

Nallamuthu Gounder Mahalingam College (Autonomous)

Pollachi

B.Com. Banking and Insurance

2023-2024

Program Educational Objectives:

The B.Com – Banking and Insurance students will attain

PEO1	To excel in contemporary knowledge in commerce and the services offered by banking and insurance sectors.
PEO2	To pursue higher education in M.Com, M.Com (Banking and Insurance) and the like and professional courses like CA, CS, ICAI, CMA and the like.
PEO3	To produce employable graduates in the areas of Commerce, Banking and Insurance.
PEO4	To act as a Consultants in Commerce, Banking and Insurance.
PEO5	To get practical exposure in Commerce, Banking and Insurance fields which helps the students to take up a challenging job.

Program Outcomes:

After the successful completion of B.Com. Banking and Insurance program, the students are able to

PO-1	Disciplinary Knowledge Capability of executing comprehensive knowledge and understanding of Commerce, Banking and Insurance fields and to take up PG and professional courses like CA, CS, ICAI, CMA and the like.
PO-2	Communication Skills i. Capacity to improve communication related to Commerce, Banking and Insurance fields. ii. Ability to communicate the unsolved problems remains standing in Commerce, Banking and Insurance disciplines.
PO-3	Reflective thinking: Critical sensibility to lived experiences in Banking and insurance industry, with self awareness and reflexivity of both self and society.
PO-4	Problem Solving Capability to deduce Business, Banking and Insurance related problems and to apply the class room learning into practice and to offer a suitable solution for the same.
PO-5	Leadership Skills Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that

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	vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO-6	Digital Literacy Skills Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for Business, Banking and Insurance purposes and to enable graduates to get theoretical and practical exposure in Commerce, Banking and Insurance fields.
PO-7	Self-directed Learning Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion..
PO-8	Lifelong learning Ability to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling

Program Specific Outcomes:

After the successful completion of B.COM Banking and Insurance program, the students are able to

PSO-01	Pursue higher education in Commerce especially in Banking or Insurance.
PSO-02	Choose a rewarding career in the field of Banking and Insurance.

Course Code: 21UBI513

Course title: Income Tax

CO Number	CO Statement	Knowledge Level
CO1	To acquaint with the latest provisions of Income Tax Act 1961	K2
CO2	To develop the skills in computation of income under the head Salary	K3
CO3	To develop the skills in computation of income under the head House Property and Business/Profession	K3
CO4	To develop the skills in computation of income under the head Capital gains and income from other sources	K3
CO5	To equip the students for filling tax returns of an individual	K5

Course Code: 21UBI514

Course title: Financial Innovations in Banking and Insurance

CO Number	CO Statement	Knowledge Level
CO1	To gain knowledge about e-banking operations	K1

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CO2	To understand recent development in banking industry	K2
CO3	To understand the concept of business correspondent and banking ombudsman	K2
CO4	To evaluate the benefits of insurance to the individuals and society	K5
CO5	To analyze the latest policies emerging in life and general insurance	K4

Course Code: 21UBI515

Course title: International Banking

CO Number	CO Statement	Knowledge Level
CO1	To get an idea about the foreign exchange market	K1
CO2	To familiarize the students with the Financial Institution at International Level	K2
CO3	To comprehend the usage of Letter of Credit	K3
CO4	To analyze the Import and Export Procedures	K4
CO5	To equip the students with the various ripples involved in International Trade	K5

Course Code: 21UBI516

Course title: Principles and Practices of Auditing

CO Number	CO Statement	Knowledge Level
CO1	To gain knowledge about the basics concepts of auditing and its role in business	K1
CO2	To understand the process involved in internal control and vouching	K2
CO3	To acquire knowledge about Verification and Valuation of Asset and Liabilities	K2
CO4	To gain expertise in audit of a joint stock company	K1
CO5	To analyze the auditing standards, audit of computerized accounts and electronic auditing	K4

Course Code: 21UBI517

Course title: Internship

CO Number	CO Statement	Knowledge Level
CO1	To understand about business organization and its structure	K1
CO2	To adopt to the changes in working environment	K2

