

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

97	B.Com (CA)	E-Commerce and Information Security	19UCC6E5	2019
98	B.Com (CA)	Advertising and Sales Promotion	19UCC6E6	2019
99	B.Com (E-Commerce)	Financial Accounting	19UEC101	2019
100	B.Com (E-Commerce)	Higher Financial Accounting	19UEC204	2019
101	B.Com (E-Commerce)	Corporate accounting	19UEC307	2019
102	B.Com (E-Commerce)	Higher Corporate accounting	19UEC411	2019
103	B.Com (E-Commerce)	Company law and secreterial practice	19UEC413	2019
104	B.Com (E-Commerce)	Cost accounting	19UEC515	2019
105	B.Com (E-Commerce)	Income tax	19UEC516	2019
106	B.Com (E-Commerce)	Imdirect taxation	19UEC620	2019
107	B.Com (E-Commerce)	Management accounting	19UEC619	2019
108	B.Com (E-Commerce)	Commercial law	19UEC206	2019
109	B.COM(FINANCE)	Core Elective I-Brand Management	19UCF5E2	2019
110	B.COM(FINANCE)	Core Elective II-Business Environment	19UCF6E4	2019
111	B.COM(FINANCE)	Core Elective III-Working capital management	19UCF6E6	2019
112	B.Com PA	CORE I : Financial Accounting	19UPA101	2019
113	B.Com PA	CORE III : Higher Financial Accounting	19UPA203	2019
114	B.Com PA	CORE V : Corporate Accounting	19 UPA 305	2019
115	B.Com PA	CORE X : Higher Corporate Accounting	19 UPA 410	2019
116	B.Com PA	Core XIV : Cost Accounting	19 UPA 514	2019
117	B.Com PA	Major ELECTIVE I: Principles of Insurance	19 UPA 5E2	2019
118	B.Com PA	Core XVI : Commerce Practical	19 UPA 516	2019
119	B.Com PA	Major ELECTIVE II : Investment Management	19 UPA 5E4	2019
120	B.Com PA	Core XVII : Management Accounting	19 UPA 617	2019
121	B.Com PA	Major ELECTIVE III: Case Analysis	19UPA 6E6	2019
122	B.Com BI	Fundamentals of Banking	19UBI3N2	2019

BOS Highlited



NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

123	B.Com BI	Higher Corporate Accounting	19UBI409	2019
124	B.Com BI	Recent Trends in Banking	19UBI4N4	2019
125	B.Com BI	Indirect Taxation	19UBI514	2019
126	B.Com BI	Entrepreneurship Development	19UBI5S2	2019
127	M.A Tamil	Ikkala illakiyam	19PTM101	2019
128	M.A Tamil	Kappiyangal	19PTM310	2019
129	M.A Tamil	Thonmai illakiyam	19PTM414	2019
130	M.Sc. Botany	Microbiology and plant pathology	19PBY103	2019
131	M.Sc. Botany	Economic Botany	19PBY1E2	2019
132	M.Sc. Botany	Cytology, Genetics and Plant Breeding	19PBY207	2019
133	M.Sc. Botany	IPR and Bioethics	19PBY2E4	2019
134	M.Sc. Botany	Mushroom Cultivation & Medicinal Plant Trading	19PBY2N1	2019
135	M.Sc. Botany	Research Methodology	19PBY311	2019
136	M.Sc. Botany	Herbal Technology	19PBY3E6	2019
137	M.Sc Computer Science	Information Security and Cryptography	19PCS208	2019
138	M.Sc Computer Science	Data Analytics using Python Programming	19PCS207	2019
139	M.Sc Computer Science	Angular JS	19PCS313	2019
140	M.Sc. Chemistry	Major Elective-I-Polymer Chemistry	19PCY3E3	2019
141	M.Sc. Chemistry	Major Elective II: Nano Technology and Supra Molecular Chemistry	19PCY3E4	2019
142	M.Sc. Chemistry	Major Elective III : Medicinal Chemistry/Food Science and Technology/ Dye Chemistry	19PCY4E7/ 19PCY4E8/ 19PCY4E9	2019
143	M.Com (CA)	Entrepreneurship and Project Management	19PCC3E2	2019
144	M.Com (CA)	Strategic Management	19PCC3E4	2019
145	M.Com (CA)	Customer Relationship Management	19PCC4E6	2019
146	MSW	Communication for Social Work Practice	19PSW1E2	2019



