	1	9
CO2	1	9	3	9	3	3
CO3	3	9	9	1	3	3
CO4	9	3	3	1	9	3
CO5	3	9	9	3	1	9
CO6	3	3	9	1	3	3
Weightage	22	36	42	18	20	30
Weighted percentage of Course contribution to Pos	13.10%	21.43%	25%	10.71%	11.90%	17.86%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO3,PO6	PO1,PO2,PO4	PO5	--
CO2/ K2/K3	PO2,PO4	PO3,PO5,PO6	PO1	--
CO3/ K3/K6	PO2,PO3	PO1,PO5,PO6	PO4	--
CO4/ K4	PO1,PO5	PO2,PO3,PO6	PO4	--
CO5/ K1/K2	PO2,PO3,PO6	PO1,PO4	PO5	--
CO6 /K5	PO3	PO1,PO2,PO5,PO6	PO4	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2	1	2	1	4		4	16
K3	1		1	2		2	8
K4	1	2	1	4		4	16
K5	1	2	1	4		4	16
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-VI

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
BPSUS2021	U25BP12	CORE	MANAGEMENT ACCOUNTING	Lecture	6	6

COURSE DESCRIPTION

It provides students with a comprehensive understanding of management accounting principles and practices. It focuses on the use of accounting information by managers for planning, control, decision-making, and performance evaluation.

COURSE OBJECTIVE

- ❖ To enable the students to know the importance of management accounting and its concepts.
- ❖ Provide students with a clear understanding of the concepts, objectives, and scope of management accounting.
- ❖ Enable them to analyze, interpret, and present financial and non-financial information for managerial decision-making.
- ❖ Develop skills in cost analysis, budgeting, and performance evaluation for effective control.
- ❖ Familiarize students with various tools and techniques used in management accounting, such as variance analysis and ratio analysis.

UNIT I : Introduction to Management Accounting: Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.	15Hrs
UNIT II : Financial Statement Analysis: Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	15Hrs
UNIT III: Fund Flow Analysis & Cash Flow Analysis: Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	15Hrs
UNIT IV: Budgetary Control: Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	15Hrs
UNIT V: Marginal Costing : Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.	15Hrs

Note: Theory: 20% Problem: 80%

Textbooks: Management accounting by R.Ramachandran and R.Srinivasan – Sriram Publication, Trichy

Unit	Chapter No. & Title	Page Numbers
Unit I	Ch. 1: Introduction to Management Accounting – Meaning, Objectives, Scope, Tools	pp. 1–25
Unit II	Ch. 2: Financial Statement Analysis – Comparative, Common Size, Trend Analysis	pp. 26–55
Unit III	Ch. 3: Ratio Analysis – Liquidity, Solvency, Profitability & Activity Ratios	pp. 56–90
Unit IV	Ch. 4: Fund Flow and Cash Flow Analysis	pp. 91–130

Unit	Chapter No. & Title	Page Numbers
Unit V	Ch. 5: Marginal Costing and Break-even Analysis	pp. 131–170

Reference Books (Latest revised edition only)

1. Management Accounting by R.S.N.Pillai & V.Baghavathi – S.Chand& Co, Mumbai.
2. Management Accounting by E.Gordon, P.Jeyaram, N.Sundaram & R.Jayachandran, Himalaya Publishing House, Mumbai.
3. Management Accounting by Reddy.T.S & Hari Prasath.Y, Margham Publications, Chennai.
4. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.

Web Resources:

1. https://www.icsi.edu/WebModules/Publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
2. <https://open.umn.edu/opentextbooks/textbooks/137>
3. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf

