

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4th Cycle) by the
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



Bachelor of Commerce- Honours (BPM - Industry Integrated)

Semester V & VI

Syllabus as per National Education Policy 2020

Curriculum Framework w.e.f., 2024-2025

**Academic Year 2025 – 2026
Batch 2023 -2026**

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru City University)

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The college management was later transferred to the Jesuits. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management, the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011, SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse Honours programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

ABOUT THE DEPARTMENT

The B.Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics, Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions. The B.Com Programme of the college is rated amongst the top 10 in the country (India Today, AC Nielson Survey 2016).

OBJECTIVES OF THE B.COM PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.
3. To sharpen the students' analytical and decision-making skills.
4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
7. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

Salient Features of Bachelor of Commerce Programme

ELIGIBILITY FOR ADMISSION

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Programme.

DURATION OF THE PROGRAMME

I. MEDIUM OF INSTRUCTION

The medium of instruction shall be English.

II. ATTENDANCE

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in

aggregate of the number of working periods in each of the courses, compulsorily.

- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

III. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR FOUR-YEAR MULTIDISCIPLINARY UNDERGRADUATE B.COM PROGRAMME

The category of courses and their descriptions are given in the following table.

Category of Courses	Objectives/ Outcomes
Languages	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.
Ability Enhancement Courses	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
Skill Enhancement Courses	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.
Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	Major Discipline Core Courses aim to cover the basics that a student is expected to learn in that particular discipline. They provide fundamental knowledge and expertise to produce competent and creative graduates with a strong scientific, technical and academic acumen.
Major Discipline Elective Courses	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
Project work/	Students shall carry out project work on his/her own

Dissertation/ Internship/ Entrepreneurship	with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
Extension Activities	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programme in Govt Schools or Colleges, community service in slums and villages, awareness programme in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
Extra/Co-curricular Activities	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

IV. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
Certificate in Commerce	51
Diploma in Commerce	101
Basic Bachelor Degree	149
Bachelor Degree with Honours	193

*Credits are subject to change as per the NEP guidelines

V. TEACHING & EVALUATION

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to

evaluate the courses including part – B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

VI. EXAMINATION & EVALUATION

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
Continuous assessment – CIA 1	20% marks
Continuous assessment – CIA 2	20% marks
End Semester Examination (ESE)	60% marks

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

- a) The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- b) During the end of the semester, end semester examination shall be conducted by the college for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- c) The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.
- d) The marks of the total internal assessment shall be published on the ERP for students at the end of semester.
- e) The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f) There shall be no minimum in respect of the internal assessment marks.
- g) Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

MINIMUM FOR A PASS

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.
- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank

- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class, CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

CARRY OVER

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

The ten-point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four-year Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of,

- Certificate in Business Commerce
- Diploma in Business Commerce
- Basic Bachelor's Degree in Business Commerce
- Bachelor's Degree with Honours in a Discipline

TRANSFER FOR ADMISSION

Transfer for admission is permissible only for odd semesters for students of other universities and within the university.

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY

- a. His/ her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.
- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

Outcome Based Education (OBE)

B.Com – (BPM-Industry Integrated)

Program Educational Objectives (PEO)

Our B.Com (Honours) program will produce graduates who will:

PEO1: Be competent, creative and highly valued professionals in industry, academia, or government.

PEO2: Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development.

PEO3: Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.

PEO4: Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.

Programme Outcomes (PO)

After the completion of the **B.Com (Honours)** Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the **understanding** of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision Making Skill

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

PO3: Integrated Problem-solving and Research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation.

PO4: Critical Thinking Skill

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems.

PO5: Creative Thinking Skill

Develop, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work.

PO6: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy.

PO7: Leadership and Team Work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

PO8: Ethical Conduct and Sustainability Practices

Act responsibly and sustainably at local, national, and global levels.

PO9: Collaboration and Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams.

PO10: Self-directed and Life - long Learning

Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

Programme Specific Outcomes (PSOs)

PO11: Redesigning the Business Process Management:

Develop, report, display and alert mechanism drawn from process data from the Business Process Management Service/Software and use these data methods to adapt the process.

PO12: Business Process Management as a Career option:

Apply the competencies and creativity required to undertake Business Process Management as a desirable and feasible career option.