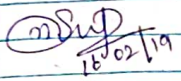
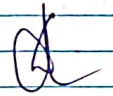
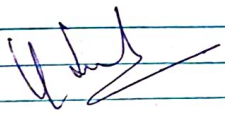
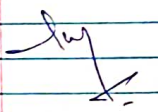
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New Course Introduced

Dr. R. MUTHUKUMARAN,
 M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
 N.G.M. College, Pollachi - 642 004
 Coimbatore District

Page No: 6

S. NO	MEMBERS	SIGNATURE	MINUTES
1	Chair - Person :- Ms. M. Teena	M. Teena 16/02/19	The Board of Studies meeting of B.Com [Banking and Insurance] was held on 16.02.2019 at 10.00 am under the chairmanship of Prof. M. Teena, HOD of B.Com [Banking and Insurance]
2	University Nominee :- Dr. N. Lakshmi Head, Associate Professor in Commerce St. G.V.G. Visalakshi College for Women Udumalpet - 642 128	Dr. N. Lakshmi 16/02/19	The following members were present
3	Dr. S. Sasikala Assistant Professor in Commerce Department of Commerce LRG Govt Arts College for Women Thirupur - 4	Dr. S. Sasikala 16/02/19	1. Dr. N. Lakshmi
4	Ms. A. Anandhi Prabha Assistant professor in Commerce Department of B.Com Banking & Insurance NGM college, Pollachi - 1	Ms. A. Anandhi Prabha 16/02/19	2. Ms. M. Shanmugapriya
5	Ms. A. Gomathi Assistant professor in Commerce Department of B.Com - Banking & Insurance NGM college, Pollachi - 1	Ms. A. Gomathi 16/02/19	3. Dr. S. Sasikala
6	Ms. V. Poornima Assistant professor in Commerce Department of B.Com - Banking & Insurance NGM college, Pollachi - 1	Ms. V. Poornima 16/02/19	4. Ms. A. Anandhi Prabha
			5. Ms. A. Gomathi
			6. Ms. M. Shanmugapriya
			7. Mrs. Deepa Kesavan
			8. Mr. V. Viswanathan
			9. Mr. Jishnu Viswanath
			10. Ms. V. Poornima
			<u>Resolutions</u>
			19UBI101 :- Financial Accounting It is resolved to include joint venture and Consignment accounts in unit IV and unit -III. Bill of exchange, Final accounts of non-Trading concerns are removed from unit II and Hire purchase and installment purchase System is removed from unit -IV and fire claims added in unit -I
			19UBI102 :- Indian Banking System It is resolved to interchange the topic Commercial Banks in unit I to unit III. In unit -III the topic RBI is interchanged to unit II and unit -II is interchanged (RBI Act 1949) to unit IV. Unit -IV RRB is changed as unit IV. In unit IV SBI is removed and it is included in unit -III.
			19UBI 203 :- Higher Financial Accounting * It is resolved to include the topic Retirement of

SL NO	MEMBERS	SIGNATURE
7.	Mrs. M. Shanmuga Priya Assistant professor in Commerce Department of Commerce - Banking & Insurance N E M college, Pollachi-1	 (M. Shanmuga Priya)
8.	Mrs. Deepa Kesavan Manager, LIC, Pollachi - Division-II	
9.	Mr. V. Viswanathan Senior Divisional Manager United India Insurance Company Pollachi	
10.	Mr. Jishnu Viswanath Manager SBI, Pollachi	
11.	Bharath.S (Alumni Student)	Absent
11	19 VBI 620 :- Financial Innovations in Banking and Insurance. It is resolved to remove Smartcard, Telebanking, Ecs, Truncated Cheque topics are NEFT, RTGS, CTS topics are added in unit-I In unit-II Based rate system, Basel I and Basel II are removed and PMMY, MCLR and IMPS topics are added in unit-III Customer Care centres, In unit-IV Pmsym and In unit-V Long term Insurance, overseas health policy, Ayushman Bharat merger of Insurance companies are added. In unit-V long term liability, overseas med claim policies are removed. 19 VBI 623 :- Financial and Investment Management * It is resolved to combine financial management and investment management courses and named as "Financial and Investment Management" Course. In financial management unit-I and II is combined as unit-I. unit-III is changed into unit-II. unit-IV is changed into unit-III. In Investment management unit-I, II is combined and put as unit-IV and unit-III is changed into unit-II.	

