

Programme Code:	B.Com- BI	Programme Title:			Bachelor of Commerce - Banking and Insurance	
Course Code:	22UBI101	Title			Batch:	2022 - 2025
		Financial Accounting - I			Semester:	I
Lecture Hrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	6		Credits:	4

Course Objective

To impart knowledge to the students for preparation of various accounting statements

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	K1
C02	To learn to prepare Bill of Exchange, Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations.	K3
C03	To determine the useful life and value of the depreciable asset	K3
C04	To evaluate conceptual knowledge of Hire Purchase and Installment Purchase System.	K5
C05	To understand the concept of Royalty accounting and learn the accounting treatment of the various aspects of Royalty accounting.	K2

Mapping

PQ/PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
C01	M	M	M	H	H	H	H	M	M	M
C02	M	L	M	H	H	H	M	H	L	M
C03	L	L	M	M	M	H	L	H	L	M
C04	L	L	M	M	M	H	L	H	L	M
C05	M	M	L	L	M	H	M	M	M	L

H-High; M-Medium; L-Low

Units	Content
Unit I	Accounting – Definition - Concepts and Conventions - Journal- Ledger - Trial Balance - Final Accounts of a Sole trader.
Unit II	Bills of Exchange – Types of Bills - Bill honored on Due Dates - Renewal and Dishonor of Bills – Final Accounts of Non-Trading Concerns – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.
Unit III	Depreciation – Meaning – Significance of Depreciation- Causes - Factors Affecting Depreciation - Methods of Depreciation - Straight Line Method - Diminishing Balance Method – <i>Difference between Straight Line Method and Diminishing Balance Method</i> - Annuity Method - Sinking Fund Method - Bank Reconciliation Statement.
Unit IV	Hire Purchase - Computation of Interest - Default and Repossession - Complete Repossession - Partial Repossession (Excluding Purchase Trading Account) - Installment Purchase System – <i>Difference between Hire Purchase and Installment Purchase System.</i>
Unit V	Royalty Accounting – Meaning - Methods of Recoupment – Recoupment of Short Workings – Strike and Lockouts (Excluding Sub-lease Account) – Accounting Standards (Theory Only).
	Total Contact Hrs

NOTE: Problems: 80% : Theory: 20%

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

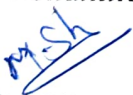
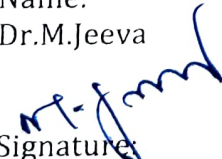
Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy and Murthy	Financial Accounting	Margham Publications, Chennai	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta S.C. and Grewal, T.S	Introduction to Accountancy	S.Chand & Company Ltd	2016
2	Jain and Narang	Principles of Accounting	Kalyani Publishers, New Delhi	2017
3	Maheswari, S.K. and Reddy, T.	Advanced Accountancy	Vikas Publishers	2017
4	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors, revised edition	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.M.Shanmugapriya	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 
M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A., Head of the Department B.Com - Banking and Insurance NGM College, Pollachi.	K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell NGM College (Autonomous) Pollachi - 642 001.	Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.	

Programme Code:	B.Com-BI		Programme Title:	Bachelor of Commerce -B and Insurance	
Course Code:	22UBI102			Batch:	2022 - 2023
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Semester:	I
			Indian Banking System	Credits:	4

Course Objective

To acquaint knowledge about the banking system prevailing in India.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To interpret the structure of Indian Banking System	K5
C02	To examine the role of Indian banking system in growth and development of the economy	K4
C03	To analyze the role of Reserve Bank of India and its functions	K4
C04	To evaluate the role of state bank of India and its functions	K5
C05	To understand the latest trends and regulations in commercial banking business	K2

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
C01	H	H	L	L	L	H	L	M	H	H
C02	H	H	M	M	M	H	M	M	M	M
C03	M	H	L	H	L	H	L	M	H	H
C04	M	H	L	H	L	H	L	M	H	H
C05	H	H	H	M	L	H	M	M	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Banking – Origin - Definition - Classification of Banks: Based on Functions, Based on Volume and Area of Operation - Banking System in India – Indigenous Bankers - Commercial Banks – Women’s Bank – Payment Banks – Small Finance Banks –Foreign Banks – Private Sector Banks - <i>Development Banks</i> .	18
Unit II	Reserve Bank of India – Constitution – Nationalization - Management of RBI – Main Functions of RBI – Demonetization and its Impact. State Bank of India – Nationalization – Management – Organizational Set Up – Functions.	18
Unit III	Commercial Banks and Economic Development – Features – Innovative Schemes: The Lead Bank Scheme, Village Adoption Scheme, Service Area Approach, SESEUY, SGSY, IRDP, DIR, SFDA, MFAL and CGTMSE.	18
Unit IV	Regional Rural Banks – Objectives – Organization, Capital and Management – Operations – Problems in RRB’s - Co-operative Banks – Three Tier structure – Functions - <i>Difference between Co-operative and Commercial Banks</i> .	18
Unit V	Banking Regulation Act, 1949 – Origin – Definition – Business of Banking Company - Capital Requirements - Licensing of Banks – Opening of New Branches – New Licensing Policy – Loans and Advances – Inspection of Banks – Powers of RBI – Returns to be Submitted – Acquisition, Amalgamation and Winding up of Banking Companies (Case Study for discussion only).	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

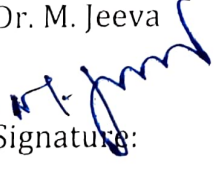
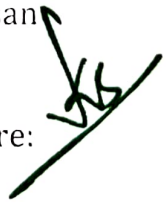
Test, Seminar, Quiz, Assignments, Group Task.(Group Discussion)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon, E. and Natarajan, K.	Banking Theory, Law and Practice.	New Delhi: Himalaya Publishing House.	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Natarajan, S. and Parameswaran, R.	Indian Banking	S. Chand and Company Ltd, New Delhi	2018
2	Sundharam, K.P.M. and Varshney, P.N.	Banking Theory Law and Practice	Sultan Chand and Sons Publications, New Delhi	2017
3	K C Shekhar & Lekshmy Shekhar	Banking Theory and Practice,	Vikas Publishing House Pvt Ltd, 21 st edition	2015
4	Muraleedharan, D	Modern Banking: Theory and Practice	PHI Learning Pvt. Ltd.	2019
5	Rajesh, R, Sivagnanansithi, T	Banking Theory: Law and Practice	Tata McGraw Hill Publishing Company Ltd	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. V. Poornima	Name: Dr. M. Jeeva	Name: Thiru. K. Srinivasan	Name: Dr. R. Manicka Che
Signature: 	Signature: 	Signature: 	Signature: 

M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A.,
Head of the Department
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K. SRINIVASAN, M.C.A.,
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Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

R. MANICKA CHELVA
Controller
NGM Coll
POLL

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce -Banking and Insurance	
Course Code:	22UBI1A1			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Economics	Semester:	I
					Credits:	4

Course Objective

To enable the student to apply economic concepts in the field of business

Course Outcomes

On the successful completion of the course, students will be able to

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

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	M	M	L	M	M	M	M	H	M
CO2	H	M	H	M	M	H	M	M	H	M
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	H	H	H	M	H	H	M	H
CO5	H	H	H	H	H	H	H	H	M	H

H-High; M-Medium; L-Low

Units	Content
Unit I	Economics - Micro and Macro Economics - Business Economics - Definition - Nature and Scope - Role and Responsibilities of a Business Economist - Law of Supply - Factors determining Law of Supply - Elasticity of supply - Demand - Law of Demand - Factors Determining Demand - <i>Demand Distinctions</i> .
Unit II	Elasticity of Demand - Factors Influencing Elasticity of Demand - Types - Price, Income and Cross Elasticity - Measurement - Methods of Demand Forecasting - Indifference Curve Analysis - Properties of Indifference Curve - Marginal Rate of Substitution - Budget Line - Consumer Equilibrium - Price, Income and Substitution Effect - Consumer Surplus - Measurement.
Unit III	Production Function - Law of Variable Proportion - Law of Returns to Scale - Producer's Equilibrium with the help of Iso-quants and Iso-cost lines - Economies of Scale - Types of Economies and Diseconomies.
Unit IV	Market Structure - Classification of Markets - Perfect Competition - Monopoly - Price Discrimination - Monopolistic - Oligopoly - Price determination in these markets.
Unit V	National Income - Meaning - Importance - <i>Circular flow of Income</i> - Concept of National Income- Measurement of National Income. (★)
	Total Contact Hrs

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

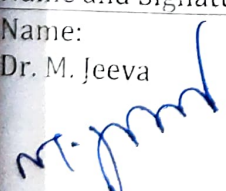
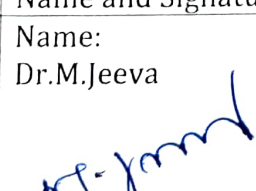
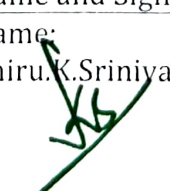
Test, Seminar, Quiz, Assignments, Group Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sundharam, K.P.M and Sundaram E.N.	Business Economics	New Delhi: Sultan Chand & Sons	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ahuja, H.L.	Business Economics	New Delhi: S.Chand and Company Ltd.,	2018
2	Reddy, P.N and Appanniah, H.R.	Principles of Business Economics	New Delhi: Sultan Chand & Sons	2017
3	Sankaran	Business Economics	Chennai: Margham Publications	2018
4	D.N. Dwivedi	Managerial Economics.	Uttar Pradesh, Vikas Pulishing House, Noida	2015
5	Dr. Anupam Agarwal and Anju Agarwal	Business Economics	SBPD Publications	2017
6	P.M.Salwan	Business Economics for CA.	Taxmann's Brand	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. M. Jeeva 	Name: Dr.M.Jeeva 	Name: Thiru.K.Srinivasan 	Name: Dr.R.Manicka Chezian 
Signature:	Signature:	Signature:	Signature:
VA, M.Com., M.Phil., PGDCA, M.C.A., Head of the Department - Banking and Insurance NGM College, Pollachi.		K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell (C.D.C.) NGM College (Autonomous) Pollachi - 642 001.	Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com- BI			Programme Title:	Bachelor of Commerce - Ba and Insurance	
Course Code:	22UBI203			Title	Batch:	2022 - 20
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	6	Financial Accounting - II	Semester:	II
					Credits:	4

Course Objective

To familiarize the fundamental concepts of financial Accounting.

Course Outcomes

On the successful completion of the course, students will be able to

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

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	M	M	M	H	H	H	H	M	H	M
CO2	M	L	M	H	H	H	M	H	L	M
CO3	L	H	M	H	H	H	M	M	L	M
CO4	L	M	M	L	M	H	M	M	M	M
CO5	M	H	H	H	H	H	L	H	M	M

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Partnership Accounting - Introduction - Admission of Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratio for Distribution of Profits - Capital Adjustments.	18
Unit II	Retirement of a Partner - Calculation of Gaining Ratio - Revaluation of Assets and Liabilities - Memorandum Revaluation Account - Treatment of Goodwill - Adjustment of Goodwill (Through Capital Account Only) - Factors affecting Goodwill - Settlement of Accounts - Retiring Partner's Loan Account (With Equal Installments Only) - Death of a Partner - Executor's Account.	18
Unit III	Dissolution of a firm - Insolvency of Partners - Garner Vs Murray - Insolvency of all Partners - Deficiency Account - Piecemeal Distribution (Proportionate Capital Method Only).	18
Unit IV	Insolvency of Individuals - Meaning - Procedure under Insolvency Acts - Preparation of Statement of Affairs and Deficiency Account - Difference between Statement of Affairs and Balance Sheet.	18
Unit V	Fire Claims - Meaning - Need - Types of Fire Insurance Policies - Average Clause- Loss of Stock Policy - Normal Loss - Abnormal Loss - Loss of Profit Policy.	18
	Total Contact Hrs	90

NOTE: Problems : 80% Theory: 20%

*Italicized texts are for self study

Pedagogy

Direct Instruction, Digital Presentation

Assessment Methods:

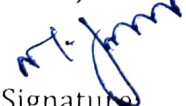
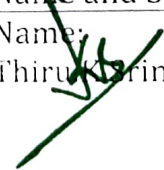
Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy and Murthy	Financial Accounting	Margham Publications, Chennai	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta S.C. and Grewal, T.S	Introduction to Accountancy	S.Chand & Company Ltd	2016
2	Jain and Narang	Principles of Accounting	Kalyani Publishers, New Delhi	2017
3	Maheswari, S.K. and Reddy, T.	Advanced Accountancy	Vikas Publishers	2017
4	Dr.V.Radha	Fianncial Accounting	Prasanna Publishers and Distributors, revised edition	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A.Gomathi	Name: Dr.M.Jeeva	Name: Thiru K. Srinivasan	Name: Dr.R.Manicka Chezhan
Signature: 	Signature: 	Signature: 	Signature: 

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DR. R. MANICKA CHEZHIAN, T.T.
Controller of Exam
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Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce- Banking and Insurance	
Course Code:	22UBI204			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Banking Law and Practice	Semester:	II
					Credits:	4

Course Objective

To create awareness among the students about the laws relating to banking.