B.COM - Honours (BPM - Industry Integrated)									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
Part A : Ability Enhancement Compulsory Courses									
Language 3 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 3 Hrs/3 Crs	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Crs	9 Crs	6 Crs	9 Crs	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core Courses 4 Hrs/4 Crs	Financial Accounting	Cost Accounting	Financial Management	Management Accounting	Income Tax I	Income Tax II	Corporate Tax	Business Data Analysis	
	Principles of Management	Business Mathematics and Statistics	Business and Company Law	Marketing Management	Retail and Market Research	Goods And Services Tax	Costing for Business Decision	Emotional Intelligence for Managerial Effectiveness *	
	Business Economics	Finance and Accounting for BPS	Insurance for BPS	Banking for BPS	Capital Markets for BPS	Supply Chain Management	Entrepreneurial Development Programme	Business Information System *	
	-	-	-	-	Managing Business Process	Fundamentals of Research	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Crs	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 3 Hrs/3 Crs	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
SEC - SB 2 Crs	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Hrs/3 Crs	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Crs	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project 12 Crs	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
Internship 2 Crs/4 Crs	-	-	-	-	Social Internship 2 Crs	Corporate Internship 2 Crs	-	Internship * 4 Crs	
II	17 Crs	15 Crs	17 Crs	14 Crs	24 Crs	24 Crs	22 Crs	22 Crs	155
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Crs	Psychological Well being	Extension Activities 1 Cr	Yoga	Extension Activities 1 Cr	-	-	-	-	
		Extracurricular Activities/ Association/Sports 1 Cr		Extracurricular Activities/ Association/Sports 1 Cr	-	-	-	-	
III	2 Crs	2 Crs	2 Crs	2 Crs	-	-	-	-	8
Total	25 Crs	26 Crs	25 Crs	25 Crs	24 Crs	24 Crs	22 Crs	22 Crs	193

Note: Only students who secure 75% marks or 7.5 CGPA and above in the 1st six semesters may choose to undertake research in the 4th year.

**Those who opt for research will have one DSC with Research Proposal Formulation & Project.

*Other students will continue with the regular Core Courses and Internship.

Bachelor of Commerce (BPM-Industry Integrated)**Course Matrix as per National Education Policy****SEMESTER V**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C3 21 DC 501	Income Tax I	DSC-1	4+0+0	60	40	100	4
2.	C3 21 DC 502	Managing Business Process	DSC-2	4+0+0	60	40	100	4
3.	C3 21 DC 503	Capital Markets for BPS	DSC-3	4+0+0	60	40	100	4
4.	C3 24 DC 504	Retail and Market Research	DSC-4	4+0+0	60	40	100	4
5.		Discipline specific Elective 1	DSE-1	3+0+1	60	40	100	3
6.		Vocational Enhancement Course - 1	VEC-1	3+0+1	60	40	100	3
7.	C3 21 SO 501	Social Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

*** As per the Suggestive List

Bachelor of Commerce (BPM-Industry Integrated)**Course Matrix as per National Education Policy****SEMESTER VI**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C3 21 DC 601	Income Tax II	DSC-1	4+0+0	60	40	100	4
2.	C3 24 DC 602	Goods and Services Tax	DSC-2	4+0+0	60	40	100	4
3.	C3 21 DC 603	Supply Chain Management	DSC-3	4+0+0	60	40	100	4
4.	C3 21 DC 604	Fundamentals of Research	DSC-4	4+0+0	60	40	100	4
5.		Discipline specific Elective 2	DSE-2	3+0+1	60	40	100	3
6.		Vocational Enhancement Course - 2	VEC-2	3+0+1	60	40	100	3
7.	UG 21 CO 601	Corporate Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

*** As per the Suggestive List

SEMESTER - V

C3 21 DC 501- INCOME TAX - 1

COURSE OBJECTIVES

This course enables the students to understand the provisions of income tax and compute income from salary and house property of an individual assessee.

Module – 1: Introduction

6 Hrs

Brief history of Income Tax – Legal Frame work – Cannons of Taxation –Finance Bill – Scheme of Income Tax, Income Tax Authorities- Income tax officer and powers and functions, CBDT- powers and functions, Commissioner of Income Tax- powers and function, Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview

Module – 2: Important Definitions

2 Hrs

Definition: Assesse – Person – Assessment Year – Previous Year- Income – Gross Total Income – Total Income, Exempted Incomes- Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).