MINUTES
partner; Treatment of Goodwill, Settlement of accounts Retiring partner's loan account to unit I * In unit-II death of partner, Executor's account and dissolution of firm is included from unit-III * In unit-III sale of firm to company is included. * In unit-IV Branch accounts and departmental accounts is included and Insolvency of Individuals is removed from it. * In unit-V Hire purchase and Installment accounting is included and Fire claims is removed from unit-V. 19 VBI 204 :- Banking Law and Practice It is resolved to remove married women topic in unit-II and added Societies. In unit-III Non-negotiable instrument is added In unit-V assignment topic is added. 19 VBI 305 :- Corporate Accounting. * It is resolved to add allotment of shares on pro-rata Basis in unit-I and redemption of pre-foreign shares is removed from unit-I and included in unit-II * In unit-II New format of Company final accounts is changed to unit-III * In unit-II capital redemption reserve and conditions for redemption of preference shares are included. * Debentures issues and redemption is included in unit-II * Calculation of marginal remuneration is removed from unit-II. In unit-III holding Company Accounts is removed and in unit-IV Banking Company accounts is removed in unit-IV valuation of share valuation of goodwill topic is included. * In unit-V Insurance company accounts is removed and Liquidation of companies is added.

19 UBI 307: Principles of Life Insurance.
It is resolved to add medical and financial underwriting is added.

19 UBI 308: Commercial Law
It is resolved to change the paper title as Commercial Law instead of Business Law. In unit-V contract of sale and agreement to sell topic is removed.

19 UBI 301: Fundamentals of Insurance.
It is resolved to combine the two papers Fundamentals of Life Insurance and Fundamentals of General Insurance as one "Fundamentals of Insurance".

19 UBI 302: Fundamentals of Banking.
It is resolved to introduce a new paper "Fundamentals of Banking" as a non-major elective.

19 UBI 401: Higher Corporate Accounting.
It is resolved to introduce a new paper "Higher Corporate Accounting" for the fourth Semester and removed operation research paper.

19 UBI 410: Income Tax
It is resolved to interchange the cost accounting subject to semester V and the income tax as semester IV. In unit III house property is removed and it is included in unit-IV.
In unit-IV income from other sources is removed and included in unit-V.

19 UBI 411: Principles of General Insurance
It is resolved to add P-10111 in unit II and removed rate fixation in fire insurance.

19 UBI 412: Company Law and Secretarial Practice.
It is resolved to change the course name Company Law as Company Law and Secretarial Practice.
In unit-I complement of business, appointment of Secretary, duties of Secretary is added. In unit-III statement in lieu of prospectus is added. In unit-IV Directors' Qualification, appointment powers and duties topics are removed. In unit-IV Agenda, quorum, minutes, notice duties of company secretary, correspondence of meeting is added.

19 UBI 404: Recent Trends in Banking

It is resolved to change the title Indian banking as Recent Trends in Banking.

19 UBI 513: Cost Accounting

It is resolved to add Tender and Quotation in unit-I, page-bul inventory, ABC, VED Analysis, Control Over wastages, and spillage in unit-II. In unit-IV accounting for joint product and by-product is removed. In unit-V unit costing, job and Batch costing, transport costing is included and contract accounts and reconciliation statements is removed.

19 UBI 514: Indirect Taxation

It is resolved to introduce a new paper Indirect taxation in V Semester.

19 UBI 515: International Banking

It is resolved to remove rpfm guidelines and included bank guarantee in unit-I and unit-II. Risk related letter of credit is removed from unit-II.

19 UBI 516: Customer Relationship Management

It is resolved to remove banking and insurance sector healthcare is deleted and crm in banking sector is added in unit-III. Unit-IV is redefined.