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CO3	To gain hands on training experience in the relevant field	K3
CO4	To bridge the gap between theory and practice	K4
CO5	To know the challenges faced by the company	K5

Course Code: 21UBI5E1

Course title: Supply Chain Management

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the principles, practices and application in Supply Chain Management	K1
CO2	To understand the legal aspects in Supply Chain Management	K2
CO3	To evaluate the planning and sourcing decision in supply chain	K5
CO4	To apply the various dimensions of financial supply chain management and its strategies	K3
CO5	To analyze the impact of logistics and supply chain management with a competitive strategy	K4

Course Code: 21UBI5S1

Course title: Principles of Management

CO Number	CO Statement	Knowledge Level
CO1	To familiarize the management principles introduced by FW Taylor and Hendry Fayol	K1
CO2	To understand the major elements of business management and their uses in business organization for managerial decision making.	K2
CO3	To understand the importance and functions of management in business organization.	K2
CO4	To apply the conceptual knowledge relating to work delegation and decentralization and leadership skills.	K3
CO5	To evaluate the performance of the business organization based on the management principles.	K4

Course Code: 21UBI618

Course title: Management Accounting

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts and importance of management accounting in decision making.	K1
CO2	To understand and analyze financial statement to help managerial decision making.	K2

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CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K3
CO4	To learn the various tools and techniques in cost control like Marginal costing, Break-even analysis.	K4
CO5	To prepare various budgets like Production budget, sales budget, Cash budget and the like.	K3

Course Code: 21UBI619

Course title: Indirect Tax

CO Number	CO Statement	Knowledge Level
CO1	To understand indirect taxation system of India.	K1
CO2	To acquaint with the provisions relating to customs duty.	K2
CO3	To analyse about Goods and Services Tax Act 2017 and its working mechanisms.	K4
CO4	To know about the levy and Collection under SGST/CGST Acts	K4
CO5	To know about the levy and Collection under the Integrated Goods and Services Tax Act 2017	K4

Course Code: 21UBI620

Course title: Commerce, Banking and Insurance Practicals

CO Number	CO Statement	Knowledge Level
CO1	To prepare payroll, fix a brand name and design a office layout	K4
CO2	To apply for PAN card, passport and to be able to book a railway ticket	K3
CO3	To draft job related letters and file income tax returns	K4
CO4	To enable the students in filling various banking forms	K3
CO5	To enable the students with the usage of insurance firms	K3

Course Code: 21UBI6E1

Course title: Consumer Behaviour

CO Number	CO Statement	Knowledge Level
CO1	To understand the role of consumer behaviour in marketing	K1
CO2	To analyse the concepts of consumer motivation, involvement and perception	K4
CO3	To analyse the concepts of consumer learning and attitude formation	K4

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CO4	To acquire the skill of probing consumer decision making process	K3
CO5	To evaluate the role of reference groups in consumer behaviour	K5

Course Code: 21UBI6E4

Course title: International Business

CO Number	CO Statement	Knowledge Level
CO1	To familiarize the concept of globalization and it's impact in the evaluation of international business.	K1
CO2	To understand the changing environment of international business.	K1
CO3	To analyze the role of regional economic integration and the reason for integration.	K3
CO4	To investigate the importance of GATT, WTO and UNCTAD in international business	K4
CO5	To evaluate the Indian's Foreign Trade Policy and its scope of international business in India.	K5

Course Code: 21UBI621

Course title: Programming Laboratory in Tally

Course Outcomes (CO)

CO Number	CO Statement	Knowledge Level
CO1	To know the basic knowledge in Company Creation	K3
CO2	To apply the Voucher and Ledger in Business	K4
CO3	To create stock summary	K4
CO4	To create godown with stock summary	K4
CO5	To equip the students in the practical part of Final Accounts	K5