Module - 3: Revenue and Capital Items

8 Hrs

Revenue and Capital (a) Receipts, (b) Expenditure and (c) Losses.

Module – 4: Residential Status & Incidence of Tax

4 Hrs

Residential status– Resident – Ordinary & Not ordinary and Non- Resident of individual with incidence of tax – HUF & company –Residential status only.

Module-5: Income from Salary

25 hrs

Income from Salary – Features of Salary Income – Basic Salary– Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 – Problems.

Module 6: Income from House Property

15 hrs

Introduction – Annual value under different situations (self- occupied – let out – partly self-occupied partly let out – portion wise and time wise) – deductions (u/s 24) – problems.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- Enumerate the process of obtaining a PAN card and obtain the same.
- Filing of Income Tax Returns.
- List the enclosures to be made along with IT returns (with reference to salary & H.P).
- Preparation of Form-16.
- Computation of Taxable income and Tax Liability.
- Computation of perquisites Retirement benefits.

Course Outcomes

After completion of the course, the students will be able to:

- 1) Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.

- 2) Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
- 3) Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature.
- 4) Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
- 5) Show the computation of income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
- 6) Show the computation of income from House property an Individual assessee after taking into consideration of deduction U/S 24.

Books for Reference

- B. B. Lal, Direct Taxes, Konark Publisher
 - B. S. Raman, Income Tax
 - B. Prasad, Direct Taxes – Law and Practice, Wishwa Prakashana
 - D. Pagare, Law and Practice of Income Tax, Sultan Chand and Sons
 - Dr. G. Ahuja & Dr. R. Gupta, Income Tax
 - Dr. Mehrotra & Dr. Goyal, Direct Taxes – Law and Practice, Sahitya Bhavan Publication
- Dr. V.K. Singhania, Direct Taxes – Law and Practice, Taxmann Publication

COURSE OBJECTIVES

This course enables the students to understand process management and equips them with process mapping techniques and tools relevant to the BPO industry and the importance of delivery management to enhance customer satisfaction.

Module 1: Process Management and BPO Industry

10 Hours

Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs end user.

Role of BPO Industry in process management – Typical business processes outsourced to India – BPO operating models – BPO life cycle, good governance for effective delivery management- Ethics in Business Process -Green BPM.

Module 2: Process Improvements – Six Sigma

12 Hours

Six sigma methodology overview – Six sigma organization – Six sigma project methodology, Six sigma for business sustainability.

Module 3: Process Improvements – Lean

12 Hours

Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen – Lean tools – Value stream mapping –Poke yoke – Difference between pull system and push system – 5S principles, Lean management for sustainable business.

Module 4: Quality Management

10 Hours

Introduction to quality management - Quality assurance- 7QC Tools for simple problem solving – Histograms- Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs- Control charts – Scatter diagram.

Module 5: Delivery Management

8 Hours

Customer management – Knowledge management – Capacity management – People management – Transition management – Finance management.

Module 6: Risk Management

8 Hours

Introduction to quality management – Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan, Ethics and Risk Management, Business Continuity and good governance.

Skill Development

- **Case Study Analysis:** Analyze a case study on a successful BPO operation. Discuss what processes were outsourced, the governance model used, and ethical considerations.
- **Role of Green Six Sigma:** Facilitate a discussion on how Six Sigma can contribute to business sustainability. Ask participants to brainstorm ideas for implementing sustainable practices in a Six Sigma project.
- **Value Stream Mapping:** Teach participants how to create a value stream map for a process in their organization, identifying areas for improvement.
- **Quality Audit Simulation:** Conduct a mock audit in teams, assessing a process's adherence to quality standards. Debrief and discuss improvements.
- **Role Play Scenarios:** Create scenarios for transition management and capacity management, allowing participants to role-play their responses.

- **Ethics in Risk Management Discussion:** Engage participants in a discussion about ethical dilemmas in risk management and how to navigate them.

Course Outcome

- 1) After completion of the course the students will be able to:
- 2) Illustrate the components of process management that enhances the satisfaction of internal customers and end users.
- 3) Justify the role of BPO industry in process management.
- 4) Describe the utility of process mapping Techniques and tools.
- 5) Relate the quality management function with that of quality assurance.
- 6) Devise a plan for each component of Delivery Management that enhances customer satisfaction.

