



श्रीचन्द्रशेखरेन्द्रसरस्वतीविश्वमहाविद्यालयः  
**SRI CHANDRASEKHARENDRASARASWATHI  
VISWA MAHAVIDYALAYA**

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Enathur, Kanchipuram - 631 561. Tamilnadu, India  
www.kanchiuniv.ac.in



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**Department of Commerce**

**B. Com [Business Process Services]**

**Syllabus**

**Academic Year 2024 - 2025**

CourseType	TitleoftheCourse	C	L	T	P	Hours
<b>Semester I</b>						
AEC	Tamill	3	3			3
	HindiI					
	SanskritI					
AEC	EnglishI	3	3			3
DSCI	FinancialAccounting	4	4			4
DSCII	EconomicAnalysis	4	4			4
DSCIII	BusinessOrganizationandManagement	4	3	1		4
SE	Insurance for Business Process Services	4	3		2	4
SEC-SB	Spread Sheet Application	2	1		2	2
SEC-VB	IndianCulture	2	1	1		2
Total		26				26

<b>Financial Accounting</b>								
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
						<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>4</b>			<b>4</b>	<b>4</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>COURSE OBJECTIVES</b>								
<b>C1</b>	To understand the basic principles of accounting and Indian Accounting Standards.							
<b>C2</b>	To enable the students to prepare the final accounts.							
<b>C3</b>	To gain expertise in preparation of Single-Entry system.							
<b>C4</b>	To compute the value of depreciation.							
<b>C5</b>	To understand the procedure in insurance claim and assessment of the same.							
<b>Unit</b>	<b>Contents</b>						<b>No. of Hours</b>	
<b>I</b>	<b>Theoretical Framework and Business Accounting Entries</b> Bases of Accounting - Accounting Rules, Concepts and Conventions - Indian Accounting Standards - Classification of Indian Accounting Standards - Journal, Ledger, Preparation of Trial Balance- Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement.						<b>12</b>	
<b>II</b>	<b>Final Accounts</b> Meaning of final accounts - Adjustments in preparation of final accounts - Preparation of Trading, Profit & Loss Account and Balance Sheet of sole proprietorship concern - Non-Profit Trading Organization.						<b>12</b>	
<b>III</b>	<b>Accounts from Incomplete Records</b> Meaning of Single-Entry system - features and limitations of Single-Entry system - Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method - Distinction						<b>12</b>	

	between Statement of Affairs and Balance Sheet.	
<b>IV</b>	<b>Depreciation</b> Depreciation – Meaning, causes, Types – Straight Line Method – Written Down Value Method, Insurance Policy Method, Sinking Fund Method & Annuity Method.	<b>12</b>
<b>V</b>	<b>Insurance Claims</b> Claims for loss of stock – Calculation of normal and abnormal items – Application of average clause – Loss of profits – Steps in the preparation of claim under loss of profits policy.	<b>12</b>
<b>THEORY 20% &amp; PROBLEM 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
<b>C1</b>	Ascertain the basics entry of accounting as per Indian Accounting Standards.	Understand
<b>C2</b>	Work out the comprehensive final Accounts with all adjustments.	Analyze
<b>C3</b>	Illustrate the Single-Entry system.	Analyze
<b>C4</b>	Explain and compute the depreciation under various methods.	Understand
<b>C5</b>	Understand the procedure of the insurance claim and its computation	Understand
<b>Textbooks</b>		
<b>1.</b>	Reddy and Moorthy (2018), Corporate Accounting, Margham Publications, Chennai	
<b>2.</b>	M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts, Vol. II. 20th Edition, S. Chand & Co., New Delhi.	
<b>3.</b>	Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), Corporate Accounting, 6th Edition, Vikas Publishing, New Delhi.	

<b>Reference Books</b>		
<b>1.</b>	Jain, S.P. and K.L. Narang (2015), Corporate Accounting, 8th Edition, Vol. I, Kalyani Publishers, New Delhi.	
<b>2.</b>	Jain, S.P. and K.L. Narang (2014), Advanced Accountancy (Corporate Accounting), 8 <sup>th</sup> Edition, Vol – I, Kalyani Publishers, New Delhi	
<b>Web Resources</b>		
	<a href="https://onlinecourses.nptel.ac.in/noc23_mg80/previewhttps://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P6_new.pdf">https://onlinecourses.nptel.ac.in/noc23_mg80/previewhttps://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P6_new.pdf</a> <a href="https://www.icai.org/post.html?post_id=17757">https://www.icai.org/post.html?post_id=17757</a> <a href="https://cga.nic.in/writereaddata/financial_accounting.pdf">https://cga.nic.in/writereaddata/financial_accounting.pdf</a>	

#### **MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	-	2	2	-	-	-	-	-
CO2	-	-	2	-	2	-	-	-
CO3	-	2	2	2	3	3	-	-
CO4	-	-	-	2	-	-	-	-
CO5	-	-	-	2	-	-	-	-
<b>TOTAL</b>	<b>:-</b>	<b><u>4</u></b>	<b><u>6</u></b>	<b><u>6</u></b>	<b><u>5</u></b>	<b><u>3</u></b>	<b>:-</b>	<b>:-</b>
<b>AVERAGE</b>	<b>:-</b>	<b><u>0.8</u></b>	<b><u>1.2</u></b>	<b><u>1.2</u></b>	<b><u>1.0</u></b>	<b><u>0.6</u></b>	<b>:-</b>	<b>:-</b>

**3 – Strong, 2- Medium, 1- Low**

<b>Economic Analysis</b>								
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
						<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>4</b>			<b>4</b>	<b>4</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>COURSE OBJECTIVES</b>								
<b>C1</b>	To acquaint students with an understanding of the fundamental concepts of micro economics and its application to accounting and business practices.							
<b>C2</b>	To expose the students on the functioning of the whole economy through the understanding of macro-economic concepts and its dynamic inter-relationships, governed by macro-economic policies impacting business operations.							
<b>C3</b>	To enable students gain knowledge on Indian economy.							
<b>C4</b>	To know the Economic development schemes in India.							
<b>C5</b>	To know the concept of Economic Thoughts in the Artha sastra.							
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
<b>I</b>	<b>Introduction</b> Economics: Definition - Scope - Science and Art - Positive and Normative - Micro and Macro, Utility Analysis: Law of Diminishing Marginal Utility - Consumer Equilibrium - Consumer Surplus, Demand Analysis: Law of Demand - Exceptions - Elasticity of Demand, Supply Analysis: Meaning - Law of Supply - Market Equilibrium.							<b>12</b>
<b>II</b>	<b>Production Analysis</b> Factors of Production - Laws of Production, Cost Analysis: Short-run Cost Behaviour - Long-run Cost Behaviour, Revenue Analysis: Behaviour of Revenue Curves - Break-Even Analysis, Market Analysis: Types of Market - Perfect Competition - Monopoly - Monopolistic - Duopoly - Oligopoly.							<b>12</b>