COURSE OUTCOMES

No.	Course Outcome	Knowledge Level
CO1	To understand basics of management accounting.	K1
CO2	To know the aspects of Financial Statement Analysis.	K2
CO3	To familiarize with fund flow and cash flow analysis.	K3
CO4	To learn about budgetary control.	K4
CO5	To gain insights into marginal costing.	K5
CO6	To apply management accounting tools for effective business decision-making and control.	K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	9	3	3	9
CO2	3	3	3	3	9	1
CO3	1	9	9	1	3	3
CO4	9	3	3	9	3	1
CO5	9	3	9	3	1	3
CO6	3	3	1	3	9	1
Weightage	28	22	34	22	28	18
Weighted percentage of Course contribution to Pos	18.42%	14.47%	22.37%	14.47%	18.42%	11.84%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K1	PO3,PO6	PO1,PO4,PO5	PO2	--
CO2/ K2	PO5	PO1,PO2,PO3,PO4	PO6	--
CO3/ K3	PO2,PO3	PO5,PO6	PO1,PO4	--
CO4/ K4	PO1,PO4	PO2,PO3,PO5	PO6	--
CO5/ K5	PO1,PO3	PO2,PO4,PO6	PO5	--
CO6 /K6	PO5	PO1,PO2,PO4	PO3,PO6	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2		2	1	3		3	12
K3	1		1	2		2	8
K4	1	2	1	4		4	16
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-VI

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP13	CORE	MANAGING BUSINESS PROCESS II	Lecture	6	6

COURSE DESCRIPTION

Students will gain practical knowledge of workflow automation, enterprise resource planning (ERP), Six Sigma, lean management, and business process reengineering (BPR).

COURSE OBJECTIVE:

- ❖ To enable the students to know the problem solving techniques and process improvements of Operations Management.
- ❖ Familiarize students with the integration of technology, automation, and analytics in business process management.
- ❖ Equip them with the ability to align business processes with organizational goals and customer expectations.
- ❖ Help them understand governance, compliance, and quality management in process execution.
- ❖ Introduce them to change management strategies for successful process transformation.

UNIT I : RISK MANAGEMENT: How Risk Is Managed- Why do we do risk- Types of Risk- Risk Treatment- Meaning of Controls- Understanding Controls- Types of Controls.	15Hrs
UNIT II : SIX SIGMA: Introduction to Six Sigma- Define Phase- Measure Phase- Improve Phase- Control Phase.	15Hrs
UNIT III: Lean Concepts: Evolution of Lean- Birth of Lean Production- A Virtue of Necessity- Lean Production System- House of Lean Production- Muda- Motion- Delay- Transportation- Defect- Over-processing- Inventory- Overproduction- principle about Lean Thinking	15Hrs
UNIT IV: Tools: Basic Lean Tools- Value Stream Mapping- Takt Time- Takt Time and Cycle Time- The 5S System- Jidoka- Poka – Yoke- Process Improvements- Process Improvements model- Process Improvements Methodologies- Focus on waste 3M (Muda - Mura – Muri)-Other Lean Tools.	15Hrs
UNIT V: PROCESS MANAGEMENT: Customer Management- Knowledge Management- Capacity Planning- People Management- Transition Management- Finance Management	15Hrs

Text Book: Hand book on Operations Management - Part II for Business Process Services

Unit	Chapter Title(s)	Page Range
Unit I	Chapter 6 – Advanced Process Design (Bottlenecks, Takt Time, Queue Management)	pp. 126–150
Unit II	Chapter 7 – Workforce Management (Scheduling, Shift Planning, Utilization Metrics)	pp. 151–175
Unit III	Chapter 8 – Capacity & Demand Management (ROTW, Idle-time, Forecast Accuracy)	pp. 176–200
Unit IV	Chapter 9 – Quality & Compliance (Audits, QC Tools, Audit Management within BPS)	pp. 201–225
Unit V	Chapter 10 – Continuous Improvement & Change Management (Kaizen, PDCA, Change Frameworks)	pp. 226–250

Reference Book:

1. Craig Gygi, Bruce Williams, “Six Sigma for Dummies”, John Wleyand Sons, NewDelhi.
2. Khanna R.B, “Production and Operation Management”, PHI Learning PvtLTd, NewDelhi.
3. Mahadevan.B, “Operation Management Theory and Practice”, Pearson Education, NewDelhi.