19 UBI 517: Entrepreneurship Development

It is resolved to introduce a new course Entrepreneurship development and removal additional database Management system course.

1. *mt. jmy*
16/02/19 (mt. Jeeva)
2. *N. Lakshmi*
3. *S. S. S. S. S.*
16/02/19
4. *S. J. S.*
16/02/19
5. *A. G. S.*
16/02/19
6. *V. S. S. S. S.*
16/02/19 (MS. V. Parvina)
7. *S. S. S. S. S.*
16/02/19
8. *S. S. S. S. S.*
9. *S. S. S. S. S.*
10. *S. S. S. S. S.*
11. Absent.

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AN AUTONOMOUS COLLEGE AFFILITED TO BHARATHIAR UNIVERSITY)
RE-ACCREDITED WITH 'A' GRADE BY NAAC AND
ISO 9001: 2015 CERTIFIED INSTITUTION
POLLACHI 642 001



DERARTMENT OF COMMERCE - BANKING AND INSURANCE (SF)

SYLLABUS

2019 - 2022




Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

SCHEME OF EXAMINATION 2019-2022

Part	Subject code	TITLE	Duration in hours per week	Examination				Credit
				Hours	CIA	ESE	Total	
Semester - I								
I	19 UTL101/ 19 UHN 101	Tamil/Hindi Paper-I	6	3	25	75	100	3
II	19 UEN 101	English for Enrichment-I	5	3	25	75	100	3
III	19 UBI 101	CORE I:Financial Accounting	6	3	25	75	100	4
	19 UBI 102	CORE II: Indian Banking System	6	3	25	75	100	4
	19 UBI 1A1	ALLIED I:Business Economics	5	3	25	75	100	4
IV	19 UHR 101	Human Rights in India	1	2	-	50	50	2
	19 HEC 101	Human Excellence: Personal Values & Sky Yoga Practice-I	1	2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports & Games)						
Total			30	-	150	450	600	21

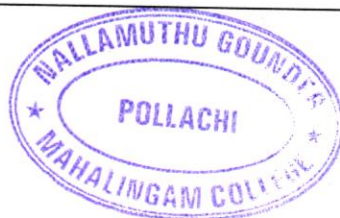
Semester - II								
I	19 UTL202/ 19 UHN 202	Tamil/Hindi Paper - II	6	3	25	75	100	3
II	19 UEN 202	English for Enrichment - II	5	3	25	75	100	3
III	19 UBI 203	CORE III: Higher Financial Accounting	6	3	25	75	100	4
	19 UBI 204	CORE IV: Banking Law and Practice	5	3	25	75	100	4
	19 UBI 2A2	ALLIED II: Business Mathematics and Statistics	5	3	25	75	100	4
IV	19 EVS 201	Environmental Studies	2	2	-	50	50	2
	19 HEC 202	Human Excellence: Family Values & Sky Yoga Practice-II	1	2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports & Games)						
Total			30	-	150	450	600	21



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Semester - III								
III	19 UBI 305	CORE V: Corporate Accounting	6	3	25	75	100	4
	19 UBI 306	CORE VI: Principles of Marketing	5	3	25	75	100	4
	19 UBI 307	CORE VII: Principles of Life Insurance	6	3	25	75	100	4
	19 UBI 308	CORE VIII: Commercial Law	5	3	25	75	100	4
	19 UBI 3A3	ALLIED III: Business Application Software & Information Security	4	3	25	75	100	3
	19 UBI 3A4	Programming Laboratory - I: MS Office	2	3	20	30	50	1
IV	19 HEC 303	Human Excellence: Professional Values & Sky Yoga Practice-III	1	2	25	25	50	1
	19 UBI 3N1/ 19 UBI 3N2	Non-Major Elective: Fundamentals of Insurance/ Fundamentals of Banking	1	2	-	50	50	2
V		Extension Activities (NSS, NCC, Sports & Games) - List attached						
Total			30	-	170	480	650	23

