



### **BBA (BPM) PROGRAM OBJECTIVES**

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

**PO2:** To create awareness about the industry environment and demonstrate a thorough understanding of the internal structures and processes of businesses at multinational level.

**PO3:** To identify, articulate and disseminate core organizational values and to propose feasible solutions for the ethical, global and social issues of various business options for all stakeholder groups.

**PO4:** To demonstrate competence in applying the tools and techniques of business management in the major domains of business process industry.

**PO5:** To transform the students to play a leading role in the community, enabling her to take responsibilities and effectively utilize various human relation skills including leadership, oral and written communication, teamwork and collaboration.

### **PROGRAMME SPECIFIC OUTCOME**

The students at the time of graduation will

**PSO1:** To build an understanding in the areas of management and Business process services.

**PSO2:** To apply Innovation in learning program to enhance employability

**PSO3:** To enable a student to communicate effectively both in verbal and written form.

**PSO4:** To apply technical and professional skills to excel in business fields

**PSO5:** To integrate the blended approach with exposure to core subjects, industry practices and domain knowledge

**PSO6:** This program is a pioneering effort that contributed to social transformation

**BBA (Business Process Management)**

**Scheme of Examination**

(Applicable to students admitted during the academic year 2021-2022 onwards semester I)

Sem	Part	Subject Code	Title of the Paper	Instruction hours/Week	Lecture Hrs	Tutorial Hrs	Practical Hrs	Total Hrs	Exam Duration (ESE)	Exam Marks			Credits
										CIA	ESSE	TOTAL	
<b>SEMESTER I</b>													
I	I	TAM2101/ HIN2101/ FRE2101/	<u>Language Paper I-</u> Tamil/Hindi/French - Paper I	6	86	4	-	90	3	50	50	100	3
I	II	ENG2101/ ENG21F1	English Paper I /Functional English Paper 1	6	86	4	-	90	3	50	50	100	3
I	III	BA21C01	<b>Core 1:</b> Perspectives in Management	5	71	4	-	75	3	50	50	100	4
I	III	AFA2102	<b>Core 2:</b> Financial Accounting	5	71	4	-	75	3	50	50	100	4
I	III	TH21A02	<b>Allied I:</b> Mathematics for Management I	6	86	4	-	90	3	50	50	100	5
I	IV	NME19B1/ NME19A1/ NME12WS/ NME12GS/ NME12AS	Basic Tamil/ Advanced Tamil/ Women studies/ Ambedkar/ Gandhian studies	2	28	2		30	2	50	50	100	2
		2		28	2	-	30	2	50	50			
		2		26	4		30	-	100	-			

**SEMESTER II**

II	I	TAM2002/ HIN2002/ FRE2002/	Language Paper II- Tamil/Hindi/French-Paper II	Language	6	86	4	-	90	3	50	50	100	3
II	II	ENG2002/E NG20F2	English Paper II /Functional English Paper- II	English	6	86	4	-	90	3	50	50	100	3
II	III	BA21C03	<b>Core 3</b> – Finance and Accounting for Business Process Services	CC	5	71	4	-	75	3	50	50	100	4
II	III	BA21C04	<b>Core 4-</b> Business Economics	CC	5	71	4	-	75	3	50	50	100	4
II	III	TH21A24	<b>Allied II:</b> Mathematics for Management II	GE	6	86	4	-	90	3	50	50	100	5
II	IV		<b>Open course:</b>  (Self Study – Online Course)		-	-	-	-	-	-	-	-	-	-
II	IV	NME19B2 / NME19A2	Basic Tami ** / Advanced Tamil **	AEC	2	28	2	-	30	3	50	-	Grade	2
II	V	21PECM1	Professional English (Science /Management/ Humanities/Commerce)	AEC	3	42	3	-	45		50	50	100	2
II	VI	NM12GAW	General Awareness (Self study)		-	-	-	-	-	Onl ine test	-	-	Grade	-

**SEMESTER III**

Sem	Part	Subject Code	Title of the Paper		Instruction hours/week	Contact Hrs	Tutorial Hrs	Practical Hrs	Total Hrs	Exam Duration (ESE)	Exam Marks			Credits
											CIA	ESE	TOTAL	
III	IIIA	BA21C05	<b>Core</b> –Insurance for Business Process Services	CC	6	86	4	-	90	3	50	50	100	4

IIIA	BB21C06*	<b>Core - Marketing Management</b>	CC	6	86	4	-	90	3	50	50	100	4
IIIA	BA21C07	<b>Core – Supply chain management for Business Process Services</b>	CC	7	101	4	-	105	3	50	50	100	5
IIIA	BA21A01 / IB21A01#	<b>Allied III: Business and Company Law / Industrial Relations Law</b>	GE	6	86	4	-	90	3	50	50	100	5
III	BA21SBCE/ BA21SBP1	<b>Coursera / Skill Based Subject I/II: Data analysis Using SPSS-Level I (Practical)</b>	SEC	3		2	43	45	2	50	50	100	3
IIIB	NM21EVS	Foundation Course-II Environmental Studies (Self-study)	AECC	-	-	-	-	-	-	-	-	100	Grade
IIIB	NM21UHR	Foundation Course-III (Universal Human Values and Human Rights)	AECC	2	26	4	-	30	-	100	-	100	2

