



Syllabus & Course Structure

B Com - BPS (Business Process Services)

Department of Commerce
ST. XAVIER'S COLLEGE
(Autonomous)
Ahmedabad - 380 009

Programme Specific Outcomes

PSO1: The students will be able to apply accounting knowledge in practice and will be able to demonstrate knowledge in setting up computerized books of accounts.

PSO2: Students will be able to demonstrate knowledge of fundamental principles of Income tax and GST as it applies to a wide variety of business types.

PSO3: Students will be able to interpret various laws applicable to business.

PSO4: To apply basic statistical, mathematical and operational research tools to summarize and analyze quantitative information for decision making.

PSO5: Students will be able to develop ethical behavior in decision making processes related to various business areas.

PSO6: To analyze financial market structure and make decisions about profitable financial resources to park funds and also to predict market conditions and behavior from customer and supplier point of view.

PSO7: This Programme aims at developing professionals to meet the industry requirements. It will help students to conquer the requirement of business outsourcing function.

SEMESTER - I

BPS-1501	Fundamentals of Accounting	Credits - 4
<u>Course Objective</u>		
To enable the students to know the principles and practice of Financial accounting.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to –		
1) Identify where and when to record various business transactions in the books of accounts.		
2) Maintain record of various transactions of entity under different situation		
UNIT	Unit Details	Hours
I	(A) Accounting Concepts and Conventions: Accounting concept, conventions and principles, Accounting standards basics (including meaning of Generally Accepted Accounting Principles), Fundamental Accounting Assumptions, Meaning, Objective, Significance, Advantages, Development of Accounting Standard (B) Accounting for Incomplete Records Conversion Method: Single entry (including merits and demerits), Difference between Single Entry and Double Entry Conversion Method (Converting books of accounts from Single entry to Double entry)	18
II	Branch and Departmental Accounts: a) Branch accounts (Types of Branches, Dependent and independent Branches, Incorporation of branch assets and liabilities, Excluding Foreign Branch) b) Departmental accounts (Advantages of Departmental Accounting, methods of departmental accounts, allocation of departmental expenses)	15
III	Accounting for Consignment and Joint ventures: a) Consignment accounts (Meaning, features of Consignment, Invoice price and loading, Valuation of unsold stock with consignee, Treatment of Abnormal Loss and Goods-in-transits, Accounting treatment in the books of Consignor and Consignee) b) Joint venture (Excluding Conversion of Consignment into Joint venture)	15
IV	Depreciation and Royalty Accounts: Depreciation – Straight line method - Diminishing balance method- Change in method of depreciation account – Provision for depreciation account – Royalty accounts (excluding Sub Lease and stoppage of production)	12
Distribution of Marks 80% Problems and 20% Theory		
Text Book		
1. Jain S.P. and Narang K.L, “Advanced Accountancy” Volume I, Kalyani Publishers, New Delhi.		
Reference Books		
1. Gupta R.L. and Gupta V.K, “Financial Accounting”, Sultan Chand and Sons, New Delhi.		
2. Gupta R.L. and Radhaswamy, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.		
3. Iyengar S.P.,” Advanced Accountancy “Sultan Chand and Sons, New Delhi.		
4. Reddy T.S. and Murthy A, “Financial Accounting”, Margham Publications, Chennai		
5. Tulsian P.C, “Financial Accounting “, Tata McGraw- Hill Publishing Company Ltd, New Delhi.		

SEMESTER - I

BPS-1502	HUMAN RESOURCE MANAGEMENT	Credits - 4
Course Objective		
To provide basic conceptual knowledge of Human Resource Management		
Module	Unit Details	Hours
I	(A) Meaning and Definition of HRM – Objectives and Nature of HRM – Functions and Importance of HRM – Role of HRM. (B) Job Analysis: Process of Job Analysis – Job Description –Job Specification.	12
II	(A)Recruitment: Definition and Objectives of Recruitment – Recruitment Policy –Sources of Recruitment and Methods of Recruitment. Selection: Definition and Purpose of Selection – Selection Procedure. (B) Training and development of Employees – Training Objectives – Need for Training – Training Methods – Advantages of Training – Performance Appraisal System: Components and Methods of Performance Appraisal.	15
III	Individual and Organizational Development: Definition, Objectives and Characteristics of OD and HRD Intervention. Job Satisfaction: Definition and Factors of Job Satisfaction. Career Planning and Succession Planning. Objectives, Process and Career Counseling – Advantages and Limitations – Career Development stages. Promotion, Transfer and Demotion	18
V	Definition of Labour Welfare- Objectives and Scope of Labour Welfare – Principles of Labour Welfare Programmes- * <u>Ethics in HRM</u> - Recent Techniques in HRM. ESI benefits under ESI act – Gratuity – Meaning, Definition – Determination and recovery of Gratuity Case let – 5 Hrs (Internal evaluation only) * Self Study	15
Text Book: Subba Rao. P - Personnel and Human Resource Management (Text and cases) - Himalaya Publishing House 2004		
Reference books: <ol style="list-style-type: none"> 1. Udai Pareek & T.Venkateswar Rao - Designing and Managing Human Resource Systems - Oxford and IBH Publishing Company 2003 2. T.D.Tiwari & Anuja Thakkar - New Dimensions of HR - Wisdom Publication 2005 3. L.M. Prasad - Human Resource Management - Sultan Chand & sons 2006 4. N.D.Kapoor - Elements of Mercantile Law - Sultan Chand & sons 2008 		

SEMESTER - I		
BPS-1101	Business Economics	Credits - 4
<u>Course Objective</u>		
To enable the students to understand the nature and scope of Economics and to impart knowledge on consumer behavior, producer behavior and factor pricing.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to:		
1) Analyse operations of markets under varying competitive conditions		
2) Analyse causes and consequences of unemployment, inflation and economic growth		
3) Develop the ability to explain core economic terms, concepts, and theories		
UNITS	Unit Details	Hours
I	Economics – Definition – Nature – Scope - Objectives of Firm – Social responsibilities of firm – Utility Analysis – Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility. Demand – Meaning - Types- Demand Analysis --Indifference Curve Analysis – Elasticity of Demand – Consumer’s Surplus.	15
II	Production – Factors of production – Production Function – Least Cost Combination – Laws of Returns – Law of Variable Proportions – Returns to Scale – Economies of Scale – Cost and Revenue concepts and curves.	15
III	Market – Meaning – Types – Equilibrium of the firm – Industry – Pricing under Perfect Competition – Monopoly – Price Discrimination – Pricing under Monopolistic Competition – Pricing under Oligopoly and duopoly. Distribution- Marginal Productivity Theory – Theories of Wages – Keynes liquidity preference theory of Interest, Theories of Profit and Rent.	15
IV	National Income-concepts and measurement, Inflation-types- causes and controlling methods, *Trade cycle-phases of trade cycle- Balance of Payments- Disequilibrium and correction. * Self Study	15
Text Book		
S. Sankaran “Economic Analysis”, Margham Publications, Chennai, 2005.		
Reference Books		
1. Kaveri, SudhaNayak, Girija and Meenakshi “Micro Economic Theory”, S. Chand and Co. Ltd, 2010.		
2. Varshini and Maheswari, “Managerial Economics”, Sultan Chand and Sons, 2001		
3. M. L. Jhingan, “Microeconomic Theory 7 th Edition” Vrinda Publications (P) Ltd, 2014		

SEMESTER - I		
BPS-1102	Business Statistics	Credits - 4
Course Objective		
To impart the students with knowledge in basic mathematical concepts.		
Course outcomes		
At the end of the course, a student will be able to –		
<ol style="list-style-type: none"> 1. Calculate and analyze correlation between different variables. 2. Calculate and analyze association between different attributes. 3. Business forecasting and different usages of business forecasting for different situations 		
UNITS	Unit Details	Hours
I	<p style="text-align: center;">Linear Correlation</p> <p>Concept of bi-variate data, Definition and types of correlation, Definition of correlation coefficient(r), its properties, and interpretation of values of r, Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman’s method for finding rank correlation coefficient for repeated and non-repeated ranks.</p>	12
II	<p style="text-align: center;">Association of Attributes</p> <p>Concept of qualitative data and the association between them, Meaning and interpretation of 2×2 contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule’s method and its interpretations, Example on 2×2 problems only.</p>	12
III	<p style="text-align: center;">Business Forecasting</p> <p>Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.</p>	12
IV	<p style="text-align: center;">Demographic Statistics</p> <p>Meaning, definition and uses of demographic statistics, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR</p> <p style="text-align: center;">Matrix Algebra</p> <p>Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of adjoint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.</p>	24
Recommended Reading		
<ol style="list-style-type: none"> 1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore 2. J. K. Sharma, Business Statistics, Pearson, New Delhi. 3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi. 4. Srivastava O.S.: A TextBook of Demography, Vikas publishing. 5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi. 		

SEMESTER - I		
BPS-1103L	Computer Applications (Ms –Word, Excel, Power Point, Access, Front Page & SPSS)	Credits - 3
<u>Course Objective</u> To provide working knowledge in the Office Automation tools & SPSS package.		
<u>Course Outcomes</u> At the end of the course, a student will be able to – 1. Demonstrate usage of text processing with the help of MS Word Application. 2. Analyze data with the usage of MS Excel Application. 3. Create and present a presentation prepared with the help of MS Powerpoint. 4. Create database and budget by using MS Access and the front page application. 5. Have basic ideas on functions of SPSS software		
UNITS	Unit Details	Hours
I	MS Word 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] c) Draft a share allotment letter to the share applicants.[Mail Merge – Mailing Labels] d) Draft a letter to the shareholder for Annual General Meeting. e) Prepare your curriculum vitae and perform templates/wizards in MS Word <i>[Projects: 1) Letterhead 2) Resume 3) Receipt 4) Mail merge of a letter to 15 employees 5) Index page of a book 6) Table with different tabs 7) Mail merging exercises 8) Letters 9) Applications 10) Notices]</i>	9
II	MS Excel 1. Prepare a worksheet using minimum two Finance functions. 2. Draw a graph to illustrate your class performance. 3. Use IF function to assign letter grade to numbers referred by the name average score for the marks scored by the students. 4. Prepare Final accounts of a banking company in the new format using MS Excel 5. Prepare an Excel sheet and apply the following statistical functions to analyze the data Mean, Median, Mode and Standard Deviation. <i>[Projects: 1) Creating a chart with details 2) Results of examinations 3) Attendance calculation 4) Mark sheet 5) Inventory management 6) Presenting data with charts 7) Formulae usage 8) Shifting data to another sheet 9) Cash management 10) Accounting]</i>	9
III	MS Power Point 1. Create contents of a sample research Report on your area of specialization. 2. Create a slideshow of various activities of your Department Association. 3. Create a slideshow presentation for the advertisement of a company's product. <i>[Projects: 1) Quiz 2) Transition 3) Auto timing of slides 4) PPT based on the topics given 5) Present Animation]</i>	9
IV	MS Access & MS Front Page 1. Prepare a payroll for the 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 the access table and create an invoice in Form design view. <i>[Projects: 1) Tables with data 2) Updating data 3) Tables with data of inventory, students, attendance, products, supplier, customer ... and fetching data from the tables]</i> 1. Create a web page for a Financial Institution. 2. Create a website for an Industrial Development Bank.	9