Course Outcomes

On the successful completion of the course, students will be able to

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

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	M	M	M	M	M	H	M
CO2	H	H	M	M	M	M	M	M	H	M
CO3	H	H	M	H	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content
Unit I	Banker and Customer - Meaning - Relationship Between Banker and Customer - General Relationship - Special Relationship with reference to Rights and Obligations - <i>KYC Norms</i> .
Unit II	Types of Customers - Minor - Married Women - Partnership Firms - Joint Stock Companies - Executors - Trustees - Societies - Joint Account - Types of Accounts - Opening a bank account.
Unit III	Negotiable Instruments - Features - Types - Cheques - Salient Features - PPs - Material Alteration - Crossing - Types - Endorsement - Kinds - Non Negotiable Instruments.
Unit IV	Paying Banker - Precautions before Honouring a Cheque - Circumstances under which a cheque can be Dishonoured- Statutory Protection to a Paying banker - Payment in Due Course - Collecting banker - Banker as a Holder for Value - Banker as a Agent - Statutory Protection - Duties - Remittance of Funds.
Unit V	Loans and Advances - <i>Principles of Sound Lending</i> - Secured and Unsecured Advances - Forms of Advances - Modes of Charging Security - Lien, Pledge - <u>Essentials</u> - <u>Advantages</u> - <u>Rights and Duties</u> , <u>Mortgage</u> - <u>Forms</u> - <u>Rights of Mortgager and Mortgagee</u> - Assignment - Hypothecation- Characterstics.
	Total Contact Hrs

Italicized texts are for self study

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

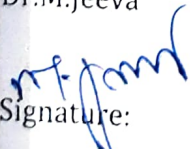
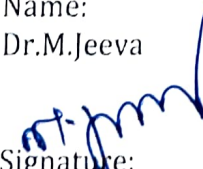
Test, Seminar, Quiz, Assignments, Group Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon, E. and Natarajan, K.	Banking Theory, Law and Practice.	New Delhi: Himalaya Publishing House.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Tannan, M.L.	Banking Theory, Law and Practice	Thackar & Co Ltd.,	2014
2	Sundharam, K.P.M. and Varshney, P.N	Banking Theory Law and Practice	Sultan Chand and Sons Publications, New Delhi	2017
3	P.N.Varshney	Banking Law and Practice	Sultan Chand and Sons Publications, New Delhi	2017
4	Shekhar K.C.	Banking Theory and Practice	Vikas Publishing House	
5	K.P.Kandasami, S.Natarajan, R.Parameswaran	Banking law and Practice of Banking	S.Chand Publishing	

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.M.Jeeva	Name: Dr.M.Jeeva	Name: Thiru.R.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 

M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A.
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NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce Banking and Insurance	
Course Code:	22UBI2A2			Title	Batch:	2022 - 23
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Mathematics and Statistics	Semester:	II
					Credits:	4

Course Objective

To input the basic knowledge of business mathematics and statistics to the students in the field of business

Course Outcomes

On the successful completion of the course, students will be able to

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

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	M	H	H	H	M	H	H	H	H
CO2	H	H	M	M	M	H	M	H	M	H
CO3	M	M	H	H	H	H	H	M	M	H
CO4	H	H	M	M	M	H	M	M	H	M
CO5	M	H	M	H	M	M	H	M	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Mathematics of Finance: Simple and Compound Interest - Arithmetic and Geometric Progression	15
Unit II	Matrix Algebra - <i>Types of Matrix</i> - Addition, Subtraction and Multiplication of Matrix - Rank of a Matrix - Inverse of Matrix - Determinants and Solution of Simultaneous Linear Equations Application to Business	15
Unit III	Set Theory - Methods of Description of Sets - Types - Venn Diagram - Set Operations - Intersection of Sets - Union of Sets - Difference of Sets - Complement of Set - Laws and Properties of Sets.	15
Unit IV	Meaning and Scope of Statistics - <i>Characteristics and Limitations</i> - Measures of Central Tendency - Mean, Median, Mode - Measures of Dispersion - Mean Deviation - Standard Deviation.	15
Unit V	Simple Correlation - Karl Pearson's Co-efficient of Correlation - Interpretation of Co-efficient of Correlation. Simple Regression - Uses - Regression Equation - Difference between Correlation and Regression.	15
	Total Contact Hrs	75

NOTE: Mathematics: 60%

Statistics: 40%

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task (GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR PUBLICATION
1.	Navanitham, P.A.	Business Mathematics and Statistics.	Trichy: Jai Publishers	2016
2.	Gupta, S.P.	Statistical Methods	Sultan Chand & Sons	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR PUBLICATION
1.	Pillai, Sundaresan and Jayaseelan.	Introduction to Business Mathematics.	New Delhi: Sultan Chand Company Ltd.	2011
2.	Sanchetti, D.C. and Kapoor V.K.	Business Mathematics.	Sultan Chand Company Ltd.	2007
3.	T.R.Jain, S.C.Aggarwal	Business Statistics and Mathematics	VK Global Publications Pvt Ltd	2020
4.	Dr. P. R Vittal	Business Mathematics	Margham Publications.	2016
5.	Dr.S.P.Rajagopalan, R.Sattanathan	Business Statistics	Vijay Nicole Imprints Pvt Ltd	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature Name: Ms.A.Gomathi Ms.V.Poornima Signature:	Name and Signature Name: Dr.M.Jeeva Signature:	Name and Signature Name: Thiru.K.Srinivasan Signature: K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 801.	Name and Signature Name: Dr.R.Manicka Chezhiyan Signature:
M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A., Head of the Department B.Com - Banking and Insurance NGM College, Pollachi.			

Course Code:	21UBI305			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Corporate Accounting	Semester:	III
					Credits:	4

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To recollect the basic concepts and terms of the corporate accounting.	K1
C02	To familiarize students with the accounting treatment adopted for raising funds and redeeming them	K1
C03	To understand the basis in preparing financial statements of joint stock company.	K2
C04	To make them aware about accounts banking companies	K4
C05	To apply the knowledge in evaluating goodwill & share of a company	K5

Mapping

PQ/PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
C01	H	H	H	H	M	H	H	M	H	H
C02	M	H	M	H	H	M	M	M	M	M
C03	H	H	M	M	M	H	H	H	H	H
C04	H	M	H	H	H	H	H	H	M	H
C05	H	H	M	H	M	M	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Issue of Shares and Debentures – Forfeiture and Re-issue of Shares – Redemption of Preference Shares - Employee Stock Option Scheme.	18
UNIT II	New Format Company Final Accounts – Calculation of Managerial Remuneration (Basic Adjustments).	18
Unit III	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 (Inter Company and Multiple-holdings Excluded).	18
Unit IV	Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet.	18
Unit V	Insurance Company Accounts: Life and General Insurance – Difference between Life and General Insurance.	18
	Total Contact Hrs	90

NOTE: Problems: 80% Theory: 20%

*Italicized texts are for self study

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

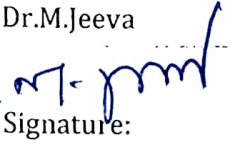
Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Jain S.P and Narang K.L	Advanced Accountancy	New Delhi, Kalyani Publications.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Dr. Arulanandam, M. A. and Dr. Raman, K.S.	Advanced Accountancy	Sixth Edition, New Delhi; Himalaya Publications.	2016
2.	Gupta R.L and Radha Swamy. M.	Corporate Accounts, Theory Method and Applications	13th.edition, New Delhi, Sultan Chand and Company.	2017
3.	Reddy and Murthy	Corporate Accounting	Chennai, Margham Publications.	2017
4.	Shukla, M.C., Grewal, T.S and Gupta, S.L	Advanced Accountancy	New Delhi; S. Chand & Co.	2016
5.	S.N.Maheswari	Advanced Accountancy	Kalyani Publishers Ltd.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.M.Shanmugapriya	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature: 	Signature: 	Signature: 	Signature: 

M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A.,
Head of the Department
B.Com - Banking and Insurance
NGM College, Pollachi

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDG)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R.MANICKA CHEZIAN, M.Sc., M.S., Ph.D.,
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com-BI		Programme Title:	Bachelor of Commerce Banking and Insurance	
Course Code:	21UBI306		Title	Batch:	2021 - 2022
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	5	Semester:	III
			Executive Business Communication	Credits:	4

Course Objective

To create an understanding about business correspondence and to develop the skill of drafting business letters.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To acquire knowledge on the fundamentals of business communication	K1
CO2	To gain experience in drafting business letters	K3
CO3	To gain expertise on banking, insurance and banking correspondence	K3
CO4	To equip the students with job seeking communication skills	K4
CO5	To develop the ability to prepare official/ formal reports and proceedings	K3 & K6

Mapping

PQ/PSO										
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
CO1	M	M	L	M	M	H	L	M	M	M
CO2	M	H	L	M	H	M	H	M	H	H
CO3	M	H	L	H	H	H	M	H	M	H
CO4	L	H	M	H	M	H	H	H	M	H
CO5	M	H	L	H	H	H	H	H	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Business Communication – Meaning - Principles of Communication – Need and Functions of Business Letter – <i>Essentials of Effective Business Letter</i> – Layout of a Business Letter – Types of Business Letter – Barriers of Communication.	15
Unit II	Trade Enquires – Orders and Execution – Credit and Status Enquiries.	15
Unit III	Complaints and Adjustments – Collection letters – Sales Letters – Circular Letters.	15
Unit IV	Bank Correspondence – Correspondence with Customers – Correspondence with Head Office – Correspondence with other Banks -Insurance Correspondence – letter relating to Fire Insurance – Marine Insurance – Life Insurance - Agency Correspondence - Offer of Agency- Application for Agency.	15
Unit V	Application letters – Preparation of Resume -Interview – Types of interview – Preparing Agenda and Minutes – Drafting an e-mail - Good speech - <i>Characteristics of Good Speech</i>	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

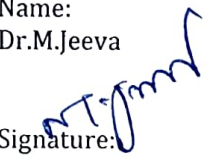
Test, Seminar, Quiz, Assignments, Roll Play

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajendra Pal and Korlahalli. J.S.	Essential of Business Communication	Sultan Chand and Sons, New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh, MS, and C.C. Pattanshetti,	Business Communication	S.Chand & Co, New Delhi	2017
2	Raghunathan N.S and Santhanam	Business Communication	Margham Publication	2017
3	R.S.N.Pillai and Bhagavathi	Commercial Correspondence	S. Chand Publications, New Delhi.	2013
4	R.K.Madhukar	Business Communication	Vikas Publishing House, New Delhi	2018
5	C. B. Gupta	Essential Business Communication	Cengage Learning India Pvt. Ltd	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.M.Shanmugapriya	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 

K. SRINIVASAN, M.C.A.,

M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A., Co-ordinator

Dr. R.MANICKA CHEZIAN, M.Sc., M.S.P.

Head of the Department Curriculum Development Cell (CDC)

Controller of Examinations

B.Com - Banking and Insurance

NGM College (Autonomous)

NGM College, Pollachi.

Pollachi - 642 001.