4. Mukherjee P.N and Kachwala T.T, “Operation Management and Production Techniques”, PHI Learning Pvt LTd, NewDelhi.

COURSE OUTCOMES

CO No	Course Outcomes	Knowledge Level
CO1	To understand the advanced concepts and significance of business process management.	K1
CO2	To explain tools and techniques used for improving business processes.	K2
CO3	To apply workflow and ERP tools in business process optimization.	K3
CO4	To analyze and interpret various models like Six Sigma and Lean for process improvement.	K4
CO5	To evaluate real-time case studies on business process reengineering and change management.	K5
CO6	To create innovative and efficient business process models aligned with strategic objectives.	K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	9	3	9	3	3
CO2	9	3	1	3	9	9
CO3	3	9	9	3	3	3
CO4	1	9	3	9	9	9
CO5	3	3	9	3	1	3
CO6	3	1	3	9	9	3
Weightage	22	34	28	36	34	30
Weighted percentage of Course contribution to Pos	11.95%	18.48%	15.22%	19.57%	18.48%	16.30%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K1	PO2,PO4	PO1,PO3,PO5,PO6	--	--
CO2/ K2	PO1,PO5,PO6	PO2,PO4	PO3	--
CO3/ K3	PO2,PO3	PO1,PO4,PO5,PO6	--	--
CO4/ K4	PO2,PO4,PO5,PO6	PO3	PO1	--
CO5/ K5	PO3	PO1,PO2,PO4,PO6	PO5	--
CO6 /K6	PO4,PO5	PO1,PO3,PO6	PO2	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2		2	1	3		3	12
K3	1		1	2		2	8
K4		2	1	3		3	12
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce

Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)

(For those who have joined during the Academic Year 2025 onwards) SEMESTER-VI

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
BPSUS2021	U25BP14	CORE	FINANCIAL MANAGEMENT	Lecture	6	6

COURSE DESCRIPTION

It covers key areas such as financial planning, capital budgeting, cost of capital, working capital management, capital structure, dividend decisions, and risk analysis.

COURSE OBJECTIVE:

- ❖ To enable the students to know the principles and practices of managing the finance.
- ❖ Develop skills in financial planning, budgeting, and forecasting for effective resource allocation.
- ❖ Familiarize students with capital structure, cost of capital, and capital budgeting techniques.
- ❖ Equip them with the ability to evaluate investment, financing, and dividend decisions.
- ❖ Help them understand the principles of working capital management and liquidity control.

UNIT I: Introduction to Financial Management: Nature of Financial Management – Finance Function – Meaning and Objectives of Financial Management – Scope of Financial Management – Functions of Financial Management.	15Hrs
UNIT II: Capitalization and Source of Finance: Capitalization – Over Capitalization – Under Capitalization – Advantages and Disadvantages- Sources of Finance – Long Term Sources and Short Term Sources – Factors affecting long term and Short Term Sources- Legal Issues involved.	15Hrs
UNIT III: Capital Budgeting: Nature of Investment Decisions – Investment Evaluation criteria – Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Payback Period, Accounting Rate of Return (ARR) – NPV and IRR comparison (simple problems).	15Hrs
UNIT IV: Working Capital Management: Types of Working Capital – Determinants of Working Capital - Sources of Financing of Working Capital – Significance of Working Capital Management – Working Capital Policy (simple problems).	15Hrs
UNIT V: Operating and Financial Leverage: Measurement of Leverages– Effects of Operating and Financial Leverage on Profit –Analyzing Alternate Financial Plans - Combined Financial and Operating Leverage (simple problems).	15Hrs

Note: Theory: 25% Problem: 75%

Text Book: 1. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy

Unit	Chapter Title	Chapter No.	Page Numbers
Unit I	Introduction to Financial Management – Meaning, Scope, Objectives, Functions	Ch. 1	pp. 1–30
Unit II	Financial Planning – Capital Structure, Leverage, Cost of Capital	Ch. 2 & 3	pp. 31–70
Unit III	Capital Budgeting – Techniques: Payback, NPV, IRR, Profitability Index	Ch. 4	pp. 71–110
Unit IV	Working Capital Management – Cash, Receivables, Inventory Management	Ch. 5	pp. 111–150
Unit V	Dividend Policy – Types, Theories of Dividend, Factors Affecting Dividend Decision	Ch. 6	pp. 151–180

Reference Books (Latest revised edition only)

1. Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication, New Delhi
2. Financial Management by S.P.Guptha, SahityaBhavan Publication, New Delhi
3. Financial Management by Prasanna Chandra, Tata McGraw-Hill Education, New Delhi
4. Financial Management by Dr. A. Murthy, Margham Publications, Chennai

5. Fundamentals of Financial Management by S. K. Sharma, Sultan Chand & sons, New Delhi

Web Resources:

1. <https://dl.icdst.org/pdfs/files1/1e4bdc0af5819683dd831f696963fa42.pdf>
2. <https://nibmehub.com/opac-service/pdf/read/Financial%20Management%20Theory%20&%20Practice.pdf>
3. <https://www.e-booksdirectory.com>.