Course Code: 21UBI6S2

Course title: Human Resource Management

CO Number	CO Statement	Knowledge Level
CO1	To introduce the concept of human resource management and its needs for an organization.	K1
CO2	To outline the current theory and practice used for the recruitment, selection and motivation.	K3
CO3	To apply the various HR methods to assess the employees participation in Management.	K3
CO4	To equip the students to analyze the advanced strategies used in HR practices.	K3
CO5	To evaluate the performance of the employees in the field of resource development.	K5

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Course Code: 22UBI305

Course title: Corporate Accounting

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts and terms of the corporate accounting.	K1
CO2	To familiarize students with the accounting treatment adopted for raising funds and redeeming them	K1
CO3	To understand the basis in preparing financial statements of joint stock company.	K2
CO4	To make them aware about accounts of banking and insurance companies	K4
CO5	To apply the knowledge in evaluating goodwill & share of a company	K5

Course Code: 22UBI306

Course title: Principles of Life Insurance

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts of risk and Insurance	K1
CO2	To gain knowledge about Life Insurance contract	K2
CO3	To understand the different types of life insurance policies	K2
CO4	To understand the role of underwriters and reinsurers	K2
CO5	Able to interpret the surrender value, assignment and nomination	K2

Course Code: 23UBI307

Course title: Mercantile and Company Law

CO Number	CO Statement	Knowledge Level
CO1	To understand the essentials of a valid consideration and legal rules relating to offer.	K1
CO2	To apply the knowledge and skills in the special contract.	K2
CO3	To state the law relating to companies Act 2013 and recollect the various types of companies in business environment.	K3
CO4	To provide an insight in basic documents followed in company, different types of companies and their provisions.	K4
CO5	To analyse the provisions relating to appointment of directors and their powers and duties.	K2

Course Code: 22UBI308 Course title: Business Application Software and Information Security

CO Number	CO Statement	Knowledge Level
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CO1	To familiarize the concepts of Ms- Office and Information Security	K1
CO2	To understand the theoretical part of Ms-Word, Excel, Power point and Access Concepts	K2
CO3	To gain expertise in preparing document, work sheets, power point presentation and creating database.	K3
CO4	To equip the students to analyse the concept of network and its security.	K4
CO5	To evaluate the performance of network security in practice.	K5

Course Code: 22UBI3A1
Office

Course title: Programming Laboratory in MS-

CO Number	CO Statement	Knowledge Level
CO1	To understand the practical part of Ms-Word, Excel, Power point and Access Concepts	K1, K2
CO2	To familiarize the skill in preparing word document for making business proposals.	K3
CO3	To expand the skill in creating work sheets for cash, inventory and receivable management.	K6
CO4	To achieve the capability in making power point presentation in MS-Office.	K4
CO5	To gain expertise in creating database using tables and queries.	K5

Course Code: 22UBI3N1

Course title: Fundamentals of Insurance

CO Number	CO Statement	Knowledge Level
CO1	To understand legal concepts of insurance	K2
CO2	To know about the role of life insurance Corporation of India	K3
CO3	To provide basic knowledge about different life insurance policies	K1
CO4	To analyze legal concepts of general insurance	K4
CO5	To evaluate the role of reinsurers, and to interpret the surrender value, assignment and nomination	K5

Course Code: 22UBI409

Course title: Cost Accounting

CO Number	CO Statement	Knowledge Level
CO1	To introduce with cost concepts, costing system and their relationship with other accounting systems followed in India	K1

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CO2	To understand the major elements of cost accounting and their uses in business organization for managerial decision making.	K2
CO3	To apply the concepts and latest provisions underlying in process and material control.	K4
CO4	To estimate the results under various heads of cost accounting.	K5
CO5	To evaluate the results under various heads of cost accounting for the use of business organisation.	K5

Course Code: 22UBI410

Course title: Principles of General Insurance

CO Number	CO Statement	Knowledge Level
CO1	To study the basic concepts of general insurance	K1
CO2	To understand the concept of fire insurance	K2
CO3	To gain knowledge in the field of marine insurance	K2
CO4	To gain knowledge in the field of miscellaneous insurance	K2
CO5	To analyze the role of agent and development officer in the field of insurance and the latest legal provisions relating to insurance	K4