Books for Reference

- TCS reference material
- Greasley, A. (n.d.). Operation Management. New Delhi: Sage Publication India Pvt Ltd.
- S.N, C. (n.d.). Production and Operation Management. New Delhi: Tata MC Graw Hill.
- V, D. H. (n.d.). Process Mapping- How to Reengineer your Business Process. USA: John Wiley and Sons.
- N.G, N. (n.d.). Production and Operation Management. New Delhi: Tata MC Graw Hill.
- Charantimath, P. (n.d.). Total Quality Management. New Delhi: Pearson Education.

SEMESTER - V

C3 21 DC 503 - CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES

Course Objectives

The course enables the students with the knowledge of the functioning and requirement of Business process services in capital market, mutual funds, investment banking.

Module 1: Financial Markets and Trade**10 Hrs**

Concept of Capital Market - Capital Market mechanism – Importance – Functions - Types of Financial Markets - Regulatory Framework of Capital Markets - OTC vs Exchange markets - Concept of Financial Trade - Trading mechanism - Trade Life Cycle (TLC) in BPM - Parties involved in TLC - Master agreement - Order Management - Trade execution. E - Trading.

Module 2: Capital Market Instruments**6 Hrs**

Concept of Financial Securities - Features - Types of Capital Market Instruments (Debt & Equity) - Issuers of capital market instruments - Role on economy - Difference between Pure & hybrid instruments. OTC Products, Sustainable Finance-Green bonds, social bonds, Sustainable bonds.

Module 3: Derivatives and Risk Management in Capital Markets**10 Hrs**

Concept of Derivatives - Derivative products (Forwards, Futures, Options, Collaterals, Swaps) - Merits of Derivatives - Participants in derivative markets (Hedgers, Speculators & Arbitrageurs) - Derivatives Trading Mechanism - Pricing principles. Performance caselet. Risk Management: Introduction – Types of risk - Settlement and clearing, Counterparty credit risk management – Assessment of credit risk -Market risk management – Sovereign and counterparty risk.

Module 4: Mutual Funds**9 Hrs**

Concept of Mutual funds – Objectives – Merits - Structure of NAV - Role of Asset Management Company & Fund Manager - Players in Mutual fund segment - New funds offers - Transfer agency (Overview, Activities, processing & Systems workflow) - Hedge funds – Concept, Features, Structure, Types & Strategies - Private Equity – Concept, Features, Structure, Types - Key Components - Performance computation - Client Reporting.

Module 5: Basics of Investment Banking**15 Hrs**

Concept of Investment Banking. Importance on economy. Factors influencing the workflow. Challenges & sources of investment information. Functions. Trade Life Cycle. Clearing & settlements. Players in Investment banking. Role of clearing house. Reconciliation concept. Types of Reconciliation (Cash & Position). Types of Investment Banking Services. Collateral Management. Security identifier – Securities lending (Legalities). Revenue generation (Stock loan fees, Prime brokerage). Collateral management (Need & Functions). Corporate actions (Mandatory & Voluntary), Types & Impact on securities, Sustainable capital markets, Sustainable Investment banking

Module 6: Emerging Trends in Capital Markets**10 Hrs**

Concept of Innovation - Need for Technological innovations in Capital markets. Capital Market influencers (Intelligent Solution, Data-driven compliance, Deep customer insights) - Implications of Artificial Intelligent Automation Transforms - Robotic Process Automation - Cloud Technology. Micro services agility, Smart Contracts, Platformification - General Data Protection Regulation, Machine Learning & Block Chain.

Course Outcome

After completion of the course, the students must be able to:

- 1) Illustrate the functioning of capital market in India and its requirements of BPS.

- 2) Select a set of capital market instruments on the basis of merit of case and its requirements of BPS.
- 3) Design a hedging strategy for managing risk of stocks of capital market by using derivatives.
- 4) Illustrate the stages of trade cycle and process involved in mutual funds and its requirements of BPS.
- 5) Relate the stages of Trade Cycle and process involved in Investment Banking and its requirements of BPS.
- 6) Justify the application of emerging disruptive technologies in capital markets that enhances the efficiency of Business process services.

Skill Development

- Explore and analyse the various financial services provided by the Investment Bankers and prepare a comparative report.
- Analyse various Mutual fund schemes and develop a portfolio according to different Investors' need and requirement.
- Explore the various technological innovations in capital markets and present the various advantages and challenges of each platform.
- Analyse the pros and cons of various Debt Instruments if you are an investor with examples.