COURSE OUTCOMES

CO No	Course Outcomes	Knowledge Level
CO1	Understand the concepts and objectives of Corporate Finance and the importance of Financial Management, including functions and duties of a finance manager.	K2
CO2	Construct sound financial planning systems and understand the role of financial forecasting in corporate sectors.	K3
CO3	Gain knowledge of long-term and short-term financial decisions, sources of finance, and venture capital.	K2
CO4	Identify the types of stock markets and understand the methods of trading in the capital market.	K4
CO5	Acquire knowledge of the corporate sector, Indian financial market, financial institutions, and corporate governance.	K1
CO6	Evaluate the financial decisions and policies of companies with reference to risk, return, and market operations.	K5

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	1	9	3	9
CO2	3	9	3	1	9	3
CO3	9	3	9	9	1	3
CO4	3	1	9	3	9	1
CO5	9	3	9	3	1	3
CO6	3	1	9	3	3	9
Weightage	30	20	40	28	26	28
Weighted percentage of Course contribution to Pos	17.44%	11.63%	23.25%	16.28%	15.12%	16.28%

Course Outcomes mapped with Knowledge level (Revised Bloom's Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO4,PO6	PO1,PO2,PO5	PO3	--
CO2/ K3	PO2,PO5	PO1,PO3,PO6	PO4	--
CO3/ K2	PO1,PO3,PO4	PO2,PO6	PO5	--
CO4/ K4	PO3,PO5	PO1,PO4	PO2,PO6	--
CO5/ K1	PO1,PO3	PO2,PO4,PO6	PO5	--
CO6 /K5	PO3,PO6	PO1,PO4,PO5	PO2	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1	1	2	1	4		4	16
K2	1		1	2		2	8
K3	1	2	1	4		4	16
K4	1	2	1	4		4	16
K5		2	1	3		3	12
K6		2	1	3		3	12
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce
Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER-VI

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP15	CORE	CAMPUS TO CORPORATE TRANSITION	Lecture	6	5

COURSE DESCRIPTION

It is designed to bridge the gap between academic life and the professional world by equipping students with the essential skills and competencies required for a smooth transition into corporate environments.

COURSE OBJECTIVE:

To enable the students to know the principles and practice of Corporate Culture.

UNIT I : Overview of Corporate Sector and BPO Industry Overview of corporate – History of corporate sector - Corporate culture – Overview of BPO – History of BPO – BPO culture – Benefits of BPO – BPO industry in world – BPO industry in India.	12Hrs
UNIT II : Difference between Campus and Corporate Sector Change management – Culture – Attitude and behavior – Significance of language – Maintaining internal and external relationship – Politeness – Building confidence– Lifelong learning – Body language.	12Hrs
UNIT- III: Grooming for Corporate Sector Corporate etiquette - Dressing and grooming skills – Workplace etiquette – Business etiquette te – e-mail etiquette – Telephone etiquette – Meeting etiquette – Professional competencies – Analytical thinking – Listening skills – Time management – Assertiveness – Team skills - Stress management – Ownership – Attention to detail.	12Hrs
UNIT – IV: Basics in Communication Grammar – Phonetics – One on one basic conversation skill practice – Reading comprehension – Listening comprehension – Comprehension while interacting face to face.	12Hrs
UNIT V: Advanced Level English Communication Interview skills – Composition and delivery - group discussions – Dynamics and critical aspects - Social conversation skills – Formal and informal conversation skills - Presentation skills – Elements – Planning – Structuring.	12Hrs