<b>III</b>	<p><b>Indian Economy</b></p> <p>Mixed Economy - Developing Economy - Classification of Indian Economy - National Income: Measurement of National Income - Difficulties in Measurement - Macro Concepts: Inflation - Macro Policies - Economic Reforms (LPG)</p>	<b>12</b>
<b>IV</b>	<p><b>Concepts of Growth Rate of National Income</b></p> <p>Per Capita Consumption (PCC) - Physical Quality Life Index (PQLI) and Human Development Index (HDI) - Economic development schemes in India - Pradhan Mantri Jan Dhan Yojana (PMJDY) - From Jan Dhan to Jan Suraksha- Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) - Pradhan Mantri Suraksha Bima Yojana (PMSBY) - Atal Pension Yojana (APY) - Pradhan Mantri Mudra Yojana - Stand Up India Scheme - Pradhan Mantri Vaya Vandana Yojana.</p>	<b>12</b>
<b>V</b>	<p><b>Economic Thoughts in the Artha Shastra</b></p> <p>Nature and purpose of Wealth - Agriculture - Public Finance - Welfare State - Economic Thoughts in the Bhagavad Gita: Nature of Man - Efficiency and Equity - Productive Activity - Social Welfare - Economic Philosophy of Dadabhai Naoroji: Drain Theory - Agriculture - Poverty - Macro Perspectives - Economic Philosophy of Mahatma Gandhi: Trusteeship - Sarvodaya - Decentralization – Equality.</p>	<b>12</b>
<b>THEORY 100%</b>		
<b>CO</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
<b>C1</b>	To understand the nature and scope of micro economics along with utility, demand and supply analysis-the foundations of economics.	Remember
<b>C2</b>	To gain exposure on the multiple functional areas of micro economics that are vital for practical business decision-making.	Understand
<b>C3</b>	To understand the nature of Indian economy, important macro	Understand

	concepts and policies.	
<b>C4</b>	To understand the Economy development schemes in India.	Understand
<b>C5</b>	To gain exposure on the economic concepts and instruments of ancient India as depicted in the texts of Artha sastra and the Bhagavad Gita as well as in the contemporary Indian economic philosophy of Dadabhoy Nao roji and Mahatma Gandhi.	Remember
<b>Textbooks</b>		
<b>1.</b>	Ahuja H.L (2016) Principles of Microeconomics, New Delhi: S. Chand Publishers	
<b>2.</b>	Dewett K.K & Navalur M.H (2016) Modern Economic Theory, New Delhi: Chand & Co. Ltd.	
<b>3</b>	3. Ahuja H.L (2019) Macroeconomics: Theory and Policy, New Delhi: S. Chand Publishers	
<b>Reference Books</b>		
<b>1</b>	Datt G & Mahajan A (2021) Indian Economy, New Delhi: S. Chand & Co. Ltd.	
<b>2</b>	M. B. Shukla Indian Economy, Taxmann's Publications [Latest Publication]	
<b>Web Resources</b>		
	<a href="https://onlinecourses.nptel.ac.in/noc23_ec06/preview">https://onlinecourses.nptel.ac.in/noc23_ec06/preview</a> <a href="https://onlinecourses.nptel.ac.in/noc23_ec01/preview">https://onlinecourses.nptel.ac.in/noc23_ec01/preview</a> <a href="https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf">https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf</a>	

## MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	P01	P02	P03	P04	P05	P06	P07	P0 8
C01	3	3	-	-	-	-	-	-
C02	3	3	-	-	-	-	-	-
C03	-	2	-		-	2	-	-
C04	-	2	-		-	2	-	-
C05	2	-	-	-	-	-	-	-
TOTAL	<b>8</b>	<b>10</b>	=	=	=	<b>4</b>	=	=
AVERAGE	<b>1.6</b>	<b>2.0</b>	=	=	=	<b>0.8</b>	=	=

**3 - Strong, 2- Medium, 1- Low**



Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	4			4	4	40	60	100
<b>COURSE OBJECTIVES</b>								
<b>C1</b>	To gain the knowledge about the various forms of Business Organizations.							
<b>C2</b>	To know the basic management concepts and management theories.							
<b>C3</b>	To understand the concept of planning and decision making.							
<b>C4</b>	To know the organising and departmentation procedures.							
<b>C5</b>	To understand the concepts of directing and controlling the staffs							
Unit	Contents							No. of Hours
<b>I</b>	<p><b>Forms of Business Organization</b></p> <p>Concepts: Business, Trade, Industry and Commerce – Business: Features of business - Trade: Classification - Aids to trade – Industry: Classification – Commerce – Relationship between Trade Industry and Commerce – Functions of Business – Forms of Business Organization – Sole Proprietorship: meaning – characteristics –Advantages &amp; Disadvantages - Partnership - Meaning – Characteristics – Kinds of Partners – Registration of Partnership Firm – Partnership Deed – Limited liability Partnership (LLP) - Joint Hindu Family: Characteristics – Advantages and Limitations. Joint Stock Company: Meaning- characteristics-advantages - Kinds of Companies – Difference between Private and Public Companies.</p>							<b>12</b>
<b>II</b>	<p><b>Introduction of Management</b></p> <p>Definition- Features of Management- Administration vs. Management- Management a Science or Art? - Management Principles and their nature - Universality of Management Principles - Approaches to Management: Classical, Modern, Scientific, System and Behavioural Science Approach – Basic</p>							<b>12</b>

	Management Lesson from Bhagavad Gita – Principles of Management from Kautilya’s Artha Shastra.	
<b>III</b>	<b>Planning and Decision Making</b> Planning and Decision Making - Meaning- Characteristics - Planning Process - Types of Plans Objectives - M.B.O. Policies - Procedures - Methods- Rules- Programmes and Schedule – Budgets – Forecasting – Elements - Techniques - Decision-Making- Definition- Nature and Types of Decisions – Process.	<b>12</b>
<b>IV</b>	<b>Organizing and Departmentation</b> Meaning- Principles of Organization - Departmentation - Methods- Span of Management - Forms of Organizational Structure - Concepts of Authority and Responsibility - Delegation and Decentralization of Authority - Centralization vs. Decentralization - Line and Staff Relationship.	<b>12</b>
<b>V</b>	<b>Direction and Controlling</b> Definition - Principles and Elements of Directions – Communication – Motivation - Meaning- Theories of Motivation - Maslow- Herzberg - ERG and Path Goal Theories – Leadership - Types of Leaders - Qualities of a Good Leader - Importance of Controlling - Steps in Controlling - Essentials of Controlling - Controlling Techniques.	<b>12</b>
<b>THEORY 100%</b>		
<b>C0</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
<b>C1</b>	Identify the forms of business organization.	Understand
<b>C2</b>	Enumerate the concepts and theories of management.	Understand
<b>C3</b>	Outline the concepts of planning and decision making.	Analyse
<b>C4</b>	Relate the organising and departmentation procedures.	Understand
<b>C5</b>	Describe the concepts of directing and controlling the staffs.	Apply
<b>Textbooks</b>		