	<i>[Projects: 1) College website 2) Website of your firm 3) Website of a product]</i>	
V	<p style="text-align: center;">SPSS Package</p> <ol style="list-style-type: none"> 1. Computation of basic statistics (Mean, Median) 2. Computation of correlation matrix 3. Finding Regression equation. 4. Testing the significance of Mean (T-test) 	9

SEMESTER – I		
FC – 1034	Communication Skills- I	Credits - 2
<u>Course Objective</u>		
To acquaint the students with the basic concept of communication, how to draft formal and business letters, polishing their speaking abilities and revising their grammatical and word power.		
<u>Course Outcomes</u>		
At the end of the course, a student will able to:		
<ul style="list-style-type: none"> - Learn in detail different types of Communication - Improve skills of writing Business Letters, Resume etc. - Prepare a communication for the presentation. 		
UNIT	Unit Details	Hours
I	Theory of Communication Definition & process of Communication - Verbal – Non-verbal Communication – General and Technical Communication -Dimensions of Communication – Language as a tool – Levels of Communication - Flow of Communication - Features of effective Communication - Barriers to effective Communication - Objectives of Communication	8
II	Written Communication Understanding the basics of traditional letter writing - Business Letters: Inquiry & Reply letters, Placing, Execution and Cancellation of an orders – Covering Letter – Email Communication – Job Application - Resume	8
III	Speaking Strategies Listening skills - Interview: Introduction, General preparation for an Interview, Types of questions generally asked – Presentation: Preparing an outline of the presentation, Using visual aids - Body language and effective presentation.	8
IV	Language Work Tenses – Prepositions – Confusable – One word substitute – Homonyms	6
Text Book		
Communication Skills Publisher - Meenakshi Raman, Sangeeta Sharma- Oxford University press.		
Reference Books		
<ol style="list-style-type: none"> 1. Communication Skills Publisher – Leena Sen - Prentice Hall of India Pvt. Ltd. 2. Effective Technical Communication - M Asharaf Rizvi - Tata Mac. Co. Ltd. 3. Business English & Communication - Lyn R. Clark, Kenneth Zimmer and JoshophTinervia - Mcgraw Hill International edition 		

SEMESTER - I		
EG - 1654	Soft Skills Development	Credits – 2
<u>Course Objective</u>		
To help students do well in academics, To motivate students to personal and professional growth and to provide students with tools for success and character building.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to –		
- Create a character which shall be capable of adaptability, Flexibility with the changing needs.		
- Manage Time and stress by analyzing waste and creating strategies.		
- Improvise reading skills by using several techniques.		
UNIT	Unit Details	Hours
I	<p style="text-align: center;">Changing Ourselves to Change the World</p> Understanding what are soft skills - Realizing the need for personality growth and development for a better life and a better world - Need for Soft Skills in today's world - Learning to recognize our wants and our choices, Anticipating and understanding changes - Preparing and dealing with change: Reacting to change in our lives - attitudinal barriers to change	8
II	<p style="text-align: center;">Time Management and Stress Management</p> Importance of Time Management - How to regulate the way you spend Time - Identifying and eliminating time wasters, Strategies for Managing Time. Understanding stress: Causes of Stress and its consequences, Techniques to manage stress	8
III	<p style="text-align: center;">Reading Skills</p> Importance of Reading - Pleasure of Reading - Types of Reading - Calculating Reading speed and Accuracy - Techniques to read faster and better - Technique of SQ3R, Practising Comprehension - How to identify the core ideas of reading material	8
IV	<p style="text-align: center;">Writing and Speaking Skills</p> Importance of writing effectively - Methods of writing better - Selecting a topic, Knowing your audience Writing an outline, Researching, Organizing, Writing and revising drafts - Making quick notes -Writing your resume and covering letter	6
Text Books		
1. The ACE of Soft skills – Gopaldaswamy Ramesh, Mahadevan Ramesh - (Pearson Publication)		
2. Corporate Skills - Gulati, Sarvesh – (Rupa& Co New Delhi)		
Reference Books		
1. Soft Skill for Everyone - Jeff Butterfield- (Publication: Cengage)		
2. Contemporary Business Communication – (Scott Ober)		
3. Business Communication Today - Bovee, Thill, Schazman		
4. English and Soft skills – S P Dhanavel – (Orient Blackswan)		

SEMESTER – II

BPS-2501	Financial Accounting	Credits – 4
Course Objective		
To understand the accounting system adopted in the Partnership Firms.		
Course Outcomes		
At the end of the course, a student will be able to –		
<ol style="list-style-type: none"> 1. Make necessary accounting entries. 2. Explain the meaning of certain key terms 3. Keep accounts of Partnership firms 		
UNIT	Unit Details	Hours
I	(A) Insurance Claims Claims for loss of stock – claims for loss of profit or consequential loss (B) Accounting for Hire Purchase System Entries in the Books of hire purchaser and hire vendor-Default and repossession Hire purchase trading account – Installment system	16
II	Admission and Retirement of Partners 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.	14
III	Death of Partners and Sale of Partnership Firms Death of partners – Mode of payment –Ascertainment of deceased partner share of profit - Joint life policy -Sale of partnership firm to a company.	15
IV	Dissolution 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	15
Distribution of Marks		
80% Problems and 20% Theory		
Text Book		
1. Jain S.P. and Narang K.L, “Advanced Accountancy” Volume I , Kalyani Publishers, New Delhi		
Reference Books		
<ol style="list-style-type: none"> 1. Gupta R.L. and Gupta V.K “Financial Accounting”, Sultan Chand and Sons, New Delhi. 2. Gupta R.L. and Radhaswamy,”Advanced Accountancy”, Sultan Chand and Sons, New Delhi. 3. Iyengar S.P,” Advanced Accountancy “, Sultan Chand and Sons, New Delhi. 4. Reddy T.S. and Murthy A, “Financial Accounting”, Margham Publications, Chennai 5. Tulsian P. C. “Financial Accounting “,Tata McGraw-Hill Publishing Company Limited, New Delhi. 		

SEMESTER – II

BPS-2502	Corporate Accounting	Credits – 4
Course Objective		
To learn the Principles and Practices of Company Accounts		
Course Outcomes		
At the end of the course, a student will be able to –		
<ol style="list-style-type: none"> 1) Apply accounting principle to record capital transactions. 2) Prepare final accounts of a company 3) Evaluate goodwill and shares of a company 4) Maintain proper record at the time of liquidation of the company 		
UNIT	Unit Details	Hours
I	Issue of Shares Issue of securities – Equity shares - Preference shares – Debentures accounting entries - Oversubscription - Pro-rata allotment - Issue at premium and at discount Redemption of Shares Redemption of preference shares and debentures – Redemption at par and premium - Sources of redemption – Capital redemption reserve – Issue of bonus shares	15
II	Final Accounts of Companies Company final accounts – Profit and loss account – Balance sheet - Calculation of managerial remuneration.	15
III	Valuation of Goodwill and Shares 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	15
IV	(A) Profit prior to incorporation (B) Liquidation of companies - Statement of affairs - Liquidator’s final Statement of account.	15
Distribution of Marks: Problem – 80 % and Theory – 20%		
Text Book		
1. Jain SP and Narang KL, “Advanced Accountancy” Volume II, Kalyani Publications, New Delhi.		
Reference Books		
<ol style="list-style-type: none"> 1. Gupta R.L and Radhaswamy, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi. 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. 		

SEMESTER – II

BPS-2101

Business Law

Credits - 4

Course Objective

To provide students with an understanding of the Indian legal system and how it impacts the functioning of businesses and commercial transactions.

Course Outcomes

At the end of the course, a student will be able to:

1. Interpret the laws mentioned and content covered in the syllabus.
2. Learn the practical application of law in their life.
3. Guide and take decisions based on the provisions of law applicable to particular cases.

Module	Unit Details	Hours
I	<p>Introduction (2) Jurisprudence: Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedure in Courts. Meaning and Scope of business law – Sources of Indian business law</p> <p>Indian Contract Act of 1872 (13) Definition – Types of contract – Essentials of a valid contract – Offer – Acceptance – Consideration – Capacity of parties</p>	15
II	<p>Indian Contract Act of 1872 Free consent: coercion, undue influence, fraud, misrepresentation, mistake– Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.</p>	15
III	<p>Sale of Goods Act 1935 (4) Law of sale of Goods – Conditions and warranties (basics only) – Transfer of ownership (basics only) Performance of contracts – Remedial measures.</p> <p>Consumer Protection Act [COPRA] (11) Background - Definition of (1) Consumer; (2) Consumer Dispute; (3) Complaint; (4) Deficiency; (5) Service – Consumer Rights – Consumer Protection Council – Consumer Redressal Agencies – District Forum – State Commission and National Commission.</p>	15
IV	<p>(A) Intellectual Property Legislations (8) Meaning and scope of Intellectual Properties – Patent Act of 1970 and amendments as per WTO agreements: Background – Objects – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of Process and Product Patents – TRIPS (in brief) – Rights to patentee – Infringement – Remedies.</p> <p>(B) Foreign Exchange Management Act 1999 (4) Objectives – Scope and salient features – Offences under the Act.</p> <p>(C) Information Technology Act 2000 (3) Objectives – Definitions and salient features – Provisions pertaining to Piracy and related Offences and Penalties.</p>	15

Reading List:

1. Aswathappa. K & Ramachandra: Business Law, HPH, Mumbai.
2. Bare Acts.
3. Garg, Sareen, Sharma & Chawla: Business Law.
4. Kapoor N.D: Business Law, Sultan Chand & Co.
5. M. C. Kuchhal: Business Law.
6. Nabhi: Business Law, Indian Law House, Mumbai.