CC – Core Courses

CA – Continuous Assessment

GE – Generic Elective

ESE - End Semester Examination

AEC – Ability Enhancing Course

**The following question paper pattern is followed from the academic year 2021-22 onwards for End semester examination of classes following the**

**OBE PATTERN**

**QUESTION PAPER PATTERN**

**CORE & ALLIED PAPERS**

**Continuous Internal Assessment**

**1. CIA Question paper pattern**

**SECTION**

**MARKS AND WORD LIMIT**

**Section A (5X2)**

10 marks (No choice, one or two sentences)

**Section B (4X5)**

20 marks (No choice, 250 words)

**Section C (2/3) X10**

20 marks (500 words)

**Total**

**50 Marks**

**2. For online mode**

**CA I** as MCQ for 50 marks with 1 hour duration

**CA II:** Subjective, Mark: 40 Duration : 1 ½ hours

Section A	5*2	=10 Marks
Section B	4/6*5	=20 Marks
Section C	(2/3)*10	=20 Marks
<b>Total</b>		<b>=50 Marks</b>

**3. Model Examination**

Section A	(5/7)*2	10 Marks
Section B	(4/6)*5	20 Marks
Section C	(2/3)*10	20 Marks
<b>Total</b>		<b>50 Marks</b>

**4. Evaluation pattern : Professional English for Commerce and Management**

**Internals 5 tests X 10 marks each = 50 marks**

**Test 1 : Listening**

**Test 2 : Speaking**

**Test 3 : Reading**

**Test 4 : Listening**

**Test 5 : Speaking**

**ESE : Only Reading, Writing and Vocabulary components from all 5 units**

**End Semester Examination**

<b>Section A : 5 x 2</b>	<b>=10 marks</b>
<b>Section B : 4/6 x 5</b>	<b>=20 marks</b>
<b>Section C : 2/3 x 10</b>	<b>=20 marks</b>
<b>Total</b>	<b>=50 marks</b>

**WOMEN STUDIES / AMBEDKAR STUDIES / GANDHIAN STUDIES /**

**Continuous Internal Assessment: 50 Marks**

SECTION	MARKS	TOTAL
A – 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF  
CONTINUOUS INTERNAL ASSESSMENT**

INTERNAL COMPONENT	50 / 50 = 100 Marks
<b>THEORY</b>	
CIA I	7
CIA II	7
MODEL EXAM	10
ASSIGNMENT	4
SEMINAR	5
QUIZ	4
CLASS PARTICIPATION	5
APPLICATION OF KNOWLEDGE, INNOVATION AND CREATIVITY	5
ATTENDENCE	3
<b>TOTAL</b>	<b>50 Marks</b>

**MAPPING OF POs WITH Cos**

COURSE	PROGRAMME OUTCOMES				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
<b>COURSE 1 –BA21C01</b>					
<b>CLO1</b>	S	M	M	S	M
<b>CLO 2</b>	M	M	S	M	M
<b>CLO 3</b>	M	M	M	S	M
<b>CLO 4</b>	M	S	M	M	S
<b>COURSE 2 –AFA2102</b>					
<b>CLO 1</b>	S	S	M	S	M
<b>CLO 2</b>	S	S	M	S	M
<b>CLO 3</b>	S	S	S	M	M
<b>CLO 4</b>	S	S	S	S	S
<b>CLO 5</b>	S	S	S	S	S

<b>COURSE 3 –BA21CO3</b>					
<b>CLO 1</b>	S	M	M	M	M
<b>CLO 2</b>	M	M	S	M	M
<b>CLO 3</b>	M	M	M	S	M
<b>CLO 4</b>	M	M	M	M	S
<b>COURSE 4 –BA21CO4</b>					
<b>CLO 1</b>	M	S	M	M	M
<b>CLO 2</b>	S	S	S	M	M
<b>CLO 3</b>	S	S	M	M	M
<b>CLO 4</b>	S	M	M	S	S
<b>COURSE 5 –21PECM1</b>					
<b>CLO 1</b>	M	M	S	S	S
<b>CLO 2</b>	M	M	S	S	S
<b>CLO 3</b>	M	M	S	S	S
<b>CLO 4</b>	M	M	S	S	S
<b>CLO 5</b>	M	M	S	S	S

S-Strong; M- Medium; L-Low

<b>COURSE NUMBER BA21C01</b>	<b>COURSE NAME-PERSPECTIVES IN MANAGEMENT</b>	Category	L	T	P	Credit
		Theory	71	4	-	4