1.	C. B. Gupta- Business Management, Sultan Chand & Sons, New Delhi.	
2.	L. M. Prasad- Principles of Management, Sultan Chand & Sons, New Delhi.	
3.	K. Sundar – Principles of Management, Vijay Nichole Imprints Pvt Ltd, Chennai.	
<b>Reference Books</b>		
1.	Heinz Weihrich and Harold Koontz, Essentials of Management, McGraw Hill, New Delhi.	
2.	Dinakar Pagare, Principles of Management, Sultan Chand & Sons, New Delhi.	
<b>Web Resources</b>		
	<a href="https://onlinecourses.nptel.ac.in/noc23_mg73/previewhttps://onlinecourses.nptel.ac.in/noc23_mg90/preview">https://onlinecourses.nptel.ac.in/noc23_mg73/previewhttps://onlinecourses.nptel.ac.in/noc23_mg90/preview</a> <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper1.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper1.pdf</a>	

### MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	2	-	-	-	-	-	-
CO2	-	2	-	-	-	-	-	-
CO3	-	-	3	2	-	2	-	2
CO4	-	-	2	2	-	3	-	-
CO5	3	-	2	2	-	3	-	3
TOTAL	<b><u>6</u></b>	<b><u>4</u></b>	<b><u>7</u></b>	<b><u>6</u></b>	<b><u>:-</u></b>	<b><u>8</u></b>	<b><u>:-</u></b>	<b><u>5</u></b>
AVERAGE	<b><u>1.2</u></b>	<b><u>0.8</u></b>	<b><u>1.4</u></b>	<b><u>1.2</u></b>	<b><u>:-</u></b>	<b><u>1.6</u></b>	<b><u>:-</u></b>	<b><u>1.0</u></b>

**3 – Strong, 2- Medium, 1- Low**

Insurance for Business Process Services								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	3		2	4	4	40	60	100
COURSE OBJECTIVES								
<b>C1</b>	To Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.							
<b>C2</b>	To comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.							
<b>C3</b>	To explain the concept of property insurance and its formalities.							
<b>C4</b>	To apply the learning of the insurance procedures, products, services and operations lifelong.							
<b>C5</b>	To comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk.							
Unit	Contents							No. of Hours
<b>I</b>	<b>Concept of Risk</b> Risk Management - Basic concepts (Hazards, Perils, Assets, etc.) - Fundamentals of Insurance - Characteristics of a valid contract - Insurance contract - Principles & Practices of Insurance Contract - Important terminologies & parties in insurance contract - Types of Insurance (Personal, Commercial, Health, Life, etc. - History of Insurance - Types of Insurance companies - Business units in an Insurance company - Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.) - Reinsurance concept.							<b>12</b>
<b>II</b>	<b>Life Insurance and Annuity</b> 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,							<b>12</b>

	<p>Policy servicing, Claims, etc.)</p> <p>Insight into Annuity: Concept of Annuity - Types of Annuities - Annuity contract provisions - Annuity: USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity - Qualified &amp; Non-Qualified Annuity - Principles of Group Insurance - Group Life Insurance - Group Retirement Plans.</p>	
<b>III</b>	<p><b>Property and Casualty Insurance</b></p> <p>Concepts - Hazards, Perils, Catastrophe, Property Damage &amp; Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. - Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance - Underwriting process - Policy Servicing process - Claims process – Reinsurance.</p>	<b>12</b>
<b>IV</b>	<p><b>Health Insurance</b></p> <p>Concept of Healthcare Insurance - How Healthcare Insurance works - Key Challenges of Healthcare Industry - Healthcare Eco System - Healthcare regulations &amp; Standards; HIPAA – Medicare – Medicaid – Medclaim - Individual Health Insurance policies - Group Health Insurance policies - Managed Care.</p>	<b>12</b>
<b>V</b>	<p><b>Retirement Plans</b></p> <p>Concept of Retirement Services - Retirement Planning - Asset Allocation &amp; Asset Classes - Life stages of an Investor - Defined Benefit &amp; Defined Contribution - Individual Retirement Arrangement in USA - Third Party Administrator for Retirement Services in USA - Life cycle of Participants in a plan (enrolment, contribution, etc.) - Categories of Pension in UK – DWP&amp;TPR- Annuity &amp; Income Drawdown Plan.</p>	<b>12</b>
<b>THEORY 100%</b>		
<b>CO</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>

<b>C1</b>	Understand the Concept of insurance, insurance products and services and the regulatory environment guiding the insurance function.	Understand
<b>C2</b>	Comprehend on the risk mitigation concepts and usage of insurance products to mitigate risk and insurance contract in Indian market.	Analyze
<b>C3</b>	Explain the concept of property insurance and its formalities.	Analyze
<b>C4</b>	Apply the learning of the insurance procedures, products, services and operations lifelong.	Apply
<b>C5</b>	Comprehend on the insurance industry, its regulatory body, insurance laws that supports the mitigation of risk.	Understand
<b>Textbooks</b>		
	TCS BPS Study Material	

<b>Practical in Insurance for Business Process Services</b>
<p><b>Select Insurance companies</b></p> <ol style="list-style-type: none"> <li>1. Collect the format of proposal form of different kinds of insurance (life and General Insurance) and learn the process of filling them.</li> <li>2. Familiarize with IRDA norms for agency license.</li> <li>3. Prepare the Organizational Structure of an Insurance office,</li> <li>4. Life insurance companies and identifying their features - Comparative analysis (between any two-insurance company)</li> <li>5. Understand the implication of bancassurance in supporting insurance industry.</li> </ol>

## **MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES**

	P01	P02	P03	P04	P05	P06	P07	P0 8
C01	3	-	-	-	-	-	-	2
C02	2	2	2	-	-	-	-	2
C03	2	-	-	-	-	-	-	-
C04	2	-	2	2	-	2	-	2
C05	2	2	-	-	-	-	-	-
TOTAL	<b><u>11</u></b>	<b><u>4</u></b>	<b><u>4</u></b>	<b><u>2</u></b>	<b><u>:</u></b>	<b><u>2</u></b>	<b><u>:</u></b>	<b><u>6</u></b>
AVERAGE	<b><u>2.2</u></b>	<b><u>0.8</u></b>	<b><u>0.8</u></b>	<b><u>0.4</u></b>	<b><u>:</u></b>	<b><u>0.4</u></b>	<b><u>:</u></b>	<b><u>1.2</u></b>