SEMESTER - II

BPS-2102	International Business Environment	Credits - 4
Course Objective		
To acquaint the students with the basic concepts of international trade and trade finance.		
Course Outcomes		
At the end of the course, a student will be able to:		
<ol style="list-style-type: none"> 1. Analyze the business environment globally. 2. Interpret interconnections of cultural, political, legal and economic systems of various countries of the world. 3. Identify forms of business ownership and international business opportunities for product demand outside 		
UNIT	Unit Details	Hours
I	IB an overview Reasons for International Business-Types of International Business-Exporting-Importing-Joint venture-Franchising-Constraints of International Business. International business decisions - International Business Environment - Culture environment - Economic environment - Political Environment – Regulatory environment - Technology environment - Demographic environment. Definition and Meaning of Multinational Corporations – Merits and Demerits of MNC-MNC and International Trade.	15
II	Globalization of Indian business – obstacles to globalization – factors favoring globalization – Globalization strategies – Scope of marketing Indian products abroad. International institutions- IMF, WTO, World Bank.	15
III	Trade finance Parties and terminology in international trade-risk associated and its mitigants - role of banks and documents in international trade-Letter of credit-parties to L/C-Types of L/C- confirmation- document checking, acceptance and payment. Collections, Parties to Collections & Types of Collections- Document Collection Acceptance & Payment Method of payment-advance, open account-document collection and documentary credit.	15
IV	Guarantee* (self study) SBLC-types of guarantee –Issuance, amendment claim and settlement and cancellation-Reimbursement authorization-clean payment-irrevocable undertaking-FI advance. Reimbursements Authorizations, Claims, Payments. Loans and Finances Syndicated Loans .Corporate Advances, Receivable Finance, Supplier Finance Commodity Finance Channel Finance and Bill Finance Discounting. Basics of UCP, ISBP,URC,URR URDG and ISP -Value added services-after service-customer service (Voice/ non voice) investigation reconciliation proofing and reporting.	15
Reference Books		
1.Francis Cherunilam International Business - PHI Learning Private Ltd - 2009		

SEMESTER - II

BPS-2103	Business Mathematics	Credits - 4
<u>Course Objective</u>		
To impart the students with knowledge in basic mathematical concepts.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to:		
<ol style="list-style-type: none"> 1. Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts 2. Apply the knowledge in mathematics for solving business problems 3. Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business. 		
Module	Unit Details	Hours
I	*Set and Set Operations* - Venn diagram - Elements Of Co -Ordinate Systems - Matrices: Fundamental Ideas About Matrices - Operational Rules - Matrix Multiplication - Inversion Of Square Matrices of Not More Than 3 Order - consistency of a system of simultaneous linear equations - Input and output analysis.	12
II	Permutation & Combinations: Introduction - Permutations - Types of Permutation - combinations - Types of Combinations - Sequences and Series: Sequence - Series - Arithmetic progression - Geometric progression - Geometric mean - Harmonic progression - Harmonic Mean.	12
III	Limits: Introduction - Limits of a function - properties of a limit - L'Hospital's rule - certain important limits - Differentiation - Uses of Differentiation - integration - indefinite integral - method of substitution - uses in economics.	12
IV	Probability and Theoretical Distributions: Definition - Concepts of Probability - Calculation of Probability - Addition and Multiplication theorem - Conditional Probability - Bayes theorem - Binomial Distribution and Poisson distribution - simple problems.	12
V	Mathematics of Finance: Simple and Compound Interest - Depreciation - Annuities - Sinking Fund - Discounting - Bill of exchange - Banker's discount - Banker's gain - Interest - NPV. Normal distribution *Definitions of normal and standard normal distributions *Distribution functions of normal and standard normal variates *Mean and variance of normal distribution *Properties of normal distribution (without proof) *Explanation of area under standard normal curve *Applications and examples of normal distribution and applications.	12
Text Book: Business Mathematics And Statistics - P. A. Navnitham - Jai Publishers- 2003		
UNIT I : Chapter -3 sections 1, 2,3,4,5,6,7,8,9 Chapter -4 sections 1,2,3,4,5,6,7,9,10,11,13		
UNIT II : Chapter -2 sections 1, 2, 3,4,5,6,7,8,10		
UNIT III : Chapter -1 sections 1,2,3,4		
UNIT IV : Chapter -5 sections 1,2,3,4,5 Chapter -6 sections 1,2,3,4,5,6,7,8(only 2 nd order)		
Chapter -7 sections 1,2,3,4,5,6 Chapter -8 sections 1,2,5,8		

SEMESTER - II

EG-2301	Environmental Science	Credits - 2
<u>Course Objective</u>		
To acquaint the students with the basic concepts of international trade and trade finance.		
<u>Course Outcomes</u>		
On completion of this course, students will be able to		
<ol style="list-style-type: none"> 1. Describe a system, component, or process to meet desired needs within realistic constraints such as economic, environmental, social, political, ethical, health and safety, manufacturability, and sustainability. 2. Critically analyze technical subject matter (written or oral) for scientific merit, apply learned environmental knowledge and understanding to solve technical /research problems in new contexts. 		
UNIT	Unit Details	Hours
I	Multidisciplinary nature of environmental studies: Definition, scope and importance, need for public awareness.	2
II	<p>Natural Resources - Renewable and non-renewable resources : Natural resources and associated problems.</p> <p>a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.</p> <p>b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.</p> <p>c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.</p> <p>d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.</p> <p>e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.</p> <p>f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.</p> <ul style="list-style-type: none"> • Role of an individual in conservation of natural resources. • Equitable use of resources for sustainable lifestyles. 	8
III	<p>Ecosystems</p> <ul style="list-style-type: none"> • Concept of an ecosystem. • Structure and function of an ecosystem. • Producers, consumers and decomposers. • Energy flow in the ecosystem. • Ecological succession. • Food chains, food webs and ecological pyramids. • Introduction, types, characteristic features, structure and function of the following ecosystems :- <ol style="list-style-type: none"> a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) 	6

<p>IV</p>	<p>Biodiversity and its conservation (8 lectures)</p> <ul style="list-style-type: none"> • Introduction – Definition : genetic, species and ecosystem diversity. • Biogeographical classification of India • Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels. • India as a mega-diversity nation • Hot-spots of biodiversity. • Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts. • Endangered and endemic species of India • Conservation of biodiversity : In-situ and Ex-situ conservation of biodive 	<p>8</p>
<p>V</p>	<p>Environmental Pollution</p> <p>Definition</p> <ul style="list-style-type: none"> • Cause, effects and control measures of :- <ul style="list-style-type: none"> a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards • Solid waste Management : Causes, effects and control measures of urban and industrial wastes. • Role of an individual in prevention of pollution. • Pollution case studies. • Disaster management : floods, earthquakes, cyclones and landslides. 	<p>8</p>
<p>VI</p>	<p>Social Issues and the Environment</p> <ul style="list-style-type: none"> • From Unsustainable to Sustainable development • Urban problems related to energy • Water conservation, rain water harvesting, watershed management • Resettlement and rehabilitation of people; its problems and concerns. <p>Case Studies</p> <ul style="list-style-type: none"> • Environmental ethics : Issues and possible solutions. • Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. • Wasteland reclamation. • Consumerism and waste products. • Environment Protection Act. • Air (Prevention and Control of Pollution) Act. • Water (Prevention and control of Pollution) Act • Wildlife Protection Act • Forest Conservation Act • Issues involved in enforcement of environmental legislation. • Public awareness. 	<p>7</p>
<p>VII</p>	<p>Human Population and the Environment</p> <ul style="list-style-type: none"> • Population growth, variation among nations. • Population explosion – Family Welfare Programme. <p>VII</p>	<p>6</p>

	<ul style="list-style-type: none"> • Environment and human health. • Human Rights. • Value Education. <p>HIV/AIDS.</p> <ul style="list-style-type: none"> • Women and Child Welfare. • Role of Information Technology in Environment and human health. • Case Studies. 	
VIII	<p>Field work</p> <ul style="list-style-type: none"> • Visit to a local area to document environmental assets river/ forest/grassland/hill/mountain • Visit to a local polluted site-Urban/Rural/Industrial/Agricultural • Study of common plants, insects, birds. • Study of simple ecosystems-pond, river, hill slopes, etc. 	5
<p>Reference Books</p> <p>Prof. ErachBharucha – Director - Bharati Vidyapeeth - Institute of Environment Education & Research, Pune</p>		

SEMESTER - II

FC - 2031

Communication Skills - II

Credits - 2

Course Objective

To familiarize students with the best samples of writings in English so that they can learn the structure of the language as it is used creatively, to orient students to social and cultural issues and to acquaint students with different writing styles of English.

Course Outcomes

On completion of this course, students will be able to

- a) To provide an overview of various skills required for communication.
- b) To put in use the basics of grammar.
- c) To learn the pronunciation of different words in communication.

