

## Academic Curriculum

### Framework

B. Com [BPS]

A.Y. 2024 -2025



श्रीचन्द्रशेखरेन्द्रसरस्वतीविश्वमहाविद्यालयः  
**SRI CHANDRASEKHARENDRASARASWATHI  
VISWA MAHAVIDYALAYA**

Deemed to be University u/s 3 of UGC Act 1956 | Accredited with "A" grade by NAAC  
Enathur, Kanchipuram - 631 561. Tamilnadu, India  
[www.kanchiuniv.ac.in](http://www.kanchiuniv.ac.in)

Sponsored and run by Sri Kanchi Kamakoti Peetam Charitable Trust





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## **Department of Commerce**

### **Curriculum Framework**

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

#### **Academic Year 2024 – 2025**

#### **Prelude**

The Indian Business Process Service industry is gaining its momentum with its phenomenal growth rate. This growing trend in industry creates a greater number of job opportunities in Information Technology Enabled Services [ITES] sector. The Business Process Services Sector is emerging as an attractive career prospect among the younger generation. The various fields in the study of commerce like banking, insurance and capital market are the more focused fields in the BPS. Having realized the need for combining the conceptual skill with employability skill, SCSVMV has entered into MoU with TCS and offer this new program B. Com [Business Process Services]. This program is being launched from the academic year 2024 – 2025 onwards. Since this program focuses more on industry expectations, the students will get an assurance for jobs in BPS sector.

B. Com [BPS] is an application-oriented program which gives more practical exposure to the students along with theoretical knowledge of business and industry. This program retains the essence of classical aspects of B. Com with the new practical perspectives that generates new venues in job market for the students.

TCS is one of the major corporates which has a separate wing called TCS-BPS. Having realized the need for students with practical perspectives in BPS sector, TCS has formulated the curriculum as per industrial needs and tie-up with various institutions which offer B. Com program. Now it has joined its hands together with our SCSVMV to offer such program for our students.

## **B. Com [BPS] Under Graduate Program**

### **REGULAR MODE**

### **Semester Pattern**

### **REGULATIONS – 2024-2025**

#### **DEPARTMENT VISION AND MISSION**

##### **Vision**

To churn the innate talents of the students and develop professionals with versatile skills and ethical values to create a vibrant economy.

##### **Mission**

- ✚ To identify the students' potential by fostering an atmosphere of trust and collaboration.
- ✚ To provide an enabling atmosphere for the students to think global and act local by engaging them in practical projects periodically.
- ✚ To spur the creativity in students by developing skills and capabilities among students to make them employable in the job market.

#### **DEPARTMENT OBJECTIVES**

- ✚ To inculcate ethical values & commitment to the society among the students.
- ✚ To instil the courage and confidence among the students to handle the challenges of life.
- ✚ To strengthen the accounting skills of the students.
- ✚ To design a curriculum that provides a sound foundation to students who plan to pursue professional programs like CA, ICMA, ACS, M. Com and MBA.
- ✚ To foster Global Competencies among Students by introducing flipped classroom model and facilitating interactive instructional design based on updated bloom's taxonomy.
- ✚ To strengthen the teaching in classrooms and encourage the integration of community resources beyond the walls of the classroom by engaging the students in social/community projects.

- ✚ To guide the students in choosing the right career path through a continuous mentoring process and arranging Guest Lectures by Professionals in practice.

### **Commencement of the Regulation**

Regulation will be enforced from the Academic year 2024 – 2025 onwards. It is applicable to the candidates admitted to B. Com [BPS] Program at SCSVMV from Academic year 2024 – 2025 onwards. This regulation is as per the NEP December 2020 and based on the Flexible Choice Based Credit System (FCBCS).

### **Program Details**

Program Offered by the Department of Commerce

B. Com [Business Process Services]

### **Aim and Outcome of the Program**

#### **Aim of the B. Com [BPS] Program**

This program aims to bring about change and progress through education in basic skill in commerce. The various core courses will help the candidates of the B. Com [BPS] Program to gain conceptual accounting knowledge for maintaining proper accounts and entrepreneurial skill to being start up. At the same time, it is a blend of academia and industry B. Com Program courses has been provided strong foundation for doing professional Program of ACS, CMA, ACA, M. Com and MBA.