Text Book: Hand Book on Corporate Culture for Business Process Services

Unit	Chapter Title(s)	Page Range
Unit I	Chapter 1 – Fundamentals of Corporate Culture in BPS: Values, Mission, Vision, & Ethics	pp. 1–25
Unit II	Chapter 2 – Leadership Styles & Impact on Organizational Culture	pp. 26–50
Unit III	Chapter 3 – Behavioral Norms, Team Dynamics, and Diversity Management in BPS	pp. 51–80
Unit IV	Chapter 4 – Building Engagement: Onboarding, Recognition & Communication Strategies	pp. 81–110
Unit V	Chapter 5 – Sustaining Culture: Change Management, Culture Audits, and Continuous Improvement	pp. 111–140

Reference Books

1. Madhukumar.R.K,“Business Communication”, Vikas Publishing House Pvt Ltd, New Delhi.
2. Raghunathan.N.S,Santhanam.B,“Business Copmmunication”, Margham Publications, Chennai.

3. RajendrapalandKoralahalli.J.S,“Essentials of Business Communication”, Sultan Chand Sons, New Delhi.
4. Raymond V.Lesikar, “Basic Business Communication”, Tata Mcgraw Hill Publishing Company Ltd, New Delhi.

COURSE OUTCOMES

CO	Course Outcomes	Knowledge Level
CO1	Understand the corporate and BPS industry growth in India.	K2
CO2	Comprehend the requirements of the industry such as attitude, language, behavior, body language, learning style.	K2
CO3	Train students in corporate etiquette, professional skills, and English language.	K3
CO4	Equip students to draft resumes and prepare for group discussions and interviews.	K4
CO5	Communicate efficiently in oral and written form as expected by the BPS industry.	K3
CO6	Develop a personal action plan for corporate readiness and long-term career success.	K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	9	9	3	9	3	1
CO2	9	1	3	9	9	9
CO3	3	3	9	3	1	9
CO4	9	3	9	1	3	3
CO5	3	9	3	1	3	9
CO6	3	9	3	9	1	3
Weightage	36	34	30	32	20	34
Weighted percentage of Course contribution to Pos	19.35%	18.28%	16.13%	17.20%	10.76%	18.28%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy)and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K2	PO1,PO2,PO4	PO3.PO5	PO6	--
CO2/ K2	PO1,PO4,PO5,PO6	PO3	PO2	--
CO3/ K3	PO3,PO6	PO1,PO2,PO4	PO5	--
CO4/ K4	PO1,PO3	PO2,PO5,PO6	PO4	--
CO5/ K3	PO2,PO6	PO1,PO3,PO5	PO4	--
CO6 /K6	PO2,PO4	PO1,PO3,PO6	PO5	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2		2	1	3		3	12
K3	1	2	1	4		4	16
K4	1		1	2		2	8
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD

School of Commerce

**Programme: B.Com. (BPS) CBCS Syllabus – Outcome Based Education (OBE)
(For those who have joined during the Academic Year 2025 onwards) SEMESTER -VI**

PROGRAMME CODE	COURSE CODE	COURSE TYPE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
BPSUS2021	U25BP16E	CORE-ELECTIVE	AUDITING	Lecture	5	5

COURSE DESCRIPTION

It provides a fundamental understanding of auditing principles, procedures, and practices followed in the examination of financial statements.

COURSE OBJECTIVE:

- ❖ To understand the nature of present day auditing in India.
- ❖ To gain an insight on the nature of auditing practices and to know the procedure for auditing.
- ❖ To understand the dynamics of auditing transactions of various institutions.
- ❖ To learn the meaning and importance of developments in the practices of auditing in India.
- ❖ Foster the ability to apply auditing concepts in practical business and professional contexts.

UNIT I: Introduction to Auditing: Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book - Audit Programme. Qualities of an Auditor – Audit planning – Audit Engagement -Audit Documentation - Audit Evidence – Written Representation..	12Hrs
UNIT II: Internal Control: Internal Control: Meaning and objectives–Internal check-Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash Purchases-Fixed Assets.	12Hrs
UNIT III: Verification and Valuation: Meaning of Verification - Problems in valuation of Assets – Fixed Asset – Intangible Assets – Verification and Valuation of Different Classes of Assets – Methods used in the Valuation of Different Classes of Goods – Depreciation – Causes – Objects – Principal Methods of providing Depreciation – Auditor’s Duty as regards Depreciation.	12Hrs
UNIT IV: Audit of Joint Stock Companies: Qualification of an Auditor – Disqualification – Appointment – Rotation – Casual Vacancy – Powers of Board to Appoint Auditors – Removal of an Auditor – Remuneration – Joint Auditors – Branch Auditors – Powers and Duties – Status of an Auditor.	12Hrs
UNIT V: Management Audit: Definition – Objectives – Distinction between Statutory Audit and Management Audit- Importance – Management Audit Programme – Investigation – Difference between Investigation and Auditing – Objects – Techniques of Investigation.	12Hrs