### Preamble

1. To acquaint students with the terms, concepts, and points of view used in management
2. To provide students with a working knowledge of the skills and functions necessary to be an effective, efficient manager.
3. To provide an introduction to the theory and practice of managing organizations
4. To provide a preface to Industry 4.0

### Course Outcomes

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1.	Describe the key management theories and practices related to the planning, organizing, controlling, leadership, motivation, co-ordination and effective communication.	K1
CO2.	Identify the essential characteristics of decision making, understand the steps in decision making and types of decisions a manager is required to make ethically.	K2
CO3.	Associate the link between planning and controlling, and the various means by which managers measure and compare performance to management objectives.	K2
CO4.	Assess the interpersonal skills required for effective teamwork, conflict resolution, motivation, leadership and communication and apply management principles into management practices	K3
CO5.	Develop skills required for Industry 4.0	K3

### Mapping with Programme Outcomes

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO	S	M	M	M	M
CO	M	M	S	M	M



CO	M	M	M	S	M
CO	M	M	M	M	S
CO	M	M	S	M	M

S- Strong; M-Medium; L-Low

### UNIT – 1 (15 Hours)

Indian Management Thought : Evolution - Concepts of Indian Management-Indian Vs Western Management - Contribution of F.W.Taylor , Fayol's and Peter Ducker to the management thought. Functions of Management – Nature, Importance and Levels of Business Management –Managerial Roles and skills. The P-O-L-C framework.

### UNIT –2 (15 Hours)

Planning: Nature — Planning Process – Objectives, Meaning - Need & Importance, Types of Plans - Making Planning Effective. Business Forecasting: Meaning – Techniques of forecasting – Qualitative and quantitative. Decision Making: Meaning - Steps in decision-making – MBO & MBE - Rational Perspectives and Behavioral Aspects of decision making.

### UNIT – 3 (15 Hours)

Organizing and Staffing: Organizing: Nature and purpose of organization–Principles of Delegation, Importance and difficulties in delegation – Departmentation – Committees – Centralization vs. Decentralization of Authority-Organizing People, Equipment and Money- Staffing: Meaning-Process of staffing- Importance of staffing.

### UNIT – 4 (16 Hours)

Directing - Elements of Directing - supervision- Motivation – Leadership - Communication -Controlling - Concept, Nature and Importance - Essentials of Control - Requirements of an Effective Control System – Behavioral Implications of Control – Techniques of Managerial control –Financial control-Operating Control-Inventory control.

### UNIT – 5 (10 Hours)

S.No.	Author	Book name	Publisher	Year of Publication
1.	L. M. Prasad	Principles and Practice of Management	Sultan Chand and Sons	8th Edition, Reprint 2019
2.	David S Bright ,Anastasia H Cortes,	Principles of Management	12th Media Services	2019

	Eva Hartmann			
3.	Richard L. Daft Dorothy Marcic	Understanding Management	Cengage Learning	2019
4.	P.Kaliraj, T.Devi	Higher Education for industry 4.0 and Transformation to Education 5.0		2020

Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

### Text Book

### Reference Books

S.No.	Author	Book name	Publisher	Year of Publication
1	Harold Koontz and Heinz Wehrich	Essentials of Management	Tata McGraw Hill	11 <sup>th</sup> Edition 2020
2	Stepten P. Robbins, Mary Coulter and Neharika Vohra	Management	Pearson Prentice Hall, New Delhi	2019

### Reference links

S. No.	Units	Topics	Links	No of H
1	Unit – 1&2	Management: Definition, nature, purpose Skills and roles of a Manager, functions, principles; Evolution of Management Thought, Scientific Management. Planning: Characteristics of planning, premising and forecasting	Nptel: <a href="https://nptel.ac.in/noc/courses/noc21/SEM2/noc21-mg88/">https://nptel.ac.in/noc/courses/noc21/SEM2/noc21-mg88/</a>	8 Week

		Organizing: Organizational design and structure.		
2.	Unit -4	Controlling: Concept, process of control, Types of Control, Control Techniques.	Nptel: <a href="https://nptel.ac.in/courses/110/105/110105146/">https://nptel.ac.in/courses/110/105/110105146/</a>	12 hou

COURSE NUMBER AFA2102	COURSE NAME – FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

**Preamble**

1. To understand the basic concepts and principles of financial accounting.
2. To deepen knowledge on all the components of the balance sheet, using a double entry bookkeeping perspective.
3. To convey sufficient knowledge for an adequate interpretation, analysis and use the information provided by financial accounting.
4. To effectively communicate financial results and position to stakeholders.

## Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Identify the importance of accounting and to gain a broad understanding of concepts, principles and terminology of financial accounting.	K1
CO2.	Recognize and familiarize kinds of accounts and use of various accounting tools.	K1
CO3.	Associate the components of balance sheet using double entry booking keeping.	K2
CO4.	Analyze and perform fundamental accounting operations.	K2
CO5.	Demonstrate the critical thinking skills to analyze and prepare financial reports in any given context or situation.	K3

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	S	M	M
CO4	S	S	S	S	S
CO5	S	S	S	S	M

**S-Strong; M-Medium; L-Low**

### UNIT – I (15 Hours)

Accounting Concepts – Principles – Kinds of Accounts – Journal, Ledger, Subsidiary Books: Purchase Book, Sales Book, Returns Book, Cash Book.

