

**VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN**  
**(Autonomous)**  
**ELAYAMPALAYAM, TIRUCHENGODE**  
**B.COM (Business Process Services) - REGULATIONS**  
**(Candidates admitted from 2021-2022 onwards)**

**I. SCOPE OF THE COURSE**

The B.Com. BPS (Business Process Services) in association with Tata Consultancy Services is a bachelor degree program in Commerce. The main objective of the program is to create professionals who develop a proficiency in the field of commerce. The program facilitates students to engage, understand and master a grasp over business process services with ease to further, create an enriching career for themselves. As this program will stand to be their foundation, we have collaborated with the guidance of Tata Consultancy Services and hope to equip our students with the necessary skill-sets and knowledge to transform into dynamic professionals prepared to work in any business environment. Our rigorous curriculum, facilitated by eminent faculty ensures that our students acquire knowledge of quantitative techniques as well as a thorough understanding of the field and demands to be met. Graduates of this degree will be able to demonstrate their skills in Accounting, Auditing, Banking, E-commerce, Insurance, Finance, Retail and Market Research. The Curricular and Extracurricular activities are designed in a way to ensure that the students receive a holistic understanding through the curriculum.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, industry interaction programme, group discussion, case studies using audio visual aids like Powerpoint presentation through LCD, OHP projector, video Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Industrialists and Professionals will be invited for guest Lectures to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enrol themselves in any of the professional courses like CA, CMA, and CS etc.

## II. SALIENT FEATURES

- ✓ Course is specially designed for students aspiring to become accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, CMA, CS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com (BPS) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

## III.OBJECTIVES

### **B.COM (Business Process Services) PROGRAMME EDUCATIONAL OBJECTIVES**

- 1) Enable to solve the issues of social relevance and to introduce them the professional ethics and practice.
- 2) Providing an opportunity to acquire knowledge through projects and industrial training and providing a sustainable competitive edge in meeting the industry needs.
- 3) To equip the women students to get employment opportunities in the software developing companies like TCS.
- 4) To provide opportunities to involve in research related to their areas of expertise.
- 5) Work with the wide domain knowledge for a successful career with effective communication skills, teamwork, leadership qualities and work with value.

### **PROGRAMME SPECIFIC OUTCOMES**

<b>PSO NUMBER</b>	<b>PSO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>PSO1</b>	Ability to manage the accounting practices of business organizations with the help of BPS.	<b>K6</b>
<b>PSO2</b>	Skills to compile reports on financial performance of business entities.	<b>K3</b>
<b>PSO3</b>	Investigating capability on issues related to accounting practices.	<b>K4</b>

### PO and Knowledge level

PO	Programme Outcome	Knowledge Level
1	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share ones views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.	K1
3	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.	K4
4	<b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply ones learning to real life situations.	K3
5	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.	K5
6	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.	K6
7	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and	K6

	work efficiently as a member of a team.	
8	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.	K4
9	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.	K3
11	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.	K5
13	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of Demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.	K3
14	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.	K6
15	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.	K6

#### **IV. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year B.Com (**Business Process Services**) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

#### **REGULATIONS**

#### **V. TRANSITORY PROVISIONS**

Candidates who have undergone the UG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2019-20. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

#### **Choice Based Credit System**

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

#### **Eligibility for Award of Degree**

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

#### **Duration**

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

## Curriculum

### U.G. Programme

- |            |   |   |
|------------|---|---|
| Part – I   | - | Tamil / Hindi / Malayalam / any other   |
| Part – II  | - | English   |
| Part – III | - | Core Subjects<br>Allied Subjects<br>Electives<br>Project – Individual / Group Project       |
| Part – IV  | - | Skill Based Electives<br>Non – Major Electives<br>Environmental Studies<br>Value Educations |
| Part – V   | - | Extension activities  |

### Extension Activities

All students should enrol in **Part V Vivekanandha Outreach Programme** –to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. **(1 Credit in VI Semester)**

### The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

### Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

### **Continuous Internal Assessment (CIA)**

For theory papers two CIA tests with duration of one hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (Before the test, model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The test marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

### **Continuous Internal Assessment**

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG	PG
1.	CIA Test I & II (Average)	- 5	5
2.	Model Examination	- 10	5
3.	Assignment	- 5	5
4.	Seminar	- 0	5

- Attendance

Upto 75%	-	0		
76 – 80%	-	1		
81 – 85%	-	2	}	5
86 – 90%	-	3		
91 – 95%	-	4		
96 – 100%	-	5		
<b>Total</b>	-	-		5
				5
				----
				----
				25
				25
				----
				----

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

### **End Semester Examinations**

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

### **End Semester Examinations Schedule**

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website ([www.vicas.org](http://www.vicas.org)).

### **Attendance**



The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condonation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condonation fee.
4	Secured below 50% attendance	Not eligible to write the End semester examinations and she has to rejoin the same semester

### **Question Paper**

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

**For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.**

### **Hall Tickets and Instructions**

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before

the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after ½ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

### **Malpractice**

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

### **Valuation**

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

### **Revaluation and Transparency**

Provision is available for Improvement / Re totalling / Revaluation /Obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

### **PASSING MINIMUM**

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

### **MODERATION**

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

### **Improvement**

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However, the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

### **Supplementary Examinations**

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 19 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.
2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

### **Reappearance of failed Students**

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

### **Credit for U.G. Course**

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com (BPS),/B.Com., /  B.Com (CA) B.B.A., / B.B.A (CA), / B.C.A.,

Part I	Foundation Tamil / Hindi / Malayalam/Telugu	12	6
Part II	Foundation English	12	6
Part III	Core	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	Non-Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
<b>Total</b>		<b>140</b>	<b>140</b>

**Credit for P.G. Course**

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
<b>Total</b>	<b>91</b>

The credit earned in Part V (Extension Activities) shall not be taken into consideration for classification / Ranking / Distinction.

**Mark Statement**

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

**Classification, Grade, Grade Point, GPA & CGPA**

The grades are given on the basis of the percentage of marks scored by the students as shown below:

<b>CGPA</b>	<b>Grade</b>	<b>Classification of Final Result</b>
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	

4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

- The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.
- Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

$C_i$  = Credits earned for course (i) in any semester

$G_i$  = Grade Point obtained for course (i) in any semester

(n) refers to the semester in which such courses were credited

For a Semester:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

Sum of the credits of the courses in a semester

For the entire programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

**Criteria for Rank**

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

**Transfer of Students**

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfil the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from Non-Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

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**COURSE PATTERN**

**B.COM (BPS)**

**(WITH EFFECT FROM 2020-2021 ONWARDS)**

**COURSE PATTERN**

<b>Subject Code</b>	<b>Course</b>	<b>Subject Title</b>	<b>Hrs / Week</b>	<b>Credits</b>	<b>Int. Mark</b>	<b>Ext. Mark</b>	<b>Total Mark</b>
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<b>SEMESTER – I</b>							
18U1LT01	Languages	Tamil or anyone of the modern or Classical Language – I	6	3	25	75	100
20U1LE01	Languages	English I	6	3	25	75	100
20U1BPC01	Core-1	Financial Accounting - I	5	4	25	75	100
20U1BPC02	Core-2	Contract Law	5	4	25	75	100
20U1BPPR01	Practical - I	Practical Workshop-I	2	2	25	75	100
20U1BPA01	Allied – 1	Mathematics	4	4	25	75	100
18U1VE01	Value Based Education	Yoga	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>22</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – II</b>							
18U2LT02	Languages	Tamil or anyone of the modern or Classical Language – II	6	3	25	75	100
20U2LE02	Languages	English II	6	3	25	75	100
20U2BPC03	Core – 3	Financial Accounting - II	5	4	25	75	100
20U2BPC04	Core– 4	Finance and accounting for BPS-I	3	2	25	75	100
20U2BPA02	Allied - 2	Statistics for Business	4	4	25	75	100
20U2BPPR02	Practical - II	Practical Workshop-II	2	1	25	75	100
20U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
<b>Total</b>			<b>30</b>	<b>21</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Subject Code</b>	<b>Course</b>	<b>Subject Title</b>	<b>Hrs / Week</b>	<b>Credits</b>	<b>Int. Mark</b>	<b>Ext. Mark</b>	<b>Total Mark</b>

<b>SEMESTER – III</b>							
20U3BPC05	Core – 5	Cost Accounting	5	4	25	75	100
20U3BPC06	Core – 6	Income tax	5	4	25	75	100
20U3BPC07	Core – 7	Finance and Accounting for BPS-II	5	4	25	75	100
20U3BPC08	Core - 8	Computer Practical	4	4	25	75	100
20U3BPPR03	Practical III	Practical workshop-III	3	3	25	75	100
20U3BPA03	Allied – 3	Insurance for BPS-I	4	4	25	75	100
20U3BPS01	SBEC - I	Soft Skills	2	2	25	75	100
20U3BPN01	NMEC-I	Human Resources Management	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – IV</b>							
20U4BPC09	Core – 09	Corporate Accounting – I	5	4	25	75	100
20U4BPC10	Core – 10	Corporate Law	5	4	25	75	100
20U4BPC11	Core -11	Banking for BPS	4	4	25	75	100
20U4BPC12	Core - 12	Retail Environment and market research	5	4	25	75	100
20U3BPPR04	Practical IV	Practical workshop-IV	3	3	25	75	100
20U3BPA04	Allied – 4	Insurance for BPS -II	4	4	25	75	100
20U4BPS02	SBEC - II	Internet security	2	2	25	75	100
20U4BPN02	NMEC-II	Personality Development	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – V</b>								
V	20U5BPC13	Core –13	Campus to Corporate	6	5	25	75	100
	20U5BPC14	Core – 14	Corporate Accounting-II	6	5	25	75	100
	20U5BPC15	Core – 15	Capital markets for BPS	6	3	25	75	100
	20U5BPC16	Core – 16	Managing Business Process -I	4	3	25	75	100
	20U5BPC17	Core – 17	Corporate administration & HRM	4	3	25	75	100
	20U5BPE01	Elective:1	Financial Management	4	3	25	75	100
	<b>Total</b>			<b>30</b>	<b>22</b>	<b>175</b>	<b>525</b>	<b>600</b>
<b>SEMESTER - VI</b>								
VI	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
	20U6BPC18	Core –18	Management Accounting	6	5	25	75	100
	20U6BPC19	Core – 19	Computerized Accounting (Tally)	6	5	25	75	100
	20U6BPC20	Core – 20	Managing business process-II	6	4	25	75	100
	20U6BPC21	Core – 21	Auditing	4	4	25	75	100
	20U6BPPO02	Project	Project Work	4	2	40	60	100
	20U6BPE02	Elective:2	1.Team Building & Conflict Management	4	3	25	75	100
	20U6BPE02		2.Organzational Behaviour					
			Extension activities		<b>1</b>			
			<b>TOTAL</b>	<b>30</b>	<b>24</b>	<b>165</b>	<b>435</b>	<b>600</b>