Books for Reference

- TCS reference material
- V.Pathak, B. (n.d.). The Indian Financial System. South Asia: Dorling Kindersley (India) Pvt.Ltd.
- S, G. (n.d.). Capital Markets. UttarPradesh: Margham McGraw-Hill Education (India) Pvt.Ltd.
- S.N, M. (n.d.). Elements of Financial Management. New Delhi: Sultan Chand and Sons.
- J, F. &. (2009). Capital Markets: Institutions and Instruments (Vol. 4th Edition). Pearson Education.
- Frederic S Mishkin, S. E. (2017). Financial Markets & Institutions. 8th Edition. Pearson education.
- Kumar, C. R. (2018). Capital Market & Securities Law. 9th Edition. Commercial Law Publishers (India) Pvt Ltd.
- Sharma, S. (2019). Capital Markets. 1st Edition. India: Bloomsbury India.

C3 24 DC 504: RETAIL AND MARKET RESEARCH

Course Objectives

The students will be able to:

Select an appropriate type of marketing research in accordance with the demand of a specific product of CPG industry in the context of 4Ps of Marketing and Integrate retailing research in every aspect of retailing.

Module - 1: Introduction to Market Research**15 Hrs**

Market - Research - Market Research - Need for Market Research - Types of Market Research - Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative Research

Methodology - Qualitative Research Methodology - Research Types - introduction to 4 Ps of Marketing with reference to Market Research - Type of goods - CPG - Why CPG industry is different? - Global CPG Manufacturers - Consumer Behaviour - Influencers.

Module - 2: Retailing and Retail Research**15 Hrs**

Characteristics of Retailing - Retail formats - Overview to Retail functions - Global Retailers - Segmentation - Need for segmentation criteria - Types of Segmentation - Need for Retail Research - Retail data - Importance of Retail Data Validation - Retail Research reports. - Product Coding -Product Characteristics& Features - Product Customization - Reports and Database for Manufactures - Consumer Panel - Importance of Consumer Panel - Customer Panel Services - Consumer Data - Panel Research reports.

Module - 3: Consumer Research**15 Hrs**

Consumer Research and Consumer Marketing Research - Need for Consumer Research - Key Consumer Research Methodologies - Types of Survey and Survey Questions - Product Research - New Product Development and Product Research - Product Promotion and Product Survey.

Module - 4: Media Research**8 Hrs**

Media and Media Research - Importance of Media research - Media Data - Importance of Media Data Validation - Media Research reports - Audience Measurement Services - Advertisement Intelligence - Digital Advertisements.

Module-5: Metrics**7 Hrs**

Metrics - Need for Metrics - Service Level Agreement - Quality Monitoring and Management - SLA's Used in Market Research - Impact of Adherence to SLA's.

Skill Development:

1. Examine CPG Industry in the present scenario
2. Analyse the computer packages for research and analysis consumer behaviour
3. Conduct a micro project on consumer marketing research
4. Examine SLA's used in the field of market research

Course Outcome

After completion of the course the students will be able to:

1. Select an appropriate type of marketing research in accordance with the demand of a specific product of CPG industry in the context of 4Ps of Marketing.
2. Integrate retailing research in every aspect of retailing.
3. Devise a plan for consumer research and consumer marketing research for designing a product mix and new product development.

4. Generate media research report in the context of Advertisement Intelligence and Digital Advertisements.
5. Use metrics to evaluate Service Level Agreement of Marketing research

Books for Reference

- ☒. *TCS reference Material for Retail and market research*

SEMESTER - VI C3 21 DC 601- INCOME TAX - II

COURSE OBJECTIVES

This course enables the students to compute taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Module 1: Profits & Gains of Business or Profession

16 Hrs

Meaning of business – Profession – Profits of business or profession– Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32.

Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.

Module 2: Capital Gains

12 Hrs

Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of consideration – Cost of acquisition– Cost of improvement – Capital gains exempt from tax exemptions from capital gains u/s 54. Problems on computation of short term and long term capital gains.

Module 3: Income from Other Sources

12 Hrs

General income – Specific incomes – Treatment of specific incomes - Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module 4: Deductions from Gross Total Income

8 Hrs

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes. Module 5: Carry forward and set off of Losses 2 Hrs (Theory only)

Module 5: Carry forward and set off of Losses

2 Hrs

Carry forward and set off of Losses

Module 6: Tax Liability of Individuals

10 Hrs

Computation of total taxable income and tax liability of an individual.