NGM College (Autonomous)

POLLACHI - 642 001.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	21UBI307			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Principles of Life Insurance	Semester:	III
					Credits:	4

Course Objective

To enable the students to gain knowledge in the practice of life insurance.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To remember knowledge in basics of Insurance	K1
C02	To gain knowledge in basics of Life Insurance	K2
C03	To make the students to understand the different types of policies in the Life Insurance	K2
C04	To understand the role of underwriters and reinsurers	K2
C05	Able to interpret the surrender values, assignment and nomination	K2

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
C01	M	H	M	H	M	M	M	H	H	H
C02	M	H	M	H	H	H	M	H	H	H
C03	L	M	H	M	M	H	M	H	H	M
C04	L	M	M	H	H	H	H	M	M	M
C05	L	M	H	M	M	H	L	M	L	L

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Insurance – Definition – Risk – Meaning – Types of Risk – Risk and Insurance - Functions – Nature of Insurance – Principles of Insurance – Classification of Insurance – Types of Insurance Organizations – Users of Insurance – <i>Privatization of Insurance Business in India</i> – Performance – Criticism – Criteria for Success of Private Insurers – KYC Norms – Anti Money Laundering - PAN and Aadhar Seeding.	18
Unit II	Life Insurance Corporation of India– Organizational Structure – Features of Life Insurance Contract – Benefits of Life Insurance - Life Insurance for the Under Privileged – <i>Industrial Life Insurance</i> – Group Life Insurance – Disability Benefit – Pension Plans - Micro Insurance – Characteristics of Micro Insurance – Benefits of Micro Insurance.	18
Unit III	Life Insurance Policies – Classification – Duration – Method of Premium Payments – Participation in Profits – Number of Lives Covered – Annuities - <i>Premium Calculation in Life Insurance</i> – Mortality Table – Net Single Premium – Calculation of Level Premium – Calculation of Gross premium – Mode of Payment of Claims.	18
Unit IV	<i>Underwriting in Insurance:</i> Medical and Financial Underwriting – Objectives and Principles of Underwriting – Requisites of Good Underwriting – Underwriting in Life Insurance – Underwriting Process – Proposal Form – Policy Forms – Endorsements. Reinsurance – Characteristics – Types of Reinsurance – Double Insurance - <i>Difference between Reinsurance and Double Insurance.</i>	18
Unit V	Surrender Value – Bases of Calculating Surrender values – Forms of Payment of Surrender Values - Policy loans – Assignment of Life Policies – Procedure – Nomination – Difference between Assignment and Nomination– Valuation and Surplus – Sources of Surplus - Calculation Process – Bonus Options – Life Insurance Corporation Act, 1956: Objective – Scope - Functions - Insurance Regulatory and Development Authority Act, 1999: Objective – Scope – Functions.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

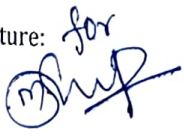
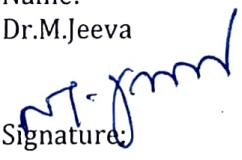
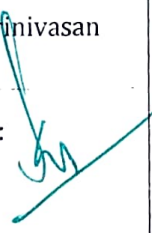
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mishra, M.N. and Mishra, S.B	Insurance Principles and Practice	S. Chand & Company Ltd, New Delhi, 22 nd edition	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Ghanashyam Panda and Prof. Monika Mahajan.	Principles & Practice of Insurance	Kalayani Publishers, New Delhi	2017
3	Dr. Gupta P.K.	Insurance and Risk Management	Himalaya Publishing House, New Delhi, 2 nd edition	2017
4	Eswari Karthikeyan M	Fundamental Principles of Insurance	Sahitya Bhavan Publications, 1 st Edition	2020
5	Michael McNamara and George E. Rajda	Principles of Risk Management and Insurance	Pearson Publisher, 13 th Edition	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.A.Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 

K. SRINIVASAN, M.C.A., Co-ordinator
M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A., Head of the Department
B.Com - Banking and Insurance
NGM College, Pollachi.

Dr. R.MANICKA CHEZIAN, M.Sc., M.S., Ph.D., Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	21UBI308			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Law	Semester:	III
					Credits:	4

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember rules and issues relating to the business.	K1
CO2	To understand the fundamentals of commercial law.	K2
CO3	To apply the knowledge and skills in the elective area of the business law.	K3
CO4	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	K4
CO5	To help the students to understand the concept of bailment and pledge.	K2

Mapping

P0 /PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
CO1	M	M	M	H	H	M	H	H	M	H
CO2	H	M	H	H	H	H	H	H	H	M
CO3	H	M	M	H	M	H	M	H	H	H
CO4	M	H	M	M	M	H	M	M	M	H
CO5	M	M	H	M	M	H	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Law – Meaning, Indian contract Act 1872 – Contract – Definition – Classification of Contracts – Essential Elements of a Valid Contract – Offer – Types – Legal Rules Relating to Offer – Acceptance – Types – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	15
Unit II	Consideration – Essentials of a Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions – Capacity to Contract – Law Relating to Minor, Unsound Mind – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – <i>Mistake and Misrepresentation.</i>	15
Unit III	Contingent Contract – Rules Regarding Contingent Contract – Performance of Contract – Modes of Performance – Essentials of Valid Tender – Quasi-Contract – Difference between Contract Vs Quasi Contract – Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract.	15
Unit IV	Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.	15
Unit V	Contract of Agency – Classification – Creation of Agency – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal liability of an Agent – Termination of Agency – Contract of Sale of Goods (1930) – Scope – Classification of Goods – Essentials of Contract of Sale – Sale and Agreement to Sell – <i>Difference Between Sale and Agreement to Sell.</i>	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

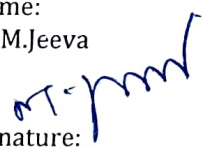
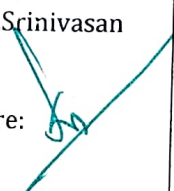
Test, Seminar, Quiz, Assignments, Group Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Pillai, R.S.N. and Bagavathi	Business Law	New Delhi: S.Chand & Co Ltd.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Kapoor, N.D.	Business Law	New Delhi: Sultan Chand & Sons.	2019
2.	Arun Kumar Sen	Commercial Law	The World Press Pvt. Ltd, Kolkata	2018
3.	Arun Kumar Sen, Jitendra Kumar and Mitra	Commercial Law	The World Press Pvt.Ltd, Kolkata	2017
4.	M.C.Kuchhal, Vivek Kuchhal	Business Law	S. Chand Publication.	2018
5.	Taxmann	Business Law	Taxmann Publication.	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.M.Shanmugapriya	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 
		K. SRINIVASAN, M.C.A., Co-ordinator	Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D. Controller of Examinations
M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A., Head of the Department	Curriculum Development Cell (CDC)		
B.Com - Banking and Insurance	NGM College (Autonomous)		
NGM College, Pollachi.	Pollachi - 642 001.		

Programme Code:	B.Com - BI		Programme Title :		Bachelor of Commerce - Banking and Insurance	
Course Code:	21UBI3A3		Title		Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Business Application Software and Information Security	Semester:	III
					Credits:	3

Course Objective

To expose the students about the applications of computer in banking and insurance industries and to create awareness regarding the uses of information security.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To familiarize the concepts of Ms- Office and Information Security	K1
C02	To understand the theoretical part of Ms-Word, Excel, Power point and Access Concepts	K2
C03	To gain expertise in preparing document, work sheets, power point presentation and creating database.	K3
C04	To equip the students to analyse the concept of network and its security.	K4
C05	To evaluate the performance of network security in practice.	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
C01	M	M	H	H	H	M	H	L	M	H
C02	M	M	M	H	H	M	H	M	M	H
C03	M	H	H	H	H	M	H	M	M	H
C04	M	L	M	H	H	M	M	L	H	H
C05	M	M	M	H	H	M	M	M	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Word Processor – Creating a Document – Editing a Document – Move and Copy a text – Finding and Replacing a Text – Header and Footer – <i>Formatting Text and Paragraph</i> – Bullets and Numbering – Spelling and Grammar – Mail Merge – File Export and Import – Templates – Table Creations.	12
Unit II	Work Sheet – Moving and Copying, Inserting and Deleting Rows and Columns – Creating Charts – Functions : Date and Time, Mathematical and Statistics – Formatting a Cell - Conditional Formatting – Sort – Filter – Auto Filter – Advanced Filter.	12
Unit III	Power Point – Power Point Presentation – Different Views of Power Point – Running a Slide Show – Custom Animation and Sound – Automation of Presentations. Access – Database and Tables – Creating Tables for Storing Data- Relationship between Tables – Selections with Queries – Building user Interface with Forms – Displaying Data with Reports.	12
Unit IV	Components of Communication System – Transmission Media – Protocol Definition – Introduction to TCP/IP – Wireless Network – Basics of Internet – Types of Attack: Phishing, Spoofing, Impersonation, Dumpster Diving – Information Security Goals - Information Security Threats and Vulnerability: Spoofing Identity, Tampering with Data, Repudiation, Information Disclosure, Denial of Service, Elevation of Privilege.	12
Unit V	Authentication – Password Management – E-Commerce Security – Windows Security – Network Security: Network Intrusion detection and Prevention Systems – Firewalls – Software Security – Web Security: User Authentication, Authentication - Secret and Session Management, Cross Site Scripting, Cross Site Forgery, SQL injection. Computer Forensics – <i>Steganography</i> .	12
	Total Contact Hrs	60

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

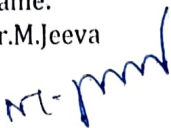
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Taxali, R.K.	PC Software for Windows98 Made Simple.	McGraw Hill Education	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Russell A. Stultz	Learn Microsoft Office 97	Wordware Publishing Inc	1997
2	Sanjay Saxeena	MS-Office 2000	Vikas Publishing House	2000
3	Michael E. Whitman, Herbert J. Mattord	Principles of Information Security	Cengage Learning, 7 th Edition	2021
4	Bernard Menezes	Network Security and Cryptography	Cengage Learning	2012
5	Atul Kahate	Cryptography and Network Security	McGraw-Hill Education, 4th Edition	2019
6	WM. Arthur Conklin, Greg White,	Principles of Computer Security	McGraw - Hill Education, 6th Edition	2021
7	Neal Krawetz	Introduction to Network Security	Cengage Learning	2007
8	Yang Xiao, Frank H Li,	Handbook of Security of	World Scientific	2010

	Hui Chen	Networks	Publishing Company, 1st Edition	
9	Charles Pfleeger and Shai Lawrence Pfleeger	Security in Computing	Pearson Education, 5th Edition, Prentice hall	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A. Gomathi  Signature:	Name: Dr.M.Jeeva  Signature:	Name: Thiru.K.Srinivasan  Signature: K. SRINIVASAN, M.C.A.,	Name: Dr.R.Manicka Chezhan  Signature:

M.JEEVA, M.Com., M.Phil., PGDCA, MCA,
Head of the Department
B.Com - Banking and Finance
NGM College, Pondicherry

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pondicherry - 605 001.

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	21UBI3A4			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Programming Laboratory in MS-Office	Semester:	III
					Credits:	1

Course Objective

To provide practical exposure to the students on using MS-Office.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To understand the practical part of Ms-Word, Excel, Power point and Access Concepts	K1, K2
C02	To familiarize the skill in preparing word document for making business proposals.	K3
C03	To expand the skill in creating work sheets for cash, inventory and receivable management.	K6
C04	To achieve the capability in making power point presentation in MS-Office.	K4
C05	To gain expertise in creating database using tables and queries.	K5

Mapping

PO / PSO	P01	P02	P03	P04	P05	P06	P07	...	PS01	PS02
CO										
C01	H	M	H	H	L	H	H	M	L	H
C02	M	L	H	H	H	H	H	H	M	H
C03	M	M	H	H	H	H	H	H	M	H
C04	H	M	H	H	H	H	H	H	M	H
C05	M	L	M	H	M	H	H	H	L	H

H-High; M-Medium; L-Low

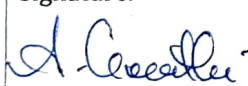
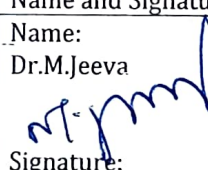
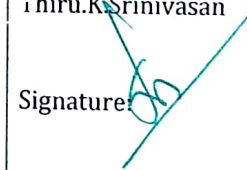
Units	Content	Hrs
Unit I	MS WORD ❖ Formatting Text ❖ Table Creation ❖ Mail Merge ❖ Template	7
Unit II	MS Excel ❖ Invoice Preparation ❖ Salary Bill Creation ❖ Inventory List Creation ❖ Student Result Analysis using Chart ❖ Calculation of Compound Interest	8
Unit III	MS Power Point ❖ Slide Presentation about a New Car ❖ Graphics in Slide	7
Unit IV	MS Access ❖ Creations of tables (1) Student Personal Details (2) Student Mark List ❖ Queries using 'Order by' ❖ Form Creation ❖ Report Generation	8
	Total Contact Hrs	30

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Observation Note, Record Note, Test

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A. Gomathi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 

K. SRINIVASAN, M.C.A.,

Co-ordinator

M.JEEVA, M.Com., M.Phil., PGDCA, NCA

Head of the Department, Curriculum Development Cell (CDC)

B.Com - Banking and Insurance

NGM College, Pollachi.

Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.