**3 - Strong, 2- Medium, 1- Low**

**Spread Sheet Application**

Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						Internal	External	Total
	1		2	2	2	50	--	50
<b>COURSE OBJECTIVES</b>								
<b>C1</b>	To enable the students to work with Excel software confidently.							
<b>C2</b>	To know the basic terminology of excel.							
<b>C3</b>	To understand the functions of excel.							
<b>C4</b>	To master the Microsoft Excel skills of diagram, sorts and lookups.							
<b>C5</b>	To provide the practical exposure in advanced functions							
Unit	Contents						No. of Hours	
<b>I</b>	<b>Introduction to Excel</b> Create Worksheets and Workbooks - Import data from a delimited text file - Add a worksheet to an existing workbook - Copy and move a worksheet - Search for data within a workbook - Navigate to a named cell, range, or workbook element - Insert and remove hyperlinks - Change worksheet tab colour - Rename a worksheet - Change worksheet order -Insert and delete columns or rows - Change workbook themes - Adjust row height and column width - Insert headers and footers - Hide or unhide worksheets - Hide or unhide columns and rows - Customize the Quick Access toolbar - Modify document properties - Display formulas - Inspect a workbook for hidden properties or personal information - Inspect a workbook for accessibility issues - Inspect a workbook for compatibility issues.						<b>6</b>	
<b>II</b>	<b>Data Validation</b> Create custom number formats - Populate cells by using advanced Fill Series options - Configure data validation - Create custom conditional formatting rules - Create conditional formatting rules that use formulas - Manage conditional						<b>6</b>	



	<p>formatting rules - Create and modify simple macros - Insert and configure form controls - Create an Excel table from a cell range - Convert a table to a cell range - Add or remove table rows and columns - Apply styles to tables Configure table style options - Insert total rows - Filter records - Sort data by multiple columns Change sort order - Remove duplicate records.</p>	
<b>III</b>	<p><b>Excel Functions</b></p> <p>Insert references - Perform calculations by using the SUM function - Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function - Format text by using RIGHT, LEFT, and MID functions Format text by using UPPER, LOWER, and PROPER functions - Format text by using the CONCATENATE</p>	<b>6</b>
<b>IV</b>	<p><b>Charts and Diagrams</b></p> <p>Create Charts - Create a new chart - Add additional data series - Switch between rows and columns in source data - Analyze data by using Quick Analysis - Resize charts- Add and modify chart elements - Apply chart layouts and styles - Move charts to a chart sheet - Insert text boxes and shapes - Insert images - Modify object properties - Add alternative text to objects for accessibility - Manage Workbook Options and Settings - Save a workbook as a template - Enable macros in a workbook - Display hidden ribbon tabs Protect a worksheet Configure formula calculation options - Protect workbook structure - Manage workbook versions - Encrypt a workbook with a</p>	<b>6</b>

	password Custom Data Formats and Validation - Create custom number formats - Populate cells by using advanced Fill Series options - Configure data validation - Create custom conditional formatting rules - Create conditional formatting rules that use formulas - Manage conditional formatting rules.	
<b>V</b>	<p><b>Excel Advanced Functions</b></p> <p>Apply Functions in Formulas - Perform logical operations by using AND, OR, and NOT functions - Perform logical operations by using nested functions - Look up data by using the VLOOKUP function - Look up data by using the HLOOKUP function - Reference the date and time by using the NOW and TODAY functions - Serialize numbers by using date and time functions - Import, transform, combine, display, and connect to data - Consolidate data - Perform what-if analysis by using Goal Seek and Scenario Manager - Calculate data by using financial functions - Trace precedence and dependence - Monitor cells and formulas by using the Watch Window - Name cells - Name data ranges - Name tables - Manage named ranges and objects - Create and Manage PivotTables - Create PivotTables - Modify field selections and options - Create slicers - Group PivotTable data - Add calculated fields-Format data - Create Pivot Charts - Manipulate options in existing Pivot Charts - Apply styles to Pivot Charts - Drill down into PivotChart details - Microsoft Power Point presentation.</p>	<b>6</b>
<b>Practical 100%</b>		
<b>C0</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
<b>C1</b>	Use Micro software Excel confidently.	Understand
<b>C2</b>	Work with the formulas and functions.	Apply
<b>C3</b>	Gets the skill of conditional formatting to highlight specific data.	Apply
<b>C4</b>	Master the Microsoft Excel and participate in discussions.	Understand

<b>C5</b>	Get the practical exposure in advanced functions of Excel.	Analyze
<b>Textbooks</b>		
<b>1.</b>	Excel 2019 in Applied Statistics for High School Students: A Guide to Solving Practical Problems- Thomas J. Quirk Second edition- Springer publication- New Delhi.	
<b>2.</b>	Danielle Stein Fairhurst (2015). Using Excel for Business Analysis.	
<b>3.</b>	Larry Rockoff (2014) Microsoft Excel 2013 for Business Analyst.	
<b>Reference Books</b>		
<b>1.</b>	Adam Ramirez (2020), Excel Formulas and Functions: Step-By-Step Guide with Examples.	
<b>Web Resources</b>		
	<a href="https://support.microsoft.com/en-au/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb">https://support.microsoft.com/en-au/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb</a>	

### MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	2	-	-	-	-	-	-	-
CO2	-	2	-	-	-	-	2	2
CO3	-	2	-	-	-	-	-	2
CO4	-	-	2	-	-	-	2	2
CO5	-	-	2	-	2	-	2	2
<b>TOTAL</b>	<b><u>2</u></b>	<b><u>4</u></b>	<b><u>4</u></b>	<b><u>2</u></b>	<b><u>2</u></b>	<b><u>2</u></b>	<b><u>6</u></b>	<b><u>8</u></b>
<b>AVERAGE</b>	<b><u>0.4</u></b>	<b><u>0.8</u></b>	<b><u>0.8</u></b>	<b><u>0.4</u></b>	<b><u>0.4</u></b>	<b><u>0.4</u></b>	<b><u>1.2</u></b>	<b><u>1.6</u></b>