			<b>GRAND TOTAL</b>	<b>180</b>	<b>140</b>	<b>965</b>	<b>2835</b>	<b>3800</b>
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<b>S.No</b>	<b>TCS – Papers</b>	<b>Semester</b>
1	Contract Law	I
2	Finance & Accounting for Business Process Services-I	II
3	Finance and Accounting for BPS-II	III
4	Insurance for BPS-I	III
5	Banking for BPS	IV
6	Retail Environment and market research	IV
7	Insurance for BPS –II	IV
8	Capital markets for BPS	V
9	Managing Business Process –I	V
10	Managing business process-II	VI
11	Campus to corporate transition	VI

**QUESTION PAPER PATTERN**

**(For Theory & Problem oriented subjects)**

Time: 3 Hours

Max. Marks: 75

**PART – A (20 x1 = 20 Marks)**

Answer All the Questions

(From each unit four questions)

**PART – B (5 x 5 = 25 Marks)**

Answer All Questions (Either or Type)

(From each unit one question)

**PART – C (3 x 10 = 30 Marks)**

Answer Any Three out of Five Questions

(From each unit One question)

**FINANCIAL ACCOUNTING – I**

<b>SUBJECT CODE: 19U1BPC01</b>		
<b>SEMESTER – I</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

**OBJECTIVES**

1. To enable the Students to learn about the fundamentals about principles of accountancy
2. The students to learn how to provide depreciation for various assets

***Learning Outcome***

*Students will be able to pass journal entries and prepare ledger accounts to record the transactions*

*Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.*

*Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
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<b>CO1</b>	Understand the final accounts in accordance with appropriate Accounting Concepts & Conventions	K1
<b>CO2</b>	Preparation of Bank Reconciliation Statement, ratification of error.	K2
<b>CO3</b>	Develop the skill in preparing accounting entries in the books of drawer and acceptor	K4
<b>CO4</b>	Preparation of accounting for Consignments and Joint Ventures	K5
<b>CO5</b>	Apply & Practice the various types of Depreciation and Royalty Accounting	K3

Unit	Syllabus Content	No. of Hours
I	<b>Introduction and Final Accounts</b> Accounting – Meaning, Concepts and conventions – Final accounts of sole trading concern – Trading and Profit and Loss account – Balance sheet - Opening and closing entries - Adjustment entries.	12
II	<b>Rectification of Errors and Bank Reconciliation Statement</b> Rectification of errors – Types of errors – Suspense account - Bank Reconciliation Statement – Meaning – Need – Preparation of Bank Reconciliation Statement.	12
III	<b>Account Current, Average Due Date and Bill of Exchange</b> Account current – Average due date – Bill of exchange – Accounting entries in the books of drawer and acceptor - Renewal and retiring of a bill – Accommodation bill.	12
IV	<b>Accounting for Consignment and Joint ventures</b> Accounting for consignments – Stock valuation – Normal and abnormal Losses - Joint venture accounts -Own books – Separate set of books.	12
V	<b>Depreciation and Royalty Accounts</b> Depreciation – Straight line method - Diminishing balance method- Change in method of depreciation account – Provision for depreciation account – Royalty accounts(including Sub Lease)	12

**NOTE:** The question paper shall cover 80%Problem and 20% practical.

**Content beyond the Syllabus:**

1. List out various accounting concepts and conventions.
2. List out Various Accounting Standards.
3. Collection & recording of Royalty agreement with regard to any suitable situation.
4. Collection and recording of bill of exchange.
5. Ascertainment of value of stock.

**TEXT BOOK**

1. T.S.Reddy&A.Murthy, —Financial Accounting, Margham Publication, Chennai(2012)

**REFERENCE BOOKS**

1. Gupta R.L. and Gupta V.K,“Financial Accounting”, Sultan Chand and Sons, New Delhi(2016).
2. Gupta R.L. andRadhasamy,“Advanced Accountancy” , Sultan Chand and Sons , New Delhi.



3. Iyengar S.P., "Advanced Accountancy" "Sultan Chand and Sons, New Delhi (2005).

4. Tulsian P.C., "Financial Accounting", Tata McGraw-Hill Publishing Company Limited, New Delhi (2002).

**ONLINE SOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

**CO/PO Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**CONTRACT LAW**

<b>SUBJECT CODE: 19U1BPC02</b>		
<b>SEMESTER - I</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

**Objective:**

- 1.To gain knowledge of Indian Contract, Law and its importance.
2. Acquire the knowledge about Agreement and Information Technology in different situations

***Learning Outcome***

*Students will be able to know the nature and various forms of Contract.*

*Students will be enhanced with various Information Technology and thoughts.*

<b><i>CO NUMBER</i></b>	<b><i>CO STATEMENT</i></b>	<b><i>KNOWLEDGE LEVEL</i></b>
<b>CO1</b>	To gain clear idea about contract Law.	<i>K3</i>
<b>CO2</b>	To make them aware about different forms of Consideration and rules.	<i>K3</i>
<b>CO3</b>	To understand the importance of Legality based on the Agreements.	<i>K5</i>
<b>CO4</b>	To create awareness about Information Technology, Electronic process.	<i>K3</i>
<b>CO5</b>	To facilitate the knowledge about Private Key ,Public Key and cyber regulations, confiscations	<i>K5</i>

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction</b> Law – Meaning – Sources – Contract – Definition – Essential elements – Types – Offer and acceptance – Legal rules – Communication of offer, Acceptance and revocation – Modes of revocation of an offer.	<b>15</b>
<b>II</b>	<b>Consideration and Free Consent</b> Consideration – Legal rules as to consideration – Contract without consideration – Stranger to a contract / Free consent – Coercion – Undue influence - Misrepresentation – Fraud – Mistake.	<b>15</b>
<b>III</b>	<b>Law Relating To Agreements</b> Legality of object – Unlawful and illegal agreements – Effects of illegality – Wagering agreements – Agreements opposed to public policy – Performance of contracts – Discharge of contracts – Quasi contracts – Remedies for breach of contract.	<b>15</b>
<b>IV</b>	<b>Information Technology Act</b> The Information Technology Act 2000 – Object of the Act – Definitions Electronic Form – Electronic record – Private and Public Key – Digital signature – Certifying authority– Electronic contracts.	<b>15</b>
<b>V</b>	<b>Private and Public Key</b> Public key infrastructure – Procedural aspects of The PKI – Cyber regulations – Appellate tribunal – Information technology offences – Confiscation.	<b>15</b>

### **Content beyond the Syllabus:**

1. To understand the concepts of the Contract Law and the various essential elements of contract.
2. To know the terms Agreement, consideration, Information Technology, Private key, public key.

### **Text Book**

Kapoor N.D, "Elements of Mercantile Law", Sultan Chand and sons, New Delhi(2013).

### **Reference Books**

1. Shukla M.C, "A Manual of Mercantile Law", Sultan Chand and Sons, New Delhi(2014).
2. Dr.SreenivasanM.R, "Commercial and Industrial Law", Margham Publications(2000).
3. TulsianP.C, "Business Law", Tata McGraw – Hill Publishing Co. Ltd, New Delhi(2000).
4. NandanKamath, "Guide to Information Technology Act", Universal Law Publishers(2001).  
New Delhi.

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

## **BUSINESS APPLICATION SOFTWARE- I**

<b>SUBJECT CODE: 19U1BPPR01</b>		
<b>SEMESTER - I</b>	<b>CREDIT : 2</b>	<b>HOURS : 60</b>

### **MS OFFICE**

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the second semester and marks are awarded.

### **COURSE OBJECTIVE:**

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

### **MS WORD**

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

### **MS EXCEL:**

7. Prepare a trend analysis for the business concern
8. Worksheet using formulas
9. Drawing graphs to illustrate class performance
10. An excel worksheet contains monthly sales details of companies

### **MS ACCESS:**

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

**MS POWER POINT :**

15. Prepare a power point presentation with at least three slides for department Inaugural function
16. Draw an organizational chart with minimum of three hierarchical levels
17. Design an advertising campaign with minimum three slides
18. Apply Design Template for speaker notes with slide transitions and custom animation

**COURSE OUTCOME:**

- Capable of creating a Word document effortlessly.
- Ability to apply various excels features for data analysis and interpretation.

## FINANCIAL ACCOUNTING– II

<b>SUBJECT CODE: 19U2BPC03</b>		
<b>SEMESTER – II</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

### Objective:

- 1.To gain a knowledge of accounting in general
- 2.T o know the rules and regulations of partnership account

### *Learning Outcome*

*Students will be able to pass journal entries for maintaining branch and departmental accounts.*

*Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.*

*Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	<i>Understand the Final account System in Branch Accounts</i>	<i>K2</i>
<b>CO2</b>	<i>Acquaint with Inter departmental transfers at cost and selling price and Preparation of Departmental Final Account</i>	<i>K4</i>
<b>CO3</b>	<i>Develop the skill in treatment of Goodwill and Admit and retirement of partmenrs</i>	<i>K5</i>
<b>CO4</b>	<i>Preparation of Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10.</i>	<i>K3</i>
<b>CO5</b>	<i>Apply &amp; Practice various Dissolution of Firm – &amp; Settlement of Accounts</i>	<i>K5</i>

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Branch Accounts</b> Branch not keeping full System of accounting - Debtors system - Stock and debtors system -- Branches keeping full system of accounting (excluding Foreign Branches)	<b>15</b>
<b>II</b>	<b>Accounting for Hire Purchase System</b> Entries in the Books of hire purchaser and hire vendor-Default and repossession Hire purchase trading account – Installment system	<b>15</b>
<b>III</b>	<b>Admission and Retirement of Partners</b> Admission of a partner – Calculation of new profit sharing ratio and Sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill - Adjustment of capital. retirement - Calculation of new profit sharing ratio and gaining ratio-Revaluation of assets and Liabilities treatment of goodwill - Settlement of dues in case of retirement of partners admission cum retirement of partners.	<b>15</b>
<b>IV</b>	<b>Death of Partners and Sale of Partnership Firms</b> Death of partners – Mode of payment – Ascertainment of deceased partner of profits profits- Joint life policy -Sale of partnership firm to a company.	<b>15</b>
<b>V</b>	<b>Dissolution</b> Dissolution – Simple dissolution – Insolvency of one or more partners – Decision in Garner Vs Murray - Insolvency of all partners – Piecemeal distribution – Proportionate capital method – Maximum loss method	<b>15</b>

**Distribution of Marks:** 80% Problems and 20% Theory

**Text Book**

VICAS B.COM (BPS) Syllabus 2020-2021 Onwards



1. T.S.Reddy& Murthy “Advanced Accountancy” -, 6th Revised Edition 2016, Margham Publications, Chennai.

#### Reference Book

1.Jain S.P. andNarangK.L,“Advanced Accountancy” Volume I ,Kalyani Publishers, New Delhi(2016)