### UNIT – II (14 Hours)

Trial Balance-objectives and methods of preparing Trial Balance-Rectification of Errors -types of errors- preparation of suspense account - effect of errors on profit– preparation of Bank Reconciliation Statement

### UNIT – III (14 Hours)

Capital and Revenue expenditure- Preparation of Manufacturing – Trading and Profit and Loss Account – Balance Sheet- Treatment of adjustments

### UNIT – IV (14 Hours)

Depreciation – Meaning, Need for depreciation - Methods: Straight line and Diminishing balance methods – Bills of Exchange – entries

in the books of drawer and acceptor

### UNIT - V (14 Hours)

Final accounts of a company- Horizontal and vertical forms of income statement and Balance sheet and its contents-Financial statement analysis- comparative, common size statements and trend analysis- Ethics in financial reporting.

(Theory and Problems in the ratio of 20% and 80% respectively)

### TEXT BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S P Jain and Narang	Financial Accounting	Kalyani Publishers	Reprint 2020
2	Reddy T.S & Murthy A	Financial Accounting	Margham Publications	Reprint 2020

### REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S.N. Maheswari, Suneel K. Maheswari, Sharad K. Maheswari	Financial Accounting for BBA	Vikas Publishing House Private Limited	2018
2	Grewal T.S	Double entry book keeping	Sultan Chand & Company	Reprint 2019

### Reference links

Sl. No.	Units	Topics	Links	No of H
1	Unit – 1,2,3	Fundamentals of Financial Accounting	Swayam: <a href="https://swayam.gov.in/nd2_cec20_mg23/previe">https://swayam.gov.in/nd2_cec20_mg23/previe</a> <a href="#">w</a>	8 Weeks

<b>COURSE NUMBER</b> 21PECM1	<b>COURSE NAME I B.Com&amp; BBA</b> <b>SEMESTER – II</b> <b>Professional English for Commerce and Management</b>	Category	L	T	P	Credit
		Theory	40	5		2

2.	Unit -3,4	Financial Accounting and Analysis	Swayam: <a href="https://swayam.gov.in/nd2_imb20_mg32/preview">https://swayam.gov.in/nd2_imb20_mg32/preview</a>	6 Weeks
3.	Unit -1,2	Introduction to Financial Accounting	Coursera: <a href="https://www.coursera.org/learn/wharton-accounting">https://www.coursera.org/learn/wharton-accounting</a>	12 hours

### Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical science students
3. To focus on developing students' knowledge of domain specific registers and the required language skills.
4. To develop strategic competence that will help in efficient communication
5. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

### Course Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
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CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S

**S- Strong; M-Medium**

## Syllabus

### UNIT1:COMMUNICATION      8 hours

**Listening:** Listening to audio text and answering question Listening to Instructions

**Speaking:** Pair work and small group work.

**Reading:** Comprehension passages –Differentiate between facts and opinion

**Writing:** Developing a story with pictures.

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### UNIT2:DESCRIPTION      8 hours

**Listening:** Listening to process description.-Drawing a flow chart.

**Speaking:** Role play (formal context)

**Reading:** Skimming/Scanning- Reading passages on products, equipment and gadgets.

**Writing:** Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

### **UNIT 3:NEGOTIATIONSTRATEGIES      8 hours**

**Listening:** Listening to interviews of specialists / Inventors in fields (Subject specific)

**Speaking:** Brainstorming. (Mind mapping).

Small group discussions (Subject- Specific)

**Reading:** Longer Reading text.

**Writing:** Essay Writing (250 words)

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### **UNIT 4:PRESENTATIONSKILLS      8 hours**

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

### **UNIT 5: CRITICALTHINKINGSKILLS      8 hours**

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading : Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)



Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

#### Text Book

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	TamilNadu State Council for Higher Education (TANSCHE)	English for Commerce and Management Semester 1	--	--

#### Reference Books

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	Sreedharan, Josh	The	Foundation books	2016
2	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Spoken English for you	Emerald	1998
3	Pillai, G radhakrishna, K Rajeevan, P Bhaskaran Nair	Written English for you	Emerald	1998

Evaluation pattern: Internal 50 marks

ESE 50 marks

NOTE 1:

Internals 5 tests x 10 marks each = 50 marks Test 1 : Listening

Test 2 : Speaking Test 3 : Reading Test 4 : Listening Test 5 : Speaking

ESE: Only Reading, Writing and Vocabulary components from all 5 units

Question Paper pattern for ESE Section A : 5 x 2 = 10 marks Section B : 4/6 x 5 = 20 marks

Section C :  $\frac{2}{3} \times 10 = 20$  marks Total = 50 Mark

<b>COURSE NUMBER</b> BA21C03	<b>COURSE NAME - FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES</b>	Category	L	T	P	Credits
		Theory	71	4	-	4

#### Preamble

1. To understand the basic concepts of Outsourcing.
2. To learn about the different aspects of Supply chain management.
3. To familiarize the students with the concept of Accounts Payable and Receivable.
4. To convey sufficient knowledge on Emerging trends in Finance and Accounting.