**3 - Strong, 2- Medium, 1- Low**

Indian Culture								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						Internal	External	Total
	1	1		2	2	50	--	50
COURSE OBJECTIVES								
<b>C1</b>	To create an awareness about Indian Systems and Traditions.							
<b>C2</b>	To give an exposure to Early Indian Literature.							
<b>C3</b>	To facilitate understanding the Educational System of Ancient India.							
<b>C4</b>	To comprehend the Early Indian contribution to science.							
<b>C5</b>	To inculcate a sense of interest to know more about the Culture and Tradition of Kanchipuram.							
Unit	Contents						No. of Hours	
<b>I</b>	<b>Introduction to the Indian Culture</b> Indian Culture: Sindh - Vedic Culture - Significance Vedas: Classification - Contents of Vedas – Vedanta Uniqueness of Indian Culture: Sanatana dharma - Unity in diversity.						<b>6</b>	
<b>II</b>	<b>Literary Heritage of Ancient India</b> Ancient Indian Literature: Vedic and Classical Sanskrit Literature Classical Tamil Literature Classical Literature in other South Indian Languages.						<b>6</b>	
<b>III</b>	<b>Ancient Indian Educational System</b> Gurukul System: Salient features & Functioning Ancient Indian Educational Institutions – Significance Significance of Festivals, Worship and Yoga in Daily Life						<b>6</b>	
<b>IV</b>	<b>Scientific Thoughts of Ancient India</b> Ancient Indian Scientific Thoughts on Medicine - Veterinary Science - Plants & Trees						<b>6</b>	

	Ancient Scientific Thoughts on Astronomy - Astrology - Mathematics Ancient Scientific Thoughts on Chemistry and other sciences.	
<b>V</b>	<b>Glory of Kanchipuram:</b> Kanchipuram and its History Temples of Kanchipuram Duties & Responsibilities of Man in Ancient and Modern Times	<b>6</b>
<b>THEORY 100%</b>		
<b>C0</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
<b>C1</b>	Identify the Indian systems and traditions	Remember
<b>C2</b>	Enumerate the early Indian literatures.	Remember
<b>C3</b>	Outline the education system of ancient India.	Understand
<b>C4</b>	Relate the early Indian contribution to science.	Remember
<b>C5</b>	Describe the culture and tradition of Kanchipuram.	Apply
<b>Textbooks</b>		
<b>1.</b>	Majumdar R.C., <i>Ancient India</i> , Motilal Banaras Dass Publishers, Delhi, 1994.	
<b>2.</b>	Patel I.S. <i>Science and the Vedas</i> , Somaiya, Bombay 1984.	
<b>3.</b>	Mujumdar R.C., <i>The History and Culture of the Indian People</i> , Vol.I-IV, Bharatiya Vidya Bhavan, Mumbai, 1996.	
<b>Reference Books</b>		
<b>1.</b>	Joshi. K. <i>The Veda and Indian Culture</i> , Rastriya Veda Vidya Pratishthana, New Delhi, 1992.	
<b>2.</b>	Winternize M & Sharma V.S., <i>A History of Indian Literature-</i> Vol.I, Motilal Banarsidass Publishers, New Delhi, 2015.	
<b>3.</b>	Vartak P.V, <i>Scientific Knowledge in the Vedas</i> , Dharam Hinduja International Centre of Indie Research, Delhi, 1995.	
<b>4.</b>	Sri Jayendra Saraswati ji Maharaj, <i>The Vedas &amp; Vedangas</i> ,	

	Prakashan Kendra, Lucknow, 1951	
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### MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
C01	2	-	-	-	-	-	-	-
C02	-	3	2	2	-	-	-	-
C03	-	2	-	-	-	-	-	2
C04	2	2	2	-	-	-	-	2
C05	-	3	-	-	-	-	-	3
TOTAL	<u>4</u>	<u>10</u>	<u>4</u>	<u>2</u>	<u>:-</u>	<u>:-</u>	<u>:-</u>	<u>7</u>
AVERAGE	<u>0.8</u>	<u>2.0</u>	<u>0.8</u>	<u>0.4</u>	<u>:-</u>	<u>:-</u>	<u>:-</u>	<u>1.4</u>

**3 - Strong, 2- Medium, 1- Low**

CourseType	TitleoftheCourse	C	L	T	P	Hours
<b>SemesterII</b>						
AEC	TamillI	3	3			3
	HindiI					
	SanskritI					
AEC	EnglishI	3	3			3
DSCCOREI	Advanced FinancialAccounting	4	4			4
DSCCOREII	Business Law	4	4			4
SE	Banking for Business Process Services	4	3		2	4
SEC-SB	Computerized Accounting	2	1		2	2
SEC -SB	Principles of Environmental Science	2	2			2
SEC-VB	Basics of Human Values and Ethics	2	1	1		2
Total		24				24

<b>Advanced Financial Accounting</b>					
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>	
	<b>4</b>			<b>4</b>	
<b>COURSE OBJECTIVES</b>					
<b>C1</b>	To enable the students to get in-depth knowledge of the Branch Accounting.				
<b>C2</b>	To understand the principles of Departmental Accounting.				
<b>C3</b>	To enable the students to gain knowledge about Hire Purchase and Instalment system.				
<b>C4</b>	To gain expertise in preparation of partnership accounting.				
<b>C5</b>	To make the students learn the accounting for various modes of dissolution.				
<b>Unit</b>	<b>Contents</b>				
<b>I</b>	Branch Accounting Branch Accounting - Dependent Branches - Stock and Debtors System - Distinction between Wholesaler and Retailer				
<b>II</b>	<b>Departmental Accounting</b> Departmental Accounts - Basis of Allocation of Expenses - Calculation of Profit - Interdepartmental Transactions				
<b>III</b>	<b>Hire Purchase and Instalment Systems</b> Hire purchase system – Features – Calculation of interest – Accounting treatment in the books (hire purchase system) – Default and repossession – Complete repossession - Partial repossession– Instalment system				
<b>IV</b>	<b>Partnership – Admission and Retirement</b> Partnership Accounting - Past adjustments - Guarantee - Admission –Calculation of new ratios - Retirement - Death-Accounting treatment.				



<b>v</b>	<b>Partnership - Dissolution</b> Dissolution –Modes of Dissolution- Insolvency - Garner Vs Murray decision - Insolvency of all method and maximum loss method.
<b>THEORY 20% &amp; P</b>	
<b>C0</b>	<b>Course Outco</b>
<b>C1</b>	Prepare the Branch Accounting.
<b>C2</b>	Understand the transactions of Departmental Accounting.
<b>C3</b>	Ascertain the interest on Hire purchase and Instalment purchase.
<b>C4</b>	Get acquaintance with Partnership accounting.
<b>C5</b>	Prepare accounting for dissolution.
<b>Textboo</b>	
<b>4.</b>	Reddy and Moorthy (2018), Corporate Accounting, Margham Publications, Chennai
<b>5.</b>	M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts, Vol. II. 20th Edition, S. Chand
<b>6.</b>	Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), Corporate Acco
<b>Reference</b>	
<b>3.</b>	Jain, S.P. and K.L. Narang (2015), Corporate Accounting, 8th Edition, Vol. I, Kalyani Publishers, N
<b>4.</b>	Jain, S.P. and K.L. Narang (2014), Advanced Accountancy (Corporate Accounting), 8 <sup>th</sup> Edition, Vo
<b>Web Reso</b>	
	<a href="https://onlinecourses.nptel.ac.in/noc23_mg80/preview">https://onlinecourses.nptel.ac.in/noc23_mg80/preview</a> <a href="https://icmai.in/upload/Students/Sylla">https://icmai.in/upload/Students/Sylla</a>
	<a href="https://cga.nic.in/writereaddata/financial_accounting.pdf">https://cga.nic.in/writereaddata/financial_accounting.pdf</a>

### MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
C01	3	3	-	-	-	-	-	-
C02	3	3	-	-	-	-	-	-
C03	-	2	-	-	-	-	-	3
C04	-	2	2	-	-	-	-	2
C05	2	2	-	-	-	-	-	2

TOTAL	<u>8</u>	<u>12</u>	<u>2</u>	=	=	=	=	<u>7</u>
AVERAGE	<u>1.6</u>	<u>2.4</u>	<u>0.4</u>	=	=	=	=	<u>1.4</u>

**3 - Strong, 2- Medium, 1- Low**

Business Law								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	4			4	4	40	60	100
COURSE OBJECTIVES								
<b>C1</b>	To know the basics of contract.							
<b>C2</b>	To understand the meanings of offer, acceptance and consideration.							

<b>C3</b>	To learn the Performance of Contract.	
<b>C4</b>	To understand the Sale of Goods Act, 1930.	
<b>C5</b>	To understand Right to Information Act, 2005 and Information Technology Act, 2000	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>Indian Contract Act, 1872</b> Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract VS Agreement - Contracts of Indemnity and Guarantee - Bailment and Pledge - Principal and Agent.	<b>12</b>
<b>II</b>	<b>Offer and Acceptance</b> Offer - Definition - Forms of offer - Requirements of a Valid Offer - Acceptance - Meaning - Legal rules as to a Valid Acceptance - Consideration - Definition - Types - Essentials - Capacity of Parties - Definition - Persons Competent to contract - Free consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake - Legality of object - Void agreements Unlawful Agreements.	<b>12</b>
<b>III</b>	<b>Performance of Contract</b> Performance of Contracts - Actual Performance - Attempted Performance - Tender - Quasi Contract - Definition and Essentials - Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.	<b>12</b>
<b>IV</b>	<b>Sale of Goods Act, 1930</b> Sale - Contract of Sale - Sale Vs. Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller- Definition - Rights of an Unpaid Seller.	<b>12</b>

<b>V</b>	<b>Contemporary Issues in Business Law</b> Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' - Need for Right to Information - Public Information - Request for obtaining information - Grounds for rejection of information - Central Information Commission - Constitution and powers - Information Technology Act, 2000 - Purpose and significance - Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, Trademark, Copyright and Industrial Design and Laws of Insurance.	<b>12</b>
<b>THEORY 100%</b>		
<b>CO</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
<b>C1</b>	Understand the basics of contracts.	Understand
<b>C2</b>	Explain the meaning of offer, acceptance and consideration.	Understand
<b>C3</b>	Analyze the performance of contract.	Analyze
<b>C4</b>	Recall the basic concept of the Sale of Goods Act, 1930.	Remember
<b>C5</b>	Discuss the Provisions of the Right to Information Act, 2005 and Information Technology Act, 2000.	Apply
<b>Textbooks</b>		
<b>1</b>	Kapoor, N.D. Business Laws, Sultan Chand and Sons.	
<b>2</b>	Sreenivasan, M.R. Business Laws, Margam Publications.	
<b>3</b>	Dhandapani, M.V. Business Laws, Sultan Chand and Sons.	
<b>Reference Books</b>		
<b>1</b>	Badre Alam, S.& Saravanel, P. Mercantile Law	
<b>2</b>	Pillai, R.S.N.& Chand, S, Business Law, S Chand & Co, Delhi	
<b>Web Resources</b>		
	1. <a href="https://icai.org/post.html?post_id=17883">https://icai.org/post.html?post_id=17883</a> <a href="https://icai.org/post.html?post_id=13827">https://icai.org/post.html?post_id=13827</a> <a href="https://www.icsi.edu/">https://www.icsi.edu/</a>	

<a href="media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf">media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf</a>
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### MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	2	-	-	-	-	-	3
CO2	3	2	-	-	-	-	-	3
CO3	3	2	1	-	-	-	-	3
CO4	3	2	-	-	-	-	-	2
CO5	2	2	-	-	-	-	-	2
<b>TOTAL</b>	<b><u>14</u></b>	<b><u>10</u></b>	<b><u>1</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>13</u></b>
<b>AVERAGE</b>	<b><u>2.8</u></b>	<b><u>2.0</u></b>	<b><u>0.2</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>2.6</u></b>

**3 - Strong, 2- Medium, 1- Low**

<b>Banking for Business Process Services</b>								
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
						<b>CIA</b>	<b>External</b>	<b>Total</b>
	<b>3</b>		<b>2</b>	<b>4</b>	<b>4</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>COURSE OBJECTIVES</b>								
<b>C1</b>	To gain the basic knowledge about overview of banking and its operations.							

<b>C2</b>	To comprehend on card management operations of banks.	
<b>C3</b>	To apply the learning of the bank functions and describe the concept of lead generation.	
<b>C4</b>	To gain knowledge about cash and workflow management.	
<b>C5</b>	To understand the concepts of letter of credit and Trade Finance.	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<p><b>Overview of Banking</b></p> <p>Overview of Banking - Functions and Products of a Bank - Liabilities—Deposits - Assets---Loans and Advances - Payments - Risk Management - Financial Accounting- Customer Service Data &amp; Voice, covering maintenance, disputes and complaints - Metrics management productivity, quality SLA Tracking and monitoring - Pricing methodologies available - Commonly available Certifications ISO-COPC-CMMI-PCI etc - Risks and Controls-AML-KYC-Info security etc. - Account Originations - Account Servicing - Issuer of Cheque Books/Cards Pins - AML/KYC Checks - Account Conversions and Closures - Customer Correspondence - ATM Management Time Deposits – Placements – Maintenance – Breakage - Booking and Top up - Roll Over - Payment Processing - Retail Wealth Management - Mutual Fund processing – Equities – Bonds - Structured Notes - Corporate actions – Reconciliation - Risk -Control and Information Security.</p>	<b>12</b>
<b>II</b>	<p><b>Cards</b></p> <p>Basics of Cards - Types of Cards, transaction overview, components of Cards - Entities involved, overview on associations – Originations - Policy, Account opening, dispatch, delivery, Card Maintenance - Payments - Concepts, applications, investigations, Statement validations - Products on Cards -</p>	<b>12</b>

