

## **PROGRAM - B.COM BUSINESS PROCESS AND SERVICES**

### **PROGRAM OUTCOMES (POs)**

1. Enhance strong communication skills through knowledge of Commerce concepts in various specialized areas.
2. Enable practical application of various tools and techniques into business for accountability and decision making.
3. Knowledge of Domestic and International Law to develop strategic policies in business.
4. Understanding objectives and functioning of various institutions, instruments and operations undertaken by financial bodies.
5. Inculcate entrepreneurial culture through knowledge of resource management, risk sharing, cost control techniques, ethics and social responsibility towards environment and society at large.
6. Demonstrate knowledge of theories, concepts and findings of specializations.
7. TCS vision of giving back to society is achieved through AIP Initiatives

## Course Outcomes (CO's) for UG Program in Commerce

### I SEMESTER

#### DSC: 1 - FINANCIAL ACCOUNTING

1. Understand the importance of hire purchase system and its accounting treatment as per Hire Purchase Act.
2. Insights on Consignment Transactions and its accounting treatment
3. Understand the procedure and factors involved in accounting treatment to examine the different methods of depreciation with doubtful reserves.
4. Comprehend the need for insurance and preparation of statements for stock valuation and analysis of average clause and treatment of abnormal losses in insurance policies.
5. Knowledge on different types of branches and its accounting treatment

#### DSC: 2 - MANAGEMENT AND BEHAVIOURAL PROCESS

1. Identification and Integration of Principles of Management into Management Practices with Social Responsibilities and Ethical issues in Business Scenario.
2. Build Insights on Managerial Planning, and Execution of Business Decisions
3. Develop analytical skills in Organising and Staffing.
4. Gain Insights on Leadership Styles, Communication and Motivational Practices.
5. Analyse the Organizational Models to Inculcate Organizational Behaviour
6. Analyse Group Behavioural influence and its impact on Team work, attitude and perception in Decision Making

#### DSC: 3 - QUANTITATIVE ANALYSIS - I

1. Knowledge on degrees of Equation and its Commercial Application,
2. Identification and computation of Arithmetic and Geometric Progression and its Commercial application.
3. Apply the concept of Matrices and Determinants in solving Business Problems
4. Enable students to solve mathematical problems of daily life
5. Familiarize the concept of Commercial Arithmetic and its application

## **II SEMESTER**

### DSC-4 FINANCE AND ACCOUNTING FOR BPS

1. Knowledge on the basic concepts of accounting and preparation of Financial Statements.
2. Inculcates Critical thinking in Business Process Outsourcing and its current scenario.
3. Building competencies in Supply chain, Inventory and MRP for employment.
4. Understand the accounting methodology on Working Capital, Accounts payable and Accounts Receivables.
5. Knowledge on Credit Management and reconciliation to equip the art of technology in Finance and Accounting.
6. Familiarize about the Accounting Standards.
7. Impart skill set on Internal control system with regard to Financial Reporting.
8. Insights on reducing cost effective services with control and compliance for operational risk.
9. Analyse the benefits in avenues of accounts payable which have an influence on working capital.
10. Develop skills in preparing Operational model of BPS.

### DSC: 5 - HUMAN RESOURCE MANAGEMENT

1. Familiarize the concepts, principles and functions of Human Resource Management and role on Human Resource Manager
2. Knowledge on Human Resource Planning in an Organisation.
3. Identification of Training needs and its methods training.
4. Assess the principles of wage and salary administration based on Performance Management.
5. Impart reasons of Internal Mobility with Right- Sizing.
6. Knowledge on Impact of recent trends in HRM with Global perspective.

### DSC: 6 - QUANTITATIVE ANALYSIS - II

1. Conceptual knowledge on business statistics, diagrammatic and graphical representation.
2. Insights on measures of central tendency and dispersion for decision making.
3. Application of Correlation and Regression analysis to solve business problems.
4. Understand the various methods of index numbers and application.
5. Analyse and estimate data using moving average and least square method.

## **SEC- 1 BUSINESS COMMUNICATION AND SOFT SKILLS**

1. Enhanced effective listening skills and overcome the barriers of purposeful listening with Improvised speaking skills, pronunciation and training in articulation.
2. Compose business correspondence letters and business Research Reports
3. Effective understanding of presentation and negotiation skills
4. Understand different business etiquettes
5. Awareness about communication tools through electronic mode

### **III SEMESTER**

#### **DSC: 7 - CORPORATE ACCOUNTING AND AUDITING - I**

1. Knowledge on various Factors and Methods in Valuation of Shares of an organization.
2. Understand the Process of Valuation of Goodwill
3. Familiarize the concepts of redemption of Preference Share, debentures and buy back of shares
4. Preparation of Final Accounts of a Company as per Latest Provision of Companies Act 2013
5. Conceptual Understanding of Auditing and its importance.