#### Course Learning Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO 1	Identify the various outsourcing needs and controls in the key areas of Finance and Accounting process.	K1
CLO 2	Describe the process of general Ledger, Supply Chain, Accounts Payable and Accounts receivable in BPS	K2
CLO 3	Illustrate the operating models of BPS and International financial accounting Standards	K3
CLO 4	Analyze the Emerging trend in F&A Technology like ERP software system and XBRL reporting	K4

#### Mapping with Programme Specific Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>
<b>CLO 1</b>	Strong	Medium	Medium	Medium	Medium
<b>CLO 2</b>	Medium	Medium	Strong	Medium	Medium
<b>CLO 3</b>	Medium	Medium	Medium	Strong	Medium
<b>CLO 4</b>	Medium	Medium	Medium	Medium	Strong

#### Syllabus

#### UNIT I (14 HRS)

Overview of BPS: Outsourcing need and current trends- BPO areas- horizontal and business verticals-BPO industry- Future of BPO.

Operating models of BPS: Operating model of BPS -Cost effectiveness and process efficiency- Phases in process outsourcing-transaction flows in BPS

### **UNIT II (14 HRS)**

Supply Chain: Supply chain- Decision process- Activities – e-procurement-SIPOC-SCOR model.

General Ledger: General Ledger Process-Chart of accounts-Tax accounting-Tax accounting in India and US-Reporting

### **UNIT III (15 HRS)**

Accounts Receivable: Accounts receivable-Sub categories-credit management-sales order management-Billing and revenue recognition-collection procedures-cash application-reconciliation and reporting.

Accounts Payable: Accounts payable- vendor master-invoice and payment processing-vendor reconciliation-Role of technology in accounts payable

### **UNIT IV (14 HRS)**

Emerging trend in F&A Technology: Emerging trends in F&A technology-ERP-ERP software system-XBRL reporting-Automation in Finance & Accounting for BPS

Accounting standards Board-Key Indian Accounting Standards-India and IFRS-International financial accounting Standards-comparison between Indian/US GAAP and IFRS.

### **UNIT V (14 HRS)**

Controls and Compliance: F&A control and compliance-Internal controls-SOX act-2002-corporate governance in India-SOX compliance/ISAE 3402provision-types of SSAE 16-audit engagements-information security.

### **TEXT BOOKS: TCS MATERIALS**

<b>COURSE NUMBER BA21C04</b>	<b>COURSE NAME - BUSINESS ECONOMICS</b>	Category	L	T	P	Credits
		Theory	71	4	-	4

### Preamble

1. To understand the Meaning, scope of Business economics and role of business economists in the context of Business decisions.
2. To familiarize the concept of equilibrium price and output under perfect competition and imperfect competition market structures.
3. To learn about the different factors of production and distribution Theory

### Course Learning Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO 1	Understand the elasticity of demand, factors of Productions and importance of behavioral economics	K1
CLO 2	Describe the Meaning, scope of Business economics, Theories of Distribution and role of business economists in the context of Business decisions.	K2
CLO 3	Distinguish between monopoly markets and other competitive markets	K3
CLO 4	Analyse the profit maximizing price and the relationship between different types of cost and recent trends in behavioral economics.	K4

### Mapping with Programme Specific Outcomes

<b>CLOs</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>
<b>CLO 1</b>	Medium	Strong	Medium	Medium	Medium
<b>CLO 2</b>	Strong	Strong	Strong	Medium	Medium
<b>CLO 3</b>	Strong	Strong	Medium	Medium	Medium
<b>CLO 4</b>	Strong	Medium	Medium	Strong	Strong

## Syllabus

### UNIT I (14 hrs)

Economics – Definition – Nature – Scope - Objectives of Firm – Social responsibilities of firm – Demand – Meaning - Types- Demand Analysis --Indifference Curve Analysis – Elasticity of Demand – Consumer’s Surplus. Supply – Meaning – Types – Factors influencing supply of a product – Elasticity of supply.

**UNIT II (14 hrs)**

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-Factors influencing cost of production-Cost output relation in short and long run.

**UNIT III (14 hrs)**

Equilibrium of the firm – Industry – Pricing under Perfect Competition –Monopoly – Features, Price and output Determination– Pricing under Monopolistic Competition- Features, Price and output Determination – Pricing under Oligopoly and duopoly- Features, Price and output Determination

**UNIT IV (14 hrs)**

Distribution- Marginal Productivity Theory – Theories of Wages – Keynes liquidity preference theory of Interest, Theories of Profit and Rent. National Income- Inflation-types- causes and controlling methods, Trade cycle-phases of trade cycle- Balance of Payments- Disequilibrium and correction.