2.K.L.Nagarajan, N.Vinayagam and P.L. Mani “Principles of Accountancy” -, Reprint 2013, EURASI Publishing House

#### **NOTE:**

**The question paper shall cover 80% Problem and 20%Theory**

#### **Content beyond the Syllabus:**

1. Understand plant assets
2. Determine the cost of plant assets
3. Explain depletion and natural resources

#### **Reference Books**

1. Gupta R.L. and Gupta V.K“Financial Accounting”, Sultan Chand and Sons, New Delhi.(2016)

2. Gupta R.L. andRadhasamyM,“Advanced Accountancy”, Sultan Chand and Sons, New Delhi.

3. Iyengar S.P,“ Advanced Accountancy “, Sultan Chand and Sons, New Delhi.(2002)

4. Reddy T.S. and Murthy A,“Financial Accounting”, Margham Publications, Chennai(2012)

5. Tulsian P. C. “Financial Accounting “,Tata McGraw-Hill Publishing Company Limited, New Delhi.(2005)

#### **ONLINE SOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-		-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

## FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES-I

<b>SUBJECT CODE: 19U2BPC04</b>		
<b>SEMESTER – II</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

### Objectives:

1. To familiarize students with the Structure of Business process Outsourcing
2. To identify the functions of Accounts receivable, Accounts Payable
3. To make awareness about the Indian Standards, International financial Reporting Standards

### *Learning Outcome*

- *Students will be able to understand the Structure of Business process Outsourcing*
- *Students will understand functions of Accounts receivable, Accounts Payable*
- *Students will gain knowledge about the Indian Standards, International financial Reporting Standards..*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLE DGE LEVEL</b>
<b>CO1</b>	To show them the Structure of Business process Outsourcing	<i>K1</i>
<b>CO2</b>	Understanding functions of Accounts receivable.	<i>K2</i>

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>CO3</b> To know the Accounts Payable	<i>K5</i>
	<b>CO4</b> Business Process Outsourcing Indian Standards	<i>K3</i>
	<b>CO5</b> To aware about International financial Reporting Standards.	<i>K4</i>
	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 –	<b>6</b>

	Tower wise end to end operation- Role of Quality in BPO – Lean – Six Sigma.	
<b>II</b>	<b>Accounts Receivable</b> Accounts Receivable – Customer setup – Credit Management – Booking sales order – Billing and Revenue Recognition – Pre-Billing Closing Reconciliations – Collections – Cash Application.	<b>6</b>
<b>III</b>	<b>Accounts Payable</b> 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]	<b>6</b>
<b>IV</b>	<b>Accounting Standards</b> Introduction – Scope of Accounting Standards – Procedures for issuing an Accounting Standard – Complaints with Accounting Standards – Indian Accounting Standards.	<b>6</b>
<b>V</b>	<b>International Financial Reporting Standards</b> IFRS – Meaning and Advantages – International Accounting Standard Board – eXtensible Business Reporting Language (XBRL) – International Accounting Standards – Comparison between Indian GAAP, USGAAP and IFRS.	<b>6</b>

### Content beyond the Syllabus

1. Business Process Outsourcing
2. Billing and Revenue
3. GAAP, USGAAP and IFRS

### Text Book

Hand book on Finance and Accounting for Business Process Outsourcing

### Reference Books

1. Jain S.P. and Narang K.L, “Advanced Accountancy”, Kalyani Publishers, New Delhi.(2016)
2. Gupta R.L and Radhasamy, “Advanced Accountancy”, Sulthan Chand and Sons, New Dselhi.
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.

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-		-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

### TALLY LAB

<b>SUBJECT CODE: 19U2BPPR02</b>		
<b>SEMESTER – II</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

## COURSE OBJECTIVE

To provide the Computer Knowledge in Tally software.

## COURSE OUTCOMES AND ITS COMPETENCY LEVEL

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Ability to create Company Information	K6
CO2	Skills to generate Accounting Information	K6
CO3	Capable to generate Inventory Information	K6
CO4	Able to implement Statutory and Taxation	K3
CO5	Summarize the Display	K2

## MAPPING WITH PROGRAM OUTCOMES

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓					✓	✓					✓		✓	✓
CO2			✓			✓									
CO3			✓				✓				✓				
CO4				✓						✓					
CO5	✓								✓						

### List of Programs

1	Company creation using Tally Application
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2	Accounting Information using Tally Application
3	Accounting Voucher using Tally Application
4	Inventory Information using Tally Application
5	Inventory Voucher using Tally Application
6	Value Added Tax (VAT)
7	Tax Collected at Tax (TCS)
8	Tax Deducted at Source (TDS)
9	Service Tax

### **COST ACCOUNTING**

<b>SUBJECT CODE: 19U3BPC05</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

**Objectives:**

VICAS B.COM (BPS) Syllabus 2020-2021 Onwards

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

### **Learning Outcome:**

- Students will be able to pass cost sheet and cost per unit.
- Students will be able to understand various concepts of standard costing and difference in variance.
- Students will be able to know the Job, batch and Contract costing .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Classify the concept of costs, analysis, classification, cost centers and profit centers	K3
<b>CO2</b>	Outline the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	K4
<b>CO3</b>	Prove the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	K5
<b>CO4</b>	To Prove standard costing and analyzing the variances in labour costs, and finding out the difference in variances	K5
<b>CO5</b>	Make the absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	K6



<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction</b> Cost accounting – Meaning, scope and objectives – Cost concepts and classifications – Cost unit – Cost centre – Financial accounting and cost accounting – Advantages – Limitations – Methods of costing – Elements of cost – Cost statement.	<b>15</b>
<b>II</b>	<b>Material Control</b> Material control – Meaning – Need - Techniques of material control – Purchase and inventory control of material – Methods of valuing material issues – FIFO – LIFO - Simple average – Weighted average	<b>15</b>
<b>III</b>	<b>Accounting for Labour Cost and Over heads</b> Labour – Computation of labour cost – Accounting for overtime – Idle time and labour turnover – Good wage system – Methods of remuneration - Time rate – Piece rate- Incentive schemes – Overheads allocation – Apportionment and absorption – Machine hour rate.	<b>15</b>
<b>IV</b>	<b>Methods of Costing, Cost Reports and Cost Audit</b> Operating Costing – Unit costing – Job and contract costing – Cost reports, Cost audit.	<b>15</b>
<b>V</b>	<b>Process Costing and Reconciliation of Cost and Financial Accounts.</b> Process costing – Normal loss – Abnormal loss – Abnormal gain - Inter process profit – Accounting of by products and joint products – Reconciliation of cost and Financial accounts.	<b>15</b>

**Distribution of Marks:** Problem 80% and Theory 20%

#### **CONTENT BEYOND THE SYLLABUS**

1. To understand the International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

#### **Text Book**

1. Jain S.P and Narang K.L, “ Cost Accounting”, Kalyani Publishers, New Delhi(2014).

#### **Reference Books**

1. Pillai R.S.N and Bagavathi.V, “Cost Accounting”, Sultan Chand and Sons, New Delhi(2007).
2. Iyengar .S.P, “Cost Accounting”, Sultan Chand and Sons, New Delhi(2005).
3. Maheswari.S.N, “Cost and Management Accounting”, Sultan Chand and Sons, New Delhi(2018).
4. Prabhudev, “Cost accounting”, Himalaya Publishing House, Mumbai(2017).

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	✓	-	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

## INCOME TAX LAW & PRACTICE

<b>SUBJECT CODE: 19U3BPC06</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

### Objectives:

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

### Learning Outcome:

- Students will be able to understand Agricultural Income
- Students will be able to understand taxable salary income of an individual on a real time basis.
- Students will be able to know the assessment of the individual returns and the official proceeding

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Write a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1
<b>CO2</b>	Understand the various provisions and calculating the taxable salary income of an individual on a real time basis	K2
<b>CO3</b>	Compare the guidelines provided to calculate the various rental values and thereby income from house property	K4
<b>CO4</b>	To prove knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business	K5
<b>CO5</b>	Apply and practice the best judgement assessment of the individual returns and the official proceeding	K3

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Income Tax</b>  Income tax Act 1961 – Definitions- Agricultural Income, Assessee, Person, Income, gross total income, Assessment year, Previous year Capital and Revenue – Capital and Revenue receipts, Capital and Revenue Expenses- Basis of charge – Resident- Ordinary resident, Not Ordinarily Resident- Non-resident - Incidence of taxation – Exempted incomes.	<b>15</b>
<b>II</b>	<b>Salary and House Property</b>  Different heads of income – Salaries – Allowances, Perquisites, Profit in lieu of salary- Income from House Property – Annual value, Determination of annual value in different situations, Deduction u/s 24.	<b>15</b>
<b>III</b>	<b>Business Income and Capital Gain</b>  Profit and Gains of business or Profession – Admissible deductions, Deduction u/s 36, General deductions, Expenses expressly disallowed depreciation – Capital gains – Short term capital gains, Long term capital gains - Exempted capital gains - Tax on capital gains.	<b>15</b>
<b>IV</b>	<b>Income from Other Sources and Gross Total Income</b> Income from Other sources – Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and carry forward losses – Aggregation of Income – Deductions under Section 80.	<b>15</b>
<b>V</b>	<b>Tax Administration</b>  Income tax authorities – CBDT – Powers – Assessing Officer – Powers provisions relating to search and seizure, Procedure for assessment self-assessment - Best judgment assessment.	<b>15</b>

**Distribution of Marks:** Problem 60% and Theory 40%

#### **Content beyond the Syllabus**

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

#### **Text Book**

Gaur.V.PandNarangD.B,“Income Tax Law and Practice”, Kalyani Publishers, New Delhi(2018-2019).