#### **DSC: 8 - FINANCIAL MANAGEMENT**

1. Discern the role and purpose of the financial management function.
2. Analyze the optimum capital structure of a company
3. Understand the importance of cost of capital and methods of valuation of securities
4. Knowledge on the alternative sources of business finance and evaluation of effective investment appraisal methods.
5. Evaluate and apply effective investment appraisal methods
6. Understand the impact of dividend decisions on valuation of a firm
7. Gain knowledge about components of working capital

#### **DSC-9: INSURANCE FOR BPS**

1. Knowledge on basic concepts and Generic overview on Insurance Life Cycle.
2. Familiarize the terminologies, parties, concepts of Annuity and Principles of Group insurance with Group retirement plans.
3. Analyse the concepts of Property and Casualty Insurance.
4. Examine the structure of Health Care Insurance and its provision with risk assessment.
5. Assess retirement plan, Life stages of Investors across the globe.
6. Impart eligibility for Superannuation with regulatory bodies governing Superannuation funds.

### **SEC- 2 ARTIFICIAL INTELLIGENCE**

1. To empower amazing new solutions and experiences and Microsoft Azure provides easy to use services to help you get started.
2. To learn how to use Azure machine learning to create and publish models without writing code.
3. To perceive the world visually through cameras, images, and videos.
4. To learn how to automate decision support, processes using Microsoft Azure.

## **IV SEMESTER**

### **DSC: 10 - CORPORATE ACCOUNTING AND AUDITING - II**

1. Understand the need for Liquidation of Companies and Preparation of liquidators Statement.
2. Understand the Concept of Business Combination and Process of Amalgamation and External Reconstruction.
3. Critically understand the Concept of Absorption of Companies and its Accounting Procedures.
4. Analyze and understand the process of Internal Reconstruction
5. Insights on verification and valuation of Auditing and Duties of an Auditor

### **DSC-11 BANKING FOR BPS**

1. Understand the Banker and Customer Relationship and familiarize KYC procedures in Banks.
2. Impart Skills in various types of Account and their Operations.
3. Acquire Knowledge of Banking Federal Regulations on Borrower's Rights.
4. Familiarize Cash Management Services.
5. Insights on Trade Finance Transactions and parties involved in International Trade specifying the relevance of CDCS certification to meet future professional requirements.

### **DSC-12: RETAIL AND MARKET RESEARH**

1. Understand the fundamentals of markets and market research
2. Impart knowledge about the Consumers Behaviour towards CPG industry
3. Familiarize consumer panels and its impact on consumer research
4. Build relevance on media research in industrial scenario with market segmentation and retail marketing
5. Advance understanding on 4 P's of Marketing and Product Lifecycle Strategies.
6. Recognize and develop skills on Brand and Media Management
7. Identification of techniques in managing the brand values and brand loyalty

## **V SEMESTER**

### **DSC: 13 - CORPORATE LAW**

1. Comprehend the purpose of framing of the CA 2013, Characteristics of a company and Types of Companies
2. Familiarized with the concept of Promoters and enumerate the steps in the formation of a company
3. Understand the different provisions relating to acquiring membership in a company
4. Describe the legal concept of directors and Company Secretary
5. Develop an understanding of conducting of board and other meetings as per the provisions of the act
6. Knowledge of the provisions relating to corporate insolvency
7. Comprehend the objectives, principles and elements of corporate governance

### **DSC 14: COST ACCOUNTING – ELEMENTS AND METHODS**

1. Familiarize with the basic fundamental concepts of costs.
2. Identification and allocation of Materials, Stores cost control and Techniques of
3. Inventory control
4. Build essence on time and motion study with control of labour cost and labour turnover
5. knowledge on the methods of absorption of overheads.
6. Insights on the methods of costing and its apportionment
7. Awareness on preparation of Reconciliation statement.

### **DSC 15: CAPITAL MARKETS FOR BPS**

1. Gain knowledge on various types of financial markets and securities
2. Comprehend on the functions and operations of Investment banks
3. Practical understanding of mutual funds, hedge funds and private equity
4. Understand the relevance of risk management in capital markets
5. Familiarize with Fundamental and Technical Analysis techniques

### **DSE:I - MANAGING BUSINESS PROCESS SERVICES – I**

1. Knowledge on the various business processes and its components
2. Examining the importance of ISO grading.
3. Explore the need for human resource & knowledge management
4. Capacitate relevance in business meeting demand & supply components.
5. Focusing on process automation, improving operational efficiency & better CRM

### **DSE II: ACCOUNTING FOR MANAGERS**

1. To Analyse and Interpret the Financial Statements for Decision Making.
2. To Understand the Financial Strengths of a Firm.
3. Examine the solvency, turnover/performance, and Liquidity of a business by using Benchmark ratios.
4. Evaluate the magnitude and pattern of inflow and outflow of cash and Cash Equivalents in An Enterprise during a Specified Period of Time.

5. Students Are Able to Draft the Reports Based on Various Statements in Order to Help the Management in Decision Making.