**UNIT V (15 hrs)**

Introduction to behavioral economics – Importance of behavioral economics – The behavioral decision theory – Themes-Methodology and application of Behavioral Economics– Social Preferences economics - Behavioral economics and Finance - Recent trends in behavioral economics.

**Text Book**

<b>Sl.No.</b>	<b>Author</b>	<b>Book name</b>	<b>Publisher</b>	<b>Year of Publication</b>
1.	Dr.S.Sankaran	Business Economics	Margham Publications, Chennai	Reprint 2019

**Reference Books**

<b>Sl.No.</b>	<b>Author</b>	<b>Book name</b>	<b>Publisher</b>	<b>Year of Publication</b>
1	K.P.M. Sundaram	Business Economics	Sultan Chand & Sons.	Reprint 2019
2	Edward Cartwright	Behavioral Economics	Routledge Advanced Texts in Economics and Finance	2018

<b>COURSE NUMBER BA21C05</b>	<b>COURSE NAME - INSURANCE FOR BUSINESS PROCESS SERVICES</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
		Core	86	4	-	4

### Course Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO 1	Understand the Concept of insurance, property & casualty insurance, health insurance, retirement services, important terminologies and the regulatory environment guiding the insurance function.	K1
CLO 2	Associate the implications of each type of life insurance policy and non-life insurance and Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk	K2
CLO 3	Illustrate and apply the process of annuity, underwriting, superannuation retirement plans of an individual investor in USA and third party	K3
CLO 4	Analyse the role of health care insurance in promoting the interest of individual and health care industry and assess the defined benefits and defined contributions of retirement planning	K4

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO 1	Strong	Medium	Strong	Medium	Strong
CLO 2	Strong	Strong	Strong	Strong	Strong
CLO 3	Strong	Strong	Strong	Strong	Strong
CLO 4	Strong	Strong	Medium	Strong	Strong

### UNIT-I (18 Hours)

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

### UNIT-II (17 Hours)

Important terminologies in a Life Insurance policy – **\*Parties in a Life Insurance policy\*** –  
**\*Individual Life Insurance plans\*** – Supplementary Benefits – Policy Provisions – Ownership rights – Life insurance policy life cycle (New Business & Underwriting, Policy servicing, Claims, etc.) -Group Life Insurance-Disability Benefit Policies-**\*Concept of Annuity\*** – Types of Annuity– Annuitized pay-out options– calculating annuity benefit payments – Annuity contract



provisions – Annuity: USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity – **\*Qualified & Non-Qualified Annuity\*** – **\*Principles of Group Insurance\*** – Group Retirement Plans.

### **UNIT-III (17 Hours)**

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

### **UNIT-IV (17 Hours)**

Concept of Healthcare Insurance – **\*How Healthcare Insurance works\*** – **\*Key Challenges of Healthcare Industry\*** – **\*Healthcare Eco System\*** – Healthcare regulations & Standards; HIPAA – Medicare – Medicaid - Individual Health Insurance policies – **\*Group Health Insurance Policies\*** – **\*Managed Care Plans\***.

### **UNIT-V (17 Hours)**

Concepts of Retirement Services – **\*Retirement Planning\*** – Asset Allocation & Asset Classes – Life stages of an Investor – Defined Benefits & Defined Contribution – Individual Retirement Arrangement in USA – Third Party- **\*Superannuation\***.

**\*Highlighted text offered in blended mode (Links Provided)**

**Text Book**

**TCS MATERIAL**

<b>COURSE NUMBER</b> BA21C07	<b>COURSE NAME - SUPPLY CHAIN MANAGEMENT FOR BUSINESS PROCESS SERVICES</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
		Theory	101	4	-	5

### Course Learning Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Enumerate on SCM processes & its drivers, Demand management, different types of sourcing and procurement, logistics management, sales order management, customisation and blockchain.	K1
CLO 2	Associate the link between SCM and its need in market today, SC Planning, Inventory management and sales order management and differentiate among the varied services in logistics management.	K2
CLO 3	Illustrate the supply chain metrics, demand management, logistics management and procurement management process and examine the role of block chain in improving Supply Chain transparency.	K3
CLO 4	Connect the knowledge of current information technology in all the major supply chain management practices.	K4

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	Strong	Medium	Strong	Strong	Strong
CLO2	Strong	Strong	Medium	Strong	Strong
CLO3	Strong	Strong	Strong	Strong	Strong
CLO4	Strong	Strong	Strong	Strong	Strong

#### UNIT- I (20 Hrs)

Supply Chain Management (SCM) -Overview– Meaning and Definition- Objectives – Importance of SCM- **\*Scope of SCM\***- **\*Types of SCM\***- **\*Major drivers of SCM\***- **\*Supply chain as a profession\***- **\*Need for SCM in market today\***-Supply chain strategy - **\*Supply chain metrics\***- Basics of Businesses.