Controller of Examinations

NGM College (Autonomous)

POLLACHI - 642 001.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	21UBI3N1			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Fundamentals of Insurance	Semester:	III
					Credits:	2

Course Objective

To Provide Basic Knowledge about Fundamentals of Insurance

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To understand basic legal concepts of insurance	K2
C02	To enable the students to know the types of insurance in life insurance	K3
C03	To provide basic knowledge about different life insurance policies	K1
C04	To analyze basic legal concepts of general insurance	K4
C05	To evaluate the role of reinsurers, and to interpret the surrender values, assignment and nomination	K5

Mapping

PO /PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
C01	M	H	M	H	M	M	M	H	H	H
C02	L	M	L	M	L	H	M	M	L	M
C03	L	M	H	M	M	H	M	H	H	M
C04	M	H	M	H	M	M	M	H	H	H
C05	L	M	H	M	M	H	L	M	L	L

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Insurance – Definition – Functions of Insurance – Nature of Insurance – Principles of Insurance – Classification of Insurance – Benefits of Insurance – IRDA – Objectives – Functions – Role.	3
Unit II	Types of Insurance – Life Insurance – Features of Life Insurance Contract - Life Insurance Corporation Act, 1956: Objective – Scope – Functions – <i>Role of Life Insurance in India.</i>	3
Unit III	Classification of Life Policies – Policies According to Duration – Whole Life Policies – Term Insurance Policies – Endowment Policies.	3
Unit IV	General Insurance Act, 1972: Objective – Scope – Functions - Role of General Insurance in India – Health Insurance.	3
Unit V	Types of Insurance Organizations – Re-insurance – Characteristics – Double Insurance – Assignment of Life Policy – Nomination – Surrender Value – Payment of Claims.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

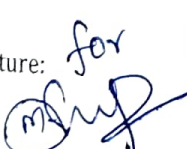
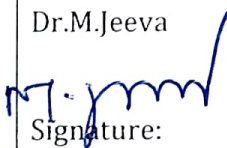
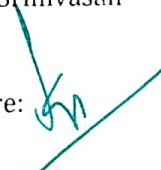
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mishra, M.N. and Mishra, S.B	Insurance Principles and Practice	S. Chand & Company Ltd, New Delhi. 22 nd ed.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Ghanashyam Panda and Prof. Monika Mahajan	Principles & Practice of Insurance	Kalayani Publishers, New Delhi	2017
2	Dr. Gupta P.K.	Insurance and Risk Management	Himalaya Publishing House, New Delhi. 2 nd edition	2017
3	Dr. Periasamy P.	Principles & Practice of Insurance	Himalaya Publishing House, New Delhi. 2 nd edition	2017
4	Eswari Karthikeyan M	Fundamental Principles of Insurance	Sahitya Bhavan Publications, 1 st Edition	2020
5	Michael McNamara and George E. Rajda	Principles of Risk Management and Insurance	Pearson Publisher, 13 th Edition	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A. Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 
		K. SRINIVASAN, M.C.A., Co-ordinator	Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D. Controller of Examinations
	M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A., Head of the Department B.Com - Banking and Insurance NGM College, Pollachi.	Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.	NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	21UBI3N2			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Fundamentals of Banking	Semester:	III
					Credits:	2

Course Objective

To make the students aware of the laws relating to banking

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To study the basic concepts of banking	K1
C02	To understand the basic concepts of customers and accounts	K2
C03	To have a comprehensive view on banker and customer	K3
C04	To gain knowledge about negotiable instruments, bills of exchange and promissory notes	K2
C05	To acquire knowledge about loans and advances	K2

Mapping

PO / PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
C01	M	H	M	H	M	M	M	H	H	H
C02	L	H	M	L	L	L	L	M	L	L
C03	L	M	M	H	M	M	L	M	L	M
C04	L	L	M	H	H	H	M	H	L	M
C05	L	M	H	M	M	H	H	H	L	L

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Banking – Meaning – Definition - Nature and Scope.	3
Unit II	Bank and Customers – Meaning –Types of Customers - Types of Accounts - Savings – Current – Deposits – Cash Credit.	3
Unit III	Bank - Customer Relationship: General relationship - Special Relationship - Rights and Obligations.	3
Unit IV	Negotiable Instruments – Meaning – Types – Cheque - Cheque Truncation System - Bills of Exchange - Promissory Notes - Crossing – Meaning - Kinds - Endorsement - Meaning - Types.	3
Unit V	Paying Banker: Meaning - Obligations - Protection to Paying Banker - Collecting Banker - Loans and Advances - Meaning - Methods.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

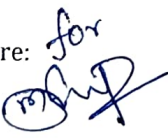
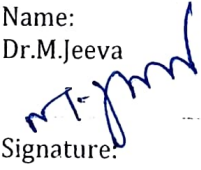
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon, E. and Natarajan, K.	Banking Theory, Law and Practice	Himalaya Publishing House, New Delhi	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Natarajan, S. and Parameswaran, R.	Indian Banking	S.Chand and Copany Ltd, New Delhi	2018
2	Sundharam, K.P.M. and Varshney, P.N.	Banking Theory Law and Practice	Sultan Chand and Sons Publications, New Delhi	2017
3	Vinod Kothari	Tannan's Banking Law and Practice in India	Lexisnexis Publication. 26 th Edition	2017
4	Toor N.S and Arundeeep Toor	Principles and Practices of Banking	Skylark Publications. 16 th Edition	2021
5	Abinash Kumar Mandilwar	Principles and Practices of Banking	Ramesh Publishing House	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A. Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature: 	Signature: 	Signature: 	Signature: 

M.JEEVA, M.Com., M.Phil., PGDCA., M.C.A.,
Head of the Department
B.Com - Banking and Insurance
NGM College, Pollachi.

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (C.D.C.)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R.MANICKA CHEZIAN, M.Sc. H.S.
Controller of Examination
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	21UBI409			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Cost Accounting	Semester:	IV
					Credits:	4

Course Objective

To expose the students to the basic concepts and the tools used in Cost Accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To introduce with cost concepts, costing system and their relationship with other accounting systems followed in India	K1
C02	To understand the major elements of cost accounting and their uses in business organization for managerial decision making.	K2
C03	To apply the concepts and latest provisions underlying in process and material control.	K4
C04	To estimate the results under various heads of cost accounting.	K5
C05	To evaluate the results under various heads of cost accounting for the use of business organisation.	K5

Mapping

PO / PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
C01	H	H	H	M	M	H	H	M	H	H
C02	H	H	H	M	H	H	H	H	H	H
C03	H	H	H	H	M	H	H	H	H	H
C04	H	H	H	H	H	H	H	H	H	H
C05	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Cost Accounting – Definition – Meaning and Scope – <i>Relationship of Cost Accounting with Financial Accounting and Management Accounting</i> – Costing as an Aid to Management – Limitations and Objections against Cost Accounting – Elements of Cost – Cost Sheet.	18
Unit II	Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues – FIFO – LIFO – Simple Average – Weighted Average.	18
Unit III	Labour – Measurement of Labour Cost – Systems of Wage Payment – <i>Methods of Calculation of Wage Payment</i> – Time Rate – Piece Rate – Taylor, Merrick, Piece Rate System – Incentive Schemes – Halsey – Rowan. Overheads – Classification – Allocation, Apportionment and Absorption of Overheads.	18
Unit IV	Process Costing – Features – Preparation of Process Account – Process Loss – Normal Loss – Abnormal Loss – Abnormal Gain (Excluding Inter Process Profit and Equivalent Production) – Accounting for Joint Product and By-Product.	18
Unit V	Contract Accounts – Reconciliation of Cost and Financial Accounts.	18
	Total Contact Hrs	90

NOTE: Problems : 80% Theory: 20%

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

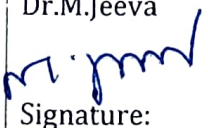
Test, Seminar, Quiz, Assignments, APS

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy, T.S. and Hari Prasad Reddy. V	Cost Accounting	Margham Publications	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P and Narang, K.L.	Cost Accounting	New Delhi: Kalyani Publishers	2010
2	Arora, M.N	Cost Accounting	New Delhi: Sultan Chand	2015
3	Iyyangar, S.P.	Cost Accounting Principles and Practices	New Delhi: Sultan Chand	2015
4	Saxena, V.K and Vashist, C.D.	Cost Accounting	New Delhi: Sultan Chand	2015
5	M.P. Gupta	Cost Accounting Text and Problems	S.Chand Publishing	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A. Gomathi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature: 	Signature: 	Signature: 	Signature: 

M.JEEVA, M.Com.,M.Phil.,PGDCA,M.C.A.
Head of the Department
B.Com - Banking and Insurance
NGM College, Pollachi.

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R.MANICKA CHEZIAN, M.Sc.,M.S.,P
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	21UBI410			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Principles of General Insurance	Semester:	IV
					Credits:	4

Course Objective

To enable the students to gain knowledge in the practice of general insurance.

Course Outcomes

On the successful completion of the course, students will be able to

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 make the students to gain knowledge in the field of marine insurance	K2
CO4	To make the students 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 provisions relating to IRDA Act	K4

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	M	H	M	H	M	M	M	H	H	H
CO2	L	H	M	H	M	H	H	H	L	M
CO3	L	H	M	H	M	H	H	H	L	M
CO4	L	H	M	H	M	H	H	H	L	M
CO5	L	M	H	M	H	H	H	M	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	General Insurance – Organizational Structure – Objectives – Issues – Functions – Progress of General Insurance Business – Role of Insurance in Indian Economy – Role of Public Sector and Private Sector Insurers in India- Product Design and Development – Product Development Process – Stages in New Product Channels – <i>Marketing Strategies of Insurance Players in India.</i>	18
Unit II	Fire Insurance: Nature and Use of Fire Insurance – Features – Elements of Fire Insurance Contract – Kinds of Policies – D-Tariff – Payment of Claims – Progress of Fire Insurance – Indian Insurers – Progress after Nationalization.	18
Unit III	Marine Insurance – Subject Matter of Marine Insurance – Hull – Cargo – Freight – Liability – Document of Marine Insurance Contract – Elements of Marine Insurance Contract – Marine Insurance Policies – Premium Calculation in Marine Insurance (Theory Only) – Declaration Policy – Payment of Claims.	18
Unit IV	Miscellaneous Insurance – Motor Insurance– Certificate of Insurance – Add on Covers – Burglary – Personal Accident Insurance – Health Insurance – Catastrophe Insurance – Liability Insurance – Government Schemes – Market Based Schemes – Social Risk – Natural Risk – Progress and Prospects of Liability Insurance – Actuaries.	18
Unit V	Role of Development Officer – Characteristics of Successful Development Officers – Role of Insurance Agents – Recruitment and Selection – Training – Duties of the Agents – Code of Conduct – Qualities of Successful Agent – Rights of Agents – Termination of Agents – <i>Role of Brokers in IRDA</i> – Insurance Management Firm (IMF) – Bancassurance. Insurance Legislation in India – Insurance Act, 1938: Objective – Scope – Functions – Marine Insurance Act, 1963: Objective – Scope – Functions – General Insurance Act, 1972: Objective – Scope – Functions – Motor Vehicle Insurance Act 1988: Objective – Scope – Functions.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

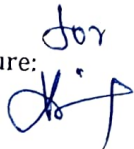
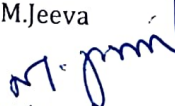
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mishra, M.N. and Mishra, S.B	Insurance Principles and Practice	S. Chand & Company Ltd, New Delhi. 22 nd ed.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Ghanashyam Panda and Prof. Monika Mahajan	Principles & Practice of Insurance	Kalayani Publishers, New Delhi	2017
2	Dr. Gupta P.K.	Insurance and Risk Management	Himalaya Publishing House, New Delhi. 2 nd edition	2017
3	Dr. Periasamy P.	Principles & Practice of Insurance	Himalaya Publishing House, New Delhi. 2 nd edition	2017
4	Eswari Karthikeyan M	Fundamental Principles of Insurance	Sahitya Bhavan Publications, 1 st Edition	2020
5	Michael MCNamara and George E. Rajda	Principles of Risk Management and Insurance	Pearson Publisher, 13 th Edition	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A. Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature: 	Signature: 	Signature: 	Signature: 
		K. SRINIVASAN, M.C.A.,	

M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A.
Head of the Department
B.Com - Banking and Insurance
NGM College, Pollachi.

Co-ordinator
Curriculum Development Cell (CDDC)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R. MANICKA CHEZHIAN, M.Com., M.Phil., PGDCA, M.C.A.
Controller of Examination
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com - BI			Programme Title	Bachelor of Commerce - Banking and Insurance	
Course Code:	21UBI411			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of Marketing	Semester:	IV
					Credits:	4

Course Objective

To endow students with the knowledge of marketing.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To understand the key concept and elements of marketing mix	K1
C02	To be able to develop a product mix for a product	K3
C03	To be able to choose a most appropriate price mix	K3
C04	To analyze the promotion mix and also be able to select a channel of distribution	K4
C05	To gain awareness about the laws protecting consumers and the latest trends in marketing	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
C01	H	H	L	L	L	M	L	L	M	L
C02	H	H	M	H	H	H	M	H	H	H
C03	H	H	L	H	H	H	M	H	H	H
C04	H	H	L	H	H	H	M	H	H	H
C05	H	H	H	M	M	M	H	H	H	M

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Market – Marketing – Selling – Meaning and Definition- Evolution of the Concept of Marketing –Objectives and Importance of Marketing – <i>Modern Marketing Concept</i> – Marketing Functions – Market Segmentation – Basis – Criteria – Benefits.	15
Unit II	Marketing Mix – Product Policy – <i>Product Planning and Development</i> – Product Life Cycle – Product Mix – Branding – Features – Types – Function – Packaging – Features – Types – Advantages – Brand Name and Trademark.	15
Unit III	Price – Importance – Objectives – Factors affecting Pricing Decisions – Procedure for Price Determination – Methods of Setting Price – Cost, Demand and Competition – Kinds of Pricing. Distribution Channels – Types of Channels – Factors Affecting Choice of Distribution.	15
Unit IV	Promotion – Meaning –Techniques – <i>Personal Selling and Salesmanship</i> – Methods – Steps in Personal Selling- <i>Essential Qualities of Good Salesman</i> - Sales Promotion – Objectives and Importance of Sales Promotion – Techniques. Advertising – Meaning – Objectives –Benefits – Media – Publicity – Kinds.	15
Unit V	Consumerism – Meaning – Types of Exploitation – Consumer Rights – Laws protecting the Consumer Interest – Consumer Protection Act 2019– Grievance and redressal ^{cell} mechanism – Retail Marketing – Methods – Rural Marketing – Green Marketing – Online Marketing.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation
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Assessment Methods:

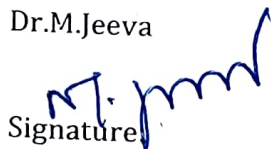
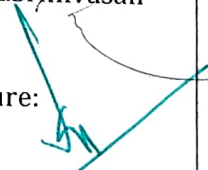
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai. R.S.N and Bagavathi	Modern Marketing Principles and Practices	New Delhi, S. Chand & Co Pvt. Ltd	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler	Principles of Marketing	Prentice Hall of India, New Delhi	2017
2	Pingali Venugopal	Marketing Management	SAGE Publication, New Delhi, Edition-1	2017
3	Ranjan Nair and Gupta C.B	Marketing Management	Sultan Chand & Sons, New Delhi.	2018
4	Sonatakki C.N	Principles Of Marketing	Kalyani publishers, New Delhi	2019
5	Natarajan.L	Marketing	Margham Publications, Chennai	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.V.Poornima	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 

M.JEEVA, M.Com., M.Phil., PGDCA, MCA
 Head of the Department
 B.Com - Banking and Insurance
 NGM College, Pollachi.