	<p>Rewards programs, merchandising offers - Authorisation and Risk reviews - Settlement lifecycle, authorizations, settlement and reconciliation - Accounting and Interchange settlement, settlements to associations - Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.</p>	
<b>III</b>	<p><b>Consumer Loan Mortgages</b></p> <p>Lead Generation - Regulation Requirements - Mortgage Originations - Sales/ New Application Management - Support and Settlement Services - Pre Underwriting, Underwriting - Verification and Closing - Quality Control and Repurchase - Mortgage Servicing - Customer Service - A/c Maintenance - Payment Processing - A/c Closure - Collection - Default Management - Front End Activities-- Foreclosure and Loss Mitigation - Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies.</p>	<b>12</b>
<b>IV</b>	<p><b>Cash Management</b></p> <p>Cash Management Overview - Cash Management Product Suite A Glance and Brief on all - products - Payments Life Cycle - Payments Originations and various products in Originations - phase - Introduction to Funds Transfer - Various types of Funds transfer(Clearing, Treasury Payments, Bills receivables, Collections, lockbox, loans/deposits - Bulk Remittances etc - Pre Funds Transfer - A/c Opening and Maintenance - Workflow Management - Funds Transfer-Payments - Instruction Acceptance - Payment Security - Call Back and Other Controls -</p>	<b>12</b>

	<p>Routing and Accounting Entries – Settlement and Payment Structuring – Various Clearing Systems –Overview – Post Funds Transfer – Nostro Reconciliations – Proofing – Investigations – Financial Messaging – Tracking – MIS and Treasury Reporting – Amendments and Collections – Risk management around payments- few case studies. STP Analysis and Improvements.</p>	
<b>V</b>	<p><b>Trade Finance</b></p> <p>Introduction to Trade - Parties &amp; Terminology used in International Trade, Risks Associated &amp; its mitigants, Role of banks &amp; Documents in International Trade - Letter of Credit (L/C) – Parties to L/C &amp; Types of L/C – Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance &amp; Payment - Collection - Parties to Collection &amp; Types of Collection - Document Checking, Acceptance &amp; Payment - Method of Payment – Advance, Open Account, Documentary Collection &amp; Documentary Credit - Guarantee / SBLC – Types of Guarantee – Issuance, Amendment, Claim / Settlement &amp; Cancellation - Reimbursement – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance - Loans &amp; Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance &amp; Bill Finance / Discounting - Basics and outline of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98 - Value Added Services - After Service– Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing &amp; Reporting - Trade Compliance - Trade Advisory / Customer Owner - Overview on specialized training course for CDCS certification. – Cyber Law in practice.</p>	<b>12</b>
<b>THEORY 100%</b>		
<b>CO</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>



<b>C1</b>	Gain knowledge about overview of banking operations and retail banking.	Understand
<b>C2</b>	Ability to understand card management operations in banking sector.	Understand
<b>C3</b>	Describe the concept of lead generation.	Analysis
<b>C4</b>	Capable of understanding the cash management and workflow management.	Analysis
<b>C5</b>	Ability to understand the letter of credit and its operations.	Apply
<b>Textbooks</b>		
	<b>TCS BPS Study Material</b>	

### **Practical in Banking for Business Process Services**

Select a bank

1. Forms of various accounts and deposits of Commercial Banks.
2. Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
3. Action taken for the dishonoring of cheque and laws supporting the action.
4. Working and operations of ATM, Credit cards, E-Banking.
5. Procedure for applying personal loan – application proforma and documents to submitted
6. Procedure for applying housing loan - application proforma and documents to submitted
7. Procedure for applying corporate loan - application proforma and documents to submitted
8. Procedure for applying working capital loan - application proforma and documents to submitted
9. Understanding the procedure and documents to be submitting to comply the KYC norms
10. Efforts taken by bank for financial inclusion initiative.

11. Difference in Basel I, II and III Accord, comment on the efforts taken by bank on complying the accord.

**MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	2	2	-	-	-	-	-	-
CO2	2	2	2	-	-	-	-	2
CO3	2	2	2	-	-	-	-	2
CO4	-	-	2	2	2	-	-	2
CO5	2	2	2	2	-	-	-	2
<b>TOTAL</b>	<b><u>8</u></b>	<b><u>8</u></b>	<b><u>8</u></b>	<b><u>4</u></b>	<b><u>2</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>8</u></b>
<b>AVERAGE</b>	<b><u>1.6</u></b>	<b><u>1.6</u></b>	<b><u>1.6</u></b>	<b><u>0.8</u></b>	<b><u>0.4</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>1.6</u></b>

**3 - Strong, 2- Medium, 1- Low**

<b>Computerized Accounting</b>								
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
						<b>Internal</b>	<b>External</b>	<b>Total</b>
	<b>1</b>		<b>2</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>--</b>	<b>50</b>
<b>COURSE OBJECTIVES</b>								

<b>C1</b>	To know the fundamentals of Tally Prime.	
<b>C2</b>	To work out the voucher entry in Tally Prime.	
<b>C3</b>	To understand the advanced inventory in Tally Prime.	
<b>C4</b>	To know the basics of GST, TDS with Tally Prime.	
<b>C5</b>	To know the practical oriented report writing.	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction</b> Fundamental of Tally Prime - Getting fundamental with Tally Prime - Creation & Setting up of Company in Tally Prime - Accounting Masters in Tally Prime - F11 Features- F12 Configurations - Setting up Account Head - Inventory in Tally Prime - Stock Group- Stock Categories - Godown / Locations - Units of Measure - Stock Items.	<b>6</b>
<b>II</b>	<b>Vouchers</b> Voucher Entry in Tally Prime - Accounting Vouchers - Inventory Vouchers - Invoicing Advance Accounting in Tally Prime - Bill-wise details - Cost Centers and Cost Categories – Multicurrency - Bank Reconciliation - Interest Calculations - Budgets & Controls - Scenario Management.	<b>6</b>
<b>III</b>	<b>Inventory</b> Advanced Inventory in Tally. Prime - Order Prime censing - Re-order Level - Tracking Number - Batch-wise details - Additional Cost Details - Bill of Materials (BOM) - Price Level and Price List - Stock Valuation - Inventory Ageing Analysis - Different and Billed Quantities.	<b>6</b>
<b>IV</b>	<b>GST</b> Goods and Services Tax - Basics of GST - Configuring GST Features - Creating Masters - Entering Transactions - GST Report - GST Filing Tax Deducted at Sources - TDS - Basic Concepts of TDS - Configuring TDS in Tally. Prime - Creation Masters - Prime	<b>6</b>