#### **B. Com [BPS] Program Objective**

- ✚ To develop the strong communication skill both verbal and non-verbal.
- ✚ To make a solid foundation skill of students for their employability skill.
- ✚ To acquire both theoretical and practical knowledge in accounting, taxation, finance, business process services and apply it in business to become qualified professionals.
- ✚ To strengthen the student's mindset on Business Process Services.
- ✚ To obtain industry ready professional skills and competence to perform effectively in higher studies, jobs in the various domain of ITES sector.
- ✚ To inculcate the habit of continuously developing a lifelong learning to excel in career obtained through domain specific research and practice.

- ✚ To enable the students to demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.

### **B. Com Program Outcome**

On successful completion of B. Com Program, students will be able to:

Program Outcome	B. Com [BPS] Graduate will be able to
PO1	Have a solid foundation in bookkeeping, accounting, business process services and professional fundamentals required to perform in business scenarios.
PO2	Apply the knowledge of ITES domains skills in accounting, taxation, business process domain and business management for enabling effective decision making.
PO3	Obtain the ability to analyse and solve complex business problems using in-depth domain knowledge by using quantitative; qualitative tools and techniques.
PO4	Exhibit critical thinking skills to understand real-time issues in the business process services domain and advocate solutions.
PO5	Acquire and demonstrate interpersonal and communication skills to convey and negotiate ideas to work in teams for achieving the target in specified time.
PO6	Demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.
PO7	Demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.
PO8	Prove proficiency with ability to excel in higher education and engage in lifelong learning activities with a commitment to continuous improvement in their professional and personal lives.

### Mapping of Graduate Attributes with Program Outcome

PO	Graduate Attributes	On completion of the Program, the student will
PO1	Knowledge Base	Have a solid foundation in bookkeeping, accounting, business process services and professional fundamentals required to perform in business scenarios.
PO2	Application of theoretical knowledge in practice	Apply the knowledge of ITESdomain skills in accounting, taxation, business process domain and business management for enabling effective decision making.
PO3	Analytical mind	Obtain the ability to analyse and solve complex business problems using in-depth domain knowledge by using quantitative; qualitative tools and techniques.
PO4	Critical thinking	Exhibit critical thinking skills to understand real-time issues in the business process services domain and advocate solutions.
PO5	Communication skill	Acquire and demonstrate interpersonal and communication skills to convey and negotiate ideas to work in teams for achieving the target in specified time.
PO6	Leadership Skill and team spirit	Demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members in achieving common goals.
PO7	Professionalism, Ethics and Equity	Demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.
PO8	Continuous Learning	Prove proficiency with ability to excel in higher education and engage in lifelong learning activities with a commitment to continuous improvement in their professional and personal lives.

## **Duration of the Program**

B. Com [ BPS] is a 4 years program having 8 semesters.

## **Eligibility for Four Year B. Com [BPS] Degree Program**

The candidate has to fulfil all the prescribed admission requirements of the SCSVMV. The Candidate must make sure that they satisfy the eligibility criteria and who secured at least 55% marks in higher secondary examination in any discipline will be eligible for admission to the first year B. Com [BPS] Program.

## **Medium of Teaching and Examination**

The medium of instruction and examinations for the course under Language I & II – Tamil/ Hindi/ Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination would be in English.

## **Curriculum Framework**

In accordance with the NEP 2020, the UGC has formulated a new student-centric “**Curriculum and Credit Framework for Undergraduate Programmes (CCFUP)**” incorporating a flexible choice-based credit system, multidisciplinary approach, and multiple entry and exit options. This will facilitate students to pursue their career path by choosing the subject/field of their interest. This curriculum has been developed following this Curriculum and Credit Framework for Undergraduate Programmes [CCFUP] based on NEP 2020. This course will be offered as course with single major specialisation.

### **1. Features of New Curriculum Framework**

The following flexible features have been introduced in this curriculum.