Co-ordinator

Curriculum Development Cell (CDC)
 NGM College (Autonomous)
 Pollachi - 642 001.

Dr. R.MANICKA CHEZIAN, M.Sc., M.S., Ph.D.,
 Controller of Examinations
 NGM College (Autonomous)
 POLLACHI - 642 001.

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	21UBI412			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Company Law	Semester:	IV
					Credits:	4

Course Objective

To provide basic knowledge of the provisions of the companies Act 1956 along with recent amendments.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To state the law relating to companies Act 2013 and recollect the various types of companies in business environment.	K1
CO2	To provide an insight in basic documents followed in company, different types of companies and their provisions.	K2
CO3	To analyse the provisions relating to appointment of directors and their powers and duties.	K4
CO4	To figure out the situations for winding up of a company and its consequences, appointment of liquidators.	K4
CO5	To understand the modes of winding up.	K2

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	H	M	H	H	H	H	H	H	H
CO2	H	H	H	H	L	H	M	M	M	H
CO3	H	M	H	M	H	M	M	M	H	H
CO4	H	H	M	M	M	M	M	M	H	M
CO5	M	H	M	M	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Company - Meaning, Definition - Characteristics - Types of Companies - Privileges of a Private Company - Formation of Companies - Promotion - Meaning - Promoters - Legal Status and Functions - Duties of Promoters - <i>Remuneration to Promoters.</i>	15
Unit II	Memorandum of Association - Meaning - Purpose - Contents - Alteration of Contents - Doctrine of Ultravires - Articles of Association - Meaning - Contents - Alteration of Articles - Relationship between Articles and Memorandum - Constructive Notice of Memorandum and Articles - Doctrine of Indoor Management - Exceptions to Doctrine of Indoor Management.	15
Unit III	Prospectus - Definition - Contents - Deemed Prospectus - Misstatement in Prospectus - Minimum Subscription - Kinds of Shares and Debentures - Rights Issue - Bonus Shares - SEBI Guidelines.	15
Unit IV	Directors - Qualification and Disqualification of Directors - Appointment of Directors - Removal of Directors - Director's Remuneration - Powers of Directors - Duties of Directors - Liabilities of Directors - Notice - Agenda - Minutes. Meetings - Statutory Meeting - <i>Annual General Meeting</i> - Extra Ordinary General Meeting - Board Meeting.	15
Unit V	Company Act Bills 2013 - Winding up - Meaning - Modes of Winding up - Compulsory Winding up by the Court - Voluntary Winding up - Types of Voluntary Winding up - Members Voluntary Winding up - Creditors Voluntary Winding up - Winding up Subject to Supervision of the Court - Consequences of Winding up (General) - Liquidator - Powers and Duties.	15
Total Contact Hrs		75

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

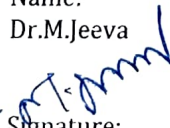
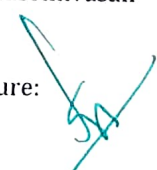
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Ashok K, and Bagrial, A.K	Company Law	New Delhi, Vikas Publishing House.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Kapoor M.D.	Guide to the Companies Act	Nagpur Wadhwa And Company.	2019
2.	Avtar Singh	Company Law	Lucknow, Eastern Book Company.	2018
3.	G.K.Kapoor & Sanjay Dhamija	Company Law and Practice	Taxmann Publication.	2019
4.	Bagrial A.K	Company Law	Vikas Publishing House.	2017
5.	K.C.Garg ,Vijay Gupta &Joy Dhingra	Company Law	Kalyani Publishers.	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. M.Shanmugapriya	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature: 	Signature: 	Signature: 	Signature: 

M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A., Co-ordinator
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B.Com - Banking and Insurance
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K. SRINIVASAN, M.C.A.,
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Dr. R. MANICKA CHEZHIAN, M.Sc., M.S. POL.
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	21UBI4A5			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	6	Introduction to Industry 4.0	Semester:	IV
					Credits:	4

Course Objective

To enable the students to gain knowledge in Industry 4.0.

Course Outcomes

On the successful completion of the course, students will be able to

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

Mapping

PO / PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Industry 4.0 - Need - Reason for Adopting Industry 4.0 - Definition - Goals and Design Principles. Technologies of Industry 4.0 - Big Data - Artificial Intelligence (AI) - Industrial Internet of Things - <i>Cyber Security</i> - Cloud - Augmented Reality.	15
Unit II	Artificial Intelligence: Artificial Intelligence (AI) - What & Why? - History of AI - Foundations of AI - The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI.	15
Unit III	Big Data: Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks. Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science - Big Data in I o T - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases : Big Data in Social Causes - Big Data for Industry - Big Data Roles and Skills - Big Data. Roles - Learning Platforms;	15
Unit IV	Internet of Things (I o T) : Introduction to I o T - Architecture of I o T - Technologies for I o T - Developing I o T Applications - Applications of I o T : Manufacturing - Healthcare - Education - Aerospace and Defense - Agriculture - Transportation and Logistics - <i>Security in I o T</i> . Impact of Industry 4.0 on Society: Impact on Business, Government , People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, I o T, Robotics.	15
Unit V	Jobs 2030 - Industry 4.0 - Education 4.0 - Curriculum 4.0 - Faculty 4.0 - Skills required for Future -Tools for Education - Artificial Intelligence Jobs in 2030 - Framework for aligning Education with Industry 4.0.	15
Total Contact Hrs		75

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

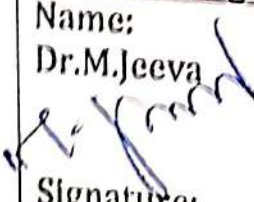
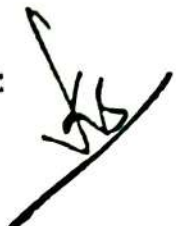
Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD)

Text Book

1. P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.

Reference		TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Stuart J. Russell, Peter Norvig	Artificial Intelligence - A Modern Approach	Pearson Publishers, Third Edition	2015
2.	R.N. Sivanandam, S.N. Deepa	Principles of Soft Computing	Wiley India, Second Edition	2007
3.	https://nptel.ac.in/courses/106/105/106105195/			
4.	https://nptel.ac.in/courses/106/106/106106139/			
5.	https://nptel.ac.in/courses/106/105/106105077/			
6.	https://nptel.ac.in/courses/112/101/112101098/			

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. M. Shanmugapriya	Name: Dr. M. Jeeva	Name: Thiru. K. Srinivasan	Name: Dr. R. Manicka Chezian
Signature: 	Signature: 	Signature: 	Signature: 
M. JEEVA, M.Com., M.Phil., PGDCA, M.C.A., Head of the Department B.Com - Banking and Insurance NGM College, Pollachi.		K. SRINIVASAN, M.C.A. Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.	
		Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D. Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.	

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	21UBI4N1			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Commerce and Banking Practicals	Semester:	IV
					Credits:	2

Course Objective

To enhance the students practical exposure in Commerce and Banking practicals.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To enhance the students to give practical knowledge in the field of commerce	K1
CO2	To fill up the various forms used in commerce transactions	K1
CO3	To enhance the students to give 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

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
CO										
CO1	H	M	H	H	H	H	H	H	L	H
CO2	L	H	H	H	M	H	H	H	M	M
CO3	H	M	H	H	H	H	H	H	L	H
CO4	L	H	H	H	M	H	H	H	M	M
CO5	L	H	H	H	M	H	H	M	L	M

H-High; M-Medium; L-Low

Commerce Oriented:

(8 Hrs)

1. Pay Roll
2. Fixing Brand Name
3. USP
4. Office Layout
5. Application Letter
6. Preparation of Bio-data
7. Letter to Editor
8. Preparation of Income Tax Returns
9. Share Application
10. E-Mail
11. Promissory Note
12. Passport Application Form
13. PAN Application Form
14. Railway Ticket Booking

Banking Oriented:

(7 Hrs)

1. Cheque
2. DD Challan
3. Deposit Form
4. Account Opening Form
5. Loan Application Form
6. Application for ATM cum Debit Card/ Credit Card
7. RTGS / NEFT Forms
8. Application for Opening Mobile Banking
9. Application for Opening Net Banking
10. Online Account Opening Form
11. Online Loan Application Form
12. IMPS Forms
13. Google Pay

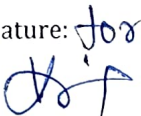
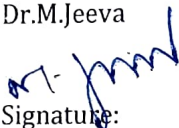
Total Hours : 15

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Forms Filling , Record Note

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A. Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature: 	Signature: 	Signature:  K. SRINIVASAN, M.C.A., Co-ordinator	Signature: 

M.JEEVA, M.Com., M.Phil., PGDCA, MCA,
Head of the Department
B.Com - Banking and Insurance
NGM College, Pollachi.

Curriculum Development Cell (CDC)
NGM College (Autonomous)
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Dr. R.MANICKA CHEZIAN, M.Sc., M.S., Ph.D.,
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	21UBI4N2			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Recent Trends in Banking	Semester:	IV
					Credits:	2

Course Objective

To acquaint knowledge about the banking system prevailing in India.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
C01	To acquire knowledge about banking system in India	K1
C02	To understand the latest trends and regulations in electronic banking	K2
C03	To analyze the role and functions of Banking Regulation Act 1949 and reserve bank of India act	K4
C04	To familiarize the latest changes in doorstep banking, retail banking	- K4
C05	To gain knowledge about business correspondent	K2

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
C01	M	H	M	H	M	M	M	H	H	H
C02	M	M	H	H	L	H	H	H	L	M
C03	M	M	H	H	L	H	H	H	L	M
C04	M	M	H	H	L	H	H	H	L	M
C05	M	M	H	H	L	H	H	H	L	M

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Banking – Definition – E-banking – Features – ATM – Operation – Practical Issues – Credit Card – Features – Operation – Advantages and Disadvantages – Debit Card – Features – CDM – Operations – Practical Issues	3
Unit II	Mobile Banking – Advantages and Disadvantages – Internet Banking – Advantages and Disadvantages – ECS – EFT – Advantages – Electronic Cheque – Essential Features.	3
Unit III	Corporate Banking – Product and Service – Features – Micro Small and Medium Enterprises – Meaning – Features – Classification.	3
Unit IV	Door Step Banking – Retail Banking – Product and Service – Growth Drivers of Retail Banking – Challenges – Insta Banking – Itrack – Imobile – Tab Banking – Self Help Groups.	3
Unit V	Business Correspondent – PMJDY – PMJBY Scheme I and Scheme II – NEFT – RTGS – MICR – CTS.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

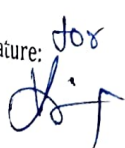
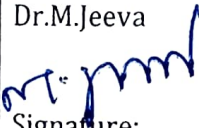
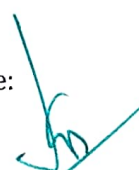
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon, E. and Natarajan, K.	Banking Theory, Law and Practice.	Himalaya Publishing House, New Delhi	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Natarajan, S. and Parameswaran, R.	Indian Banking	S.Chand and Copany Ltd, New Delhi	2018
2	Sundharam, K.P.M. and Varshney, P.N.	Banking Theory Law and Practice	Sultan Chand and Sons Publications, New Delhi	2017
3	Vinod Kothari	Tannan's Banking Law and Practice in India	Lexisnexis Publication, 26 th Edition	2017
4	Toor N.S and Arundeeep Toor ,	Principles and Practices of Banking	Skylark Publications. 16 th Edition	2021
5	Abinash Kumar Mandilwar	Principles and Practices of Banking	Ramesh Publishing House.	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms. A. Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Manicka Chezhan
Signature: 	Signature: 	Signature:  K. SRINIVASAN, M.C.A.	Signature:  Dr. R.MANICKA CHEZIAN, M.Sc., M.S., Ph.D.