#### VOC 1 - TAXATION - I

1. Introduction of basic concept of Income Tax system with regard to structure, Powers and Functions of Income Tax authorities.
2. Impart knowledge on the Provisions related to Residential Status of Individual in India.
3. Comprehend knowledge of different Heads of Income and Assessment Procedure.
4. Provide knowledge about the components and Computation of Taxable Salary.
5. Describe about the provision of house property income and its computation

#### **SEC -4 ADVANCED EXCEL**

1. Demonstrate working knowledge of MS Excel, in creating and uploading files to Excel web- Based application, using select options and status bar, selecting cells and entering data and naming convention in Excel.
2. Perform actions necessary to format cells, numbers, dialog box, borders, background colour and font of data. Display an understanding of the use of conditional formula, conditional Sum and conditional count for
3. Computations in MS Excel.
4. Calculate Future Value, Present Value, Loan Payments, Principal, Interest, Interest Rate, Internal Rate of Return, Straight-Line Depreciation, Declining Balance Depreciation, and Sum-of-the-Years-Digits Depreciation Using Excel.
5. Create, format, sort, filter, modify and summarize Pivot Tables and Pivot Charts
6. To learn the context of Data Visualization and Application of Visualization Tools

## **VI SEMESTER**

### **DSC: 16 - BUSINESS LEGISLATIONS**

1. Introduction to the concepts of Business Law and its Scope with regard to Indian Contract Act 1872
2. Understand the Indian Sale of Goods Act & familiarize the students about sales, Conditions and Warranties.
3. Provide Knowledge about Intellectual property Legislations, Inventions, Patentees and WTO Rules.
4. Analyze the Environment Protection Act and familiarize the students on how to be an active participant in protecting the Environment.
5. Comprehend the Consumer Protection Act and spreading awareness about consumer rights and various Consumer Redressal Agencies.
6. Provide an overview of Foreign Exchange Management Act.
7. Describe the Concepts and Salient Features under Cyber Laws highlighting Provisions pertaining to Piracy.
8. Create an awareness about Provisions of Competition Law.

### **DSC: 17 - INTERNATIONAL BUSINESS ENVIRONMENT**

1. Critical Understanding of the Importance of International Business
2. Determine the Forces Operating in the International Business Environment
3. Evaluation of the Different Modes of Entering International Business and Determine the roles of the Different Regional Trading Blocks in the context of International Business
4. Determine the Aspects of Globalization and its Contribution to International Business
5. Understand the Bird's Eye View of International Finance s and Information Required for the Success of International Business
6. Familiarise the virtual international business requirements post Covid Era

### **DSC 18 - SUPPLY CHAIN AND LOGISTICS MANAGEMENT**

1. Familiarize with Business Process Outsourcing and understand fundamental Supply
2. Chain and Logistics Concepts
3. Comprehend the role of sourcing, procurement and contract in supply chain management
4. Gain knowledge on growing relevance and need for sales order management and after-market services
5. Develop in depth understanding on operations of fleet, warehouse and inventory
6. Elucidate on recent application of technology in Logistics and Supply Chain Management.



### DSE-III - MANAGING BUSINESS PROCESS – II

1. Awareness on problem solving ability and approaches.
2. Analyze the root cause of a problem with the help of quality tools
3. Ability to create a basic business process improvement model
4. Understanding the application of Six sigma, lean Kaizen to evaluate capability of process

### DSE: IV - FINANCIAL MARKETS AND SERVICES

1. Familiarize the relevance of Indian Financial System and Financial Markets.
2. In Depth Knowledge about Money Market Components and instruments.
3. Understanding the Types of Financial Services and its Importance and Identify the Role of Credit Rating Agencies in India
4. Knowledge on Role of Merchant Banking Services in India.
5. Disseminate the Knowledge about Various Mutual Fund Schemes and its Importance.
6. Assess the Relevance of Leasing and Factoring for a Business.

### VOC 2 - TAXATION - II

1. Computation on provision of Business Incomes or Professional Incomes for their own profession or Businesses.
2. Describe about the Provisions of Capital Assets when sold and computation of its Taxability.
3. Impart knowledge on Taxable Income from other sources
4. Provide understanding on how to compute tax Liability of an Individual from various sources along with deductions u/s 80C TO 80U
5. Understanding the provisions of GST in India

### **SEC – 5 ENTREPRENEURSHIP AND NEW VENTURE CREATION**

1. In-depth understanding of the concepts of entrepreneurship, challenges faced by them and the ways to overcome them.
2. Evaluation of sources and methods for generating business ideas and how to apply them in various sectors.
3. To Understand the Importance of SMEs and their contribution for the Economic Development.
4. Access the types of business models, their implementation and Evaluate the construction of a business plan
5. Analyse the sources of funds available and institutional support provided to growing entrepreneurs.
6. Analyse the life cycle of a venture and various expansion strategies available for entrepreneurs.