UNIT	Unit Details	Hours
I	Selected Stories from Malgudi Days by R K Narayan - Indian thought Publication. List of stories: The Doctors word - The Blind dog – Iswaran - Father’s help - Forty-five a month - Out of Business – Attila - The Shadow - Leela’s friend - Selvi	8
II	Animal Farm – George Orwell. Critical study of the novel	8
III	Grammar: Tenses - Subject-verb agreement – Preposition – Articles - Modals	8
IV	Pronunciation (identification of sounds, vowels & consonants) - Syllable division - Rhyming words - Vocabulary from the texts	6

Reference Books

1. Enrich your English - CIEFL (Academic Skills book)
2. Contemporary English Grammar – Raymond Murphy
3. Essential English Grammar - Raymond Murphy

SEMESTER - III

BPS-3501	MANAGEMENT ACCOUNTING	Credits - 4
<u>Course Objective</u>		
To analyze the importance of accounting for the management, through analysis and interpretation of financial statements, calculation of ratios and their analysis, preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to –		
<ol style="list-style-type: none"> 1) Interpret financial statements 2) Prepare cash flow and funds flow statements 3) Help management in decision making 		
Module	Unit Details	Hours
I	<p>(A) Introduction Meaning – Objectives – Scope of Management Accounting – Role of Management Accountant – Relationship between Financial Accounting, Cost Accounting and Management Accounting.</p> <p>(B) Financial Statement Analysis Meaning – Types of financial statements – Meaning and Concept of Financial Analysis – Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative Statements – Common Size Statements – Trend Analysis – Ratio Analysis: Meaning – Classification of Ratios – Calculation and Interpretation of Ratios – Preparation of Income Statement and Balance Sheet with Ratios</p>	15
II	<p>Capital Budgeting Techniques 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 period, NPV, IRR and PI methods.</p>	15
III	<p>Cash Flow Analysis Cash Flow Analysis – Meaning and Concept – Classification of cash flows – Uses and Significance of CFS – AS 3 – Preparation of Cash Flow Statement as Per AS-3.</p>	15
IV	<p>Fund Flow Analysis Meaning – Concept of Fund and Funds Flow Statement – Uses and Significance of Funds Flow Statement – Procedure for Preparing FFS – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds</p> <p>Management Reporting Meaning of Reporting – Methods of Reporting – Requirement of a Good Report- Kinds of Reports – Principles of Good Reporting system – Drafting of Reports under different situation</p>	15
Reference Books		
<p>M. N. Arora: A Textbook of Cost and Management Accounting Dr. S .N. Goyal & Manmohan: Management Accounting. Dr. S. N. Maheshwari: Management Accounting. Foster: Financial Statement Analysis – Pearson. J. Batty: Management Accounting. Made Gowda: Management Accounting. P.N. Reddy Appannaiah: Essentials of Management Accounting. R. S .N. Pillai & Bagavathi: Management Accounting. Saxena: Management Accounting. v Sharma & Gupta: Management Accounting.</p>		

SEMESTER - III

BPS-3502

Commercial Law

Credits - 4

Course Objective

To provide students with an understanding of the Indian legal system and how it impacts the functioning of businesses and commercial transactions.

Course Outcomes

At the end of the course, a student will be able to –

1. Describe in Indian Contract Act about the application of provisions to Agency, Bailment etc.
2. Learn provisions relating to Transfer of Property in goods and Conditions and Warranties attached in the Sale of Goods transactions.
3. Apply law relating to Partnership firms in India.

Unit	Unit Details	Hours
I	<p>Law of Agency: Creation of Agency- Classification of Agents- Relations of Principal and Agent- Delegation of Authority- Relation of Principal with third parties- Personal liability of agent- Termination of Agency.</p> <p>Contract of Bailment – Essentials – Sales Vs. Bailment – Kinds of Bailment – Consideration – Duties of Bailor – Duties of Bailee – Rights of Bailor – Rights of Bailee – Rights of Bailor and Bailee against Wrongdoers- Pledge – Difference between pledge and Bailment.</p>	15
II	<p>Indemnity & Guarantee: Contract of Indemnity-Rights of Indemnity holder when sued - Contract of Guarantee-Distinction between Indemnity and Guarantee-Extent of Surety's Liability-Kinds of Guarantee-Rights of Surety-Discharge of Surety.</p> <p>Conditions & Warranties Meaning of Condition-Meaning of Warranty-Express Conditions-Express Warranties-Implied Conditions-Implied Warranties-Caveat Emptor.</p>	15
III	<p>Transfer of Property: Property, Possession & Risk-Passing of Property-Specific goods- Unascertained goods-Goods sent on approval or on sale or return-Contracts involving Sea Routes-F.A.S. contracts-F.O.B. contracts-C.I.F. contracts-Ex-ship contracts-Sale by Non-Owners.</p>	15
IV	<p>Nature of Partnership: Definition of Partnership-Formation of Partnership-Partners, Firm, Firm Name-Test of Partnership-Partnership & other Associations-Partnership and joint Hindu family-Partnership and co-ownership-Duration of Partnership-Registration of Firms-Effects of non-registration.</p> <p>Relations of Partners Relations of Partners to one another-Rights of a Partner-Duties of a Partner-Property of the Firm-Relations of Partners to Third Parties-Types of Partners-Minor Partner-Reconstitution of a Firm.</p> <p>Dissolution of Firm: Dissolution without the order of Court-Dissolution by Court-Rights of a Partner on Dissolution-Liabilities of a Partner on Dissolution-Settlement of Accounts.</p>	15

Reference Books

1. Aswathappa. K & Ramachandra: Business Law, HPH, Mumbai.
2. Bare Acts.
3. Garg, Sareen, Sharma & Chawla: Business Law.
4. Kapoor N.D: Business Law, Sultan Chand & Co.
5. M. C. Kuchhal: Business Law.
6. Nabhi: Business Law, Indian Law House, Mumbai.
7. Tulsian: Business Law, Tata McGraw Hill, New Delhi
8. Taxman's GST ready reckoner
9. GST - Soft copy from ICAI – free download.

SEMESTER - III

BPS-3503	MARKETING RESEARCH	Credits - 4
<u>Course Objective</u>		
Upon completion of this course, students will understand the Retail and Market research details.		
<u>Course Outcomes</u>		
1) Define the basic concepts related to marketing research.		
2) Analyzing how to research in Apply a research in the marketing area.		
3) Role of consumer panel in marketing research.		
4) Knowledge of how to handle the product with different consumer behavior and competition		
Module	Unit Details	Hours
I	Introduction to Marketing and Market Research: Marketing: 1. Introduction, 2. Definition, 3. Importance of Marketing, 4. Scope of Marketing, 5. Features of Marketing, 6. Marketing process, 7. Core concepts of marketing Market research: 1. What is the Market? 2. What is Research? 3. What is Market Research? 4. Why Market Research? Market research process, Scope, Importance, Types- Characteristics of markets, Market and marketing research- The difference Market Research Concepts: 1. Primary Research 2. Secondary Research 3. Custom Study 4. Syndicated Study 5. Quantitative Research Methodology 6. Qualitative Research Methodology 7. Research Types Marketing Mix: 1. Introduction to 4 Ps of Marketing 2. Optional Ps 3. Product 4. Price 5. Place 6. Promotion 7. Market Research and 4Ps	17
II	Segmentation: 1. What is Segmentation 2. Why segmentation? 3. Segmentation criteria 4. Types of Segmentation, Benefits Consumer Behavior and CPG: 1. Type of goods 2. CPG 3. Why is the CPG industry different? 4. Global CPG manufacturers 5. Consumer Behavior 6. Influencers, Stages of consumer behavior, Retail: 1. What is Retailing? 2. Characteristics of Retailing 3. Retail formats 4. Overview to Retail functions 5. Global Retailers, 6. Types of retailers	13
III	Product Management: 1. Product Planning 2. Product Mix 3. New Product Development 4. Product Life Cycle Brand Management: 1. Why Branding? 2. Brand Types 3. Private Labels 4. Brand association 5. Importance Media Management: 1. What is Advertising? 2. Why Advertising? 3. Types of Media 4. Media Mix and Planning 6. Importance	13
IV	Consumer Research: 1. What is Consumer Research? 2. Why research consumers? 3. Consumer Research Cycle 4. Consumer Research for new product launches 5. Consumer Research for existing products Retail Research: 1. What is Retail Research? 2. Why Retail Research? 3. Retail Data 4. Importance of Retail Data Validation 5. Retail Research reports Media Research: 1. Why Media Research? 2. What is Media Research? 3. Media Data 4. Importance of Media Data Validation 5. Media Research reports Consumer Panel: 1. What is the Consumer Panel? 2. Why the Consumer Panel? 3. Consumer Panel Data 4. Panel Research reports	17
Text Book: TCS Course material		

SEMESTER - III

BPS-3504	FINANCE AND ACCOUNTS FOR BPS	Credits - 5
Course Objective		
To enable the students to know Accounting Concepts in Business Process Outsourcing.		
Course Outcomes		
At the end of the course, a student will be able to –		
<ol style="list-style-type: none"> 1. Understand need of Outsourcing 2. Understand Processing of various transactions in various Departments like, Accounts Payable, Accounts Receivable etc. 3. Understand the importance of Quality and Management of Quality in BPS. 		
Module	Unit Details	Hours
I	Business Process Outsourcing Need for outsourcing – BPO – Terms and definition of BPO – E-logistics – Facility management – Classification of BPS – Third party BPO – Major areas of BPO sector – Phases for process outsourcing – Transaction flows in Business Process Service – Roles and Responsibilities of Authorities – Tower wise end to end operation- Role of Quality in BPO – Lean – Six Sigma.	25
II	Supply Chain 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.	15
III	Accounts Payable Accounts payable – Vendor master creation and maintenance – Invoice processing – Department functions – Travel and entertainment processing/ employee reimbursements – International commercial terms – Credit note processing – Debit note – Payment process / Vendor payments – Debit balances – Invoice audit and recovery – Vendor reconciliation – Vendor support – Optical Character Reading / Recognition [OCR]	15
IV	Accounts Receivable Accounts Receivable – Customer setup – Credit Management – Booking sales order – Billing and Revenue Recognition – Pre-Billing Closing Reconciliations – Collections – Cash Application. General Ledger Accounting General ledger accounting – Chart of accounts – Intercompany accounting and reconciliation – Tax accounting in India - Tax accounting in UK and US – Various reports (Statutory Reports, Schedules, Variance).	20
Text Book		
Hand book on Finance and Accounting for Business Process Outsourcing		
Reference Books		
<ol style="list-style-type: none"> 1. Jain S.P. and Narang K.L, “Advanced Accountancy”, Kalyani Publishers, New Delhi. 2. Gupta R.L and Radhaswamy, ”Advanced Accountancy”, Sultan Chand and Sons, New Delhi. 3. Gupta R.L, Gupta V.K. and Shukla M.C, “Financial Accounting”, Sultan Chand and Sons, New Delhi. 4. Grewal T.S, Gupta S.C. and Jain S.P, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi. 		