M.JEEVA, M.Com., M.Phil., PGDCA, M.C.A.
Head of the Department
B.Com - Banking and Insurance
NGM College, Pollachi.

Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI513	Title	Batch :	2020-2023
Hrs/Week:	6	Income Tax	Semester	V
			Credits:	4

Course Objective

1. To enable the students to gain adequate knowledge on Income-tax and
2. To familiarize the students with recent amendments in Income-tax.

Course Outcomes (CO)

K1	CO1	To familiarize the direct taxation system in India
K2	CO2	To acquaint with the provisions of Income Tax Act 1961
K3	CO3	To develop the skills in computation of income under various heads of Income Tax
K4	CO4	To gain knowledge in latest amendments and to apply it in filing tax returns

Syllabus

Unit-1:

(15Hrs)

Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Incidence and Scope of Total Income - *Exempted Incomes*.

Unit-2:

(16Hrs)

Income from Salaries – Computation of Income from Salary.

Unit-3:

(16Hrs)

Income from House Property - Profits and Gains of Business or Profession.

Unit-4:

(16Hrs)

Capital Gains – Income from other Sources.

Unit-5:

(15Hrs)

Deductions from Gross Total Income – 80C to 80GG, 80QQB and 80U (Theory only) - Clubbing of Income – Set off and Carry Forward of Losses - **Assessment of Individuals** - **Computation of Total Income of individuals.**

Total Hours: 78

NOTE: Problems : 80% Theory: 20%

**Italicized texts are for self study*

Teaching Aids: Power point Presentations, Seminar, Quiz, Assignment

Books for Study:

Gaur, V.P , Narang, D.B, Puja Gaur and Rajeev Puri (current edition). Income Tax Law and Practice. New Delhi: Kalyani Publishers.

Books for Reference:

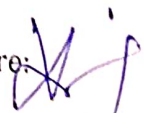
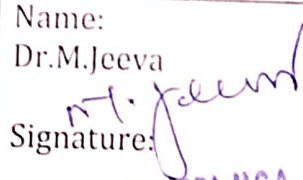
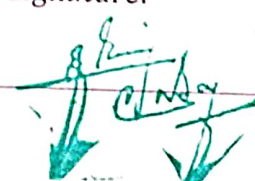
1. Bhagawathi Prasad. Law and Practice of Income Tax in India. (current edition). Navman Prakashan Aligarh.

2. Dr. Mehrotra, H.C. Income Tax Law and Accounts. (current edition). Sahithya Bhavan Publishers

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	L	H
CO2	M	H	H	M	H
CO3	H	H	H	H	M
CO4	H	H	H	H	H

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: Ms. V.Poornima	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 
M.JEEVA, M.Com, B.Phil, PGDCA, M.C.A., Head of the Department B.Com - Banking and Insurance NGM College, Pollachi.			

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R.MUTHUKUMARAN
Controller of Examination
NGM College (Autonomous)
POLLACHI - 642 001.

Programme code:	B.Com	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI514	Title	Batch :	2020-2023
		Indirect Tax	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.

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.

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.

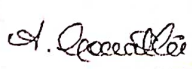
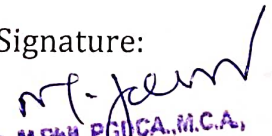
3.RadhaKrishnan, R. (2017). Indirect Taxation. New Delhi, Kalyani Publishers.

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

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	H	M	H
CO2		H	H	H	H	M
CO3		H	H	H	M	H
CO4		H	H	H	H	M

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: Dr. M. Jeeva	Name: Thiru. K.Srinivasan	Name: Dr.R.Muthu kumaran
Signature: 	Signature: 	Signature: 	Signature: 

M.JEEVA, M.C.A., M.Phil, PGICA, M.C.A.,
Head of the Department
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49

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POLLACHI - 642 001.

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI515	Title	Batch :	2020-2023
Hrs/Week:	6	International Banking	Semester	V
			Credits:	4

Course Objective

To enable the students to gain knowledge in the process involved in International Banking.

Course Outcomes (CO)

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

Syllabus

Unit-1

(15 Hrs)

Introduction to International Banking - Foreign Exchange - Meaning - Foreign Exchange Markets - Factors Determining Exchange Rates - Exchange Rate Mechanism - FEMA - Provisions - FEDAI Regulations - Foreign Currency Account in India.

Electronic Modes of Transmission - SWIFT, CHIPS and CHAPS

Unit-2

(16 Hrs)

Letter of Credit - Meaning - Bank Guarantee - Types of Letters of Credit - Operations of Letter of Credit - Liabilities and Rights of the parties - Advantages - Disadvantages - Documents used in Letter of Credit - Bank Guarantee - Letter of Undertaking.

Unit-3

(15 Hrs)

Exchange and Trade Control Guidelines for Exporters - Facilities for Exporters - Export Finance - Objectives - Eligibility of Parties - Rate of Interest - Procedures - Payment Due Date - Basic documents Needed for Pre-shipment and Post-shipment Finance - Exchange and Trade Guidelines for Importers - Import Finance - Trade Credit.

Unit-4

(16 Hrs)

International Financial Institutions - IMF - IBRD - IFC - ADB - World Bank Group - IDA - MIGA - ECGC of India - Roles, Products and Policies - EXIM Bank - Role, Functions and Facilities.

Unit-5

(16 Hrs)

Risk – Risk Management and Control – Meaning – Objectives – Basic Risk Management Framework – Risk Identification – **Risk in International Trade – Types of Risk** – Country Risk – Credit Risk – Currency Risk – Hedging – Spot Contract – Forward Contract – Market Risk – Political Risk – Settlement Risk – Liquidity Risk – Operational Risk – Legal Risk – *Export Credit Insurance in International Trade.*

Total Hours: 78

**Italicized texts are for self study*

Teaching Aids: Group discussions, Seminar, Assignment

Books for Study:

Bank Financial Management. 2nd edition, (2018) . Indian Institute of Banking and Finance. Macmillan.

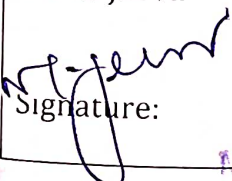
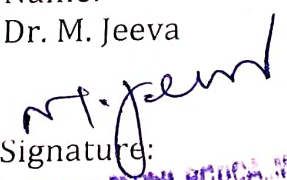
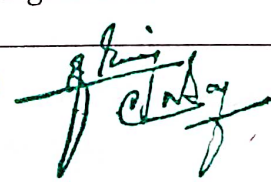
Books for Reference:

1. International Banking. (2010). Indian Institute of Banking and Finance. Macmillan.
2. Jeevanandam. (2015). Foreign Exchange Practise, Concepts and Controls. 14th ed. New Delhi: Sultan Chand and Sons.
3. Jhiangan M.L. Money Banking International Trade.

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	H	H	H	H	H
CO2	H	H	M	H	H
CO3	M	H	H	H	H
CO4	H	H	M	H	H

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: Dr. M. Jeeva	Name: Dr. M. Jeeva	Name: Thiru.K.Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

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K. SRINIVASAN, M.C.A.,
Co-ordinator

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Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI516	Title	Batch :	2020-2023
Hrs/Week:	5	Principles and Practices of Auditing	Semester	V
			Credits:	4

Course Objective

To expose the students to the principles and practices of auditing.

Course Outcomes (CO)

K1	CO1	To recollect the concepts of auditing and its role in business
K2	CO2	To understand the process involved in auditing
K3	CO3	To gain expertise in audit of a joint stock company
K4	CO4	To review the auditing standards, audit of computerized accounts and electronic auditing

Syllabus

Unit-1

(13 Hrs)

Auditing – Origin – Definition – Objectives - Types – Advantages and Limitations – *Qualities of an Auditor.*

Unit-2

(13 Hrs)

Internal Control – Internal Check and Internal Audit – Audit Programme - Audit Note Book – Working Papers.

Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transaction – Vouching of Impersonal Ledger.

Unit-3

(13 Hrs)

Verification and Valuation of Asset and Liabilities – *Auditor's Position Regarding the Valuation and Verification of Assets and Liabilities* – Depreciation – Reserves and Provisions – Secret Reserves.

Unit-4

(13 Hrs)

Audit of Joint Stock Companies – Appointment of Company Auditor – Qualification – Disqualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit-5

(13 Hrs)

Investigation – Objectives of Investigation – Investigation Under the Provisions of Companies Act – *Audit of Computerized Accounts* – Electronic Auditing – Auditing Standards – Audit of Companies – Banking Company – Insurance Company.

**Italicized texts are for self study*

Teaching Aids: Seminar, Quiz, Assignment

Books for Study:

Tandon. B.N, Sudharsana.S, Sundharabahu.S. (2017), A Hand Book of Practical Auditing, New Delhi, S.Chand & Co Ltd

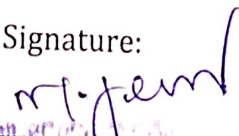
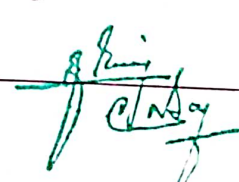
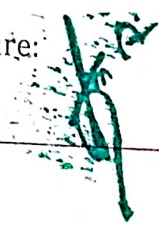
Books for Reference:

1. De Paula.F.R.M.(2017), Auditing. London: The English Language Society and Sir Issac Pitman and Sons Ltd.
2. Pradeep Kumar. (2017), Auditing Principles And Practices, New Delhi, Kalyani Publication.

Mapping

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

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms.M.Shanmugapriya Signature: 	Name: Dr.M.Jeeva Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Dr.R.Muthukumaran Signature: 

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Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI517	Title	Batch :	2020-2023
Hrs/Week:	-	Institutional Training	Semester	V
			Credits:	2

Course Objective

1. To gain exposure in the practical aspects of the industry
2. To provide for a realistic hands on application training

Course Outcomes (CO)

K1	CO1	To understand about business organization and its structure
K2	CO2	To adopt to the changes in working environment
K3	CO3	To gain hands on training experience in the relevant field
K4	CO4	To bridge the gap between theory and practice

INSTITUTIONAL TRAINING

Institutional Training is a part of B.Com. Banking and Insurance Curriculum. Students undergo training for a period of 30 days at the end of the Fourth Semester preferably in Banking and Insurance sector. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. An External Examiner and the respective guides of the student evaluate the students Performance. Weightage assigned for the subject is 100.

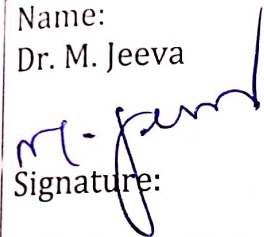
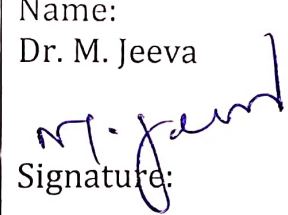
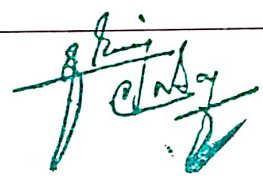
The distribution of which is as below:

Criteria	Marks
Institutional Training Report	20
Viva (External Examiner)	80
Total	100

Mapping

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

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: Dr. M. Jeeva	Name: Dr. M. Jeeva	Name: Thiru.K.Srinivasan	Name: Dr. R. Muthukumaran
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Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI518	Title	Batch :	2020-2023
Hrs/Week:	5	Customer Relationship Management	Semester	V
			Credits:	5

Course Objective

To enlighten the students about the customer relationship management techniques and practices used in banking and insurance.

Course Outcomes (CO)

K1	CO1	To create insight in the area of customer relationship management
K2	CO2	To understand the conceptual foundations of relationship marketing and its implications for further development in the field of business
K3	CO3	To analyze the different components of customer relationship management plan
K4	CO4	To identify the values created by customer relationship management and customer's behavior in present scenario

Syllabus

Unit-1

(13 Hrs)

Customer Relationship Management - Evolution of CRM - Meaning - Definition - Characteristics of CRM - Objectives of CRM - Process of CRM - Types of CRM - Components of CRM - Steps of Achieving CRM Goals - CRM Selection and Implementation Process - Benefits of CRM - Limitations of CRM.

Unit-2

(13 Hrs)

CRM Strategy: Introduction - Reasons for adopting CRM Strategies - Types of CRM Strategies - Building CRM Strategies - Implementing CRM Strategies - Essentials of CRM Strategy.

CRM Process - Objectives - Benefits - Process Selection Procedure - CRM Business Transformation - Steps in CRM Implementation - CRM Business Cycle - CRM for client Server Model - CRM at work.

Unit-3

(13 Hrs)

CRM Services - CRM in b2c markets: CRM in Hospitality - Telecom - Airlines - CRM in Banking Sector - CRM in Insurance Sector - Healthcare - Retail Industry - Service

Recovery - Service Guarantees - CRM in b2b markets - Characteristics of Business Markets
- Importance - Key Account Management.