#### **1.1. Opportunity for learners to choose the courses of their interest within the discipline.**

The choice of discipline specific elective papers has been made available to the students.

#### **1.2. Facilitating Multiple Entry and Exit Options with UG certificate/ UG diploma/ or degree depending upon the number of credits secured.**

Students who would like to exit from the program will be awarded with Certificate, Diploma and degree based on certain conditions relating to exit point and credits scored by the students at the time of exit point. The same has been tabulated hereunder:

**Awarding UG Certificate, UG Diploma, and Degrees**

<b>S. No.</b>	<b>Exit Point</b>	<b>Credit Requirement</b>	<b>Awarded with</b>
1.	At the end of the I year	40 Credits + vocational course with 4 credits during the summer vacation of first year	UG Certificate
2.	At the end of II year	80 Credits + vocational course with 4 credits during the summer vacation of second year	UG Diploma
3.	At the end of III year	120 credits	UG Degree in the Major Discipline
4.	At the end of IV year	160 credits	UG Degree Honours in the Major Discipline

**1.3. Flexibility for learners to move from one institution to another to enable them to have multi and/or interdisciplinary learning.**

Academic Bank of Credits (ABC) is a virtual/digital storehouse that contains the information of the credits earned by individual students throughout their learning journey. It will enable students to open their accounts and give multiple options for entering and leaving colleges or universities. There will be “multiple exits” & “multiple entries” points during the higher education tenure & credits will be transferred through the ABC seamlessly. This has been already implemented in our university as envisaged by NEP 2020.