#### **Reference Books**

VICAS B.COM (BPS) Syllabus 2020-2021 Onwards

1. DinkarPagare,“Law and Practice of Income Tax”, Sultan Chand and Sons, New Delhi(2018-2019)
- 2 Dr.MehrotraH.C,”Income Tax Law and Accounts”, SahityaBhawan Publications(2018-2019)

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

## FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES–II

SUBJECT CODE: 19U3BPC07		
SEMESTER - III	CREDIT : 4	HOURS : 30

**Objective:** To enable the students to know the Accounting Concepts in Business Process Outsourcing.

### Learning Outcome:

- Students will be able to understand the Phases in supply chain management
- Students will be able to understand the General Accounting.
- Students will be able to know the Emerging trends in finance and Techniques in Technology.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Indicate about supply chain management and MRP.	K2
CO2	Analysing the various Reports and Tax accounting in UK and US	K4
CO3	Prove the Knowledge about Traditional and Modern accounting and software companies.	K5
CO4	Explain the Quality management with international standards and software systems	K2
CO5	Explain the Internal Controls over Financial Reporting	K4

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Supply Chain</b> Supply chain – Meaning – Decision phases in supply chain – Process views in supply chain – Components of inventory decisions – Transportation – Material Requirements Planning (MRP) – Purchase requisition – Purchase order – E-Procurement – Introduction of cards in purchase and expenses.	<b>6</b>
<b>II</b>	<b>General Ledger Accounting</b> General ledger accounting – Chart of accounts – Inter-company accounting and reconciliation – Tax accounting in India - Tax accounting in UK and US – Various reports (Statutory Reports, Schedules, Variance).	<b>6</b>
<b>III</b>	<b>Emerging Trend In Finance and Accounting Technology</b> Traditional accounting method – Modern accounting – ERP – Integrated system – ERP software companies – Other application Tools – eXtensible Business Reporting Language (XBRL).	<b>6</b>
<b>IV</b>	<b>Total Quality Management</b> Total quality management – Capability maturity model – Integration – Information security – Business continuity and disaster recovery planning – incident management software systems – Process quality standards – International organization for standardization (ISO).	<b>6</b>
<b>V</b>	<b>Internal Controls over Financial Reporting</b> Internal controls over financial reporting – Operational risk – Sarbanes oxley Act 2002 – Internal control frame work – Sarbanes Oxley Act compliance in an off shoring environment.	<b>6</b>

### **Content beyond the Syllabus**

Existing Software in Accounting

Emerging Trends in Technology

### **Text Book**

Hand book on Finance and Accounting for Business Process Outsourcing,2016

### **Reference Books**

1. Jain S.P. andNarangK.L,“Advanced Accountancy”, Kalyani Publishers, New Delhi.
  2. Gupta R.L andRadhasamy,“Advanced Accountancy”, Sulthan Chand and Sons, New Delhi.
  3. Gupta R.L, Gupta V.K. andShukla M.C, “Financial Accounting”, Sultan Chand and Sons, New Delhi.
  4. N.V.Badi, ‘Supply chain Management’. Vrinda Publications
- VICAS B.COM (BPS) Syllabus 2020-2021 Onwards

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-



## COMPUTER PRACTICAL

<b>SUBJECT CODE: 19U3BPC08</b>		
<b>SEMESTER – III</b>	<b>CREDIT : 4</b>	<b>HOURS : 30</b>

**(MS –WORD, EXCEL, POWER POINT, ACCESS, FRONT PAGE & SPSS PACKAGE)**

**(Computer Application)**

**Learning Objective:** To provide working knowledge in Office Automation tools& SPSS package.

75 Hours

### **MS WORD**

- a) a) Create a chart showing the different elements of Indian Financial system
- b) Draft a chairman speech of a company.

[Format – Font – Paragraph – Bullet – Border and shading – Page setup – Header and footer – Insert – Comment – Hyperlink – Bookmark – Page Break – Page Number - Tools – Auto text.]

- b) a) Draft a share allotment letter to the share applicants.

[Mail Merge – Mailing Labels]

- b) Draft a letter to the shareholder for Annual General Meeting.

[Mail merge - Mailing Labels]

3. Prepare your curriculum vitae and perform templates/wizards in MS Word

### **MS EXCEL**

4. Prepare a worksheet using minimum two Finance functions.

5. a) Draw a graph to illustrate your class performance.

b) Use IF function to assign letter grade to numbers referred by the name average score for the marks scored by the students .

6. Prepare Final accounts of a banking company in the new format using MS Excel
7. Prepare an Excel sheet and apply the following statistical functions to analyze the data Mean, Median, Mode and Standard Deviation..

### **MS POWER POINT**

8. Create contents of a sample research Report on your area of specialization.
9. Create a slide show of various activities of your Department Association.
10. Create a slideshow presentation for the advertisement of a company's product.

### **MS ACCESS**

11. Prepare a pay roll for employee's data base of an organization with the following details Employee Id, Name, Date of birth, Department and designation, Basic pay, DA, HRA, CCA and Other deductions.
12. Create a database of major MNC's in India and their business using Access.
13. Prepare a cash budget by using Wizard.
14. Gather price quantity description for five products and enter in access table and create an invoice in Form design view.

### **MS FRONT PAGE**

15. Create a web page for a Financial Institution.
16. Create a web site for an Industrial Development Bank.

### **SPSS PACKAGE**

17. Computation of basic statistics (Mean, Median ..)
18. Computation of correlation matrix
19. Finding Regression equation.
20. Testing the significance of Mean (T-test)

## MS-ACCESS, FRONT PAGE & SPSS PACKAGE

<b>SUBJECT CODE: 19U3BPPR03</b>		
<b>SEMESTER – III</b>	<b>CREDIT : 3</b>	<b>HOURS : 30</b>

**Learning Objective:** To provide working knowledge in Office Automation tools& SPSS package.

<b>List of Programs</b>	
<b>MS ACCESS</b>	
1	Prepare a pay roll for employee's data base of an organization with the following details Employee Id, Name, Date of birth, Department and designation, Basic pay, DA, HRA, CCA and Other deductions.
2	Create a database of major MNC's in India and their business using Access.
3	Prepare a cash budget by using Wizard.
4	Gather price quantity description for five products and enter in access table and create an invoice in Form design view.
<b>MS FRONTPAGE</b>	
1	Create a web page for a Financial Institution.
2	Create a web site for an Industrial Development Bank.
<b>SPSS PACKAGE</b>	
1	Computation of basic statistics (Mean, Median)
2	Computation of correlation matrix
3	Finding Regression equation.
4	Testing the significance of Mean (T-test)

## INSURANCE FOR BUSINESS PROCESS SERVICES -I

<b>SUBJECT CODE: 19U3BPA03</b>		
<b>SEMESTER - III</b>	<b>CREDIT : 4</b>	<b>HOURS : 30</b>

(Allied-

COM)

### Objectives:

- 1.To enlighten the students about the Principles of insurance.
- 2.To create awareness about the various insurance schemes.

### Learning Outcomes:

- Applying principles to create Classification of insurance.
- Develop the skill in Management of Risk by individuals and Insurers.
- To know about the Various constituents of Insurance Market.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Classify the Objectives and Functions.	K3
<b>CO2</b>	Describe the Management of Risk by individuals and Insurers.	K1
<b>CO3</b>	Summarize Evolution of Insurance business in India.	K2
<b>CO4</b>	Examine of Role and contributions of insurance market to society and nation.	K4
<b>CO5</b>	To know the principles of indemnity, subrogation and contribution.	K5

Unit	Syllabus Content	No. of Hours
I	<p><b>Insurance - Basic Concepts</b></p> <p>Risk - Concept of peril, hazard - Types of risk -Techniques of risk management - Insurance - Purpose and need of insurance - History of insurance - Types of insurance ( Life and Non – life ) - Contract - Characteristics of a valid contract - Principles and practices of an insurance contract - Insurable interest - Utmost good faith – Indemnity - Proximate cause - Premium - Premium calculation and actuarial valuation – Bonus – Types of insurance companies- Business units in an insurance companies - Reinsurance - Types of reinsurance.</p>	6
II	<p><b>Insurance Regulators</b></p> <p>Insurance Act, 1938 - The Insurance Regulatory and Development Authority (IRDA) Act, 1999 - Consumer Protection Act, 1986 – Ombudsman - Married Women’s Property Act – Pension Fund Regulatory and Development Authority (PFRDA).</p>	6
III	<p><b>Life Insurance Overview</b></p> <p>Life insurance - Important terminologies - Parties - Principles and practices of insurance policy – Term insurance - Endowment insurance - Whole life insurance - Unit linked insurance - With profit and With-out profit plans - Accidental death and disability benefit - Critical illness benefit - Accelerated death benefit - Waiver of premium benefit - Steps involved in the life cycle of a life insurance policy - New business – Underwriting - Policy servicing – Claims.</p>	6
IV	<p><b>Pension, Annuity and Group Insurance overview</b></p> <p>Concept of pension and annuity - Key terminologies in an annuity contract - Types pension plans - Types of annuity options - Annuity contract provisions - Principles of group insurance - Group life insurance - Group retirement schemes - Individual plans Vs Group insurance plans.</p>	6
V	<p><b>Non-Life / General Insurance Overview</b></p> <p>Non-Life insurance - Important terminologies in a Non-life insurance policy - Principles and practices of non-life insurance policy - Non-life insurance concepts - Insurance providers - Marine insurance - Fire insurance - Motor vehicle insurance – Property insurance – Personal accident insurance - Liability insurance - Engineering insurance – Health insurance - Miscellaneous insurance.</p>	6

## Content beyond the Syllabus

Policy for New business

Various Pension plans

Business units in Insurance

## Text Book

Hand Book on Insurance for Business Process Services

## Reference Books

1. Mishra .M.N and. Mishra S.B,“InsurancePrinciples And Practice”, Sultan Chand and Sons, New Delhi.
2. Inderjit Singh, Rakesh, Katyal, SurjeetKaur,“Insuance Principles and Practice”, Kalyani Publishers, New Delhi.
3. Dr. Premavathy. N. “Elements of Insurance”, Sri Vishnu Publications, Chennai.
4. Dr. Periasamy, “Principles and Practice of Insurance”, Himalaya Publishers, NewDelhi.

## CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

## SOFT SKILLS

**SUBJECT CODE: 19U3BPS01**

**SEMESTER - IV**

**CREDIT : 2**

**HOURS : 30**

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	Introduction to soft skills-Self-discovery developing positive attitude- Improving perception forming values- Difference between soft skill and hard skills-Leader ship team spirit- Critical thinking- Analytical abilities.	<b>6</b>
<b>II</b>	Interpersonal skills/understanding others- Developing interpersonal relationship-Team building- Group dynamics- Networking- Improved work relationship- Conflict- Characteristics-Advantages and disadvantages-Functional strategies.	<b>6</b>
<b>III</b>	Communication skills-Important factors in communication-Overcoming the tentative barriers- Telephonic conversation- Communication with others arts of listening- Art of reading-Art of speaking-Art of writing e-mails- E-mail etiquette.	<b>6</b>
<b>IV</b>	Corporate skills- Working with other- Developing body language- Practicing etiquette and mannerism- Time management- Importance -Identifying prioritizing priorities- Multitasking-Stress management.	<b>6</b>
<b>V</b>	Selling self/Job Typing- Writing resume/cv- Interview skill- Group discussion-mock interview-Mock Gb-Goal setting career planning-Problem solving method	<b>6</b>





## HUMAN RESOURCES MANAGEMENT

SUBJECT CODE: 19U3BPN01

SEMESTER - III

CREDIT : 4

HOURS : 60

### Objectives

1. To Know the Human Resource Management Concept, Evolution and Growth
2. To Provide Knowledge to the student regarding HRP, Recruitment, Selection & Training.