Course Code: 22UBI411

Course title: Introduction to Industry 4.0

CO Number	CO Statement	Knowledge Level
CO1	Define the students in introduction to industrial internet (Industry 4.0).	K1
CO2	Outline the various systems of artificial intelligence.	K2
CO3	Apply the technologies enhancing productivity, improving customer service.	K3
CO4	Analyse the value of supply chains in industry.	K4
CO5	Explain the knowledge of modern method and techniques of planning designing and dimensioning.	K5

Course Code: 22UBI4A1

Course title: Programming Laboratory in Tally

CO Number	CO Statement	Knowledge Level
CO1	To know the basic knowledge in Company Creation	K3
CO2	To apply the Voucher and Ledger in Business	K4
CO3	To create stock summary	K4

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CO4	To create godown with stock summary	K4
CO5	To equip the students in the practical part of Final Accounts	K5

Course Code: 22UBI4N1

Course title: Commerce and Banking Practicals

CO Number	CO Statement	Knowledge Level
CO1	To enhance the practical knowledge in the field of commerce	K1
CO2	To fill up the various forms used in commerce transactions	K1
CO3	To enhance the practical knowledge in the field of banking	K2
CO4	To fill up the various forms used in banking transactions	K2
CO5	To know the practical usage of various banking transactions	K3

Course Code: 23UBI101

Course title: Financial Accounting – I

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	K1
CO2	To learn to prepare Bill of Exchange, Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations.	K3
CO3	To determine the useful life and value of the depreciable asset	K3
CO4	To evaluate conceptual knowledge of Hire Purchase and Installment Purchase System.	K5
CO5	To understand the concept of Royalty accounting and learn the accounting treatment of the various aspects of Royalty accounting.	K2

Course Code: 23UBI102

Course title: Indian Banking System

CO Number	CO Statement	Knowledge Level
CO1	To interpret the structure of Indian Banking System	K5
CO2	To examine the role of Indian banking system in growth and development of the economy	K4
CO3	To analyze the role of Reserve Bank of India and its functions	K4
CO4	To evaluate the role of state bank of India and its functions	K5

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CO5	To understand the latest trends and regulations in commercial banking business	K2
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Course Code: 23UBI1A1

Course title: Business Economics

CO Number	CO Statement	Knowledge Level
CO1	To familiarize the basic concepts of economics	K1
CO2	To get an idea about the use of economics in business	K2
CO3	To evaluate the theories and laws relating to demand, supply, production and market structure, national income	K5
CO4	To apply the concepts of economics in business	K3
CO5	To make decisions with the help of theoretical concepts	K5

Course Code: 23UBI203

Course title: Financial Accounting – II

CO Number	CO Statement	Knowledge Level
CO1	To apply the accounting techniques for partnership account	K3
CO2	To understand the computation of various methods of goodwill and settlement of accounts to retiring partners and death of a partner	K2
CO3	To understand the techniques and procedures on insolvency of partner and conversion of firms	K2
CO4	To analyses the reasons for suspending partnership and identify modes of dissolution	K4
CO5	To understand the techniques of calculating fire claims	K2

Course Code: 23UBI204

Course title: Banking Law and Practice

CO Number	CO Statement	Knowledge Level
CO1	To introduce the banking system followed in India.	K1
CO2	To get an idea about the relationship between banker and customer, various instruments used in banking transaction in practice.	K2
CO3	To know the different functions of a banker	K3
CO4	To analyse the different aspect of lien, pledge, mortgage and hypothecation followed in banking transactions.	K4
CO5	To gain expertise in current scenario followed in banking.	K3

Course Code: 23UBI2A1

Course title: Business Mathematics and Statistics

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CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts of mathematics and statistics	K2
CO2	To provide practical exposure on calculation of measures of average	K2
CO3	To apply the concept of matrix and various averages in real life	K3
CO4	To measure the association of relationship between variables through correlation and regression	K4
CO5	To equip the students by deploying set theory and Venn diagram concepts in business.	K4



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