#### UNIT- II (20 Hrs)

Demand Management- Supplier Management-concepts-**\*Operation Management in SCM\***- Principles- SC design, SC planning, **\*global order processing\***, manufacturing scheduling, replenishment, parameters monitoring, **\*demand driven MRP\***, data analytics, and insights reporting\*-Mass Customization-**\*Levels- characteristics\***- **\*Outsourcing Need and its current Trend\***- **\*Core competencies-working models**

#### UNIT- III (20Hrs)

Sourcing & Procurement – **\*Introduction-Purchasing cycle\*- \*types\*-** Inventory models-EOQ Model-Inventory terminology- **\*Inventory Management\*- \*Inventory counting system\***. JIT-Elements- Benefits-Vendor Management- **\*Contract Management\*-**Enterprise Resource Planning-Role of ERP in Supply Chain Management-Competitive Benefits of ERP in Supply Chain Management-ERP for Supply Chain Management in Overall Organization Growth.

**UNIT- IV (21 Hrs)**

Logistics Management- History and Evolution- Elements-Functions-**\*distribution management\*- \*Transportation Management\*-**Participants in transportation-**\*modes of Transportation\*-** Multimodal transportation- **\*Fleet management\*- \*process\*- \*factors\*-** Inter model transportation- containerization- **\*Warehousing\*-\*Types\*- \*Warehouse Management System (WMS)\*** - 3PL-4PL-Reverse Logistics- Green Logistics

**UNIT-V (20 Hrs)**

Sales Order Management -After Market Services - Warranty Management- **\*spares management and return material authorization\*** Blockchain in SCM-Meaning-Benefits-Uses-Role of Blockchain in improving supply chain transparency- Process Tracking-Compliance and reporting-**\*Emerging trends in SCM\*-\*Data Mining and Data Warehouse\* - \*Logistics Administration\*-** Master Data Management.

**\*Highlighted text offered in blended mode (Links Provided)**

**Text Book**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Kuldeepak Singh	A handbook on Supply chain management	Notion Press	2021

**Reference Books**

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Ashley McDonough	Operations and Supply Chain	Vibrant Publishers	2019
2	Donald Bowersox, David Closs, M. Bixby Cooper	Supply Chain Logistics Management	MC Graw Hill	2020

<b>COURSE NUMBER</b> BA21A01	<b>COURSE NAME - BUSINESS &amp; COMPANY LAW</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		Theory	86	4	-	5

### Course Learning Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Understand the provisions regarding Indian Contract Act, Law of sales of goods, Companies Act, Negotiable Instruments and Cyber Law	K1
CLO2	Explain the laws related to contracts, agreements, bonds, sale of goods, negotiable instruments.	K2
CLO3	Acquire knowledge and develop understanding on various Business Law such as The Indian Contract Act, The Sales of Goods Act, Negotiable Instruments Act and Companies Act.	K3
CLO4	Connect and contrast with the provisions of Law of contract, Contract of Indemnity and Guarantee, Law of sales of goods and Negotiable Instruments act.	K4

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	Strong	Strong	Strong	Strong	Strong
CLO2	Strong	Strong	Strong	Strong	Strong
CLO3	Strong	Strong	Strong	Medium	Strong
CLO4	Strong	Medium	Strong	Strong	Strong

#### UNIT I: (17Hrs)

Law of contract- Contracts- Essential of contract- Agreements- Classification of contracts- Offer- Legal rules as to offer & lapse of offer- **\*Acceptance\***- **\*Legal rules as to acceptance\***- **\*Capacity of parties to create legal relation\*** - Consideration - Legal rules as to consideration- Stranger to a contract- **\*Contract without consideration\***

#### UNIT –II (17Hrs)

Free consent- Coercion- Undue Influence- Misrepresentation- Fraud- Mistake of law and Mistake of fact- **\*Discharge of contract\***- **\*Remedies for Breach of Contract\***. Contract of Indemnity and Guarantee- Essentials- **\*Rights of Indemnity holder\***-**\*Rights of Indemnifier\***- contract of Guarantee- Essentials- Invalid Guarantee- Surety's Liability- Discharge of Surety from Liability.

#### UNIT III: (17Hrs)

Law of sales of goods- **\*Formation of Contract of Sale\***- Sale and agreement to sell- **\*Sale and hire\***- Purchase agreement- Subject matter of contract of sale- **\*Effect of destruction of goods\***

**\*Document of title to goods\*- \*Delivery of Goods\* - \*Conditions and Warranties\*-** Caveat Emptor- Exceptions- Transfer of property- Unpaid Seller – Rights of an Unpaid Seller.