Unit	Syllabus Content	No. of Hours
I	Human Resource Management- Meaning – Definition – Characteristics of HRM - Objectives of HRM – Importance of HRM - Functions of HRM - Evolution And Growth of Human Resource Management	12
II	Human Resource Planning – Meaning- Definition – Features of HR Planning– Objectives – Importance of Human Resource Planning and Process Human Resource Planning – Factors affecting HR Planning.	12
III	Recruitment – Meaning – Definition – Sources of Recruitment- Internal Sources, External Sources- Factors Affecting Recruitment – Recruitment Process.	12
IV	Training and Development – Meaning – Definition – Need for Training - Importance of Training – Methods of Training - On the Job Training Methods – Off the Job Training Methods – Techniques of Training - Promotion – Transfer – Demotion – Retirement..	12
V	Motivation- Meaning – Theories of Motivation. Grievances - Managing Grievances and Causes or Sources of Grievances. Performance Appraisal – Meaning – Performance Appraisal Process - Limitations – Methods of Performance Appraisal. 360 Degree Appraisal	12

### Text books

1. **L.M Prasad**, Human Resource Management, Sultan Chand & Sons, New Delhi

### Reference Books

1. **Pravindurai**, Human Resources Management, Pearson Education, New Delhi. 2015
2. **S.S. Khanka**, Human Resource Management, S.Chand, New Delhi.
3. **Dr.C.Gupta**, Human Resource Management, S.Chand, New Delhi.

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



## CORPORATE ACCOUNTING - I

SUBJECT CODE: 19U4BPC09		
SEMESTER – IV	CREDIT: 4	HOURS: 75

### Objective:

1. To gain basic knowledge in shares issue and redemption
2. To learn the Principles and Practices of Company Accounts.

### *Learning Outcome*

- Students will be able to pass journal entries for issue shares and reissue of shares.
- Students will be able to understand various methods of redemption of shares.
- Students will be able to know the underwriting of shares and valuation of goodwill.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Illustrate the issue of equity shares with pro-rate allotment, par, premium and discount	K2
CO2	To Describe the knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	K1
CO3	To Demonstrate the knowledge in Final Account of Companies with Managerial remuneration	K3
CO4	To Distinguish the underwriting of shares and valuation of goodwill.	K4
CO5	To Integrate the double entry system with electronic companies	K6

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Issue of Shares</b> Issue of securities – Equity shares - Preference shares – Debentures accounting entries - Over subscription - Pro-rata allotment - Issue at premium and at discount	<b>15</b>
<b>II</b>	<b>Redemption of Shares</b> Redemption of preference shares and debentures – Redemption at par and premium - Sources of redemption – Capital redemption reserve – Issue of bonus shares - Profit prior to incorporation	<b>15</b>
<b>III</b>	<b>Final Accounts of Companies</b> Company final accounts – Profit and loss account – Balance sheet - Calculation of managerial remuneration.	<b>15</b>
<b>IV</b>	<b>Valuation of Goodwill and Shares</b> Valuation of shares and goodwill - Valuation of goodwill – Average profit method - Super profit method – Capitalization method - Valuation of shares net asset method – Yield method – Fair value method - Liquidation of companies – Statement of affairs – Liquidator’s final Statement of account.	<b>15</b>
<b>V</b>	<b>Double Account System</b> Double accounts system – Accounts of electric companies – Revenue, net revenue of accounts - Receipts and expenditure of capital accounts General Balance sheet - Replacement of an asset - Accounting for human resources ( theory only)	<b>15</b>

**Distribution of Marks:** Problem – 80 % and Theory – 20%

### **Content beyond the Syllabus**

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition

### **Text Book**

1. Jain SP and Narang KL, “Advanced Accountancy” Volume II, Kalyani Publications, New Delhi.Fifth Edition 2018.

## Reference Books

1. Gupta R.L and Radhasamy, "Advanced Accountancy", Sultan Chand and Sons, New Delhi. Fifth Edition 2018
2. Iyengar.S.P, "Advanced Accountancy", Sultan Chand and Sons, New Delhi.
3. Ganeson.S and Kalavathi S.R, "Corporate Accounting", Thirumalai Publications.
4. Reddy.T.S and Murthy.A, "Corporate Accounting", Margham Publications, New Delhi. Fourth Edition 2017

## CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

## CORPORATE LAW

<b>SUBJECT CODE: 19U4BPC10</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

### Learning objective:

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

### *Learning Outcome*

1. Students will be able to understand the fundamental provisions of Corporate Law.
2. Students will understand the concept of regulatory framework of companies.
3. Students will come to case laws and company meetings

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the concept of Companies with incorporation and commencement	K3
<b>CO2</b>	Describe the Contents in Articles of Association and Memorandum of Association	K1
<b>CO3</b>	Summarize the Prospectus-Contents of Prospectus and issue of shares and allotment	K2
<b>CO4</b>	Examine the Company management, Appointment, rights and duties of Managerial Personnel..	K4
<b>CO5</b>	Estimate the Concept of Registration and proceedings of meeting	K5

Unit	Syllabus Content	No. of Hours
I	<b>Introduction to Company</b> Company – Definition – Characteristics – Types – Lifting of corporate veil - Formation of a company – Procedure – Certificate of incorporation – Effects of registration – Promoters – Pre-incorporation contracts – Certificate of commencement.	12
II	<b>Company Documents</b> Memorandum of association – Contents – Alteration - Articles of association – Contents – Alteration – Doctrine of ultra virus – Legal effect of memorandum and articles - Constructive notice of memorandum and Articles - Doctrine of indoor management	12
III	<b>Shares and Debentures</b> Prospectus – Definition – Abridged prospectus – Statement in lieu of prospectus – Information memorandum – Contents – Misstatement in prospectus – Issue of shares – Types – Application and allotment of shares, share certificate, share warrant - Transfer and transmission of shares – Buyback of shares – Debentures – Meaning and types – Procedure for declaration of dividends.	12
IV	<b>Company Management</b> Company management – Board of directors – Managing director – Qualification, appointment, vacation of office – Position – Powers, duties and liabilities – Board of director’s meetings.	12
V	<b>Company Meetings and Limited Liability Partnership</b> General meetings – Kinds of meetings and resolutions – Procedure relating to convening and proceedings in general meetings –Limited liability partnership-Definition- Features- Registration - e-	12

15

**Content: beyond the Syllabus**

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

**Text Book**



KapoorN.D,“Elements of Company Law”, Sultan Chand and Sons, New Delhi.2015.

### References

- 1.ChawlaR.C.andGargK.C,”Commercial and Company Law”, Kalyani Publishers, New Delhi.
- 2.KapoorN.D,”Company Law and Secretarial Practice”, Sultan Chand and Sons, New Delhi.
- 3.RamaiyaA,“Guide to the Companies Act”, Wadhwaand Co, Nagpur.
- 4.MCKuchhal, Modern Indian Company Law, ShriMahaveer Book Depot, New Delhi, 2013.

### CO/PO Mapping

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-



## BANKING FOR BUSINESS PROCESS SERVICES

**SUBJECT CODE: 19U4BPC11**

**SEMESTER - IV**

**CREDIT : 3**

**HOURS : 60**

### Objective:

- 1.To enable the students to know the Banking Law and Practices in India
- 2.To provide the students with the latest development in the field of Banking and Financial System.

### Learning Outcome:

- Students will be able to understand the History of Banking , Banking System
- Students will be able to understand SBI Rural Finance, Cooperative Banks.
- Students will be able to know the Electronic Fund Transfer (EFT) , RBI Guidelines.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Indicate the Constituents of Banks, NABARD	K2
CO2	Analyzing about the Retail Banking, ATM	K4
CO3	Prove the Knowledge about Negotiable Instruments, Loans and Advances	K5
CO4	Explain the Cash Management and Trade finance	K2
CO5	Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K4

Unit	Syllabus Content	No. of Hours
I	<p><b>Overview of Banking</b>  Origin of Banking-Indigenous bankers- Commercial banks – Cooperative banks Regional Rural Banks – Foreign Banks – Reserve Bank of India – Constitution-Functions – NABARD – Recent Trends in Indian banking – E-Banking – Core banking – Universal banking – Corporate banking. banker and customer – Banker-customer relationship- Types of deposits – Account opening – Know Your Customer guidelines – Pass Book – Type of customers. Functions and products of banks – Liabilities and Assets – Payments and risk management – Customer service – Data and voice – Maintenance, disputes and complaints – Metrics management – Productivity – Quality, SLA tracking and monitoring – Risk and control – AML/KYC Info security.</p>	12
II	<p><b>Retail Banking</b>  Retail banking : Account origination – Account servicing – Issue of cheque books – AML/KY Check – Account conversion – Closure – Customer correspondence – ATM management – Time deposits – Placement, maintenance breakage liquidation – Roll over booking and top up – Payment processing retail wealth management : Mutual fund processing – Equities – Bonds – Structured notes – Corporate actions – Reconciliation. risk control and information security. Cards : Basics of cards – Originations – Payments – Products on cards – Authorization and risk reviews – Reconciliations – Customer relationship management – Dispute processing and fraud investigation – Collections</p>	12
III	<p><b>Negotiable Instruments and Loans and Advances</b>  Negotiable instruments : Characteristics – Types – Cheque – Material alteration – Crossing of cheque endorsement – Paying banker – Statutory protection to a paying banker – Payment in due course – Holder in due course – Collecting banker – Statutory protection to collecting banker – Duties of collecting banker. Secured and Unsecured Advances : Principles of sound lending - Modes of charging security-Lien-Pledge – Hypothecation - Unsecured secured advances - Advances against goods, titles and stock exchange securities .Mortgages : Originations – sales/new application management – Underwriting – Servicing – Customer service – Account maintenance, processing, closure – Collections – Default management – Foreclosure – Bankruptcy – Quality Assurances - Regulatory agencies.</p>	12
IV	<p><b>Cash Management and Trade Finance</b>  Cash management overview : Payments lifecycle – Funds transfer – Payments – Nostro reconciliations - Risk management - Trade finance : Introduction – Letters of credit – Collections – Methods of payment – Guarantees –</p>	12

	Reimbursements – Loans and finances – Basic outline of UCP. 600/ISBP/URC 522/URR 725/URDG/ISP 98 – Regulatory guidelines	
V	<b>Service Channels</b> Alternate Channels: ATM – Internet banking – Phone banking – payment and remittance services – Pay order – Draft – Electronic fund transfer – Intra-Branch, Inter-Branch, NEFT, RTGS, Allied services – Safe keeping, Advisory services – Demat services.	12

### Content beyond the Syllabus

1. Repo Rate
2. Collateralized debt obligations (CDOs)
3. Anti-Money Laundering

### Text Book

Hand book on Banking Law and Practice

### Reference Books

1. Gordan.E. andNatrajan.K, "Banking Theory Law and Practice", Himalaya Publishing House, New Delhi.
2. Sundharam K.P.M andVarshneyP.N, "Banking Theory Law and Practice", Sultan Chand and Sons, New Delhi.
3. Indian Institute of Banking andFinance, "Legal aspects of Bank operations", Macmillan India Ltd, New Delhi .
4. Indian Institute of Banking and Finance, "Principles of Banking", Macmillan India Ltd, New Delhi.
5. Kaptan.S.S, " New Concepts in Banking", Sarupand Sons, New Delhi.