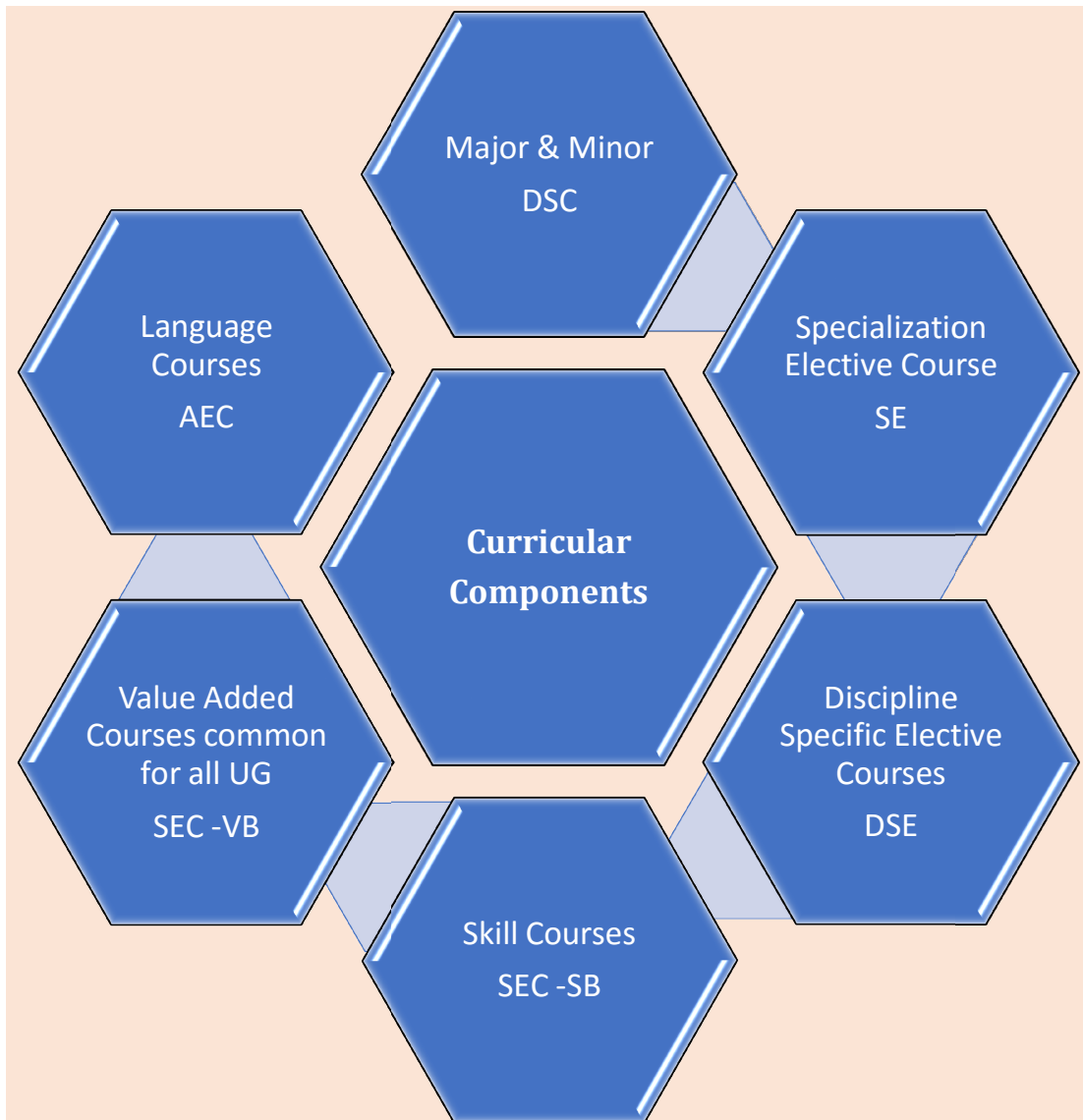


#### **1.4. Flexibility to switch to alternative modes of learning (offline, ODL, and Online learning, and hybrid modes of learning.**

The university always wishes to encourage and facilitate the students who are pursuing professional courses simultaneously with B. Com program. Stepping ahead in this direction our department has decided to extend an assistance and support to such students. During the examinations of such professional courses [C.A, C.M.A, and C.S] and during their Articleship or any relevant training, the students will be permitted to have flexibility of alternative modes of learning provided a supporting documentary evidence is been submitted by them.

#### **2. Curricular Component**

The curriculum consists of major stream courses, core courses and specialization elective courses, language courses, skill courses, and a set of courses on Environmental education, understanding India, Digital and technological solutions, Health & Wellness, Yoga education, and sports and fitness. The following chart reveals clearly the curricular component being offered to B. Com [BPS] program.



### Proposed Scheme of Course Structure

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		<b>26</b>				26

CourseType	TitleoftheCourse	C	L	T	P	Hours
<b>Semester II</b>						
AEC	TamillII	3	3			3
	HindiII					
	SanskritII					
AEC	EnglishII	3	3			3
DSCI	Advanced FinancialAccounting	4	4			4
DSCII	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		<b>24</b>				24

CourseType	TitleoftheCourse	C	L	T	P	Hours
<b>Semester III</b>						
AEC	TamilIII	3	3			3
	HindiIII					
	SanskritIII					
AEC	EnglishIII	3	3			3
DSCI	Corporate Accounting	4	4			4
DSCII	Business Statistics	4	4			4
DSC III	Marketing Management	4	3		2	4
SE	Capital Market for Business Process Services	4	3		2	4
SEC-SB	Financial Analysis and Reporting	2	1		2	2
SEC-VB	Physical Education/Sports/Yoga	1	1	1		2
Total		25				26

CourseType	TitleoftheCourse	C	L	T	P	Hours
<b>Semester IV</b>						
AEC	TamilIV	3	3			3
	HindiIV					
	SanskritIV					
AEC	EnglishIV	3	3			3
DSCI	Auditing and Corporate Governance	4	4			4
DSCII	Financial Management	4	4			4
DSC III	Company Law	4	4			4
SE	Finance and Accounting for Business Process Services	4	3		2	4
SEC-SB	Business Application Software	2	1		2	2
SEC-VB	Constitution of India	1	1	1		2
Total		25				26

<b>CourseType</b>	<b>TitleoftheCourse</b>	<b>C</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours</b>
<b>SemesterV</b>						
DSCI	Cost Accounting	4	4			4
DSCII	Income Tax and Practice	4	4			4
DSC III	Human Resource Management	4	4			4
DSE I	Supply Chain Management	4	4			4
	Services Marketing					
	Financial Services					
SE	Managing Business Process- I	4	4			4
SEC-SB	Campus to Business Transition	2	1	1		2
SEC-SB	Filing of Income Tax Return	2			2	2
SEC-VB	Cyber Security	2	2			2
Total		<b>26</b>				26