Skill Development

(These activities are only indicative; the Faculty member can innovate)

- 1) Create a chart of capital gains index numbers and prepare a table of rates of TDS
- 2) Conducting a survey among tax players to understand and analyze the implications of IT Provisions. Developing the process of Income tax filing [considering extraordinary cases , ex : extension of dates during pandemic]
- 3) Preparing list of enclosures required for IT filing
- 4) Applying Income tax provisions and creating a tax planning.

Course Outcomes

After completion of the course the students will be able to:

- 1) Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
- 2) Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
- 3) Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.

- 4) Compute gross total income of an Individual assessee after taking into account deduction u/s 80.
- 5) Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.
- 6) Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Books for Reference

- Lal, B. B. (2010). Income tax. Pearson Education India.
- Bhagwati, P. (1998). Direct Taxes: Law and Practice: Income Tax Wealth Tax Gift Tax with Tax Planning Management.
- Dinkar, P. (1992). Law and Practice of Income Tax.
- Ahuja, G., & Gupta, R. (2019). Direct Taxes Law & Practice. Wolters kluwer india Pvt Ltd.
- Mehrotra, D., & Goyal, D. (2015). Direct Taxes–Law and Practice. Sahitya Bhavan Publication.
- Singhania, V. K., & Singhania, J. (1999). Direct Taxes Ready Reckoner. Taxmann Publication.
- Gaur, V. P., & Narang, D. B. (1990). Income Tax: Law and Practice.

SEMESTER VI C1 24 DC 603: GOODS AND SERVICES TAX

COURSE OBJECTIVE

The course is designed to expose the students to the various provisions of Goods and Services Act and enable students to compute goods and service tax liability as per the provisions.

Module 1: INTRODUCTION

5hrs

Taxes, Direct and indirect taxes, the basic features of Indirect taxes and the principal Indirect taxes in India. The concept of GST- The need for GST, Taxes Subsumed not subsumed under GST. The framework under GST (Dual Model), Levy of GST, benefits from implementation of GST. GST Council- composition Power and Functions.

MODULE 2: SUPPLY UNDER GST

20 hrs

Supply, Types, Time of supply, place of supply and value of supply, Levy and collection of CGST/SGST/IGST, Tax liability on Mixed and Composite supply.

MODULE 3: OVERVIEW OF GST REGISTRATION, EXEMPTION AND RATES

10 hrs

Important definitions, Exemptions from Tax, Registration under GST, Special provisions for Casual taxable persons and Non-resident taxable persons, GST Rates, Composition scheme, alternative composition scheme, Reverse Charge Mechanism (RCM).

Module 4: VALUATION OF SUPPLY, INPUT TAX CREDIT & COMPUTATION OF TAX **15 Hrs**

Computation of transaction Value (simple problems), input tax credit- Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of Input tax credit, Eligibility and conditions for taking ITC, (Numerical Illustrations), Cross Utilization of ITC, computation of tax.

MODULE 5 : E- COMMERCE & DOCUMENTS OF GST

5 Hrs

Provisions relating to E-Commerce,
Tax Invoice, E-Way bill(provisions), Debit note, credit note,
Concept of Electronic Credit Ledger, Electronic Cash Ledger- Brief introduction

Module 6 PAYMENT OF TAXES AND FILING OF RETURNS:

5

hrs

Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9).
Mechanism of GST Network w.r.t Returns, matching of invoices. GST Network: Structure, and Functions.

COURSE OUTCOMES:

After completion of the course, the students will be able to:

1. Analyze the composition, power, and functions of the GST Council.
2. Calculate tax liability and determine supply aspects under various scenarios
3. Evaluate the applicability of ITC in special circumstances .
4. Compare and contrast the significance of different types of returns and their implications
5. Illustrate the structure, vision, mission, and functions of the GST Network

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Narrate the procedure for calculation of CGST, SGCT and IGST.
2. Show the flow chart of GST Suvidha Provider (GST).
3. Prepare chart showing rates of GST.
4. Prepare challans for payment of duty.
5. Prepare Tax invoice under the GST Act.
6. Prepare structure of GSTN and its working mechanism.
7. Prepare list of exempted goods/ services under GST.

8. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.

9. Procedure for registration

10. Furnishing of monthly returns.

BOOKS FOR REFERENCE

1. Deloitte: GST Era Beckons, Wolters Kluwer.

2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.

3. All About GST: V.S Datey - Taxman's.

4. Guide to GST: CA. Rajat Mohan,

5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication

6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.

SEMESTER - VI

C3 21 DC 603: SUPPLY CHAIN MANAGEMENT

COURSE OBJECTIVES

The students must be able to:

1. Compare and contrast the forms of business organization, types of Outsourcing and its consistency with the Supply Chain and lean Supply Chain in BPS.

2. Evaluate the role of each component of Supply Chain Management, Life Cycle and Technology in Supply Chain and Contract Management.

3. Relate the impact of Sales order management & its operational nature on after sales market services.
4. Develop a Master Data Management in consistent with Technology and its Operational Nature.
5. Select the type of Logistics, Fleet and Warehouse Management in alignment with SCM objectives on par with recent Technology.
6. Justify the application and implication of appropriate method of Inventory Management in the context of SAP SCM

Module 1: Introduction to Supply Chain Management

12 Hrs

Basics of Business, Outsourcing: Concept of Business. Types of Business Organizations (Brief). Business Partnerships. Types of BPS's. Classification & Domain of BPS. Future Scope & Challenges. Concept of Lean Supply Chain Management. SCM in BPS. Merits & Demerits of on various BPS Options. Evolving of Outsourcing. Need for Outsourcing Horizontal Services. Current trend in SCM Outsourcing.

Overview to SCM: Features of SCM. Supply Chain Structure. Importance of supply chain in business. Supply Chain Elements & Phases. Process Views of Supply Chain. Technology Intervention in Supply Chain. Upstream & downstream concepts. Supply Chain Functions. SCM offerings.

Module 2: Sourcing, Procurement & Contract Management

12 Hrs

Supply Chain Sourcing & Procurement: Sourcing & Types of Sourcing. Components of Sourcing (Spend Analysis, RFx, and Auction Contract). Sourcing Requirement. Procurement practice & Lifecycle. Purchasing Cycle. Receiving & Analyzing Purchase requirements. Establishing Specifications. Technology Invention in Sourcing & procurement.

Contract Management: Legal binding. Creation of contract. Negotiation, Approval, Execution, Amendments, Technology Interventions in contract management.

Module 3: Sales Order Management & Operations

10 Hrs

Supply Chain Market Sales Services: Concept of After-sales market service requirement. Incident management. Warranty eligibility. Annual maintenance contract. Return material authorization. Parts management. Logistics Involvement.

Sales Order Management: Concept. Objectives. Order quotation, acceptance, entry, administration, & order fulfillment. Major Operational Challenges in SOM. Application of Tools & best practices in SOM. Logistics.

Module 4: Master Data Management

10 Hrs

Concept, Purpose & benefits of Master Data. Types of Data Management (Item, Customer, Vendor & Supplier). Data On-boarding. Data Cleansing with maintenance. Technology Interventions in MDM. Challenges in Master Data. Responsibilities & Automated Maintenance. Data Stewardship. Data Governance. Key elements.

Module 5: Logistics & Warehouse Management

6 Hrs

Concept of Logistics Fleet. Types of fleet in goods transportation. Warehouse Management: Concept, Functions & Importance of efficient WRM. Operational Challenges in Logistics fleet & WRM. Technology Intervention in Logistics Fleet and Warehouse Management (Application of Information systems like Warehouse management system (WMS), Transport Management System (TMS), Distribution Management system (DMS) etc). Application of Block Chain Technology.

Module 6: Inventory Management

10 Hrs

Concept of Inventory Management. Importance. Types of Inventory. Methodology of Inventory. Just-in-Time Inventory (JIT). Inventory carrying cost. Inventory Control System. Technological implications on Inventory Management.

SAP SCM: Overview (Strategy & assessment, value engineering, business process consulting, application configuration and support optimization) Components (Collaboration, Planning, Coordination, & Execution). Benefits.