Semester - III

BPS-3505	Insurance For Business Process Services	Credits - 5
Course Objective		
To Enable The Students To Know The Basic Concepts, Regulations Of Insurance.		
Course Outcomes		
At the end of the course, a student will be able to –		
<ul style="list-style-type: none"> ● Demonstrate knowledge of insurance contracts and provisions, and the features of life and health insurance, and employee benefit plans. ● Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure. 		
Develop skills to facilitate insurance product cost and pricing, marketing, and distribution.		
Module	Unit Details	Hours
I	Insurance - Basic Concepts 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.	20
II	Life insurance and annuity Terminologies in life insurance policy, parties in life insurance, individual life insurance plan, Riders, Policy provisions, ownership Rights, life insurance policy of life cycle, insight into annuity- concept, types, annuity contract provisions, annuity USA Fix annuity- equity index annuity and variable annuity, annuities pay-out option, calculating annuity benefit payments open market option, individual annuity, Group insurance- Principles of group insurance Contract, group life insurance, group retirement plan,	18
III	Property and casualty insurance Non-life insurance concepts, insurance providers, new business and underwriting process, policy servicing process, claim process, Reinsurance, Healthcare Insurance Concept, it working, inherent problems, healthcare ecosystem in USA, Regulation and standards, Medicare, Medicaid, individual health insurance, group health insurance, managed care plans	17
IV	Retirement Services Concept, Retirement Planning, Asset Allocation And Classes, Life Stages Of An Investor, Defined Benefit And Defined Contribution Individual Retirement Arrangement, Third Party Administrators For Retirement Services In USA Life Cycles Of Participants In A Plan, Categories Of Pension In UK, Retirement Options In UK. Superannuation- Concept, Superannuation In India, In Australia,, Importance, History, Eligibility, Insurance With Superannuation, Coverage Option, Boosting Superannuation Fund, Types Of Contribution, Choice Of Super Fund, Regulation And Legislation, Regulatory Bodies Governing Superannuation In Australia.	20
Text Book		
Hand Book On Insurance For Business Process Services		
<ol style="list-style-type: none"> 1. Mishra .M.N And. Mishra S.B, “Insurance Principles And Practice”, Sultan Chand And Sons, New Delhi. 2. Inderjit Singh, Rakesh, Katyal, Surjeet Kaur, “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, New Delhi. 		

SEMESTER - III

BPS 3950

INTERPERSONAL SKILLS

Credits - 2

Course Objective

Manage their interpersonal skills and conflicts in an efficient way, Understand leadership skills and maintain team building, Practice time management and solve problem related with it, Solve problems of any issue by resolving conflicts and negotiating, Structure their ethical decision making and Appreciate and respect the culture difference and manage cross cultural differences.

Course Outcomes

- a) To acquire the skills for self-management, applying emotional intelligence etc.
- b) To demonstrate problem solving skills and make ethical decisions
- c) To acquire the qualities of being a good team member.
- d) To learn how to manage time, stress at management level.

Module	Unit Details	Hours
I	Skill- An Introduction Interpersonal skills and effective management behavior: Behavior, Motivation, Skill and the need for skills training. Self Management: Clarifying Values, Setting Goals and Planning, Group Exercise-The Alligator Rives. Applying Emotional Intelligence: Group Exercise-Head versus Heart	7
II	Problem Solving Ethical Decision Making: Group Exercise-Mini Cases, Group Exercise-Anticipating Ethical Conflict Creative Problem Solving Resolving Conflict Negotiating: Group Exercise-The used car Negotiations	8
III	Leadership and Team Building Leadership Qualities and Team Building Team Building Team Motivation: Goal Setting, Case Study-Setting Goals at State Bank of Vermont.	7
IV	Communication of Management Time Management Stress Management Communicating across cultures: Group Exercise-What just happened? Cross Cultural Etiquette	8

Textbook:

Training in Interpersonal Skill

Publication: PHI

By Stephen P. Robbins and Phillip L. Hunsaker

SEMESTER - III

BPS-3506L	COMPUTERIZED ACCOUNTING (TALLY)	Credits-3
<u>Course Objective</u>		
To enable students to work with well-known accounting software i.e. Tally ERP.9		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to –		
<ol style="list-style-type: none"> 1) create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement and also print financial statements, etc. in TallyERP.9 software 2) maintain inventory accounts in Tally. 3) acquire required skill and can also be employed as Tally data entry operator 		
Module	Details	Hours
1.	Fundamentals: 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. Chart of Accounts: Group of accounts – Pre-defined group – Primary group, Sub-group – Creating primary group, alteration and deletion of groups. Ledgers – Creation – Single ledger, Multiple ledger – Addition, alteration and deletion of ledger.	12
2.	Accounting Vouchers – Types – Contra, Payment, Receipt, Journal, Sales Voucher, Credit note, Debit note, Purchase Voucher. Statement of Accounts – Balance sheet, Profit and loss account, Trial balance, Sales register, Purchase register, Cash book, Bank book and ledgers. Preparation of Ratio Analysis.	12
3.	Inventory Accounting: Creation of stock item, multiple stock group, and multiple stock category – Units of measures. Inventory Report – Types – Inventory statutory report – Stock summary – MIS Report – Stock item – Stock group summary – Stock transfer register.	13
4.	Bank Reconciliation Statement: Bank data entry, List of reconciled entries. Calculation of Interest: Interest receivable, Interest payable – Ledger – Group.	8

SEMESTER - IV

BPS-4501	FINANCIAL MANAGEMENT	Credits - 4
Course Objective		
To understand the various concepts and techniques of Financial Management.		
Course Outcome		
<ol style="list-style-type: none"> 1. Learning on topics such as capital budgeting and debt management will help students better manage their money. 2. They can critically evaluate the financial objectives of various types of organizations and the respective requirements of stakeholders 3. It may help students to assess the factors affecting investment decisions and opportunities presented to an organization 		
Module	Unit Details	Hours
I	<p style="text-align: center;">Introduction to Financial Management</p> <p>Nature and Scope of Financial Management – Objectives of Financial Management – Financial decisions - Financial Management process - Functional areas of Financial management - Organization of Finance function.</p> <p>Dividend decision Factors to be considered in dividend policy, Dividend theory- Walter’s model, Gordon’s model and Modigliani and Miller approach.</p>	17
III	<p>Cost of Capital Analysis of risk and uncertainty in capital budgeting - Capital rationing - sources of capital - 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.</p>	15
IV	<p>Capital Structure Lease financing – Types of lease financing – Operating leverage – Financial leverage – EBIT, EPS Analysis – Combined leverage – Capital structure decision – Modigliani Miller (MM) model.</p>	13
V	<p>Working Capital Management 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.</p>	15
Distribution of Marks: 60% problems (simple problems only) and 40% theory		
Text Book		
Sharma.R.K and Shashi. K. Gupta, “Financial Management”, Kalyani Publishers, New Delhi.		
Reference Books		
<ol style="list-style-type: none"> 1. Prasanna Chandra, “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, Ahmedabad. 		

SEMESTER - IV

BPS-4502

INCOME TAX - I

Credits - 4

Course Objective

To enable the students to acquire practical knowledge in Income Tax.

Course Outcome

At the end of the course, a student will be able to:

1. Understand basics of Income Tax in India and various tax authorities.
2. Find out Residential Status of Assessee.
3. Calculate Taxable Salary Income and understand tax planning for that.
4. Calculate Taxable Income from House Property and understand tax planning for that.

Module	Unit Details	Hours
I	Basic Information 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. Sections to be covered: 116 to 120, 124, 139 to 156 of Income Tax Act, 1961	15
II	Residential Status and Exempt Incomes Resident- Ordinary resident, Not Ordinarily Resident- Non-resident - Incidence of taxation – Exempted incomes- Tax Planning	15
III	Salary Different heads of income – Salaries – Allowances, Perquisites, Profit in lieu of salary- Tax Planning	15
IV	House Property Annual value - Determination of annual value in different situations, Deduction u/s 24- Unrealized and Arrear Rent- Deemed Ownership - Tax Planning	15

Distribution of Marks: Problem 60% and Theory 40%

Text Book

Comprehensive Guide to Taxation Part-I Income Tax: Dr. Yogendra Bangar, Dr. Vandana Bangar

Reference Books

1. DinkarPagare, “Law and Practice of Income Tax”, Sultan Chand and Sons, New Delhi
2. Dr.MehrotraH.C,”Income Tax Law and Accounts”, SahityaBhawan Publications, Agra.
3. Student’s Guide to Income Tax including GST: Dr. Vinod K. Singhania, Dr. Monica Singhania

SEMESTER - IV		
BPS- 4504	INDIAN FINANCIAL SYSTEM	Credits - 5
<u>Course Objective</u>		
To impart the knowledge of basics of INDIAN FINANCIAL SYSTEM, Components, Regulators and pillars of Indian economy as a part of the system.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to –		
(1) To describe the financial system		
(2) To explain relation of savings and investments to economic growth		
(3) To elaborate various Financial Instruments used in the financial market.		
Module	Unit Details	Hours
I	a) Overview of the Indian Financial System : Organizational structure of Indian financial system, Major components - Financial Markets, Financial Institutions / Intermediaries, Financial Instruments, Functions and role of financial system. (b) Regulatory and Promotional Institutions : Objectives and functions of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority.	20
II	Financial Markets: (a) Money Market : Meaning, constituents of organized money markets. (b) Capital market : meaning, Functions (i) Primary Market : Meaning, Types of primary issues-public, Right and Private placement, Issue Mechanism. (ii) Secondary market : Functions, Organizations, Management and Membership of Stock exchanges, Listing and trading of securities, Stock exchanges in India.	20
III	Financial institutions: Non-banking Institutions: Non- Banking Finance Companies, Development Finance Institutions (IFCI, IDBI, SIDBI, NABARD, EXIM Bank, NHB, IDFC and Other state level institutions) Mutual Funds: Public sector, Private sector	20
IV	Financial Instruments: (a) Capital Market Instruments : Equities, Preference shares, Debentures and Bonds. New Instruments. (b) Money market instruments : Call / Notice Money Market, Treasury Bills, commercial Papers, Certificate of Deposit, Commercial bills	15
References:		
(1) Pathak Bharati (2018) : The Indian Financial System, Pearson Education		
(2) M Y Khan : Indian Financial System, The McGraw - Hill Companies		