Text Books: 1. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi

Unit	Chapter Title(s)	Chapter No.	Page Numbers
Unit I	Introduction to Auditing – Meaning, Objectives, Types, Qualities of Auditor	Ch. 1	pp. 1–30
Unit II	Audit Planning & Internal Control – Internal Check, Internal Audit, Vouching	Ch. 2 & 3	pp. 31–65
Unit III	Verification and Valuation of Assets and Liabilities	Ch. 4	pp. 66–100
Unit IV	Company Audit – Audit of Joint Stock Companies, Auditor’s Report	Ch. 5	pp. 101–135
Unit V	Investigation – Meaning, Objectives, Difference Between Audit and Investigation	Ch. 6	pp. 136–160

Reference Books:

1. Natarajan, L. 2013. Auditing Chennai: Margham Publications.Chennai
2. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultana Chand & Sons.

3. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi

4. Kamal Gupta, 2015 Contemporary Auditing Tata McGraw Hill, New Delhi.

Web Resources:

1. https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf
2. <https://www.icaew.com/library/library-collection/ebooks/auditing>
3. <https://books.google.com/books/about/AUDITING>.
4. <https://www.tppl.org.in/2020/bcom-6th-sem-books-in-hindi-english-up-state/7341-auditing-book-bcom-6th-semester-up>.

COURSE OUTCOMES

CO	Course Outcomes	Knowledge Level
CO1	Recall and define the various objectives and essential qualities of an auditor.	K1
CO2	Explain key audit terminology and the role of internal auditing in business.	K2
CO3	Apply the procedures for verification and valuation of assets and liabilities.	K3
CO4	Analyze the audit process and legal requirements for Joint Stock Companies.	K4
CO5	Evaluate the objectives and techniques of audit investigation in different contexts.	K5
CO6	Create an effective audit plan complying with ethical and legal standards.	K6

Mapping Cos consistency with POs: Course Articulation Matrix

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	9	3	9	3	1
CO2	9	3	9	9	3	1
CO3	9	3	9	1	9	3
CO4	9	3	9	3	1	3
CO5	3	3	1	9	9	1
CO6	3	9	3	1	3	9
Weightage	36	30	34	32	28	18
Weighted percentage of Course contribution to Pos	20.22%	16.85%	19.10%	17.98%	15.73%	10.12%

Course Outcomes mapped with Knowledge level (Revised Bloom’s Taxonomy) and POs

CO/ K –Level	Level of Correlation			
	High	Medium	Low	Zero
CO1/ K1	PO2,PO4	PO1,PO3,PO5	PO6	--
CO2/ K2	PO1,PO3,PO4	PO2,PO5	PO6	--
CO3/ K3	PO1,PO3,PO5	PO2,PO6	PO4	--
CO4/ K4	PO1,PO3	PO2,PO4,PO6	PO5	--
CO5/ K5	PO4,PO5	PO1,PO2	PO3,PO6	--
CO6 /K6	PO2,PO6	PO1,PO3,PO5	PO4	--

Course Outcome (CO) Attainment Assessment Tools & Evaluation Procedure

K Levels	C1	C2	C3	Total Scholastic marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 4 Marks	T2 10 Marks	Assignment 6 Marks	20 Marks	5 Marks	25 Marks	
K1		2	1	3		3	12
K2	1		1	2		2	8
K3		2	1	3		3	12
K4	1	2	1	4		4	16
K5	1	2	1	4		4	16
K6	1	2	1	4		4	16
Non Scholastic	--	--	--	--		5	20
Total	4	10	6	20	5	25	100%

The COs and POs for the course in the B.Com (Business Process Service) Programme is effectively matched by the Course In-charge.

Signature of the Course In-charge

Signature of the HoD