Course Outcomes

After completion of the course, the students will be able to:

- 1) Compare and contrast the forms of business organization, types of Outsourcing and its consistency with the Supply Chain and Lean Supply Chain in BPS.
- 2) Evaluate the role of each component of Supply Chain Management, Life Cycle and Technology in Supply Chain and Contract Management.
- 3) Relate the impact of Sales order management & its operational nature on after sales market services.
- 4) Develop a Master Data Management in consistent with Technology and its Operational Nature.
- 5) Select the type of Logistics, Fleet and Warehouse Management in alignment with SCM objectives on par with recent Technology.
- 6) Justify the application and implication of appropriate method of Inventory Management in the context of SAP SCM

Skill Development

- 1) Present a comparative report on various technologies used in SCM.
- 2) Prepare a flowchart of complete supply chain cycle
- 3) Identify an appropriate inventory management plan for an imaginary company and a policy document
- 4) Identify a company, its current supply chain, identify strengths and weaknesses of the chain and the logistics operations of the company and provide a more profitable alternative.

Books for Reference:

- TCS reference Material
- Chopra, S. (2019). Supply Chain Management: Strategy, Planning, and Operations, 7th Edition. Pearson.
- Gattorna, J. (2019). Transforming Supply Chains: Realign your business to better serve customers in a disruptive world. Pearson FT Press.
- Myerson, P. A. (2017). Lean & Technology: Working hand in Hand to enable and energize your global supply chain. Pearson FT Press.
- Leon, S. (2016). Financial Intelligence for Supply Chain Managers: Understand the Link between Operations and Corporate Financial Performance. Pearson FT Press.
- K, A. D. (2015). Textbook of Logistics and Supply Chain Management. Trinity Publications.

SEMESTER - VI
C3 21 DC 604 - FUNDAMENTALS OF RESEARCH

COURSE OBJECTIVE

This course enables the students with the basic knowledge of research, data collection and analysis

Module 1: Introduction to Research

8 hrs.

Meaning – Characteristics – Objectives – Significance – Scope – Types of Research – Research Methods vs. Research Methodology – Research Process – Criterion for a Good Research – Ethics in Research

Module 2: Research Design

6 hrs.

Meaning & Significance of Research Design – Concepts of Research Design – Classification of Research Design – Experimental Research Designs

Module 3: Sampling & Sampling Techniques

10 hrs.

Meaning – Census vs. Sampling – Characteristics of Good Sample – Advantages & Limitations of Sampling – Sampling Techniques: Probability & Non-Probability Sampling – Criteria for Selecting Sampling Techniques

Module 4: Collection of Data

12 hrs.

Meaning – Sources of Data – Primary Method of data collection: Schedule and Questionnaire Design – types of questionnaires, procedure, types of questions, criteria for question designing, questionnaire structure – Interview & Survey Methods – Secondary method of data collection: Classification of secondary data – Qualitative method of data collection – Measurement and Scaling: Types of Scales – Classification of Scales: Single item vs. Multiple items Scales – Comparative vs. Non-comparative Scales – Criteria for Good Measurement

Module 5: Processing & Presentation of Data

10 hrs.

Processing of Data – Data Validation – Editing of Data – Coding – Classification & Tabulation of Data – Cross tabulation – Graphical Representation of Data – Presentation of Data using relevant Software

Module 6: Data Analysis

14 hrs.

Descriptive and Inferential Analysis – Mean, Median & Mode – Standard Deviation, Coefficient of Variation & Variance – Normal Distribution – Correlation – Testing the Significance of Correlation Coefficient – Regression – Simple Linear Regression Equation (application using case studies)

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Describe the various types of research and the research process
2. Formulate the research design after critical review of literature
3. Choose an appropriate sampling technique for a given study
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Present the collected data in Excel after processing the same
6. Apply simple data analysis tools and interpret the results

Skill Development

1. Choose an area of interest, review a minimum of 10 literatures on the same and formulate a topic for prospective research.
2. Given a topic – collect data through primary and secondary sources.
3. Preparation of questionnaire using various scaling techniques.
4. For a given data, analyze data using various statistical tools.

Books for Reference

- ❖ *“Business Research Methods” - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.*
- ❖ *“Methodology of Research in Social Sciences”- O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.*
- ❖ *Israel .D. Data Analysis in Business Research: A step by-step Nonparametric Approach, Sage Publications, New Delhi.*
- ❖ *Research Methodology: Methods and Techniques” C. R. Kothari,2008. New Age International Publishers.*
- ❖ *“Methodology and Techniques of Social Research” - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.*
- ❖ *Business Research Methods” - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.*