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

## RETAIL ENVIRONMENT AND MARKET RESEARCH

<b>SUBJECT CODE: 19U4BPC11</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

### Objective:

- 1.To impart knowledge about Modern Concepts of Marketing and Marketing Research
- 2.To create the marketing knowledge and applications in decision making under various environmental constrains.

### *Learning Outcome*

1. Analyse the confluence of marketing, operations, and human resources in real-time delivery.
2. Demonstrate cognitive knowledge of the skills required in conducting online research
3. To know the research on online markets, as well as in identifying, assessing and selecting digital market opportunities.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute concept of Marketing and Consumer packaged goods.	K3
<b>CO2</b>	Describe of New product development process and branding strategies and positioning.	K1
<b>CO3</b>	SummarizeMarket segmentation and capacity and recognition of the government policy.	K2

<b>CO4</b>	Performance of market research and research information process.	K4
<b>CO5</b>	To estimate Research and Retail CPG Industry	K5

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Market and to Marketing</b> Meaning of market - Evolution - Classification – Marketing - Marketing concepts - Functions of marketing - Classification of goods : Consumer goods, Industrial goods - Concept of Consumer Packaged Goods ( CPG ) – CPG Industry – Global CPG Manufacturers - Consumer behaviour and CPG - Influencers of CPG.	<b>12</b>
<b>II</b>	<b>Marketing Mix</b> Marketing Mix- Product – Features – Classification – Product planning- Product mix,-New product development - Product life cycle - Pricing- Factors affecting pricing decisions - Types of pricing strategies - Place – Supply Chain Management – Elements – Promotion: Branding – Private Labels - Advertising - Media Vehicles - Market research and 4 P’s.	<b>12</b>
<b>III</b>	<b>Market Segmentation and Retail Marketing</b> Market segmentation – Need for segmentation - Segmentation criteria - Types of segmentation – Retail marketing – CPG and MR offerings - Input services – Input validation offerings – Data management – Reporting - Introduction to KPO offerings	<b>12</b>
<b>IV</b>	<b>Market Research Concepts</b> Primary research - Secondary research - Custom study - Syndicated s Quantitative research methodology - Qualitative research methodology.	<b>12</b>
<b>V</b>	<b>Research and Retail CPG Industry</b> Consumer research – Importance – Consumer research cycle - Research for new product and existing product – Media research – Importance – Types – Media data - Retail audit –Importance - Retail data - Data validation – Retail audit reports – Consumer panels –Importance - Types	<b>12</b>



	of consumer panel.	
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### Content Beyond the syllabus

Data mining & market research

E-Payment System

### Text Book

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

### Reference Books

1. Gupta C.B. and Rajan Nair, “ Marketing Management “ , Sultan Chand and Sons, New Delhi. (2017)
2. Pillai R.S.N and Bagavathi ,”Modern Marketing Principles and Practices”, Sultan Chand Company, New Delhi. (2017)
3. Kotler Philip, “Marketing Management”, PHI, New Delhi.

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

## MULTIMEDIA WORKSHOP - IV

<b>SUBJECT CODE: 19U4BPPRO4</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 3</b>	<b>HOURS : 30</b>

### Course Objective

To understand how to design a Web page and Invitation using Multimedia Softwares

### Course outcomes and its Competency level

CO Number	CO Statement	Knowledge level
CO1		K1
CO2		K2
CO3		K1
CO4		K2
CO5		K3
CO6		K3

Program	Syllabus Content	Number of Sessions	Level
1	To create a Static Web page using HTML tags	2	K1
2	To design a Web page for Educational Institutions using HTML Frames and Hyperlinks	2	K2
3	To design a greeting card using Photoshop	2	K1
4	To create an Advertisement for Job Vacancies in MNC companies using Photoshop	2	K2
5	To design an Invitation for an event using Google Forms	2	K3
6	To design a course catalog for an University using Google Forms	2	K3

### Learning Resources

<b>Text Books</b>	1. "Modern Operating systems", Andrew S. Tanenbaum, 2 <sup>nd</sup> Edition, Prentice Hall, India
<b>Reference Books</b>	1. "Operating System Concepts", Abraham Silberschatz, Peter B Galvin, Gerg Gagne, 9 <sup>th</sup> Edition, Wiley.

**INSURANCE FOR BUSINESS PROCESS SERVICES - II**  
**(IDC-COM)**

<b>SUBJECT CODE: 19U4BPA04</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

**Learning Objective:**

1. To impart Knowledge on various concepts of International Insurance

***Learning Outcome***

*Students will be able to acquire specialized knowledge of practice relating to Insurance.*

*Students will be able to Know about the growth and structure of Insurance in India*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about the variable universal life Insurance and supplemental benefits	K3
<b>CO2</b>	Understanding the Differentiation of Property and Casualty Insurance	K2
<b>CO3</b>	Analyzing the Nominations and Assignment Practice in connection with enrollment, contribution, withdrawals, distribution.	K1
<b>CO4</b>	Understanding the basic principles of Healthcare Insurance contracts.	K4
<b>CO5</b>	Understanding the Regulators, dwp, tpa	K5



<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Life Insurance at International Level</b> Life insurance: Features and types - Endowment insurance - Whole life insurance - Universal life insurance - Variable life insurance - Variable universal life insurance - Supplemental benefits.	<b>12</b>
<b>II</b>	<b>Property and Casualty Insurance</b> Personal Insurance : Types and features - Personal auto policy - Home owner's policy - Commercial insurance : Types and features - Insurance rating system - Insurance market cycle – Hard market and Soft market - New business, Underwriting, Policy servicing and claims.	<b>12</b>
<b>III</b>	<b>Retirement Services</b> Concept of retirement services - Retirement planning - Life stages of an investor - Asset allocation and asset classes - Defined benefit and defined contribution - Individual retirement arrangements in USA – Features, types, - Third party administrator for retirement services - Life cycle of participants in a plan (enrollment, contribution, withdrawals, distribution) - Categories of pension plan in UK – State, Employer, Individual - Annuity and Income Drawn Plan - Group Pension plans – UK - Department of Work and Pension (DWP) and <b>Third-party medical resources(TPR)</b> - Annuity contract provisions - Fixed annuity - Fixed index annuity - Variable annuity - Qualified and Non-Qualified annuity – Tax Equity and Fiscal Responsibility Act (TEFRA), - Life cycle of an annuity plan - Different parties involved in an annuity plan - Group retirement plans.	<b>12</b>
<b>IV</b>	<b>Healthcare Insurance</b> Concept of Healthcare Insurance – Performance of health insurance - Major entities of healthcare insurance - Types of health insurance plans - Life cycle of a health insurance claim - Cost sharing mechanism - Health Insurance Portability And Accountability Act (HIPAA) - Health insurance coding system.	<b>12</b>
<b>V</b>	<b>Regulators</b> National Association of Insurance Commissioners (NAIC) –Powers – Financial Services Authority (FSA) - Statutory objectives – Regulatory principles– Department of Work and Pension(DWP) – Structure and functions– Third Party Administrators (TPA) – Importance.	<b>12</b>

### Content Beyond the Syllabus

1. General Insurance Products.
2. Ethics and Corporate Governance Framework for Insurance Companies.
3. Regulatory Environment.

### Text Book

Hand Book on Insurance for Business Process Services

1. Insurance Law and Practice - Rajiv Jain, Vidhi Publication Private Limited. Second Edition, 2014

### Reference Books

1. Mishra .M.N and. Mishra S.B,“Insurance Principles And Practice”, Sultan Chand and Sons, New Delhi.
2. Inderjit Singh, Rakesh, Katyal, SurjeetKaur,“Insurance Principles and Practice”, Kalyani Publishers, New Delhi.
3. Dr. Premavathy. N. “Elements of Insurance”, Sri Vishnu Publications, Chennai.
4. Dr. Periasamy, “Principles and Practice of Insurance”, Himalaya Publishers, NewDelhi.
5. Dr.Avatar Singh – Law of Insurance , Universal Publication Pvt. Limited, First Edition 2013
6. George E. Rejda - Principles of Risk Management and Insurance, Vidhi Publication Private Limited. First Edition, 2014

### CO/PO Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

## PERSONALITY DEVELOPMENT

SUBJECT CODE: 19U4BPN02		
SEMESTER - IV	CREDIT : 2	HOURS : 60

### Learning Objective:

1. Scores obtained from essay and/or objective tests.
2. Classroom participation, small group interactions.

Unit	Syllabus Content	No. of Hours
I	The concept of personality - Dimensions of theories of Freud & Erickson - personality - significant of personality development. The concept of success and failure: What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success - What is failure - Causes of failure. SWOT analyses.	12
II	Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude - Advantages - Negative attitude - Disadvantages - Ways to develop positive attitude - Difference between personalities having positive and negative attitude. Concept of motivation - Significance - Internal and external motives - Importance of self-motivation - Factors leading to motivation	12
III	Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem - Low self-esteem - Symptoms - Personality having low self-esteem - Positive and negative self-esteem. Interpersonal Relationships - Defining the difference between aggressive, submissive and assertive behaviours - Lateral thinking.	12
IV	Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader - Character-building - Team-work - Time management - Work ethics - Good manners and etiquette.	12
V	Resume building - The art of participating in Group Discussion - Acing the Personal (HR & Technical) Interview - Frequently Asked Questions - Psychometric Analysis - Mock Interview Sessions.	12

3. Research and write about relevant topics.

## INTERNET SECURITY

<b>SUBJECT CODE: 19U4BPS02</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

### Course Objective

To provide analysis of potential risks, security holes and hacker profiles of a variety of attack methods.