SEMESTER – IV

BPS-4503	Banking for BPS	Credits - 5
<u>Course Objective</u>		
To acquaint the students with the basic concepts of Banking and Finance.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able:		
<ol style="list-style-type: none"> 1. To explain the various services offered and various risks faced by banks. 2. To make them aware of various banking innovations after nationalization. 3. To identify the risk faced by the Banks in delivering services to customers. 		
Module	Unit Details	Hours
I	General: <ol style="list-style-type: none"> 1. Overview of Banking- definition, principles, functions. 2. Legal aspects of banking- banker customer relationship, banker’s obligation and rights, special customer, specific customer instructions. 3. Risk and Control- Types of risk, Risk management and regulations , Basel norms 4. Customer service, Principles 5. Customer complaints and disputes handling- customer service voice, Specific customer service directives 6. Pricing methodologies – Objectives, Methods, Strategies 7. AML Stages-KYC 8. Info security- Principles, Components 	20
II	Retail Banking: <ol style="list-style-type: none"> 1. Account Originations- customer types, DMAT, Term deposits. 2. Account Servicing: Record maintenance Customer level and account level, account closures, signature maintenance, cheque issuance any payment, statement of account/passbook, debit card, internet banking, mobile banking, customer correspondence, 3. ATM Management- services available, Business of managing ATM, Failed ATM transactions White label ATM. 4. Payment Processing- instruments, RTGS, NEFT, SWIFT, cross border payments flow 5. Retail Wealth Management- investment objectives, strategies, avenues, Mutual Fund, Stocks trading, index market, Bonds Bond Risk, Structured Notes, Corporate Actions, 	20
III	Cards: <ol style="list-style-type: none"> 1. Basics of Cards: Types of Cards, Components of Cards 2. Card transaction- Cycle, POS method, Authorization, 3. Settlement- Cycle, Generation 4. Payments Processing- Payment options, allocations, 5. Card operation modules, Card life cycle, 6. Chargeback/ dispute resolution, 7. Customer services 8. Fraud Management 9. Card collections 	18
IV	Mortgages: Introduction, Types of Mortgage, Purpose of Mortgage-, US mortgage, Federal Regulations, Mortgage products, Mortgage	17

	<p>scheme, Parties involve, Mortgage loan cycle- Selling loans to investors default service sign, pay off loan, Mortgage insurance, Fraud, Recent development in mortgage industry</p> <p>Cash Management Cash Management Overview, Major kinds of Payment systems, Types of Fund Transfer, Messaging, KYC, Corporate account, NOSTRO, VOSTRO, Risk and liquidity issues</p>	
Text Book: TCS Course material		

SEMESTER – IV		
BPS-4505	COST ACCOUNTING	Credits – 4
<u>Course Objective</u>		
To familiarize and acquire adequate knowledge with the basic cost concepts required for effective decision making in firms.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to –		
1) Identify different types of costs 2) Identify ways to reduce and control different costs 3) Help in decision making		
Module	Unit Details	Hours
I	<p>(A) Basic Concepts Meaning – Cost accounting – Cost accountancy – Costing – Cost accounting and management – Objectives of Cost Accounting – Cost accounting v/s Financial Accounting – Cost Accounting v/s Management Accounting – Advantages of cost accounting – Methods of costing – Techniques (types) of costing — Cost centers(Meaning and purpose) – Cost units(Meaning and importance) – Cost accounting departments–Brief note on Cost Audit Records and Report Rules.</p> <p>(B) Cost Concepts and Classification Cost – Expenses – Losses – Classification of costs – Natural classification of costs – Cost behavior (in relation to changes in output or activity or volume – Degree of traceability to the product – Association with the product – Functional classification of costs – Costs of control other costs – Cost statement or cost sheet – Tender and quotation - Job and Batch Costing.</p>	18
II	<p>Material Control and Material Costing Materials – Concepts and objectives of material control – Organization for material control – Purchasing and receiving procedure – Some issues in materials procurement – stores organization – Inventory system – Inventory shortages (losses) and overages – Inventory control. Calculations of Stock levels and EOQ with or without discount. Costing material received – Costing material issues (FIFO, LIFO- Definition & uses, simple and weighted average method only) – Pricing of materials returned to vendor – Pricing of materials returned to storeroom – Selection of a material pricing method.</p>	12
III	<p>Labour Costs - Accounting and Control Introduction – Direct labour and indirect labour – Organization for labour control – Wage systems – Incentives wage plans – Work study – Job evaluation and merit rating – Time and motion study – Labour turnover – Treatment of labour cost related items – Methods of remunerating labour – Time and piece rate system – Halsey and Rowan premium systems – Taylor and Merrick’s differential piece rate system.</p>	12
IV	<p>(A) Overhead Distribution Concept – Classification of overheads – Factory overhead - Fixed – Semi variable and variable – Factory overheads - Accounting and distribution – Collection and codification of factory overheads – Allocation and apportionment of factory overheads – Apportionment of service departments overheads to producing departments (repeated and simultaneous equation method) – Absorption of factory overhead (Machine hour rate) – Selecting an absorption rate.</p> <p>(B) Reconciliation of Cost and Financial Accounts Need for reconciliation – Reasons for differences in profits – Problem on preparation of reconciliation statement and memorandum reconciliation accounts.</p>	18
Books for Reference:		
<ol style="list-style-type: none"> 1. Colin Drury: Management and Cost Accounting. 2. Nigam: Theory and Techniques of Cost Accounting. 3. S. P. Jain & K L Narang: Cost and Management Accounting. 4. Dr. S. N. Maheshwari: Cost Accounting. 5. Jawahar Lal: Cost Accounting. 		

SEMESTER – IV

BPS-4402	Company Secretary & Functions	Credits -4
<u>Course Objective</u>		
To provide knowledge about company secretary related duties and functions to the students.		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to –		
<ol style="list-style-type: none"> 1. Explain roles and responsibilities of a Company Secretary 2. Explain the statutory provisions relating to requirements of conducting meetings. 3. Learn how to do secretarial correspondence with different stakeholders. 		
UNIT	Unit Details	Hours
I	<u>Basic idea of a Company</u> Definition and various types of limited companies, Secretary, types of secretaries, Company secretary, and his prescribed qualifications under the Companies Act. Statutory Duties and Responsibilities, Powers and authorities and liabilities of a Company Secretary	12
II	<u>Duties of the Secretary of a Ltd. Company</u> (a) Formation and registration of a company-Commencement of business. (b) Memorandum and Articles of Association, their nature, form and contents, amendment Table A. (c) Prospectus, form and contents, effects of omission, misrepresentation and fraud statement in lieu of prospectus. (d) Maintenance of Statutory books and registers.	12
III	<u>Shares</u> Application and allotment procedure for issue of shares calls, forfeiture annulment and reissue of shares, share certificate, share warrant, transfer and transmission of shares, issue of share Certificate Rules.	12
IV	<u>Statutory Provisions and procedure regarding members meeting</u> Provisions regarding meeting in general, Notice, Motions and Resolutions, Agenda, Proxy Quorum, Chairman, Voting Minutes, Company meetings, types of meetings, Statutory meeting, General meeting and extraordinary meeting.	12
V	<u>Secretarial correspondence:</u> With directors - With Registrar of companies - With Banks - With Insurance companies. Drafting : Notices for various shareholder meeting, minutes of the shareholder meeting	12
Reference Books		
<ol style="list-style-type: none"> 1. Company law & Secretarial Practice: Dr Ashok Sharma: V K (INDIA) Enterprise. 2. Company law & Secretarial Practice: Dr P N Reddy & H R Reddy: Himalaya Publication. 3. Secretarial Practice: Dr D N Kshirsagar & Others: Himalaya Publication. 		

SEMESTER - IV

FC-4035	Ethics and Corporate Governance	Credits - 2
<u>Course Objective</u>		
<p>Create awareness on the importance of ethics in personal, professional and business contexts. Learn the theories and models of ethics. Understand the meaning, scope and significance of corporate governance, its concepts, its evolution and practice, including risk management and control.</p>		
<u>Course Outcomes</u>		
<p>At the end of the course, a student will be able to –</p> <ol style="list-style-type: none"> 1. learn about the ethics and its importance in life. 2. explain different theories and models in ethics. 3. elaborate linkage between ethics with business, religion, society etc. 		
Module	Unit Details	Hours
I	<p>Introduction to Ethics Meaning and scope – principles of personal ethics – principles of professional ethics – business ethics – code of conduct and ethics for managers – values and ethics – roots of unethical behavior – need for business ethics – corporate governance ethics</p>	6
II	<p>Ethical Theories and Models Ethical relativism and absolutism – role of ethical theory in business – classification of ethical theories: 1) Consequentialist or Teleological theories – Utilitarianism – Egoism. 2) Non-consequentialist or Deontological theories – Kantian theories. 3) Other normative theories: stockholder, social contract, and trusteeship theories.</p>	6
III	<p>Influences on Ethics Influences on ethics – individual influences and situational influences. Kohlberg’s cognitive moral development model – Six different stages involved. Ethical models – Tucker’s 5 question model and its practical applications in business. American Accounting Association model and its applications.</p>	6
IV	<p>Ethics and Religion Contributions of major religions to ethical theory and practice – teachings of the Church – Indian ethical traditions (Gita and scriptures) – Business and Islam.</p>	6
V	<p>Corporate Governance Meaning and scope – history – concepts involved – benefits of good corporate governance – global landmarks in emergence of corporate governance – World Bank’s guidelines(basics only) - Agency relationships & theories – Director’s roles & responsibilities.</p>	6
<p>Books for Reference: <i>Fernando. A.S, Business Ethics, An Indian Perspective, Pearson, 7th Ed,2012</i> <i>Manuel G. Velasquez, Business Ethics, Concepts and Cases, 5th Ed PHI, 2002</i></p>		

SEMESTER - V

BPS-5501

MANAGING BUSINESS PROCESSES – I

Credits - 5

Course Objective

To enable the students to know the Principles and Practice of Operations Management

Course Outcomes

- (1) Synthesize the principles of organizational strategy and process design.
- (2) Document processes using a process mapping tool.
- (3) Importance of quality management system in BPS industry.
- (4) Role of BPO in process management.