Unit-4

(13 Hrs)

Data Warehousing - Data Warehousing Architecture - Data Warehousing and CRM - Data Mining - Data Mining in Banks and Insurance Companies - Healthcare - CRM in Life Insurance - CRM in General Insurance.

Call Centre - Meaning - Objectives - Features and Functionality - Components of Call Centre - Call Centre Architecture - Measures for Call Centre - *Call Centre Technology*.

Unit-5

(13 Hrs)

E-CRM - Features - Need - e-CRM Architecture - Channels for customer Interaction - Need - Basic Requirements - Dimension of e-CRM - Applications of e-CRM - Advantages - Problems in e-CRM - e-CRM tools - Functional Components of CRM Solution.

Total Hours : 65

**Italicized texts are for self study*

Teaching Aids: Seminar, Assignment, Case study

Books for Study:

S. Alok Kumar Rai. (2014). Customer Relationship Management. Second edition. New Delhi: PHI Learning Private Limited.

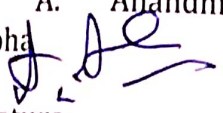
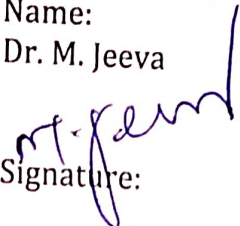
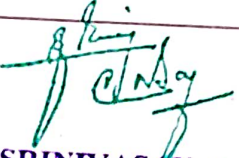
Books for Reference:

1. Bhanu Prakash Verma and Tripti Singh (2012). Customer Relationship Management. Chennai: Thakur Publishers.
2. Nisha Bansal and Preeti Chauhan. (2012). Customer Relationship Management. Delhi: Nisha Enterprises.

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C0					
C01	H	H	H	M	H
C02	H	H	H	H	L
C03	H	H	M	M	H
C04	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms. A. Anandhi Prabha Signature: 	Name: Dr. M. Jeeva Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Dr. R. Muthukumaran Signature: 

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Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI5S1	Title	Batch :	2020-2023
		Principles of Management	Semester	V
Hrs/Week:	1		Credits:	2

Course Objective

To make the students understand the conceptual framework of Business Management.

Course Outcomes (CO)

K1	CO1	To familiarize the management principles introduced by FW Taylor and Hendry Fayol
K2	CO2	To understand the importance and functions of management in business organization.
K3	CO3	To apply the conceptual knowledge relating to work delegation and decentralization and leadership skills.
K4	CO4	To evaluate the performance of the business organization based on the management principles.

Syllabus

Unit-1

(2 Hrs)

Management – Meaning and Definition – Nature and Scope - Importance – *Functions of Management* – Management as an Art, Science and Profession – Contributions of FW Taylor, Henry Fayol.

Unit-2

(3 Hrs)

Planning – Meaning and Definition– Nature – Objectives – Advantages and Disadvantages – Process – Types of Planning.

Unit-3

(3 Hrs)

Organization – Meaning and Definition – Formal and Informal Organization – Importance – Principles of Sound Organization – **Delegation and Decentralization** – Line, Functional and Staff Organization – Span of Control.

Unit-4**(3 Hrs)**

Staffing - Sources of Recruitment - Maslow's Theory of Motivation -- Leadership - Functions and Types - X, Y and Z Theories - *Qualities of a Good Leader.*

Unit-5**(2 Hrs)**

Communication - Types, Channels of Communication - Barriers - Control - Process of Control.

Total Hours: 13

**Italicized texts are for self study*

Teaching Aids: Group discussions, Seminar, Quiz, Assignment

Books for Study:

Dinkar Pagare (2017), Business Management, New Delhi, Sultan Chand and Sons.

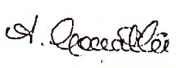
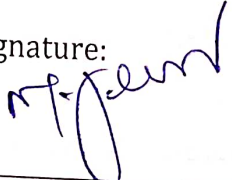
Books for Reference:

1. Gupta, C.B (2017), Business Management, New Delhi, Sultan Chand & Sons.
2. Ramasamy, T (2017), Principles of Management, New Delhi, Sultan Chand & Sons.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	M
CO2	H	H	H	M	M
CO3	H	H	H	H	M
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms. A. Gomathi	Name: Dr. M. Jeeva	Name: Thiru.K.Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

M. JEEVA, B.Com., M.Phil., PGDCA, M.C.A.,
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Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI5S2	Title :	Batch :	2020-2023
Hrs/Week:	1	Entrepreneurship Development	Semester	VI
Course Objective			Credits:	2

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).

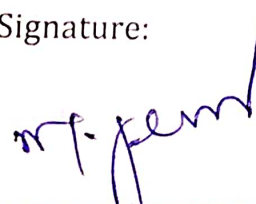
Books for Reference:

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

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	M
CO2	H	H	H	H	H
CO3	H	H	H	M	M
CO4	M	H	H	M	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms. A. Gomathi	Name: Dr. M. Jeeva	Name: Thiru. K.Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

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Programme Code:	B.COM- BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI619	Title	Batch :	2020-2023
		Management Accounting	Semester	VI
Hrs/Week:	6		Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Syllabus

Unit-1 Basis of Management Accounting

(16 hrs)

Management Accounting – Meaning – Definition – Objectives and Scope – Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.

Unit-2 Ratio analysis

(16 hrs)

Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.

Unit-3 Funds Flow and Cash Flow Statement

(15 hrs)

Funds Flow Analysis – Cash Flow Analysis (New format) (AS-03).

Unit-4 Budgetary Control

(15 hrs)

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – *Sources of Working Capital* – Estimation of Working Capital Requirements.

Unit-5 Marginal Costing Techniques

(15 hrs)

Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques –
Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)

Total Hours : 78

**Italicized texts are for self study*

Teaching aids : Group discussions, Seminar and Assignment

Books for Study:

Dr. Maheswari.S.N. (2017), "Cost and Management Accounting", 16th edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

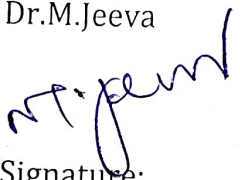
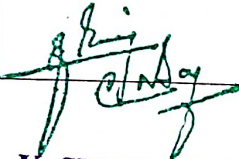
1. Jain.S.P and Narang. K L (2017), "Cost and Management Accounting", New Delhi, Kalyani Publishers.

2. Sharma and Gupta. S.K (2017) "Management Accounting", 13th Edition, New Delhi, Kalyani Publishers

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	H		
CO2		M	H	H	H	M
CO3		H	H	M	M	H
CO4		H	H	H	H	H

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: Ms.V.Poornima	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Dr.R.Muthu kumaran
Signature: 	Signature: 	Signature: 	Signature: 

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Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI620	Title	Batch :	2020-2023
Hrs/Week:	6	Financial Innovations in Banking and Insurance	Semester	VI
			Credits:	4

Course Objective

To know the recent innovations in the field of banking and insurance sector.

Course Outcomes (CO)

K1	CO1	To understand the marketing of banking and financial products
K2	CO2	To acquire basic skills in selling insurance products
K3	CO3	To know the benefits of insurance to the individuals and society
K4	CO4	To analyze the latest policies emerging in life and general insurance

Syllabus

Unit-1

(16 Hrs)

E-banking - Features - Difference between Traditional Banking and E-banking - Constraints in E-banking - Advantages and Disadvantages - Security Measures - Electronic Delivery Channels - ATM - Operation - Credit Card - Features - Operation - Advantages and Disadvantages - Debit Card - Features - Mobile Banking - Advantages and Disadvantages - Internet Banking - Advantages and Disadvantages - NACH (National Automated Clearing House)- EFT - Advantages - NEFT - RTGS - CTS - Essential Features - Merits - Electronic Cheque - Essential Features - Mechanism - Advantages - Cash Deposit Machine - Issues - Security Threats in Digital Banking.

Unit-2

(15 Hrs)

Recent Development in Banking Industry: Corporate Banking - Product and Service - Features - Role of Banking in Development of Micro Small and Medium Enterprises - PMMY - Door Step Banking - Cash Management System - Relationship Manager - Retail Banking - Product and Service - Growth Drivers of Retail Banking - Challenges - Insta Banking - Itrack - Imobile - Tab Banking - Net Interest Income - MCLR (Market Credit Link Rate) - Self Help Groups - MICR - IFSC - IMPS.

Unit-3

(16 Hrs)

Business Correspondent - PMJDY - PMJBY Scheme I and Scheme II - Rights to Information Act - Objective - Scope and Powers - Exclusion - Information Technology Act - Objectives - Features and Structure - Banking Ombudsman - Appointment - Powers and Duties -

Type of Complaints – Procedure for filing Complaint – Rejection of Complaint – Procedure for Redressal of Grievance – Customer Care Center - Recent Developments in Banking Sector Reforms.

Unit-4

(16 Hrs)

Micro Insurance Plans – *Pension Plans* – Health Plan – Single Window System – **Online Insurance** – Different Payment Gateways: ECS – EBPP – ATM – PORTAL – Collecting Bank – AP online – MP online – Agents Collection – SMS Payment – SUVIDHAA – Direct Debit – Senior Business Associates – Retired Employee Collection Payment – PMJDY – PMJJBY – Information Technology and LIC – Grievance Redressal – PMSYM.

Unit-5

(15 Hrs)

Long Term Insurance Policy for Motor Vehicles – Students Safety Insurance – Overseas Health Policy – Conditions – Exclusion – Add on Covers – Topup and Super Topup Policy in Health Insurance – Ayushman Bharath – Passenger and Goods Carrying Policy – General Rules and Regulations – Reforms in General Insurance Industry – Challenges Ahead – Merger of Insurance Companies.

Total Hours: 78

**Italicized texts are for self study*

Teaching Aids: Group discussions, Seminar, Quiz, Assignment

Books for Study:

Jyotsna Sethi and Nishwan Bhatia (2014) Elements of Banking and Insurance. 2nd Edition. Delhi: PHI Learning Private Limited.

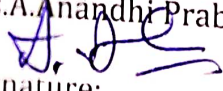
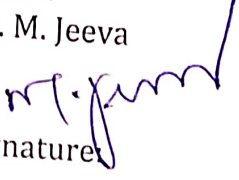
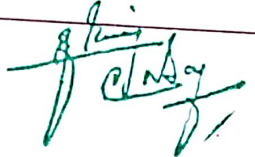
Books for Reference:

1. Gordon, E. and Natarajan, K. (2017). Banking Theory, Law and Practice. 26th ed. New Delhi: Himalaya Publishing House.
2. Jagroop Singh (2014) Banking and Insurance Law. Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	M
CO2	H	H	H	H	H
CO3	H	H	H	H	H
CO4	H	H	H	H	M

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms.A. Anandhi Prabha Signature: 	Name: Dr. M. Jeeva Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Dr.R.Muthukumaran Signature: 

Dr. JEEVA, M.Com., M.Phil., PGDCA, M.C.A.,
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K. SRINIVASAN, M.C.A.,
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Dr. R.MUTHUKUMARA
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POLLACHI - 642 001.

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI621	Title	Batch :	2020-2023
Hrs/Week:	2	Programming Laboratory -II: Tally	Semester	VI
			Credits:	1

Course Objective

- To create practical knowledge in accounting aspects
- To prepare the students for job market

Course Outcomes (CO)

K3	CO1	To know the basic knowledge in Company Creation
K4	CO2	To apply the Voucher and Ledger in Business
K5	CO3	To equip the students in the practical part of Final Accounts

Syllabus

1. Company Creation
2. Company Alteration
3. Creating and Displaying Ledger
4. Entry in Voucher
5. Alteration of Voucher
6. Deletion of Voucher
7. Final Accounts without Adjustments
8. Final Accounts with Adjustments
9. Inventory Vouchers (Stock Summary, Creating and Displaying Godown)
10. Reports
11. Bank Reconciliation Statement

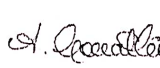
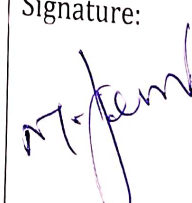
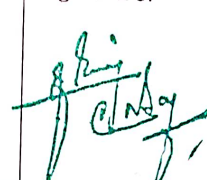
(26 Hrs)

Total Hours : 26

Mapping

PSO	PS01	PS02	PS03	PS04	PS05
CO					
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms. A. Gomathi	Name: Dr. M. Jeeva	Name: Thiru. K.Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

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Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI622	Title Commerce, Banking and Insurance Practicals	Batch :	2020-2023
Hrs/Week:	2		Semester	VI
			Credits:	1

Course Objective

To enhance the students practical exposure in Commerce, Banking and Insurance.