### Course outcomes and its Competency level

CO Number	CO Statement	Knowledge level
CO1	To define internet security and threats	K1
CO2	To interpret the Hacker and viruses attacks	K2
CO3	To understand Security risk in password and privacy aspects	K2
CO4	To categorize corporate guidelines for network security	K4
CO5	Discover Firewall philosophy and features	K4

UNIT	Syllabus Content	Number of Sessions	Level
I	Internet Security: Introduction- Basic risks to infrastructure – Being on the Internet at risks – Internet at risk analysis. Computer Crime: Hackers from college - Staff : the threat from within – hackers from the computer underground - Old fashioned criminals, drugs and the mafia – cyber crime professional hackers	6	K1
II	Hackers and viruses: The telephone hackers of the 1960's and 1970's - the first hackers – Underground mailboxes – The Professional hackers of the '90s. Internet security: attacks points and weaknesses.	6	K2
III	Access control as a security risk: Capturing passwords – soft passwords – Choosing passwords - protecting your password file – Analysis protocols and filtering passwords – password monitoring with TRSR programs - fishing for passwords with Trojan horses – smart cards.	6	K2
IV	Viruses in programs and networks: Different kinds of viruses - Virus factories - Antivirus management – Antivirus consultants – antivirus software - corporate guidelines for network security – implementing internet security architecture.	6	K4
V	Firewall: definition and philosophy – main design features - the architecture of firewall systems- the limits of firewalls. Bridges in networks – Linking networks via routers – routers as packet filter firewalls.	6	K4

<b>Learning Resources</b>	
<b>Text Books</b>	1.“Internet Security Risk Analysis, Strategies and Firewalls”, Othmar Kyas, International Thomson Computer press, London
<b>Reference Books</b>	1.”Network Security Essential Applications and Standards”, Willam Stallings, 3 <sup>rd</sup> Edition, Prentice Hall. 2.”Firewalls and Internet Security”, Willam R. Cheswick, Steven M. bellovin, 2 <sup>nd</sup> Edition, Addison Wesley Professional



## CAMPUS TO CORPORATE

SUBJECT CODE: 19U5BPC13		
SEMESTER - V	CREDIT : 5	HOURS : 60

### Objective:

1.To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.

Unit	Syllabus Content	No. of Hours
I	Overview of corporate – History of corporate–campus and corporate – distinction overview of BPO Industry in India and world Enhancing the reading ability of students (at a speed of minimum 150 word spear minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading news papers viz., The Hindu, Indian Express, Business Line, Economic Times etc., and magazines like business world, etc., Enhancing the spontaneous writing skill of the students–writing articles on simple to pics given–preparing speeches–preparing reports on various events / functions held in the college.	12
II	Enhancing the spontaneous speaking skill of the students–self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role-playing, Mock interviews for recruitment –mock press meets.	11
III	Enhancing the presentation skill of the students – Individual seminar presentation and Group seminar presentation (Students may be organized in to groups, which will prepare paper so current issues pertaining to trade, commerce and industry or any social issue and present the same to audience). Each group may consist of 3 or 4 students.	13
IV	Enhancing the interpersonal communication skill of the students – Group Commission (Students may be organized in to 4 and 5 groups). All the groups may be give management problem relating to real life experiences of trade and industry in the country or the world. They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.	11
V	Fundamentals of English – constructing sentences – correct use of tenses – articles –international phonetic alphabet – vowel and consonant sounds–syllable stress – in to nation – listening – principles of good listening – accent comprehension – practical exercises-Corporate etiquette – Dressing and grooming skills – Work place etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette – Presentation skills .Professional competencies : analytical thinking – listening skills – time management – team skills –stress management – assertiveness – Facing group discussion and interview.	13

**TEXT BOOKS**

1. Rajendra Pal & Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, 2008.

**REFERENCE BOOKS**

1. Namrata Palta, The art of Effective Communication, Lotus Press, New Delhi, 2007.
2. S.K. Mandal, Effective Communication and Public Speaking, Jaico Publishing.
3. V. Sasikumar, P. Kiranmai Dutt, Geetha Rajeevan, A. Course in Listening and Speaking II, Cambridge University Press, 2007. B.B.A.

## CORPORATE ACCOUNTING – II

<b>SUBJECT CODE: 19U5BPC14</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 4</b>	<b>HOURS : 75</b>

**Learning Objectives:** To learn the accounting procedures for reconstruction of companies and principles of the bank and insurance accounts

Unit	Syllabus Content	No. of Hours
<b>I</b>	Amalgamation and absorption – Meaning – Accounting treatment – Purchase consideration – Methods of calculating purchase consideration – Accounting entries.	<b>15</b>
<b>II</b>	Reconstruction – External and internal – Accounting treatment.	<b>15</b>
<b>III</b>	Bank accounts (new format) – Profit and loss account – Balance sheet.	<b>15</b>
<b>IV</b>	Accounts of insurance companies – Life insurance company accounts revenue account and balance sheet – Valuation balance sheet – Accounts of fire and marine insurance.	<b>15</b>
<b>V</b>	Accounts of holding company – Minority interest - Cost of control/ goodwill or capital reserve - Capital profit, revenue profit (excluding chain holding) - Consolidated balance sheet.	<b>15</b>

**Distribution of Marks:** Problems– 80% and Theory – 20 %

### *Text Book*

1. Jain S.P. and Narang K.L., “Advanced Accountancy” Volume II, Kalyani Publications, New Delhi.

### *Reference Books*

1. Gupta R.L. and Radhasamy M., “Advanced Accountancy”, Sultan Chand and Sons,

New Delhi.

2. Iyengar S.P., “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.

3. Ganesan S. and Kalavathi S.R., “Corporate Accounting”, Thirumalai Publications,

Nagercoil

## CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES

SUBJECT CODE: 19U5BPC15		
SEMESTER - V	CREDIT : 3	HOURS : 60

Unit	Syllabus Content	No. of Hours
I	Meaning of capital market – Importance of capital market-Capital market in India- Market types – Primary and secondary market – Participants in a trade - Trade life cycle	12
II	Meaning of securities – Types of securities –Preference Share – Types Preferences share -Feature Preferences share -Equity share – Feature of Equity share.	12
III	Meaning of derivatives – Derivatives Market in India – Recent Trends – Features Market – Characteristics of Feature Market – options – Uses of Option- Concept of Option	12
IV	<b>Fundamental</b> security analysis – Significances and Interpretation of the economic indicators – Industry indicators – Company analysis.	12
V	Basic principles – Portfolio investment process - planning – implementation – Portfolio monitoring – Portfolio types and their needs	12

### Text Book:

1.Fundmental of investment management – S.Chand& Company Publication ltd – V.K.

### Reference Books

1. BharathiV.Pathak,“The Indian Financial System”, Dorling Kindersley (India) Pvt.Ltd, South Asia.
2. GurusamyS,“Capital Markets”, Margham McGraw-Hill Education (India) Pvt.Ltd, UttarPradesh.
3. MaheshwariS.N,“Elements of Financial Management”, Sultan Chand and Sons, New Delhi.
4. Natarajan L,“Investment Management”, Margham Publications, Chennai.
5. SanthanamB,“Financial Services”, Margham Publications, Chennai.

## MANAGING BUSINESS PROCESSES – I

<b>SUBJECT CODE: 19U5BPC16</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

**Learning Objective:** To enable the students to know the Principles and Practice of Operations Management

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs end user.	<b>12</b>
<b>II</b>	Role of BPO Industry in process management – Typical business processes outsourced to India – BPO operating models – BPO life cycle.	<b>12</b>
<b>III</b>	Process mapping techniques – SIPOC – Swim lane diagram – Process mapping tools.	<b>12</b>
<b>IV</b>	Introduction to quality management - Quality assurance.	<b>12</b>
<b>V</b>	Customer management – Knowledge management – Capacity management – People management – Transition management – Finance management.	<b>12</b>

### **Text Book**

Hand book on Operations Management - Part I for Business Process Services

### **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.

## CORPORATE ADMINISTRATION AND HUMAN RESOURCE MANAGEMENT

<b>SUBJECT CODE: 19U5BPC17</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

**Learning Objectives:** To enable the students to know the basic principles of management.

To enable the students to know the functioning of human resource management in organizational setup.

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	Definition and meaning of management - Principles of management – Planning-- Types of planning– Organization-Nature and Importance- Decision making - Motivation– Theories of motivation-- Maslow’s theory – X and Y theory —Leadership	<b>12</b>
<b>II</b>	Human Resource Management - Characteristics - Importance - Scope - Functions- System approach to HRM - Qualities of HR manager - Role of HR manager - Strategic HRM - Role - Nature of human resource policies - Need and importance - Types.	<b>12</b>
<b>III</b>	Human resource planning - Objectives - Needs and importance- Job analysis - Significance - Techniques of Job analysis - Job description - Job specification - Role Analysis - Job design - Approaches to Job design - Methods of Job design.	<b>12</b>
<b>IV</b>	Recruitment - Meaning - Process of recruitment - Sources of recruitment - Techniques of recruitment - Meaning of selection - Steps in selection process - Selection testing - Selection interviewing - Placement - Induction or orientation- Objectives of induction - Advantages of formal induction- Employee training - Need - Importance - Types - Objectives - Methods and techniques of training.	<b>12</b>
<b>V</b>	Performance appraisal - Objectives - Uses - Performance appraisal process - Problems in performance appraisal - Essentials of an effective performance appraisal system - Methods or techniques of performance appraisal - Performance appraisal through MBO - The 360 Degree appraisal technique - Job evaluation - Objectives - Process - Advantages - Essentials of successful job evaluation - Methods of job evaluation	<b>12</b>

### **Text Book**

1. Gupta C.B (2009), “Human Resource Management”, Sultan Chand & Sons, New Delhi.
2. Dinkar Pagare, “Principles of Management”, Sultan Chand & Sons, New Delhi.

### **Reference Book**

1. Gupta.C.B, “Business Management”, Sultan Chand and Sons, New Delhi
2. Weihrich, Koontz and Aryasri.A, “Principles of Management”, Tata McGraw Hill Publishing Co. Ltd, New Delhi.

## FINANCIAL MANAGEMENT

<b>SUBJECT CODE: 19U5BPE01</b>		
<b>SEMESTER - V</b>	<b>CREDIT : 3</b>	<b>HOURS :60</b>

**Learning objective:** To understand the various concepts and techniques of Financial Management

Unit	Syllabus Content	No. of Hours
I	Nature and Scope of Financial Management – Objectives of Financial Management – Financial decisions - Financial Management process - Functional areas of Financial management - Organization of Finance function.	12
II	Capital budgeting – Nature of capital budgeting – Importance –Capital budgeting process – Kinds of decision - Evaluation of investment opportunities – Investment decision tools – Time value of money – Present value of single cash flow – Present value of an annuity – Future value of single cash flow – Future value of an annuity – Average rate of return, payback. NPV, IRR and PI methods	12
III	Analysis of risk and uncertainty in capital budgeting - Capital rationing - Cost of capital –Importance – Measurement of Specific costs – Cost of debt – Cost of preference shares – Cost of equity capital – Cost of retained earnings – Weighted average cost of capital.	12
IV	<b>Lease financing – Types of lease financing – Operating leverage – Financial leverage – EBIT, EPS Analysis – Combined leverage – Capital structure decision – Modigliani Miller (MM) model.</b>	12
V	<b>Working capital Management – Nature of working capital – Determinants of working capital – Estimation of working capital requirements – Sources of working capital – Cash management – Inventory management – Receivables management.</b>	12

**Distribution of Marks:** 60% problems (simple problems only) and 40% theory

### **Text Book**

Sharma.R.KandShashi. K. Gupta,“Financial Management”, Kalyani Publishers, New Delhi.