Module	Unit Details	Hours
I	<p>Process Management Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs end user.</p> <p>Process Management in BPO Industry Role of BPO Industry in process management – Typical business processes outsourced to India – BPO operating models – BPO life cycle.</p>	20
II	<p>Process Mapping Techniques Process mapping techniques – SIPOC – Swim lane diagram – Process mapping tools.</p>	17
III	<p>Quality Management Introduction to quality management - Quality assurance.</p>	19
IV	<p>Delivery Management Customer management – Knowledge management – Capacity management – People management – Transition management – Finance management.</p>	19

Text Book

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

Reference Book

1. Adrew Greasley, “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.

SEMESTER - V

BPS-5502 | CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES | Credits - 5

Course Objective

To enable the students to know the various concepts and techniques of Capital Markets

Module	Unit Details	Hours
I	<p>UNIT – I: Financial Markets and Trade Meaning of capital market – Importance of capital market-Capital market in India- Market types – Primary and secondary market – OTC vs Exchange markets- Participants in a trade - Trade life cycle - Business process in TLC - Parties involved in TLC - Role of the process - Master agreement - Order management - Trade execution - Overview of regulators and important regulations.</p> <p>Capital Market Instruments Meaning of securities – Types of securities - Equities - Types of equity - Preference stock - Warrants - Leaps and Lepo - Types of capital - debt / equity - Cost of capital – Fixed income and govt. securities - Introduction and features - Classification - Cash flow pattern - Interbank money market - Repo and types - Security borrowing. Types of securities and markets - Bankers acceptance - US treasuries - Bond types and interest types - Inverse and super floater - Euro currency market - Types of ratings – Concept of interest calculation - Simple vs compounding - Day count basis - Risk free rate.</p>	25
II	<p>Derivatives and Risk Management in Capital Markets Meaning of derivatives – Basics on derivatives -Growth of derivatives market - Accounting definition - Leverage - Asset classes - General types - Market risk - speculation - Pricing principles – Hedging and speculation - Forward - Hedging - Speculation - Performance caselet – Futures strategies - Future - Quotations and terminologies - Trade guarantee - Margining - Span mechanism – EFRP – Swaps - CFD - Swap Vs Other Derivatives - Application of IRS - Currency swaps– Options - Option styles, Exposures, Pay offs - Non Linear and Linear - FX Option. Introduction – Types of risk - Settlement and clearing - Counterparty credit risk management – Assessment of credit risk - Market risk management – Sovereign and counterparty risk.</p>	17
III	<p>Mutual Funds Mutual fund objectives and industry players - Responsibilities of fund accountant - Fund expenses - NAV and components - Benefits of mutual funds – Transfer agency - Overview of transfer agency - TA activities ,processing and systems – Workflow – Meaning of hedge funds - Overview and structure - Types and classification - Understanding hedge funds - Hedge fund strategies - Hedge funds vs Mutual funds. Meaning of private equity - Understanding private equity operations - Fund accounting and NAV calculations - Direct private equity funds - Role of private equity - Fund of fund and structure - Realization and investors in private equity - Private equity vs hedge funds - Performance reporting - reconciliations in asset management.</p>	17
IV	<p>Basics of Investment Banking Meaning of investment banking - Trade life cycle - Trade capture and booking - trade enrichment - Confirm / affirm / match - Allocation and reporting - Position reconciliation - Mark to market and margining – Clearing and settlement - Clearing - Novation in clearing - Netting - Settlement - Physical and cash settlement - Early termination and post settlement - Statics data - Security identifier – Securities lending - Legal Issues in security lending – Stock loan fees - Prime brokerage - Global custody services - Risk management , advisory services and consulting services - Collateral management – Need for collateral management - Multiple complex and interrelated functions – Corporate actions - Mandatory - Dividends - Stock splits - Spin offs - Mergers and acquisitions - Return of capital - Voluntary - Rights exercise - Tender offer - Corporate actions : How they affect securities.</p>	16
Text Book		

Reference Books

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

SEMESTER - V

BPS-5503	PRINCIPLES AND PRACTICE OF AUDITING	Credits - 5
<u>Course Objective</u>		
This subject aims at imparting knowledge about the principles and methods of auditing and their applications		
<u>Course Outcomes</u>		
At the end of the course, a student will be able to –		
<ol style="list-style-type: none"> 1) Conduct proper auditing work 2) Analyse check system and control system implemented into the organisation 3) Maintain proper record of all necessary documents including vouchers 		
Module	Unit Details	Hours
I	INTRODUCTION TO AUDITING Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit. .	18
II	INTERNAL CONTROL Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.	16
III	(A) VOUCHING Meaning - Definition – Importance – Routine Checking and Vouching – Voucher Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure. (B) VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.	20
IV	AUDIT OF LIMITED COMPANIES AND OTHERS Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies.	21
Reference Books		
<ol style="list-style-type: none"> 1. P N Reddy & Appannaiah, Auditing, HPH 2. TR Sharma, Auditing, Sahitya Bhavan 3. BN Tandon, Practical Auditing, Sultan Chand 4. Dr. Nanje Gowda, Principles of Auditing, VBH 5. Dr. Alice Mani: Principles & Practices of Auditing, SBH. 6. K. Venkataramana, Principles And Practice Of Auditing, SHBP. 7. MS Ramaswamy, Principles and Practice of Auditing. 8. Dinakar Pagare, Practice of Auditing, Sultan Chand 9. Kamal Gupta, Practical Auditing, TMH 10. R.G Saxena - Principles and Practice of Auditing, HPH 		

SEMESTER - V

BPS-5504

Income Tax - II

Credits - 4

Course Objective

To expose the students to the various important provisions of Income Tax Act relating to computation of income of individual assessee only.

Course Outcome

Students shall be able to:

1. Compute income under the head Profit and Gains from Business or Profession, Capital Gain, Income From Other Sources.
2. Compute total Income and Tax Liability of an Individual assessee.
3. Do Tax planning with respect to various deductions available under Chapter VI-A of Income Tax Act, 1961
4. Provide consultancy as well as advisory with respect to Investment Tax and Planning

Module	Unit Details	Hours
I	Profits & Gains of Business or Profession Meaning of business – Profession – Profits of business or profession– Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32.Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.	16
II	Capital Gains Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of consideration – Cost of acquisition – Cost of improvement – Capital gains exempt from tax exemptions from capital gains u/s 54. Problems on computation of short term and long term capital gains.	12
III	Income from Other Sources General income – Specific incomes – Treatment of specific incomes - Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.	12
IV	Deductions from Gross Total Income (Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes. Carry forward and set off of Losses (Theory only) Tax Liability of Individuals Computation of total taxable income and tax liability of an individual.	20

Distribution of Marks: Problem 80% and Theory 20%

Text Book

Comprehensive Guide to Taxation Part-I Income Tax: Dr. Yogendra Bangar, Dr. Vandana Bangar

Reference Books

1. DinkarPagare, "Law and Practice of Income Tax", Sultan Chand and Sons, New Delhi
2. Dr.MehrotraH.C,"Income Tax Law and Accounts", SahityaBhawan Publications, Agra.
3. Student's Guide to Income Tax including GST: Dr. Vinod K. Singhanian, Dr. Monica Singhanian

SEMESTER - V

BPS-5505	BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY	Credits - 3
<u>Course Objective</u>		
The paper aims to provide an insight into the ethical aspects in all areas of business, including global business.		
<u>Course Outcomes</u>		
<ol style="list-style-type: none"> 1. At the end of the course, a student will be able to: 2. Describe the methods of encouraging ethical behavior 3. Acquire a basic and clear understanding of philosophical ethics 4. To understand the principles of moral decision-making in global business 5. To understand the concept of corporate social responsibility 		
Module	Unit Details	Hours
I	Ethics – Meaning, Definition, Objectives, Sources, Types – Ethics and business – Need, Importance, Nature, Scope and Objectives – Myths about business ethics – Ethics and the organization – Running an ethical business.	14
II	Ethics in marketing: Ethics in areas of advertising, new product pricing, product packaging and labeling, personal selling, international marketing, supply chain management – criticism of ethics in marketing – Ethics in retail business.	10
III	Ethics in HRM: Privacy issues – psychological expectation model – Restricting and layoffs – wages empowerment of the weakest and unique – Advancement of women in the workforce – Human quality development – Sexual harassment – Discrimination – Whistle Blowing vs Organizational loyalty – Employer rights and responsibilities	12
IV	Ethics in production and operations management – Ethics in finance Specific laws that affect retailers. Ethics in global business – Ethical international decision – Making methods – Corporate responsibility and the environment	9
Text Book:		
C S V Murthy - Business Ethics- Text and cases - Himalaya publishing house - 2 nd edition, 2006		
Reference Books:		
<ol style="list-style-type: none"> 1. Joseph W Weiss - Business ethics – A stakeholder and issues management approach Thomson (South-Western) 3rd edition, 2003 2. Swapna Pradhan - Retailing management – Text and cases - Tata McGraw Hill 2nd edition, 2004 		

SEMESTER – V

BPS-5506	CAMPUS TO CORPORATE TRANSITION	Credits – 3
<u>Course Objective</u>		
To familiarize students with various methods of communication and to train them for smooth transition from campus to corporate		
<u>Course Outcomes</u>		
(1) Develop communication skills.		
(2) Build self-confidence on the work floor by learning business etiquettes.		
(3) Develop broad career plans and evaluate the employment market, further they may identify the organization to get good placement and accordingly match the job requirements and skill sets for that job.		
Module	Unit Details	Hours
I	Corporate Readiness -Overview of corporate -History of corporate -Overview of BPS industry -History of BPS –Benefits of BPS- BPS Industry in World –BPS Industry in India –TCS BPS	10
II	Difference between campus and corporate –Change management – Learn the Culture –impact of your attitude and behaviour – Consider the language –Establish and maintain relationship – Respect others –Be Confident –keep on learning –Consider the body language	10
III	Corporate Etiquettes –Dressing and grooming skills –Workplace etiquette –Business etiquette –E-Mail etiquette –Telephone etiquette – Meeting etiquette – Presentation Skills – Professional Competencies – Analytical Thinking – Listening Skills – Time management – Team Skills – Assertiveness – Stress Management – Participating in Group Discussion – Interview facing Ownership – Attention to Detail	15
IV	Communication – Grammar – Phonetics – One on one basic conversation skill practice – Reading Comprehension – Listening Comprehension – Improving Vocabulary – Improving Writing Skills – Comprehension while interacting face to face. Recitation of short stories – Interview Skills – Group Discussion – Social Conversation Skills – Presentation – One Act Plays	10
Text Book: TCS Course material		

SEMESTER - V

FC-5031

LEARNING FROM WORLD LEADERS

Credits - 2

Course Objective

To learn the life and mission of world leaders of different fields and to learn lessons for our lives.