<b>CourseType</b>	<b>TitleoftheCourse</b>	<b>C</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours</b>
<b>SemesterVI</b>						
DSCI	Management Accounting	4	4			4
DSCII	GST Theory and Practice	4	4			4
DSC III	Retail, CPG and Marketing Research	4	4			4
DSE I	Entrepreneurship and Start-Ups	4	2	1	2	4
	Investment Management					
	Project					
SE	Managing Business Process- II	4	4			4
SEC-SB	Filing of GST	2			2	2
Total		<b>22</b>				22

### Category-wise Semester-wise Credit Distribution

Course Category	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem	Total Credits
AEC	6	6	6	6	--	--	24
DSC	12	8	12	12	12	12	68
SE	4	4	4	4	4	4	24
DSE	---	---	---	---	4	4	8
SEC-SB	2	4	2	2	3	2	15
SEC-VB	2	2	1	1	2	---	09
Total Credits	26	24	25	25	26	22	148

**\*Students who opt to exit after completion of the first year will be awarded a UG Certificate in major subject after the completion of vocational course with 4 credits during the summer vacation of first year.**

**\*\*These students are allowed to re-enter the degree program within three years and can complete the degree program within the stipulated maximum period of seven years.**

Notes:

- ❖ One Hour of Lecture is equal to 1 Credit.
- ❖ One Hour of Tutorial is equal to 1 Credit (Except Languages).
- ❖ Two Hours of Practical is equal to 1 Credit.

Acronyms Expanded

- ❖ AEC: Ability Enhancement Course.
- ❖ DSC: Discipline Specific Core (Course).
- ❖ SEC-SB/VB: Skill Enhancement Course-Skill Based/Value Based.
- ❖ SE: Specialization Elective Course.

**Components considered for Course Delivery is listed below:**

1. Class room Lecture
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

**Add on Credits**

**a. Extension Activities**

Each and every student is encouraged to participate in at least any one of the following Activities:

- NSS
- Sports
- Department activity
- Other co-curricular and Extra-curricular activity
- Green Cell
- Yoga

**b. Online Course**

Students who wish to earn additional credit shall study at least two online courses from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credit minimum required to earn a particular degree.

### 3. Examination and Evaluation

Evaluation in the courses comprises two parts, one is the Continuous Assessment Test (CAT) and the other one is the University Semester Examination (USE). Each of the theory courses shall carry a maximum of 100 marks, out of which 40 marks are awarded for Continuous Assessment Test (CAT) and 60 marks are awarded for University Semester Examinations(USE). Each semester carries two Continuous Assessment Test (CAT).

#### 3.1. Procedure for awarding marks for Internal Assessment

It is mandatory for every Faculty to maintain an attendance and assessment record (Log Book) which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work or topic covered, separately for each course. The log book should be submitted to the HOD who shall sign with date after due verification. After the completion of the semester the HOD should keep this record in safe custody for five years.

##### 3.1.2. Continuous Internal Assessment

The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below.

S.No	Category	Maximum Marks
1.	Assignments, Attendance and Seminars	10
2.	Internal Tests (2 out of 3)	30
Total		40

##### 3.1.2.1. Marks Awarded for Attendance Percentage as a part of CIA

Based on the percentage of attendance secured by the students the marks internal assessment will be awarded as under:

Percentage of Attendance	Marks
Attendance above 90%	5
Between 80% to 90%	4
Between 70% to 80%	3



Below 70%	0
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### 3.1.2.2. Question Paper Pattern for Continuous Assessment Examination

<b>Maximum Mark</b>	30 Marks
<b>Duration</b>	1 ½ Hours
<b>Part-A</b>	Answer all questions (5 x 2 Marks = 10 Marks) 5 questions to be asked from unit covered syllabus
<b>Part-B</b>	Answer any Two questions (2 x 5 Marks = 10 Marks) 3 questions to be asked from unit covered syllabus
<b>Part-C</b>	Answer any one questions (1 x 10 Marks = 20 Marks) 2 questions to be asked from unit covered syllabus

### 3.2. Awarding External Marks Semester Examination (SE):

Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum of 100 marks but it will be converted into 60 marks.