Course Outcomes (CO)

K3	CO1	To get an idea in drafting, letter for interview, filling income tax returns
K4	CO2	To equip the students with the application of various banking forms
K5	CO3	To expertise the students with the usage of insurance firms

Syllabus

Commerce Oriented:

(12 Hrs)

1. Pay Roll
2. Fixing Brand Name
3. USP
4. Office Layout
5. Application Letter
6. Preparation of Bio-data
7. Letter to Editor
8. Preparation of Income Tax Returns
9. Share Application
10. E-Mail
11. Promissory Note
12. Passport Application Form
13. PAN Application Form
14. Railway Ticket Booking

Banking Oriented:

(10 Hrs)

1. Cheque
2. DD Challan
3. Deposit Form
4. Account Opening Form
5. Loan Application Form
6. Application for ATM cum Debit Card / Credit Card
7. RTGS / NEFT Forms
8. Application for Mobile Banking
9. Application for Net Banking
10. Online Account Opening Form
11. Online Loan Application Form
12. IMPS Forms
13. Google Pay

Insurance Oriented:

(4 Hrs)

I. LIC Forms

1. Proposal Form
2. Revival Form
3. Loan Form
4. Surrender Form
5. Discharge for Claims Form
6. NEFT Form

II. GIC Forms

1. Proposal Form for Motor Vehicle
2. Claim Form for Motor Vehicle

Total Hours: 26

NOTE:

1. Practical Examination will be conducted at the end of semester and students will be evaluated by both internal and external examiners.
2. Distribution of Marks:

End of Semester : 60 (Record 10 and Practical 50)

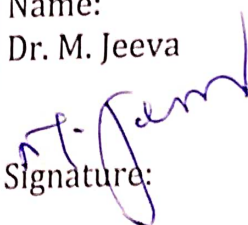
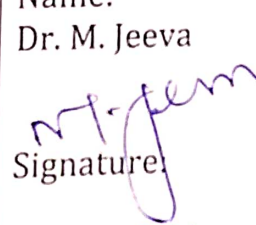
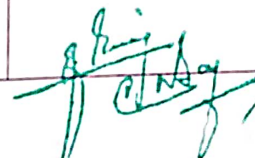
Continuous Assessment : 40 (Record 10 and Practical 30)

Teaching Aids: Power point Presentations, Record Note

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	H	H	H	H

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: Dr. M. Jeeva 	Name: Dr. M. Jeeva 	Name: Thiru. K.Srinivasan Signature: 	Name: Dr. R. Muthukumaran Signature: 

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Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI623	Title	Batch :	2020-2023
		Financial and Investment Management	Semester	VI
Hrs/Week:	6		Credits:	5

Course Objective

To enlighten the students with new concepts of Financial and Investment Management.

Course Outcomes (CO)

K1	CO1	To familiarize the concept of capital structure, dividend theories
K2	CO2	To implement the various theories and concept relating to management of finance for the effective utilization of funds.
K3	CO3	To analyse the conceptual knowledge in investment management, fundamental and technical theories.
K4	CO4	To sort out the reliable measures of maximize the profit and wealth of the organization for better future.

Syllabus

Unit-1

Financial Management – Meaning - Scope and Functions– **Goals of Financial Management -**
 Role of Financial Manager – *Functions of Controller and Treasurers in India*

(15 Hrs)

Unit-2

Capital Budgeting Decisions – Techniques. Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings.

(16Hrs)

Unit-3

Capital Structure – Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory. Dividend Theories – Walter's Model – Gordon's Model.

(16Hrs)

Unit-4

Investment –Introduction - Financial and Economic Meaning of Investment – Investment and Gambling – Importance of Investments – *Factors Favorable for Investment* – Investment Media – Investment Programme – Features of Investment Programme.

(15 Hrs)

Unit-5

Fundamental of Economic Analysis – Economic Indicators – Industry Analysis – **Company Analysis. Technical Analysis** – Basic Technical Assumption –Dow Theory.

NOTE: Theoretical Aspects Only (All Units)

Total Hours: 78

**Italicized texts are for self study*

Books for Study:

ShashiK.Gupta and R.K.Sharma(2017). Financial Management, New Delhi, Kalyani Publishers.
Punithavathi Pandiyan, Security Analysis and Portfolio Management, Vikas Publishing.

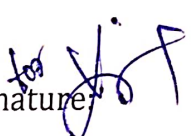
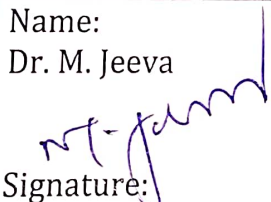
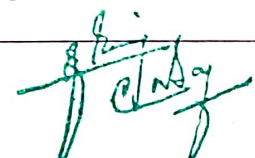
Books for Reference:

1. Khan.M.Y. andP.K.Jain(2018). Financial Management, 6th Edition, New Delhi,TataMcGrawHill Publishing Company Ltd.
2. Prasanna Chandra, (2018), Financial Management-Theory and Practice, New Delhi,Tata McGraw Hill Publishing Company Ltd.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	M
CO2	H	H	H	H	H
CO3	H	H	H	M	M
CO4	H	H	M	M	H

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: Ms. A. Gomathi Signature: 	Name: Dr. M. Jeeva Signature: 	Name: Thiru. K.Srinivasan Signature: 	Name: Dr. R. Muthukumaran Signature: 

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Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI624	Title	Batch :	2020-2023
Hrs/Week:	6	Financial Markets and Institutions	Semester	VI
			Credits:	5

Course Objective

To create awareness about the contemporary theory and practice of Indian Financial Market and Institutions.

Course Outcomes (CO)

K1	CO1	To acquaint with the functioning of financial markets and institutions
K2	CO2	To understand the operation and position of primary and secondary markets
K3	CO3	To gain knowledge about SEBI, Credit rating, Mutual fund in India
K4	CO4	To evaluate the importance of Non Banking Financial Institutions

Syllabus

Unit-1

(15 Hrs)

Financial Services – Meaning – Scope – Causes for Financial Innovation – New Financial Products and Services. **Players in Financial Service Sector** – Challenges Faced by the Financial Service Sector – *Merchant Banking – Meaning – Functions.*

Unit-2

(16 Hrs)

Capital Market - Primary Market – Methods of Raising Funds in Primary Market - Functions – Instruments of Issue – Players in the New Issue Market - Listing – Criteria for Listing – Advantages of Listing – Drawbacks. Secondary Market – Services of Stock Exchanges.

Unit-3

(16 Hrs)

SEBI – Functions – Powers – Guidelines – Role of Institutional Investors in Capital Market - **Foreign Institutional Investors (FIIs)** – Investor Protection. Credit Rating – Meaning – Functions – **Credit Rating Agencies in India** – Benefits.

Unit-4

(16 Hrs)

Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – *Recent Trends*

**Italicized texts are for self study*

Teaching Aids: Group discussions, Seminar, Quiz, Assignment

Books for Study:

Gordon, E. and Natarajan, K. (2018). Financial Services. Himalaya Publishing House.

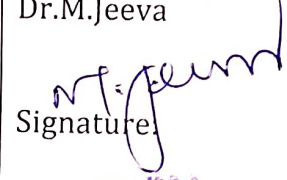
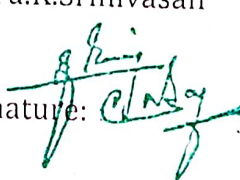
Books for Reference:

1. Dr. Gurusamy. S. (2009). Essentials of Financial Services and Duties. India: Tata McGraw Hill Company.
2. Khan M.Y. (2017). Financial Services. 9th Edition. New Delhi: Tata McGraw Hill Education.
3. Santhanam, B. (2016). Financial Services. Chennai: Margham Publications.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	M	M
CO2	M	H	M	M	M
CO3	H	H	H	H	H
CO4	M	H	M	M	M

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms.M.Shanmugapriya Signature: 	Name: Dr.M.Jeeva Signature: 	Name: Thiru.K.Srinivasan Signature: 	Name: Dr.R.Muthukumaran Signature: 

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NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce-Banking and Insurance	
Course Code:	20UBI6S3	Title	Batch :	2020-2023
Hrs/Week:	1	E-Commerce and Its Applications	Semester	VI
			Credits:	2

Course Objective

To make clear the learner on the Modern Trend in E-Commerce.

Course Outcomes (CO)

K1	CO1	To introduce the electronic commerce operations, models and conceptional framework in business
K2	CO2	To get an idea about the working of e-commerce and firewall, Tunnels, encryption followed in e-commerce business.
K3	CO3	To analyse the cyberlaw and the privacy factors followed in electronic business transactions.
K4	CO4	To figure out the techniques used in authentication and electronic governance process.

Syllabus

Unit-1

(2Hrs)

Introduction to E-Commerce - Perspectives - Operation in Business: Employees - Customers - Channel Partners - Suppliers - Service Providers - Regulatory Authority - Conceptional Framework of Ecommerce - Information Management.

E-Commerce - Distinct Advantages - Business Models of E-commerce - B2B - B2C - C2B - C2C - G2B - E-Commerce on the Web - Adoption of E-commerce - E-Commerce in India.

Unit-2

(2Hrs)

Electronic Data Interchange (EDI) - Components of EDI - Applications of EDI - EDI Standards - Electronic Payment System.

E-Banking - Changing Dynamics in E-Banking - Advantages of E-Banking - Limitations of E-Banking - Transaction Processing - Online Purchases - Online Share Trading - Railway/Air Ticket Reservation.

Unit-3

(3Hrs)

Working of E-Commerce: Public and Private Information - Firewalls - Tunnels - Encryption: Secret Key - Public Key - Need for Setting up Shop for E-Commerce: Competition - Global Reach - Customer Service - Value Addition - Operations Oriented Process - 'Nettish' Products.

Unit-4

(3Hrs)

Cyber Law - Introduction - Concept of Cyberspace - E-Commerce in India - Privacy Factors in E-Commerce - Cyber Law in E-Commerce - Contract Aspects.

Unit-5

(3Hrs)

The Information Technology Act 2000 - Definition - Features of IT Act - Authentication of Electronic Records - Electronic Governance - *Digital Signature*.

Total Hours: 13

**Italicized texts are for self study*

Teaching Aids: Group discussions, Seminar, Assignment

Books for Study:

Dr. Rayudu.C.S, (2017), E-commerce and E-Business, Himalaya publishing house, New Delhi

Books for Reference:

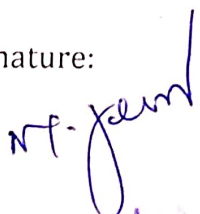
1. Ravi Kalakota and Andrew .B Whiston (2017), Frontier of Electronic Commerce, Dorling Kindersley (India) Pvt Ltd.

2. Bharat Bhasker, (2017), Electronic Commerce, New Delhi, Tata McGraw Hill Publishing Co. Ltd.

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C0					
C01	H	H	H	H	H
C02	H	H	H	H	M
C03	H	H	H	H	H
C04	M	H	H	H	M

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: Ms. A. Gomathi	Name: Dr. M. Jeeva	Name: Thiru. K.Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

K. SRINIVASAN, M.C.A.,
Co-ordinator

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Pollachi - 642 001.

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Controller of Examinations
NGM College (Autonomous)
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Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	20UBI6S4	Title	Batch :	2020-2023
Hrs/Week:	1	Human Resource Management	Semester	VI
			Credits:	2

Course Objective

To expose the students to the Human Resource Management and its practices.

Course Outcomes (CO)

K1	CO1	To introduce the concept of human resource management and its needs for an organization.
K2	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.
K4	CO4	To equip the students to analyze the advanced strategies used in HR practices.

Syllabus

Unit-1

(3Hrs)

Human Resource Management in Organizational Context – Analysis and Designing of Human Resource Department – Human Resource Planning – Job Evaluation – Job Description.

Unit-2

(3Hrs)

Recruitment – Selection – Placement – Induction – Internal Mobility and Separation – Performance Appraisal – Planning – Training and Development.

Unit-3

(2Hrs)

Motivation – Types – Theories of Motivation – Morale – Measures to Improve Morale – Job Satisfaction.

Unit-4

(3Hrs)

Salary and Wage Administration System – Bonus – Incentives – Conflict Management – Types of Conflict – Causes and Remedies of Conflict.

Unit-5

Employee Participation in Management – Forms of Participation – Employees Stock Options – Joint Management Council - Merits and Limitations. (2Hrs)

Total Hours: 13

**Italicized texts are for self study*

Teaching Aids: Group discussions, Seminar, Quiz, Assignment

Books for Study:

Aswathappa. K. (2017), 7th Edition, Human Resources and Personnel Management- Text and Cases. New Delhi, Tata MC.Graw- Hill Publishing Ltd.

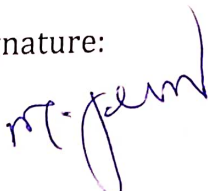
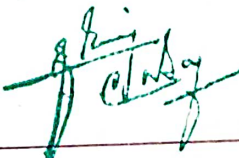
Books for Reference:

1. Subba Rao. P. (2017), 4th Edition, Personal and Human Resources Management- Text and Cases, Mumbai, Himalaya Publishing House.
2. Tripathi.P.C. (2017) 7th Edition, Human Resource Development. New Delhi, Sultan Chand & Sons.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	L	M
CO2	H	H	H	M	M
CO3	M	H	M	M	H
CO4	H	H	H	H	M

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: Ms. A. Gomathi	Name: Dr. M. Jeeva	Name: Thiru. K.Srinivasan	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

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