### **Reference Books**

1. PrasannaChandra,“Financial Management”, Tata McGrew, – Hill Publishing company Limited, NewDelhi.
2. Srivatsava. R.M,“Financial Management”, Kalyani Publishers, New Delhi.
3. Kuchal,“Corporation Finance”, Chaitanya Publishing House, Ahamadabad.

## MANAGEMENT ACCOUNTING

**SUBJECT CODE: 19U6BPC18**

**SEMESTER – VI**

**CREDIT : 5**

**HOURS : 75**

**Learning Objective:** To learn the applications of accounting techniques for Management.

Unit	Syllabus Content	No. of Hours
I	Management accounting – Nature and Scope – Objectives – Functions – Importance Limitations - Management Accounting and Financial Accounting - Management Accounting and Cost accounting – Installation of management accounting system	15
II	Financial statement analysis – Types of financial analysis – Techniques comparativeFinancial statements – Common size statements – Ratio analysis significance - Limitations – liquidity, solvency, activity and profitability ratios	15
III	Fund flow statement – Concepts – Importance and limitations – Preparation of fund flow statement – Schedule of changes in working capital – Statement of sources and application of funds – Cash flow statement– Uses, significance and limitations – Preparation of cash flow statement (New format).	15
IV	Budgetary control – Meaning - Objectives – Requisites for a successful budgetary control System – Fixed and flexible budget – Functional budgets.	15
V	Marginal costing – Meaning – Characteristics - Contribution – P/V ratio – Break even analysis – Margin of safety- Application of marginal costing – Standard costing – Meaning – Steps involved in standard costing – Variance analysis – Material, labour.	15

**Distribution of Marks:** Theory 20% and Problem 80%.

Textbooks

1. Sharma.R.K and S.K. Gupta,“Management Accounting”, Kalyani Publishers, New Delhi.

### Reference Books

1. Pillai .R.S.N. andBagavathi,“Management Accounting”, Sultan ChandandSons, NewDelhi
2. Jain.S.Pand K.L. Narang, “Elements of Management Accounting”, Kalyani Publishers, NewDelhi.
3. MaheswariS.N,“Principles of Management Accounting”, Sultan Chand and Sons, New Delhi.
4. Khan M.Y. and Jain P.K,“Management Accounting”, Tata McGraw – Hill Publishing Company, New Delhi.

VICAS B.COM (BPS) Syllabus 2020-2021 Onwards



## COMPUTERIZED ACCOUNTING (TALLY)

SUBJECT CODE: 19U6BPC19		
SEMESTER – VI	CREDIT : 5	HOURS : 60

**Learning objective:** To provide working knowledge in accounts using Tally software.

Unit	Syllabus Content	No. of Hours
I	<b>Fundamentals:</b> Company creation – Name, address, e-mail, Income Tax, Local sales Tax and Inter-state sales tax numbers – Currency symbol – Maintaining accounts – Selection, closure and alteration of company.	6
II	<b>Chart of Accounts:</b> Group of accounts – Pre-defined group – Primary group, Sub-group – Creating primary group, alteration and deletion of groups.	6
III	<b>Ledgers</b> – Creation – Single ledger, Multiple ledger – Addition, alteration and deletion of ledger.	6
IV	<b>Inventory Accounting:</b> Creation of stock item, multiple stock group, multiple stock category – Units of measures.	6
V	<b>Accounting Vouchers</b> – Types – Contra, Payment, Receipt, Journal, Sales Voucher, Credit note, Debit note, Purchase Voucher.	6
VI	<b>Inventory Report</b> – Types – Inventory statutory report – Stock summary – MIS Report – Stock item – Stock group summary – Stock transfer register.	6
VII	<b>Statement of Accounts</b> – Balance sheet, Profit and loss account, Trial balance, Sales register, Purchase register, Cash book, Bank book and ledgers.	6
VII	<b>Bank Reconciliation Statement:</b> Bank data entry, List of reconciled entries.	6

<b>IX</b>	<b>Preparation of Ratio Analysis.</b>	<b>6</b>
<b>X</b>	<b>Calculation of Interest:</b> Interest receivable, Interest payable – Ledger – Group.	<b>6</b>

**MANAGING BUSINESS PROCESSES - II**

**SUBJECT CODE: 19U6BPC20**

<b>SEMESTER - VI</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>
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**Learning Objective:** To enable the students to know the problem solving techniques and process improvements of Operations Management.

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	Process solving steps –Why analysis – Benefits – Significance -Steps to complete the 5 whys – Failure mode and effects analysis.	<b>12</b>
<b>II</b>	7QC Tools for simple problem solving – Histograms- Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs- Control charts – Scatter diagram.	<b>12</b>
<b>III</b>	Six sigma methodology overview – Six sigma organization - Six sigma project methodology	<b>12</b>
<b>IV</b>	Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen - Lean tools – Value stream mapping – Poke yoke – Difference between pull system and push system – 5S principles.	<b>12</b>
<b>V</b>	Introduction to quality management – Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan.	<b>12</b>

**Text Book**

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

**Reference Book:**

1. Craig Gygi, Bruce Williams, “Six Sigma for Dummies”, John Wleyand Sons, NewDelhi.

VICAS B.COM (BPS) Syllabus 2020-2021 Onwards

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 andKachwala T.T, “Operation Management and Production Techniques”, PHI Learning PvtLTd, NewDelhi.

**AUDITING**

<b>SUBJECT CODE: 19U6BPC21</b>		
<b>SEMESTER - VI</b>	<b>CREDIT : 4</b>	<b>HOURS : 60</b>

**Learning objective:** To understand the objectives and procedures of Auditing.

Unit	Syllabus Content	No. of Hours
I	Origin of audit–Difference between book keeping, accountancy, auditing and invest Objects of an audit – Advantages of audit – Classification of audit – Internal Meaning of internal audit and statutory audit and their differences – Audit programs – Audit note book – Working papers.	12
II	Vouching – Vouching of cash transactions – Vouching of trading transactions – Audit of impersonal ledger – Verification and valuation of assets and liabilities – Audit and investigation – Audit of computerized Accounts	12
III	Audit of limited companies – Qualification of an auditor – Appointment of an auditor – Powers and duties of an auditor – Removal of an auditor – Legal position of an auditor – liabilities of an auditor appointed by a private concern – Civil liability – Criminal liability.	12
IV	Special features of company audit – Audit of share capital and share transfer – Audit report – Different classes of audit – Club, educational institutions, hotels, hospital, charitable institutions - Audit of Banking Companies.	12
V	Depreciation – definition – Causes of depreciation – Difference between depreciation and fluctuation – Objects and necessity for providing depreciation – Methods of depreciation – Auditors duties as regard depreciation – Reserve – Meaning - General reserve and specific reserve Difference between general reserve and provision – Auditors duty as regards reserves.	12

**Text Book**

1. DinkarPagare, “Principles and Practices of Auditing”, Sultan Chand and Sons, New Delhi.

**Reference Books**

1. Tandon B.N . “ Practical Auditing “, Kalyani Publishers, New Delhi.
  2. BasuB.K.“An Insight into Auditing “ , Book Syndicate Private Ltd, KolKata.
  - 3 Kishnadwala V.H.. and Shetty M.V,“Auditing , Principles and Practices “, Sultan Chand and Sons Delhi.
  - 4 Jagdish Prakash, “Auditing Principles, Practices and Problems”, Kalyani Publishers, New Delhi.
- VICAS B.COM (BPS) Syllabus 2020-2021 Onwards

## PROJECT WORK

<b>SUBJECT CODE: 19U6BPR02</b>		
<b>SEMESTER - VI</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the areas of Marketing, Finance, Management, Accounting and Taxation etc. The grouping may be done in such a way that it has minimum three and maximum five students. The project report shall be submitted jointly by the group, evaluated by the internal and external examiners but the marks will be awarded to each student separately by conducting viva-voce examination.

<b>Team Building and Conflict Management</b>		
<b>SUBJECT CODE: 19U6BPE02</b>		
<b>SEMESTER - VI</b>	<b>CREDIT : 3</b>	<b>HOURS : 60</b>

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	Group dynamics – Importance – Functions of groups – Group Decision Making.	<b>12</b>
<b>II</b>	Team working - team roles - types of teams - team building stages of team development - team effectiveness - Dynamics of power and politics.	<b>12</b>
<b>III</b>	Interpersonal communication – Communication process – Communication effectiveness - using feedback - Transactional Analysis	<b>12</b>
<b>IV</b>	Conflict Management - Role of conflict - Sources of conflict – Consequences – classification of conflicts - approaches to conflict management	<b>12</b>
<b>V</b>	Collaboration – Functions - Bases - Intervention for collaboration	<b>12</b>

### **TEXTBOOK**

Organisational Behavior, L.M. Prasad, Sultan Chand and sons.

### **REFERENCE BOOK:**

1. Organisational Behavior, Stephen P. Robins, Prentice Hall of India, N. Delhi.
2. Human Relations and Organisational Behaviour, Dwivedi R.S, Macmillan N. Delhi.

VICAS B.COM (BPS) Syllabus 2020-2021 Onwards

3. Understanding Organisational Behaviour, Udai Pareek, Oxford University Press, N. Delhi.
4. Organizational Behaviour, Lan Brooks, Pearson Education.

# **ORGANISATIONAL BEHAVIOUR**

**SUBJECT CODE: 19U6BPE02**

**SEMESTER - VI**

**CREDIT : 3**

**HOURS : 60**

<b>Unit</b>	<b>Syllabus Content</b>	<b>No. of Hours</b>
<b>I</b>	Meaning and Definition of Organisational Behaviour (OB) Scope and Importance of OB - OB and other similar fields of studies – Disciplines Contributing to OB - Models of OB - Historical Evolution of OB - Hawthorne's Experiments and its Implications	<b>12</b>
<b>II</b>	Learning - Meaning and Definition – Principles – Theories – Perception – Process - Factors Influencing Perception – Attitude – Nature – Functions – Formation - Changing Attitude.	<b>12</b>
<b>III</b>	Personality – Nature – Types – Theories, Motivation – Nature – Theories, Job Satisfaction – Causes - Measuring of Job Satisfaction.	<b>12</b>
<b>IV</b>	Group Dynamics – Nature - Process of Group Formation - Types – Group Decision Making - Power - sources - effective use of power. Leadership - importance - styles - theories.	<b>12</b>
<b>V</b>	Organisational Change and Development – Importance - Types - Integration of TQM and Re-engineering - Effectiveness of OD	<b>12</b>

## **TEXTBOOK**

Organizational Behaviour (Text, Cases and Games), K. Aswathappa, 8<sup>th</sup> Revised Edition, Himalaya Publishing.

## **REFERENCE BOOK:**

1. Organizational Behaviour, Stephen P. Robbins, Pearson Education.
2. Organizational Behaviour, Uma Sekaran, TATA McGraw Hill Company.
3. Organizational Theory and Behaviour, B.P. Singh, T.N. Chhabra,