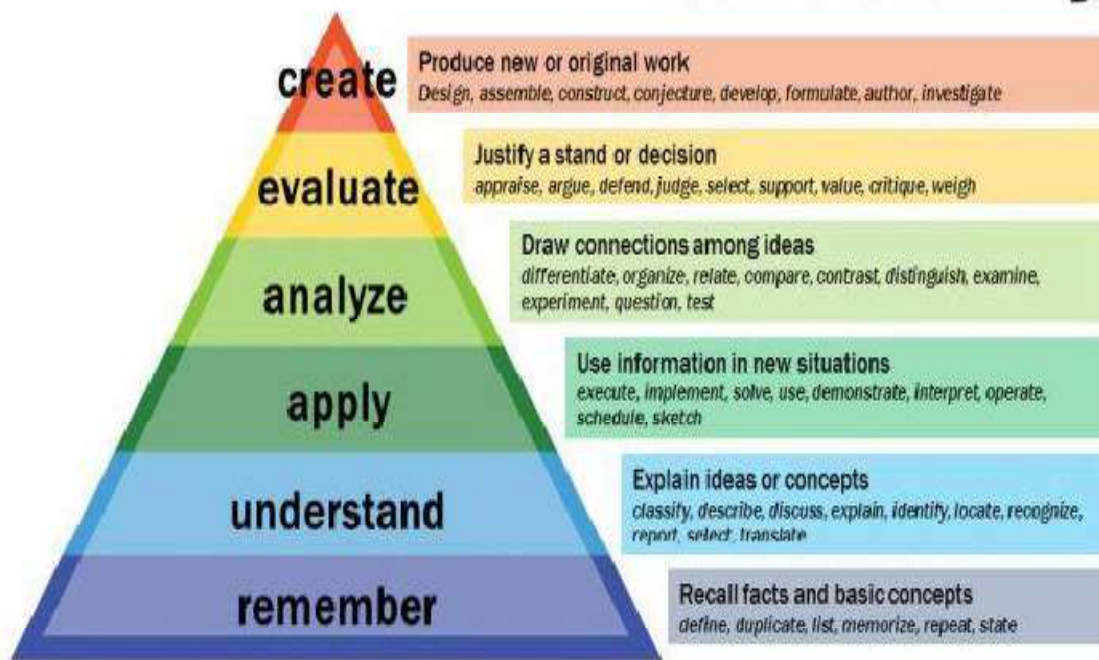
<b>Instruction</b>	<b>Remarks</b>
Maximum Mark	100 Marks for End Semester Examination
Duration	3 Hours
Part-A	Answer all questions (10 x 2 Marks = 20 Marks) Two questions from each unit.
Part-B	Answer any FIVE questions (5 x 10 Marks = 50 Marks). One question from each unit and not more than two questions from same unit. Out of seven any five questions are to be answered.
Part-C	Answer any Two questions (2 x 15 Marks = 30 Marks) One question each from any four units giving weightage to the contents of the unit. Out of four questions any Two questions can be answered.

### Attendance Requirements to Appear for the University Semester Examination (USE)

Students securing at least minimum of 80% attendance in each semester is eligible to appear for semester examination. Students who have secured the attendance between 70% to 80% should pay condonation fees as fixed by the management and after payment of the condonation is eligible to appear for semester examination. Students who have secured below 70% attendance are not eligible to appear semester examination. Students who have 50% and below 50% of attendance will have to redo the semester and but, redo students may be permitted to appear for arrear and supplementary examination with the approval of the examination cell.

University Semester Examination and Continuous Assessment Examination questions framed based on the bloom's taxonomy. Based on the obtained marks grade will be awarded.

## Bloom's Taxonomy



 Vanderbilt University Center for Teaching

[Source: <https://bloomstaxonomy.net>]