**UNIT IV: (17Hrs)**

Companies Act of 2013: Definition-characteristics and kinds of companies-steps in formation of company. Documents to commence business- **\*Memorandum of Association and prospectus\***. Articles of Association-Directors-Appointment, power, duties and liabilities of directors. **\*Meeting and resolutions\*- \*types of meetings\***. Auditor-Appointment, rights and liabilities of auditors. **\*Winding up of company\*- \*modes of winding up of company\*-**Delegation of authority/Agents Authority-Termination of Agency.

**UNIT V: (18Hrs)**

Negotiable Instruments act 1881: Meaning and essential features of Negotiable instruments – presumptions – **\*Parties to Negotiable instruments\* –\*Types of Negotiable instruments\*- \*Holder and Holder in due course\*** – Promissory note – Bill of Exchange – distinction between Promissory note and Bill of exchange – Cheque – endorsement –dishonouring of cheques – demand draft – discharge of negotiable instruments act- **\*distinction between a cheque and bill of exchange\***

Cyber law: Objectives-definition and salient features- provisions pertaining to piracy and related offences and penalties.

**\*Highlighted text offered in blended mode (Links Provided)**

**Text Book**

Sl.No.	Author	Book name	Publisher	Year of Publication
1.	N.D. Kapoor	Business laws	Sultan Chand & Sons	2020
2.	Dr.P.C.Tulsian	Business and corporate laws	Mc Graw Hill	2020

**Reference Books**

Sl.No.	Author	Book name	Publisher	Year of Publication
1.	P.P.S Gogna	A Text Book mercantile law (Commerical law)	Sultan Chand & Sons, New Delhi	2020(reprint)
2.	Ravinder Kumar	Legal aspects of Business	Ceneage learning India (P) Ltd	2020(reprint)
3.	P.C Tulsian, Bharat Tulsian,	Business law	Tata McGraw Hill ed (p) Ltd	2020
4.	Pillai &Bagavathi	Business Law	S.Chand& Sons	2020(reprint)

<b>COURSE NUMBER</b> BA21SBP1	<b>COURSE NAME : SKILL BASED SUBJECT –DATA ANALYSIS USING SPSS-LEVEL I</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
		Practical		2	43	3

### Course Learning Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Present data using relevant tables, graphical displays, and summary statistics	K1
CLO2	Perform percentage analysis, Paired sample t test, One way ANOVA, Two way ANOVA, Multivariate ANOVA, Analysis of Covariance and interpret the data.	K2
CLO3	Assess the association between an outcome and an exposure where both of them are categorical, and both have two or more categories or a combination of both	K3
CLO4	Analyse data to compare significance of difference between two or more groups by parametric and nonparametric methods	K4

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	Strong	Strong	Strong	Strong	Strong
CLO2	Strong	Strong	Strong	Strong	Strong
CLO3	Strong	Strong	Medium	Strong	Strong
CLO4	Strong	Strong	Strong	Strong	Strong

#### Unit I (9 Hrs)

Introduction

Introduction to SPSS - Getting to Know SPSS: Starting SPSS, Working with data file, SPSS windows, Menus, Dialogue boxes-Data -Data Editor, Output Viewer -Data View Window-Variable types in SPSS and creating a codebook in SPSS.

Exercise: Working with data file, SPSS Windows, Menus, and Dialogue Boxes.

#### Unit-II (8 Hrs)

Input and data cleaning

Preparing the Data file: Creating data file and entering Data-Defining the Variables-Entering data-modifying data file-import file

Exercise: Import data file into SPSS cleaning and defining data

#### Unit III (8 Hrs)

Data manipulation

Screening and cleaning data- Manipulation of Data-Data Transformation - Syntax files and scripts - Output management

Exercise: Making data set ready for analysis

#### **Unit IV (9 Hrs)**

Descriptive analysis of data

Frequencies - Descriptive statistics: Categorical variables, continuous variables, checking normality, outliers checking - Crosstabs - Charts

Exercise: Perform percentage analysis, Descriptive statistics and cross tabs for given data using SPSS

#### **Unit V (9 Hrs)**

Preliminary analysis

Statistical techniques: Compare Means-One sample and two Independent sample t test- Paired sample t test- One Way Analysis of variance- Two-way ANOVA- Multivariate ANOVA- Analysis of Covariance.

Exercise: Perform One sample and two Independent sample t test, Paired sample t test, One-way Analysis of variance, Two-way ANOVA, Multivariate ANOVA, Analysis of Covariance.

#### **Text Book**

<b>Sl.No.</b>	<b>Author</b>	<b>Book name</b>	<b>Publisher</b>	<b>Year of Publication</b>
1.	Dr. Brijesh Awasthi	A Handbook of Statistical Analysis Using SPSS	Redshine Publication	2nd Edition, 2020

#### **Reference Books**

<b>Sl.No.</b>	<b>Author</b>	<b>Book name</b>	<b>Publisher</b>	<b>Year of Publication</b>
1	Dr. Lalit Prasad, Dr.Priyanka Mishra	Data analysis using SPSS: Text and Cases, For Researchers, Teachers and Students	Nirali Prakashan	1 <sup>th</sup> Edition 2022