Semester -IV								
III	19 UBI 409	CORE IX: Higher Corporate Accounting	6	3	25	75	100	4
	19 UBI 410	CORE X: Income Tax	6	3	25	75	100	4
	19 UBI 411	CORE XI: Principles of General Insurance	5	3	25	75	100	4
	19 UBI 412	CORE XII: Company Law and Secretarial Practice	6	3	25	75	100	4
	19 UBI 4A5	ALLIED IV: Executive Business Communication	5	3	25	75	100	4
IV	18 HEC 404	Human Excellence: Social Values & Sky Yoga Practice-IV	1	2	25	25	50	1
	19 UBI 4N3/ 19 UBI 4N4	Non-Major Elective: Commerce and Banking Practicals/ Recent Trends in Banking	1	2	-	50	50	2
V	19 UNC 401/ 19 UNS 402/ 19 USG 403	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	50	50	1
Total			30	-	150	500	650	24



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Semester -V								
III	19 UBI 513	COREXIII: Cost Accounting	6	3	25	75	100	4
	19 UBI 514	CORE XIV: Indirect Taxation	6	3	25	75	100	4
	19 UBI 515	CORE XV: International Banking	6	3	25	75	100	4
	19 UBI 516	CORE XVI: Principles and Practices of Auditing	5	3	25	75	100	4
	19 UBI 517	CORE XVII: Institutional Training	-	-	20	80	100	2
	19 UBI 518	Major Elective - I: Customer Relationship Management	5	3	25	75	100	5
IV	19 HEC 505	Human Excellence: National Values: Sky Yoga Practice-V	1	2	25	25	50	1
	19 UBI 5S1/ 19 UBI 5S2	Skill Based Elective(Major): Principles of Management/ Entrepreneurship Development	1	2	-	50	50	2
	19 GKL 501	General Knowledge and General Awareness (SBE)	*SS	2	-	50	50	2
Total			30	-	170	580	750	28

Semester -VI								
III	19 UBI 619	CORE XVIII: Management Accounting	6	3	25	75	100	4
	19 UBI 620	CORE XIX: Financial Innovations in Banking and Insurance	6	3	25	75	100	4
	19 UBI 621	CORE XX: Programming Laboratory-II Tally	2	3	20	30	50	1
	19 UBI 622	CORE XXI: Commerce, Banking and Insurance Practicals	2	3	40	60	100	1
	19 UBI 623	Elective - II: Financial and Investment Management	6	3	25	75	100	5
	19 UBI 624	Elective - III: Financial Markets and Institutions	6	3	25	75	100	5
IV	19 HEC 606	Human Excellence: Global Values & Yoga Practice-VI	1	2	25	25	50	1
	19 UBI6S3/ 19 UBI 6S4	Skill Based Elective (Major): E-Commerce and Its Applications/ Human Resource Management	1	2	-	50	50	2
Total			30	-	185	465	650	23
Grand Total			180	-	975	2925	3900	140



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Pollachi - 642 001, Coimbatore

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI3N2	Title	Batch :	2019-2022
		Fundamentals of Banking	Semester	III
Hrs/Week:	1		Credits:	2

Course Objective

To make the students aware of the laws relating to the business

Course Outcomes (CO)

K1	CO1	To study the basic concepts of banking
K2	CO2	To understand the basic concepts of customers and accounts
K3	CO3	To have a comprehensive view on banker and customer
K4	CO4	To acquire knowledge about loans and advances

Syllabus

Unit-1 (2 Hrs)

Banking – Banking Laws – Meaning – Definition - Nature and scope.

Unit-2 (2 Hrs)

Bank and Customers – Meaning –Types of Customers - Types of Accounts – Savings – Current - Fixed.

Unit-3 (3 Hrs)

Bank - Customer Relationship: General relationship - Special Relationship - Rights and Obligations.

Unit-4 (3 Hrs)

Negotiable Instruments – Meaning – Types – Cheque - Bills of Exchange - Promissory Notes - Crossing – Meaning - Kinds - Endorsement - Meaning - Types.

Unit-5 (3 Hrs)

Paying Banker: Meaning - Obligations - Protection to paying banker - Collecting Banker - Loans and Advances - Meaning - Methods.