Course Outcomes

1. To study in detail, the personality and mission of the leader.
2. To apply the same in their own life.

Module	Unit Details	Hours
I	From the World of Sciences Extracts from the life stories and works of: (Any Two) Einstein, Edison, Rutherford, Marconi, C. V. Raman, Ronald Ross; Marie and Pierre Curie; Alexander Fleming; Frederik Sanger	8
II	From the world of Industry Extracts from the life stories and works of: (Any Two) Bill Gates; Larry Page and Sergey Brian; John Ford; Steve Job; Lee Iacocca; Rupert Murdoch; Richard Branson; Marjorie Scardino;	8
III	From the World of Politics and Social Enterprise Extracts from the life stories and works of: (Any Two) Abraham Lincoln, Lenin, Nelson Mandela; Barack Obama, Gorbachev, Mustafa Kemal Pasha; Yitzhak Rabin; Sukarno; Ong San Su Kyi; Golda Meyer;	8
IV	From the World of Arts, Culture, and Sports Extracts from the life and stories of: (Any Two) Hellen Keller; Charles Chaplin; The Beatles; Michael Angelo; Picasso; Tyeb Mehta; Danny Boyle; Richard Attenborough; Pele; Bolt; Jessie Owens; Bryan Lara, Don Bradman	6
	Note: To study in detail, the personality and mission of the leader and to have personal reflection. Assignments can be a detailed study of any of the leaders and present it to the group. Assignments can also be a detailed study of any other leaders apart from the list and present it to the group with the approval of the teacher.	

SEMESTER – VI

BPS-6501

Managing BPS II

Credits – 4

Course Objective

To enable the students to know the problem-solving techniques and process improvements of Operations Management.

Course Outcomes

At the end of the course, a student will be able to –

- 1) Manage overall business processes in BPS industry
- 2) Take a systematic approach to solve problems
- 3) Take steps to Improve business process
- 4) Calculate and manage risk involved in different circumstances faced by business.

Module	Unit Details	Hours
I	<p>(A) Problem Solving Techniques Process solving steps –Why analysis – Benefits – Significance -Steps to complete the 5 whys – Failure mode and effects analysis.</p> <p>Tools for Problem Solving 7QC Tools for simple problem solving – Histograms- Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs- Control charts – Scatter diagram.</p>	16
II	<p>Process Improvements – Six Sigma Six sigma methodology overview – Six sigma organization - Six sigma project methodology.</p>	15
III	<p>Process Improvements – Lean 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.</p>	15
IV	<p>Risk Management Introduction to quality management – Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan.</p>	14

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 Wley and Sons, New Delhi.
2. Khanna R.B, “Production and Operation Management”, PHI Learning Pvt Ltd, New Delhi.
3. Mahadevan. B, “Operation Management Theory and Practice”, Pearson Education, New Delhi.
4. Mukherjee P.N and Kachwala T.T, “Operation Management and Production Techniques”, PHI Learning Pvt Ltd, New Delhi.

SEMESTER - VI

BPS-6502	Indirect Taxation	Credits - 4
<p style="text-align: center;"><u>Course Objective</u></p> <p>This paper aims at imparting basic knowledge about major Indirect Taxes.</p> <p style="text-align: center;"><u>Course Outcomes</u></p> <p>At the end of the course, a student will be able to:</p> <ol style="list-style-type: none">1. Explain basics of GST.2. Interpret and Apply Exemptions in GST.3. Find the Time and Value for the Supply.4. Calculate and decide on Input Tax Credit available or not in supply.		
Module	Unit Details	Hours
I	<u>Introduction to GST and about Supply</u> Background- Direct & Indirect Tax- Concept of GST – Benefits – Constitutional Provisions- Definitions (Supply, Goods, Service, Supplier, Recipient, Person) - Concept of Supply - Composite and Mixed Supplies- Definitions – Levy & Collection of CGST, SGST, IGST – Composition Levy	20
II	<u>Exemptions</u> Definitions - Power of Grant Exemption from Tax - Goods exempt from tax - List of Services exempt from tax	10
III	<u>Time And Value Of Supply</u> Definitions- Time of Supply of Goods & Services- Value of Supply	12
IV	<u>Input Tax Credit</u> Definitions- Eligibility and Conditions for taking Input Tax Credit- Apportionment of Credit & Blocked Credits- How ITC is availed & utilized	18
Distribution of Marks: Problem 60% and Theory 40%		
<u>Text Book</u> Students' Guide to Indirect Taxes : By: Yogendra Bangar, Vandana Bangar		
<u>Reference books</u> Student's Guide to Income Tax including GST: Dr. Vinod K. Singhanian, Dr. Monica Singhanian Taxmann- GST Manual with GST Law Guide & GST Practice Referencer		

SEMESTER - VI

BPS- 6504

OPERATIONS RESEARCH

Credits - 4

Course Objective

Students must be familiar with basic techniques of Operation Research.

Course Outcomes

- (1) Set up decision models and use some solution methods for optimization problems.
- (2) Use CPM and PERT techniques, to plan, schedule, and control project activities.
- (3) Define and formulate linear programming problems

Module	Unit Details	Hours
I	Linear Programming Problem: Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).	15
II	Transportation Problem: Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-West Corner rule, Least Cost Method, Vogel's Approximation Method, Examples based on these methods.	15
III	Assignment and Replacement Problems: Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same	15
IV	PERT and CPM Techniques: Meaning and characteristics of PERT, Explanation of basic terms — activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples	15

References :

1. H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
2. Vohra N. D, Quantitative Techniques in Management Tata McGraw Hill, New Delhi.
3. J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4. Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi.
5. Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd.

SEMESTER - VI

BPS-6505	ENTREPRENEURSHIP DEVELOPMENT	Credits - 4
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Course Objective

- 1) To impart knowledge and skills needed to become a successful entrepreneur
- 2) To motivate young minds to set up their own venture and contribute to national economic development.

Course Outcomes

- 3) 1. Have the ability to discern distinct entrepreneurial traits
- 4) 2. Know the parameters to assess opportunities and constraints for new business ideas
- 5) 3. Design strategies for successful implementation of ideas
- 6) 4. write a business plan

Module	Unit Details	Hours
I	Entrepreneurship Meaning- Characteristics- Functions- Traits- Types- Intrapreneur- Women Entrepreneurship- Rural Entrepreneurship- Role of Entrepreneurship in Economic Development – Entrepreneurship Development Programme- Need- Objectives- Course Contents- Phases-Evaluation	15
II	Factors affecting entrepreneurial growth- Institutional Support to Entrepreneurs - DIC, NSIC, SIDO, KVIC, SIDC, TIIC, Industrial Estates, NIESBUD, SIDBI, SISI- EDII- TCO- SIPCOT- IIE- NISIET- Angel Investors- Incubators- STEP- Venture Capital.	15
III	Project - Idea Generation- Project Identification - Project appraisal - Project Report Presentation Development of Business Plan and starting venture- Registration Formalities- Incentives and Subsidies- Need for Incentives and Subsidies- Tax benefits for SSI Units- Sickness in Small Industries- Causes and Remedies and Revival.	15
IV	Financial Analysis- Capital Cost Estimation- Operating Cost- Revenue Estimates- Working Capital- Cash Flow- Errors in Estimation-Case study analysis- Field Visit and business plan submission.	15

Text Book:

Khanka SS - Entrepreneurial Development - S.Chand & Co. Ltd 2010

1. Gupta CB and Srinivasan NP - Entrepreneurship Development in India - S.Chand & Co. Ltd
2. Robert D Hisrich et al - Entrepreneurship Development - Tata McGraw- Hill publishing company Ltd 2007
3. Prasanna Chandra - Projects- Planning, Analysis, Financing, Implementation & Review - Tata McGraw- Hill publishing company Ltd 2006

SEMESTER – VI

FC-6032	Consultancy Skills	Credits - 2
<u>Course Objective</u>		
<p>The objective of this course is to equip you with knowledge and a reference binder on management consulting that could be of future use in your career. The structure of this course will provide insight and practical application of knowledge in the following areas:</p> <ul style="list-style-type: none"> • Scope of the management consulting industry that is made up of large organizations operating globally, and other local and regional firms • How individual practitioners who operate independently or team with others on specific projects provide services in this area. 		
<u>Course Outcomes</u>		
<p>At the end of the course, a student will be able to –</p> <ol style="list-style-type: none"> 1. Understand basics of Consultancy 2. Learn how to develop business plan 3. Learn how to manage and grow the consulting firm 4. Identify major practice areas in consulting 		
UNIT	Unit Details	Hours
I	<u>Introduction to Consulting</u> Introduction – Changing global consulting industry – Skills & Professionalism - Barriers to success - Putting the 10 step process to work	6
II	<u>Developing the Business Plan & Financial Issues</u> Importance of business plan – Development – Financial terminologies like; Income statement, Balance Sheet, Invoicing, Financing the business	9
III	<u>Managing and Growing Consulting Firm</u> Managing Growth Stages – Knowledge Management in Consulting – High performance consulting firm – Looking ahead at Management Consulting (Online Consulting and Research)	6
IV	<u>Major Practice Areas in consulting</u> Information Technology Consulting – Strategy and Organizing Consulting – Marketing Consultant – Operations Management Consulting (Explain activities carried out in each above)	9
Reference Books		
<ol style="list-style-type: none"> 4. Management Consulting: Today and Tomorrow – Larry Greiner and Flemming Ppoulfelt 5. How to Build a Successful Consulting Practice by Jack Phillips, TMH 6. Management Consulting Skills - Susan Adams - Bentley Univ 7. Management Consulting - Dana Hyde - Univ of Ottawa 		

SEMESTER - VI

BPS-6401

E- COMMERCE

Credits - 2

Course Objective

To impart the knowledge to students about ways of Electronic Commerce and make them aware about E-Commerce presence and Threats.

Course Outcomes

- (1) Define e-commerce and describe how it differs from e-business.
- (2) Identify and describe the unique features of e-commerce technology and discuss their business significance.
- (3) Describe the major types of e-commerce
- (4) Systematic approach of web presence of businesses.
- (5) E commerce threats and risks.

Module	Unit Details	Hours
I	Introduction to e- commerce Traditional commerce and e- commerce, e- business and e- commerce, Benefits, Limitations, Classifications, e- commerce applications: e- advertising, e- marketing, e- banking, e- commerce, mobile commerce, online commerce, online trading, e- learning, e- shopping	9
II	Consumer oriented e- commerce applications: Mercantile process model: From customer's perspective, From Merchant's perspective E- payment systems, advantages and risks, types of payment systems	6
III	E- commerce Web presence: Building an e- commerce presence; A systematic approach, website designs, basic business considerations for website designs, mobile website.	6
IV	E-commerce security what is a good e- commerce security?, Dimensions of e-commerce security, Security threats in e-commerce environment, Development of an e-commerce security plan	9

References:

- (1) Kenneth C. Laudon, pearson publication
- (2) Gary P. Schneider
- (3) Matthew Reynolds, SPD