	cessing Transaction - TDS Reports.	
<b>v</b>	<b>Reporting</b> Practical oriented- To work to the company and submit the Tally Report.	<b>6</b>
<b>Practical 100%</b>		
<b>C0</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
<b>C1</b>	Know the basic fundamental of Tally Prime.	Remember
<b>C2</b>	Workout the voucher entry in Tally. Prime.	Apply
<b>C3</b>	Understand the advanced inventory in Tally Prime.	Understand
<b>C4</b>	Know the basics of GST, TDS with Tally Prime.	Understand
<b>C5</b>	Know the practical oriented report writing.	Apply
<b>Textbooks</b>		
<b>1</b>	Official Guide to Financial Accounting Using: Tally. PRIME With GST -2nd Edition- Tally Education Pvt. Ltd.	
<b>2</b>	Learn Tally Prime with GST Book by Gaurav Agrawal Paperback – 1 January 2021	
<b>3</b>	Learn Tally ERP 9 in 30 days (A handbook to teach you everything about Tally ERP 9 Textbook Binding – 1 January 2014	
<b>Reference Books</b>		
<b>1</b>	Tally. ERP 9 with GST in Simple Steps Paperback – 1 February 2020	
<b>2</b>	Tally. ERP 9 Course Kit with GST and MS Excel by Vikas Gupta- Comdex Publication.	
<b>Web Resources</b>		
	<a href="https://tallyprimebook.com/wp-content/uploads/2024/01/Read-Sample-TallyPrime-Book-Advanced-Usage-Rel-2-1-e-Book-PDF.pdf">https://tallyprimebook.com/wp-content/uploads/2024/01/Read-Sample-TallyPrime-Book-Advanced-Usage-Rel-2-1-e-Book-PDF.pdf</a>	

	<a href="https://help.tallysolutions.com/tally-prime/accounting/accounting-in-tally-prime/">https://help.tallysolutions.com/tally-prime/accounting/accounting-in-tally-prime/</a>  <a href="https://tallysolutions.com/learning-hub/#gref">https://tallysolutions.com/learning-hub/#gref</a>	
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### MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	2	-	-	-	-	2	-
CO2	3	2	-	-	-	-	2	-
CO3	3	2	-	-	-	-	2	-
CO4	2	2	-	-	-	-	2	2
CO5	-	-	-	-	2	-	2	-
<b>TOTAL</b>	<b><u>11</u></b>	<b><u>8</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>2</u></b>	<b><u>:-</u></b>	<b><u>10</u></b>	<b><u>2</u></b>
<b>AVERAGE</b>	<b><u>2.2</u></b>	<b><u>1.6</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>0.4</u></b>	<b><u>:-</u></b>	<b><u>2.0</u></b>	<b><u>0.4</u></b>

**3 - Strong, 2- Medium, 1- Low**

Basics of Human Values and Business Ethics								
Subj ect Code	L	T	P	Credits	Inst. Hours	Marks		
						Internal	External	Total
	<b>1</b>	<b>1</b>		<b>2</b>	<b>2</b>	<b>50</b>	<b>--</b>	<b>100</b>

<b>COURSE OBJECTIVES</b>		
<b>C1</b>	To stimulate moral imagination of students.	
<b>C2</b>	To enhance quality behaviour among all stake holders.	
<b>C3</b>	To Stimulate student's sense of responsibility.	
<b>C4</b>	To make them understand business ethics.	
<b>C5</b>	To introduce CSR	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<p><b>Introduction to and need for Value Education</b></p> <p>Introduction to Value Education - Self-Exploration as the Process for Value Education - The Basic Human Aspirations - Anthropology &amp; Sociology and Genesis Human Value.</p>	<b>6</b>
<b>II</b>	<p><b>Understanding the Harmony</b></p> <p>Human Being as Co-existence - Harmony with Self, Body, Family, Society, Nature - Universal Human Values &amp; Ethical Human Conduct - Holistic Alternative towards Universal Human Order - Pedagogies for imbibing human values and ethics.</p>	<b>6</b>
<b>III</b>	<p><b>Harmony in the Family and Society</b></p> <p>Understanding harmony in the Family - the basic unit of human interaction - Understanding values in human - human relationship; meaning of Nyaya and program for its fulfilment to ensure Ubhay Tripti; Trust (Vishwas) and Respect (Samman) as the foundational vales of relationship.</p> <p>Understanding the meaning of Vishwas; Difference between intention and competence - Understanding the meaning of Samman - Difference between respect and differentiation; the other salient values in relationship - Understanding the harmony in the society</p>	<b>6</b>

	(society being an extension of family): Samadhan, Samridhi, Abhay, Sah-Astitva as comprehensive Human Goals - Visualizing a universal harmonious order in society - Undivided Society (Akhand Samaj).	
<b>IV</b>	<b>Principles of Business Ethics</b> Introduction of Basic Principles of Business Ethics - Ethical Issues - Moral Reasoning & Moral Responsibility - Ethical Principles in Business i.e., Utilitarianism - Rights & Duties - Justice & Fairness - Integration among Principles.	<b>6</b>
<b>V</b>	<b>Business Ethics and CSR</b> Ethics and the Environment - Ethics of Consumer Protection & Marketing - Ethics and the Employee - Ethics of Job Discrimination - Corporate Social Responsibility.	<b>6</b>
<b>THEORY 100%</b>		
<b>C0</b>	<b>Course Outcomes</b>	<b>Blooms Level</b>
<b>C1</b>	Recognize the human values.	Understand
<b>C2</b>	Comply with ethical human conduct.	Understand
<b>C3</b>	Prioritize harmony in the family.	Analyze
<b>C4</b>	Discuss the importance of business ethics.	Apply
<b>C5</b>	Understand the CSR.	Understand
<b>Textbooks</b>		
<b>1</b>	A foundation course in Human Values and Professional Ethics, R R Gaur, R Sangal & G P Bagaria, Excel Books	
<b>2</b>	2. Business Ethics – 7 th Edition, Manuel G Velasquez, Pearson Education, 2016.	
<b>3</b>	3. Human Values & Professional Ethics, S B Gogate, Vikas Publishing House Pvt. Ltd., Latest.	
<b>THEORY 100%</b>		

<b>1</b>	Business Ethics and Corporate Governance, B.N. Ghosh, McGraw-Hill, 20013.	
	Business Ethics, Richard T DeGeorge, Pearson Education, 2015.	

### MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	2	-	-	-	-	-	-	-
CO2	2	-	-	-	-	-	-	-
CO3	2	2	-	-	-	-	-	-
CO4	2	-	-	-	-	-	-	2
CO5	3	-	-	-	-	-	-	2
TOTAL	<b><u>11</u></b>	<b><u>2</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>4</u></b>
AVERAGE	<b><u>2.2</u></b>	<b><u>0.4</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>:-</u></b>	<b><u>0.8</u></b>

**3 - Strong, 2- Medium, 1- Low**