Total Hours : 13

****Italicized texts are for self study***

Teaching Aids: Assignment, Quiz, Seminar

Books for Study:

Gordon, E. and Natarajan, K. (2017). Banking Theory, Law and Practice. 23rd ed. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Natarajan, S. and Parameswaran, R. (2016). Indian Banking. New Delhi: S.Chand and Company Ltd.
2. Sundharam, K.P.M. and Varshney, P.N. (2014). Banking Theory Law and Practice. New Delhi: Sultan Chand and Sons Publications.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	S	H	M	M
C02	M	S	H	H	S
C03	M	S	H	H	S
C04	H	S	M	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: A.Anandhi Prabha	Name: M. Jeeva	Name: DR. M. Durairaju	Name: Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI409	Title	Batch :	2019-2022
		Higher Corporate Accounting	Semester	IV
Hrs/Week:	6		Credits:	4

Course Objective

To enable the students understand Higher Corporate Accounting System.

Course Outcomes (CO)

K1	CO1	To understand the accounting procedures of amalgamation and absorption of companies
K2	CO2	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	CO3	To apply skills for preparing accounting for reconstruction of companies.
K4	CO4	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

Syllabus

Unit 1 Amalgamation, Absorption of companies

(15 hrs)

Accounting for Amalgamation (AS14) and Absorption of Companies.

Unit 2 Reconstruction of Companies

(15 hrs)

Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme)

Unit 3 Banking Company Accounts (Banking Regulation Act 1949)

(16 hrs)

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.

Unit 4 Insurance Company Accounts (IRDA Act 1999)

(16 hrs)

General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.

Unit 5 Holding Company Accounts

(16 hrs)

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, *Bonus Issue and Payment of Dividend* (excluding inter-company holdings)

Total Hours : 78

****Italicized texts are for self study***

Teaching aids : Group discussions, Seminar and Assignment

Books for Study:

Jain, S.P and Narang. K.L, (2017), Advanced Accountancy, Kalayani Publishers.

Books for Reference:

1.Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

2.Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	M	M	H	M
C02	H	S	H	M	H
C03	H	H	S	S	H
C04	H	H	H	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name:	Name: Dr.P.Bruntha Ms.M.Jeeva	Name: Dr.M.Durairaju	Name: Dr.R.Muthu kumaran
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI	Programmer Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI4N4	Title	Batch :	2019-2022
		Recent Trends in Banking	Semester	IV
Hrs/Week:	1		Credits:	2

Course Objective

To acquaint knowledge about the banking system prevailing in India.

Course Outcomes (CO)

K1	CO1	To acquire knowledge about banking system in India
K2	CO2	To understand the latest trends and regulations in commercial banking
K3	CO3	To know the role and functions of Banking Regulation Act 1949 and reserve bank of India act
K4	CO4	To familiarize the latest changes in electronic banking

Syllabus

Unit-1

(3 Hrs)

Banking – Definition – E-banking – Features - ATM – Operation – Credit Card – Features – Operation - Advantages and Disadvantages – Debit Card – Features.

Unit-2

(2 Hrs)

Mobile Banking – Advantages and Disadvantages – Internet Banking – Advantages and Disadvantages – ECS – EFT – Advantages - Electronic Cheque – Essential Features.

Unit-3

(2 Hrs)

Corporate Banking – Product and Service – Features – Micro Small and Medium Enterprises – Meaning – Features - Classification.

Unit-4

(3 Hrs)

Door Step Banking – Retail Banking - Product and Service – Growth Drivers of Retail Banking – Challenges – Insta Banking – Itrack – Imobile – Tab Banking - Self Help Groups.

Unit-5

(3 Hrs)

Business Correspondent - PMJDY – PMJBY Scheme I and Scheme II - NEFT – RTGS – MICR – CTS.

Total Hours : 13

****Italicized texts are for self study***

Teaching Aids: Group discussions, Quiz

Books for Study:

Gordon, E. and Natarajan, K. (2017). Banking Theory, Law and Practice. 23rd ed. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Natarajan, S. and Parameswaran, R. (2016). Indian Banking. New Delhi: S.Chand and Company Ltd.
2. Sundharam, K.P.M. and Varshney, P.N. (2014). Banking Theory Law and Practice. New Delhi: Sultan Chand and Sons Publications.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	M	M	H
C02	H	S	S	H	S
C03	H	S	S	M	S
C04	S	S	S	S	S

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: A. Anandhi Prabha	Name: M. Jeeva	Name: DR. M. Durairaju	Name: Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme code:	B.Com	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI514	Title	Batch :	2019-2022
		Indirect Taxation	Semester	V
Hrs/Week:	6		Credits:	4

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes (CO)

K1	CO1	To remember the rules and regulation of indirect taxation.
K2	CO2	To understand the rules for registrations and its exemptions in taxation.
K3	CO3	To implement GST and its working mechanisms.
K4	CO4	To analyze and resolve tax problems.

Syllabus

Unit-1

(15 hrs)

Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- *Direct Taxes Vs. Indirect Taxes* -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.

Unit-2

(16 hrs)

Introduction and Scope of Customs Law in India-The Customs Act 1962- *Types*-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.

Unit-3

(16 hrs)

Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

Unit-4

(16 hrs)

Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.

Unit-5**(15 hrs)**

Levy and Collection under the Integrated Goods and Service Tax Act 2017-Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.

Total Hours : 78***Italicized texts are for self study**

Teaching aids :Group discussions, Seminar and Assignment.
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Books for Study:

Datey, V.S. (2017). Indirect Taxes. Mumbai, Taxmann Publications Private Limited.

Simplified Approach to GST – A Ready Reference.

Books for Reference:

1.Balachandran, V. (2017). Indirect Taxation. New Delhi, Sultan Chand and Sons.

2.Mittal, J.K. (2017). Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

3.RadhaKrishnan, R. (2017). Indirect Taxation. New Delhi, Kalyani Publishers.

4.Sethurajan (2017). Indirect Taxation including Wealth Tax. Speed Publications

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	S	H	S	H
C02	H	H	H	S	H
C03	H	S	S	H	S
C04	S	S	S	S	S

S-Strong; H-High; M-Medium; L-Low

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI5S2	Title : Entrepreneurship Development	Batch :	2019-2022
			Semester	VI
Hrs/Week:	1		Credits:	2

Course Objective

To enlighten the students with new concepts of development of entrepreneurs.

.Course Outcomes (CO)

K1	CO1	To remember the legal and financial conditions as well as the importance of the entrepreneurial infrastructure for starting a business venture.
K2	CO2	To understand the effectiveness of different entrepreneurial strategies.
K3	CO3	To execute the entrepreneurial project and its essential elements
K4	CO4	To analyze the elements of success of entrepreneurial ventures.

Syllabus

Unit-1

(3 Hrs)

Concept of Entrepreneurship: Entrepreneur – Entrepreneurship - Meaning- Types - Qualities - Differences between Entrepreneur and Intrapreneur. – Importance - Role of Entrepreneurship. Women Entrepreneurs – Development of Women Entrepreneurs.

Unit-2

(2 Hrs)

Entrepreneurship development Programme (EDP): Barriers to Entrepreneurship – Need for Entrepreneurship training – Concepts of Training program – EDP in India – Phases of EDP.

Unit-3

(3 Hrs)

Institutional Finance to Entrepreneurs: SFCs – SIDCs – SIPCOT – TIIC – Commercial Banks – Small Industries Development Bank. Institutional Setup – DICs, SIDO, NSIC and SISs.

Unit-4

(3 Hrs)

Project Management: Basic Idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Preparation of Project Report – Project Appraisal.

Unit-5

(2 Hrs)

Entrepreneurship Development: Incentives, Subsidies and Grants of State and Central Government.

Total Hours: 13

****Italicized texts are for self study***

Teaching Aids: Group discussions, Seminar , Assignment

Books for Study:

E. Gordon and K. Natarajan. (2017) "Entrepreneurial Development" Himalaya Publishing House (VI th Revised Edition).

Books for Reference:

1. Robert D Hisrich, Michael P Peters and Dean A Shepherd(2017) Entrepreneurship, Boston,McGraw-Hill/Irwin.
2. Gupta CB & Khanka SS(2017), Entrepreneurship & Small Business Management, New Delhi,Sultan Chand & Sons.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	S	S	M	M
C02	S	S	H	H	S
C03	H	S	S	M	M
C04	S	S	S	M	S

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: A. Gomathi	Name: M. Jeeva	Name: DR. M. Durairaju	Name: Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature: