

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AN AUTONOMOUS COLLEGE AFFILITED TO BHARATHIAR UNIVERSITY)

ACCERDITED BY NAAC WITH A++ GRADE (IV CYCLE)

ISO 9001: 2015 CERTIFIED INSTITUTION

POLLACHI 642 001



DERARTMENT OF COMMERCE BANKING AND INSURANCE (SF)

SYLLABUS

2025 - 2028

DEPARTMENT OF COMMERCE - BANKING AND INSURANCE

Vision

Blossoming as a “Center of Excellence” in Commerce education with a special focus on Banking and Insurance.

Mission

Framing unique curriculum of global standards and by imparting quality education in the field of Banking and Insurance with all theoretical and practical skills.

Program Educational Objectives:

The B.Com – Banking and Insurance students will attain

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

Program Outcomes:

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

PO-1	Disciplinary Knowledge Capability of executing comprehensive knowledge and understanding of Commerce, Banking and Insurance fields and to take up PG and professional courses like CA, CS, ICAI, CMA and the like.
PO-2	Communication Skills i. Capacity to improve communication related to Commerce, Banking and Insurance fields. ii. Ability to communicate the unsolved problems remains standing in Commerce, Banking and Insurance disciplines.
PO-3	Reflective Thinking: Critical sensibility to lived experiences in Banking and insurance industry, with self-awareness and reflexivity of both self and society.
PO-4	Problem Solving Capability to deduce Business, Banking and Insurance related problems and to apply the class room learning into practice and to offer a suitable solution for the same.
PO-5	Professional Ethics and Leadership Skills Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO-6	Digital Literacy Skills Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for Business, Banking and Insurance purposes and to enable graduates to get theoretical and practical exposure in Commerce, Banking and Insurance fields.
PO-7	Self-directed Learning Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion..
PO-8	Lifelong Learning Ability to acquire knowledge and skills, including ‘learning how to learn’, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling

Program Specific Outcomes:

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

PSO-01	To build a strong understanding in the area of commerce, banking and insurance.
PSO-02	To apply the skills of analysing the concepts and applying domain knowledge in commerce, banking and insurance.

Mapping

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	H	H	H	M
PO2	M	M	H	M	H
PO3	H	H	H	H	H
PO4	H	M	H	H	H
PO5	M	M	M	M	M
PO6	M	H	H	H	H
PO7	H	H	H	H	M
PO8	H	H	H	H	H
PSO1	H	H	H	M	H
PSO2	M	M	H	H	H

H-High; M-Medium; L-Low

B.Sc. / B.Com. – For Computer Science / Commerce Cluster**(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2025 - 2026 ONWARDS)****I to VI SEMESTERS****SCHEME OF EXAMINATIONS**

SEMESTER - I										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL1C1	Tamil Paper-I	5	-	-	3	25	75	100	3
	25UHN1C1	Hindi Paper-I								
	25UFR1C1	French Paper-I								
II	25UEN101	Communication Skills – I	5	-	-	3	25	75	100	3
III	25UBI101	CC - I: Financial Accounting - I	6			3	25	75	100	4
	25UBI102	CC II : IKS : Indian Banking System	5			3	25	75	100	4
	25UBI1A1/ 25UBI1A2	GE I – Allied: Business Economics/ Indian Economic Development	6			3	25	75	100	4
IV	25EVS101	AECC I: Environmental Studies	2			2	-	50	50	2
	25HEC101	Human Excellence - Personal Values & Indian Yoga Practice - I	1	-	-	2	20	30	50	1
EC		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30				145	455	600	21

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course

SEMESTER - II										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL2C2	Tamil Paper-II	5	-	-	3	25	75	100	3
	25UHN2C2	Hindi Paper-II								
	25UFR2C2	French Paper-II								
II	25UEN202	Communication Skills – II	5	-	-	3	25	75	100	3
III	25UBI203	CC - III : Financial Accounting - II	6			3	25	75	100	4
	25UBI204	CC - IV: Banking Law and Practice	5			3	25	75	100	4
	25UBI2A1/ 25UBI2A2	GE II - Allied : Business Mathematics and Statistics / Mathematics for Finance and Statistical Models	6			3	25	75	100	4
IV	25UBI2S1/ 25UBI2S2	SEC I: Naan Mudhalvan: E-Commerce and its Applications/ Professional Skills	2	-		2	-	50	50	1
	25HEC202	Human Excellence - Family Values & Indian Yoga Practice - II	1			2	20	30	50	1
EC	25CMM201	IKS: Manaiyiyal Mahathuvam - I			15 Hrs.	2	-	50	50	Grade
	25CUB201	IKS: Uzhavu Bharatham - I			15 Hrs.	2	-	50	50	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30				145	455	600	20

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course;

SEC – Skill Enhancement Course; IKS – Indian Knowledge System;

SEMESTER - III										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL3C3	Tamil Paper-III	3	-	-	3	25	75	100	3
	25UHN3C3	Hindi Paper-III								
	25UFR3C3	French Paper-III								
II	25UEN3C3	Communication Skills – III	3	-	-	3	25	75	100	3
III	25UBI305	CC V: Corporate Accounting	5			3	25	75	100	4
	25UBI306	CC VI: Principles of Life Insurance	5			3	25	75	100	4
	25UBI307	CC - VII: Mercantile Law	5			3	25	75	100	4
	25UBI308	CC - VIII: Business Application Software and Information Security	4			3	25	75	100	3
	25UBI3A1/ 25UBI3A2	GE III- Allied Lab: Programming Laboratory in MS Office/ Programming Lab in HTML		2		3	20	30	50	2
IV	25UBI3N1 / 25UBI3N2	Non Major Elective - I : Banking Practical I/ Non Major Elective - I : Banking Practical II	2	-	-	2	-	50	50	2
	25HEC303	Human Excellence - Professional Values & Ethics - Indian Yoga Practice - III	1	-	-	2	20	30	50	1
V	25UHW301	Health and Wellness	2 [#]	-	-	-	100 Reduce To 25	-	25	1
EC	25CMM302	IKS: Manaiyiyal Mahathuvam - II			15 Hrs.	2	-	50	50	Grade
	25CUB302	IKS: Uzhavu Bharatham - II			15 Hrs.	2	-	50	50	Grade
	25UBI3VA	VAC I: AI in Marketing			30 Hrs.					2*
Total			30				190	560	775	27

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; VAC-Department Specific Value Added Course;

*Extra Credits; IKS – Indian Knowledge System;

2# Health & Wellness (Single Credit) course of 30 Hrs. of activity which is outside the Class hours.

SEMESTER - IV										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem. T	Exam Hrs .	Maximum Marks		Total Marks	Credits
			L	P			Internal	External		
I	25UTL4C4	Tamil Paper-IV	3	-	-	3	25	75	100	3
	25UHN4C4	Hindi Paper-IV								
	25UFR4C4	French Paper-IV								
II	25UEN4C4	Communication Skills – IV	3	-	-	3	25	75	100	3
III	25UBI409	CC IX: Cost Accounting	6			3	25	75	100	4
	25UBI410	CC X: Principles of General Insurance	5			3	25	75	100	4
	25UBI411	CC XI : Introduction to Industry 4.0	6			3	25	75	100	4
	25UBI4A1/ 25UBI4A2	GE IV – Allied Lab: Programming Laboratory in Tally/ Programming Laboratory – GST Practicals		2		3	20	30	50	2
IV	25UBI4S1/ 25UBI4S2	SEC II: Naan Mudhalvan: Quantitative Aptitude /Principles and Practices of Auditing	2			2	-	50	50	2
	25UBI4N1 / 25UBI4N2	Non Major Elective - II : Life Insurance Practical /Non Major Elective - II : General Insurance Practical	2	-	-	2	-	50	50	2
	25HEC404	Human Excellence - Social Values & Indian Yoga Practice - IV	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure I	-	-	-	-	50 Reduce To 25	-	25	1

EC	25CMM403	IKS: Manaiyiyal Mahathuvam - III			15 Hrs.	2	-	50	50	Grade
	25CUB403	IKS: Uzhavu Bharatham - III			15 Hrs.	2	-	50	50	Grade
	25UBI4VA	VAC II: Intellectual Property Rights			30 Hrs.					2*
Total			30				165	535	725	26

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; SEC – Skill Enhancement Course; VAC-Department Specific Value Added Course; IKS – Indian Knowledge System;

*Extra Credits;

SEMESTER - V										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem .	Ex am Hr s.	Maximum Marks		Tota l Mar ks	Credits
			L	P	T		Internal	Extern al		
III	25UBI512	CC XII: Income Tax	6	-	6	3	25	75	100	4
	25UBI513	CC XIII: Innovations in Banking and Insurance	5	-	-	3	25	75	100	4
	25UBI5E1 / 25UBI5E2 / 25UBI5E3	DSE -I:# Human Resource Management/Principles of Management/ Retail Management	5	-	-	3	25	75	100	4
	25UBI514	CC - XIV: International Banking	5	-	-	3	25	75	100	4
	25UBI515	CC - XV: Marketing Management	5		-	3	25	75	100	4
	25UBI516	CC XVI: Internship	-	-	-	3	20	30	50	2
IV	25UBI5S1 / 25UBI5S2	SEC III: : Entrepreneurial Development/ Investment Management	3	-	-	2	-	50	50	2
	25HEC505	Human Excellence - National Values & Indian Yoga Practice - V	1	-	-	2	20	30	50	1
EC	25CSD501	Soft Skills Development - I								Grade
	25GKL501	General Awareness - Self Study	SS		-	2	-	50	50	Grade
	25UBI5AL	ALC - I : Digital Marketing	SS					100	100	Credits**
Total			30				177	493	650	25
Discipline Specific Elective (DSE) – I# 25UBI5E1 : Human Resource Management 25UBI5E2: Principles of Management 25UBI5E3: Retail Management										

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional)

*Extra Credits; **Credits – Based on course content maximum of 4 credits

SEMESTER - VI										
Part	Subject Code	Title of the Paper	Hrs . / We ek	Hrs. / Sem.		Exam Hrs.	Maximum Marks		Total Marks	Credit s
			L	P	T		Intern al	External		
III	25UBI617	CC XVII: Management Accounting	6			3	25	75	100	4
	25UBI6E4 / 25UBI6E5 / 25UBI6E6	DSE -II:## Business Correspondence / Customer Relationship Management / IKS: Consumer Behaviour	6			3	25	75	100	4
	25UBI6E7 / 25UBI6E8 / 25UBI6E9	DSE -III:### Financial Management / Risk Management in Banking and Insurance /Financial Markets and Institutions	6			3	25	75	100	4
	25UBI618	CC XVIII: Goods and Services Tax	6			3	25	75	100	4
	25UBI619	CC XIX: Commerce, Banking and Insurance Practicals	3			3	25	25	50	2
IV	25UBI6S1/ 25UBI6S2	SEC IV: Naan Mudhalvan: Mutual Funds In India / Basics of Finance And Fintech	2					50	50	2
	25HEC606	Human Excellence - Global Values & Indian Yoga Practice - VI	1	-	-	2	20	30	50	1
EC	25CSD602	Soft Skills Development - II								Grade
	25UBI6AL	ALC - II: Service Marketing	SS					100	100	Credits**
Total			30				14	355	550	21
Grand Total									3900	140

Discipline Specific Elective (DSE) – II ## 25UBI6E4: Business Correspondence 25UBI6E5: Customer Relationship Management 25UBI6E6: Consumer Behaviour	Discipline Specific Elective (DSE) – III ### 25UBI6E7: Financial Management 25UBI6E8: Risk Management in Banking and Insurance 25UBI6E9: Financial Markets and Institutions
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EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional)

*Extra Credits; **Credits – Based on course content maximum of 4 credits

List of Abbreviations:

CC	– Core Course
GE	– Generic Elective
AECC	– Ability Enhancement Compulsory Course
SEC	– Skill Enhancement Course
DSE	– Discipline-Specific Elective
VAC	– Value Added Course
ALC	– Advanced Learner Course

Grand Total = 3900; Total Credits = 140

Question Paper Pattern (Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	10 * 1 = 10	MCQ / Define	75
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 25	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	$10 * 1 = 10$	MCQ	50 (Reduced to 38)
K3 (Q11 – 15)	B (Either or pattern)	$5 * 3 = 15$	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	$5 * 5 = 25$	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	$10 * 1 = 10$	MCQ / Define	50 (Reduced to 38)
K3, K4 & K5 (Q11-15)	B (Either or pattern)	$5 * 8 = 40$	Descriptive/ Detailed	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / Elective)	100	40	60	30	05	05

5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	25	50	25
Project	150	40	75	35
Project	200	50	100	50

* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	$(75+75+15+10)/7$	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	50	$(50+50+10+10)/10$	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

PROJECT

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	5	5+5+5+10	25
Review II	5		
Review III	5		
Report Submission	10		

Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;

Components		Calculation	CIA Total
Review I	10	10+ 10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

** Components for 'Review' may include the following:*

Originality of Idea, Relevance to Current Trend, Candidate Involvement, and Presentation of Report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

Continuous Internal Assessment for Project

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
Total		25

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
Total		75

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

HEALTH AND WELLNESS COURSE

Scheme of Evaluation

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
	Total	100

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
8-10	5-7	3-4	0-2

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as an interesting story in a logical, easy-to-follow sequence	Information presented in logical sequence; easy to follow	Most of the information is presented in sequence	Hard to follow; sequence of information jumpy
Knowledge of the subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have a grasp of information; answered only rudimentary Questions & Material not clearly related to the topic OR background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain the text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
Eye Contact	Refers to slides to make points; engaged with the audience	Refers to slides to make points; eye contact the majority of the time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms The voice is clear and steady; the audience can hear well at all times	Incorrectly pronounces a few terms Voice is clear with few fluctuations; the audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
13-15	10-12	7-9	4-6	0-3

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and the writing is interesting	Hits in basic content and writing are understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	<ul style="list-style-type: none"> * Word choice is rich and varies * Writing style is consistently strong * Students own formal language 	<ul style="list-style-type: none"> * Word choice is clear and reasonably precise * Writing language is appropriate to the topic * Words convey intended message 	<ul style="list-style-type: none"> * Word choice is basic * Most writing language is appropriate to the topic * Informal language 	<ul style="list-style-type: none"> * Word choice is vague * Writing language is not appropriate to the topic * Message is unclear 	* Not Adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

Programme Code:	B.Com- BI	Programme Title:			Bachelor of Commerce –Banking and Insurance	
Course Code:	25UBI101	Title			Batch:	2025-2028
		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 keep in mind the dates that bill date and due dates	K3
C03	To learn to prepare Bill of Exchange,	K3
C04	To determine the useful life and value of the depreciable asset	
C05	To evaluate conceptual knowledge of Hire Purchase and Installment Purchase System.	K5

Mapping

PO /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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	Hrs
Unit I	Accounting – Definition - Concepts and Conventions – Journal– Ledger - Trial Balance – Rectification of Errors - Final Accounts of a Sole trader. Accounting Standards (Basic Level Theory Only)*.	18
Unit II	Average Due Date – Account Current –Product Method – Red-ink Interest Method - Bank Reconciliation Statement.	18
Unit III	Bills of Exchange – Types of Bills - Bill honored on Due Dates - Renewal and Dishonor of Bills	18
Unit IV	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>	18
Unit V	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>	18
	Total Contact Hrs	90

NOTE: Problems: 80% : Theory: 20%

***Italicized texts are for self study**

***Blended mode of Teaching**

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	2023

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: Dr. D. Rajasekaran	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI		Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI102		Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Semester:	I
			Indian Knowledge System :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 CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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– Ancient Indian Banking Practices - Indigenous Banking Systems - Role of moneylenders (Seths, Sahukars, Indigenous Bankers) in ancient and medieval India - Commercial Banks – Women’s Bank – Payment Banks – Small Finance Banks –Foreign Banks – Private Sector Banks - <i>Development Banks</i> .	18
Unit II	Ancient Indian Central Banking Concepts (Role of Kings and Treasuries in regulating money flow and taxation.) Reserve Bank of India – Constitution – Nationalization - Management of RBI – Main Functions of RBI –State Bank of India – Nationalization – Merger of banks*-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 - Community-based financial models, SHGs (Self-Help Groups)	18
Unit IV	Regional Rural Banks – Objectives – Organization, Capital and Management – Operations – Problems in RRB’s - Co-operative Banks – Traditional Cooperative systems in Rural Credit- 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 – Ethical Banking - Principles of Dharma in Banking – Ethical wealth distribution and financial justice in Indian traditions.	18
	Total Contact Hrs	90

i) *Italicized* texts are for self study ii) * Blended mode of Teaching

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

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI1A1			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	GE I – Allied: 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 CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
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	Hrs
Unit I	Economics - Micro and Macro Economics - Business Economics - Definition – Nature and Scope - Role and Responsibilities of a Business Economist - Demand –Law of Demand – Factors affecting Demand* - Elasticity of Demand - Factors Influencing Elasticity of Demand – Types - Price, Income and Cross Elasticity – Measurement - Methods of Demand Forecasting - - <i>Demand Distinctions.</i>	18
Unit II	Supply - Law of Supply – Factors determining Law of Supply – Elasticity of supply.-Marginal Utility Theory. Indifference Curve Analysis – Properties of Indifference Curve - Marginal Rate of Substitution – Budget Line - Consumer Equilibrium – Price, Income and Substitution Effect - Consumer Surplus - Measurement.	18
Unit III	Production Function – Linear Cobb Douglas - 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.	18
Unit IV	Market Structure - Classification of Markets – Perfect Competition – Monopoly - Price Discrimination – Monopolistic – Oligopoly –Oligopolistic- Duopoly– Monopsony- Price determination in these markets.	18
Unit V	National Income: Meaning – Importance - <i>Circular flow of Income</i> - Concepts of National Income- Measurement of National Income – Difficulties in measuring National Income – Balance of Payments – Current and Capital Accounts.	18
	Total Contact Hrs	90

i)*Italicized* texts are for self study

ii) *Blended Mode of Teaching

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	2020

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: Thiru.K.Srinivasan
Signature	Signature	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI1A2			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	6	GE I – Allied: Indian Economic Development	Semester:	I
					Credits:	4

Course Objective

To acquire sufficient knowledge about India's economic features, occupational structure and the relative Sectors

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To present economic challenges ailments associated with or arising directly from the problem of Indian Economy	K3
CO2	To understand the issues and policies relating to agriculture and industry	K2
CO3	To understand industrial development and disinvestment	K3
CO4	To relate the strategy of development for energy.	K4
CO5	To evaluate the measures introduces for structural reforms in the economy.	K5

Mapping

PQ /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
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

C04	L	M	M	L	M	H	M	M	M	M
C05	M	H	H	H	H	H	L	H	M	M

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Meaning of Economic Growth and Development – Difference- Determinants of Growth - Features of Developing Countries – Features of Indian Economy – Features of Developed Countries- major issues of Development.	18
Unit II	Meaning of Indian Agriculture – Role – features- Causes for Low Productivity – Measures to improve Agricultural productivity- Green Revolution – Agricultural Marketing – Regulated & Unregulated market* – Meaning- Defects – Measures - Agricultural Finance- Need for credit- Non-Institutional sources- Institutional sources- Cooperative credit society- Commercial Banks- NABARD.	18
Unit III	Industrial Productivity – Types of Productivity - Factors Influencing Productivity – Measurement - Difference between production and productivity - Productivity trends in India – Industrial Sickness – Definition – causes – Government policy with regard to industrial sickness –Capital Formation – Meaning – Process.	18
Unit IV	Population in India – Size and Growth - Density of Population – Highlights of current Census - National Population Policy 2000 – Poverty in India – Causes – Measures - Unemployment – Types – Measures-Causes of Brain Drain.	18
Unit V	Planning –Five Year Plans- Objectives -Achievements– Liberalisation, Privatisation and Globalisation – Meaning, Merits and demerits – NITI Aayog.	18
	Total Contact Hrs	90

Italicized texts are for self study* *Blended mode of teaching**

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	1 Sankaran.S	Indian Economy (Problems, Policies and Development)	Margham Publications, Chennai.	

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dutt &Ruddar	Indian Economy	S.Chand Publishers, New Delhi (1 st Edition)	2015
2	Misra & Puri	Indian Economy	Himalaya Publishing Houses, Mumbai	2019
3	Geraid M. Meier and James E.Ranch	Leading Issues in Economic Development	Oxford University Press, New York	2015
4	Ruddar Datt& Sundaram KPM	Indian Economy	Sultan Chand & Company, New Delhi	2018
5	Dhingra.IC	Indian Economic Development	Sultan Chand and Sons, New Delhi	2014, 1st ed

E-Reference

1.www.rbi.org

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: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com- BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI203			Title	Batch:	2025-2028
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
C01	To apply the accounting techniques for partnership account	K3
C02	To understand the computation of various methods of goodwill and settlement of accounts to retiring partners and death of a partner	K2
C03	To understand the techniques and procedures on insolvency of partner and conversion of firms	K2
C04	To analyses the reasons for suspending partnership and identify modes of dissolution	K4
C05	To understand the techniques of calculating fire claims	K2

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Partnership Accounting – Introduction – P&L Appropriation – Preparation of Capital Account – Past Adjustment & Guarantee Ratio -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) – <i>Factors affecting Goodwill</i> - Settlement of Accounts - Retiring Partner's Loan Account (With Equal Installments Only)	18
Unit III	Death of a Partner - Executor's Account - 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 – <i>Difference between Statement of Affairs and Balance Sheet</i>	18
Unit V	Fire Insurance* – Meaning – Need for fire insurance - Types of Fire Insurance Policies–Computation of claim to be lodged for loss of stock – Average Clause - Cost Price and Invoice Price- 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 *Blended Mode of teaching**

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
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1	Reddy and Murthy	Financial Accounting	Margham Publications, Chennai	2023
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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: Dr. A.Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com - BI		Programme Title:	Bachelor of Commerce-Banking and Insurance	
Course Code:	25UBI204		Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Semester:	II
			Banking Law and Practice	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	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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	Hrs
Unit I	Banker and Customer – Meaning – Insights from Arthashastra and Manusmriti on financial relationships- Relationship Between Banker and Customer - General Relationship - Special Relationship with reference to Rights and Obligations - <i>KYC Norms</i> .	15
Unit II	Types of Customers* – Minor - Married Women–HUF -Partnership Firms – Joint Stock Companies – Executors – Trustees – Societies - Joint Account – Types of Accounts– Opening a bank account.	15
Unit III	Negotiable Instruments – Features – Types: Promissory Note - Bill of Exchange - Cheques – Salient Features – Positive Pay System (PPS)- Material Alteration – Crossing – Types – Endorsement – Kinds – Non Negotiable Instruments.	15
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.	15
Unit V	Loans and Advances - Ancient Lending Practices and Ethical Finance in Vedic Period -Temple Trusts and Community Lending - <i>Principles of Sound Lending</i> - Secured and Unsecured Advances – Forms of Advances – Modes of Charging Security – Lien, Pledge- Essentials – Advantages – Rights and Duties, Mortgage – Forms - Rights of Mortgager and Mortgagee - Assignment – Hypothecation- Characteristics.	15
	Total Contact Hrs	75

i) *Italicized* texts are for self study

ii) *Blended mode of teaching

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.	2020

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	2018
5	K.P.Kandasami, S.Natarajan, R.Parameswaran	Banking law and Practice of Banking	S.Chand Publishing	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. A. Gomathi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI2A1			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	GE II - Allied : 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
C01	To understand the basic concepts of mathematics and statistics	K2
C02	To provide practical exposure on calculation of measures of average	K2
C03	To apply the concept of matrix and various averages in real life	K3
C04	To measure the association of relationship between variables through correlation and regression	K4
C05	To equip the students by deploying set theory and Venn diagram concepts in business.	K4

Mapping

PQ /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
C01	H	M	H	H	H	M	H	H	H	H
C02	H	H	M	M	M	H	M	H	M	H
C03	M	M	H	H	H	H	H	M	M	H
C04	H	H	M	M	M	H	M	M	H	M
C05	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	Meaning and Scope of Statistics* – <i>Characteristics and Limitations</i> – Measures of Central Tendency – Mean, Median, Mode - Measures of Dispersion – Mean Deviation – Quartile Deviation - Standard Deviation.	15
Unit IV	Simple Correlation – Karl Pearson's Co-efficient of Correlation - Rank Correlation–Interpretation of Co-efficient of Correlation. Simple Regression – Uses - Regression Equation – Concurrent Deviation– Difference between Correlation and Regression.	15
Unit V	Index Numbers: Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers (Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.	15
	Total Contact Hrs	75

NOTE: Mathematics: 40% Statistics: 60%

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

***Blended Mode of teaching**

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.	Navanitham, P.A.	Business Mathematics and Statistics.	Trichy: Jai Publishers	2022
2.	Gupta, S.P.	Statistical Methods	Sultan Chand & Sons	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF 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 and Signature	Name and Signature	Name and Signature
Name: Dr.M.Jeeva	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI2A2			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	GE II - Allied : Mathematics for Finance and Statistical Models	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
C01	To understand the basic concepts of mathematics and statistics	K2
C02	To provide practical exposure on statistical representation of data	K2
C03	To apply the concept of Index numbers in real life	K3
C04	To measure the association of relationship between variables through permutation and combinations	K4
C05	To equip the students by deploying analysis of time series and forecasting techniques in business.	K4

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
C01	H	M	H	H	H	M	H	H	H	H
C02	H	H	M	M	M	H	M	H	M	H
C03	M	M	H	H	H	H	H	M	M	H
C04	H	H	M	M	M	H	M	M	H	M
C05	M	H	M	H	M	M	H	M	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Mathematics of Finance: Ratios, Variations and Proportions - Permutation and Combinations, Quadratic Equations.	15
Unit II	Statistical Representation of Data :Diagrammatic representation of data -Frequency distribution- Graphical representation of Frequency Distribution – Histogram, Frequency Polygon Curve, Ogive, Pie-chart.	15
Unit III	Range, Quartiles and Quartile Deviation- Analysis of Time Series and Forecasting – Methods of Measuring Trend (Excluding Seasonal Changes).	15
Unit IV	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 V	Probability: Independent and dependent events* - Mutually exclusive events - Total and Compound Probability - Baye's Theorem - Mathematical Expectation	15
	Total Contact Hrs	75

i)Italicized texts are for self study **ii)*Blended mode of teaching**

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.	Navanitham, P.A.	Business Mathematics and Statistics.	Trichy: Jai Publishers	2016

2.	Aggarwal R.S.	Quantitative Aptitude for Competitive Exam	S. Chand	2017
3.	Gupta, S.P.	Statistical Methods	Sultan Chand & Sons	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF 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.Agarwal	Business Statistics and Mathematics	VK Global Publications Pvt Ltd	2020
4.	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 and Signature	Name and Signature	Name and Signature
Name: Dr.M.Jeeva	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI		Programme Title	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI2S1		Title	Batch:	2025–2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	- SEC I: Naan Mudhalvan: E-Commerce and Its Applications	Semester:	II
				Credits:	1

Course Objective

To make clear the learner on the modern trends in E-Commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To introduce the electronic commerce operations, models and conceptional framework in business	K1
C02	To get an idea about the working of e-commerce and firewall, Tunnels, encryption followed in e-commerce business.	K1
C03	To analyse the cyberlaw and the privacy factors followed in electronic business transactions.	K3
C04	To figure out the techniques used in authentication and electronic governance process.	K3
C05	To evaluate the performance of the e-commerce in the development of commercial aspects.	K4

Mapping

PO /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
C01	H	H	M	M	M	M	H	M	H	H
C02	H	H	M	M	H	H	H	M	M	H
C03	M	M	H	H	H	H	M	H	H	H
C04	M	H	H	M	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	Introduction to E-Commerce – Perspectives –Adoption of E-commerce – E-Commerce in India.	6
Unit II	Electronic Payment System - E-Banking - Transaction Processing – Online Purchases - Online Share Trading – Railway/Air Ticket Reservation.	6
Unit III	Public and Private Information – Firewalls – Tunnels – Encryption – Decryption.	6
Unit IV	Cyber Law* - Introduction - Concept of Cyberspace - E-Commerce in India - Privacy Factors in E-Commerce.	6
Unit V	Cyber Law in E-Commerce - Contract Aspects.	6
	Total Contact Hrs	30

***Italicized texts are for self study**

***Blended Mode of teaching**

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bharat Bhaskar	Electronic Commerce	Tata McGraw – Hill Publishing Company Limited, New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Rayudu.C.S	E-commerce and E-Business	Himalaya Publishing House	2017
2	Robert Kasey	Dropshipping and Shopify E-Commerce business model 2020	Charlie Creative Lab	2020
3	Ravi Kalakota and Andrew .B Whiston	Electronic Commerce	Dorling Kindersley (India) Pvt Ltd.	2017
4	P.T. Joseph S.J	E-Commerce: An Indian Perspective	PHI Learning Pvt. Ltd	2019
5	David Whitely	E-Commerce: Strategy, Technologies and Applications	McGraw Hill Education	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: Dr. D. Rajasekarn	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

Course Code:	25UBI305			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	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 of banking and insurance companies	K4
C05	To apply the knowledge in evaluating goodwill & share of a company	K5

Mapping

PQ /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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 Debentures–Different methods of redemption of Debentures – cum – interest and Ex -interest- <i>Employee Stock Option Scheme.</i>	18
UNIT II	New Format Company Final Accounts – Calculation of Managerial Remuneration (Basic Adjustments).	18
Unit III	Valuation of Shares & Goodwill – Method of Valuation of Shares & Goodwill – Factors affecting valuation of Shares & Goodwill - Absorption of Company and Reconsideration of company (Internal)	18
Unit IV	Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet. (New format)	18
Unit V	Insurance Company Accounts: Life and General Insurance – <i>Difference between Life and General Insurance</i> - Actuaries Basis of Accounting (Theory only).	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.	Gupta R.L and Radha Swamy. M.	Corporate Accounts, Theory Method and Applications	13th edition, New Delhi, Sultan Chand and Company.	2017
2.	Reddy and Murthy	Corporate Accounting	Chennai, Margham Publications.	2017
3.	Shukla, M.C., Grewal, T.S and Gupta, S.L	Advanced Accountancy	New Delhi; S. Chand & Co.	2016
4.	S.N.Maheswari	Advanced Accountancy	Kalyani Publishers Ltd.	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.A.Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI306			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of Life Insurance	Semester:	III
					Credits:	04

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

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	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 – <i>Digitalisation of Insurance Business in India</i> –KYC Norms - PAN and Aadhar Seeding.	15
Unit II	Life Insurance Corporation of India– Organizational Structure–Features of Life Insurance Contract – Benefits of Life Insurance - Industrial Life Insurance – Group Life Insurance – Accident & Disability Benefit – Pension Plans - Life Insurance for the Under Privileged - Micro Insurance – Characteristics of Micro Insurance – Benefits of Micro Insurance.	15
Unit III	Life Insurance Policies* – Classification – Duration – Method of Premium Payments – Participation in Profits – Number of Lives Covered – Annuities - Premium Calculation in Life Insurance – Actuarial Science - Role of Actuaries in Life Insurance - Mortality Table.	15
Unit IV	Underwriting in Life Insurance: Objectives and Principles of Underwriting –Types - Medical and Financial Underwriting- Reinsurance – Characteristics – Types of Reinsurance – Double Insurance - <i>Difference between Reinsurance and Double Insurance.</i>	15
Unit V	Surrender Value - Forms of Payment of Surrender Values - Policy loans – Assignment of Life Policies – Nomination – Difference between Assignment and Nomination– Valuation and Surplus. Life Insurance Corporation Act, 1956: Objective – Scope - Insurance Regulatory and Development Authority Act, 1999: Objective – Scope - Global Trends and Challenges in the Life Insurance Industry.	15
	Total Contact Hrs	75

i) *Italicized texts are for self study*

ii) ***Blended mode of teaching**

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

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

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

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI307			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Mercantile Law	Semester:	III
					Credits:	4

Course Objective

To make the students to understand the fundamentals of Commercial Laws and to provide basic knowledge of the provisions of the companies Act 2013 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 understand the essentials of a valid consideration and legal rules relating to offer.	K1
CO2	To apply the knowledge and skills in the special contract.	K2
CO3	To state the law relating to companies Act 2013 and recollect the various types of companies in business environment.	K3
CO4	To provide an insight in basic documents Memorandum of Association and Articles of Association followed in company, different types of companies and their provisions.	K4
CO5	To analyse the provisions relating to Factories act 1948 and Employees State Insurance Act 1948.	K2

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Contract act: Law – Meaning, Indian contract Act 1872 – Contract – Definition – Classification of Contracts – Essential Elements of a Valid Contract – Offer and Acceptance – Consideration and Free Consent – Void agreements and Contingent Contract.	15
Unit II	Discharge Of Contract And Special Contract: Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract- Quasi Contract - Indemnity and Guarantee - Bailment and Pledge- Contract of Agency.	15
Unit III	Company act 2013: Introduction of Company – Characteristics – Types of Companies including one person, small company and producer company – Formation of Company –online registration of the company- Dormant company - Corporate Veil.	15
Unit IV	Memorandum and articles of association: Contents and importance of Memorandum of Association and Articles of Association – Doctrine of Ultra Virus - Doctrine of Constructive notice and indoor management – Alteration of Memorandum of Association and Articles of Association.	15
Unit V	Factories Act 1948 : Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages. Employees State Insurance Act 1948: Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims	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.	Kapoor, N.D.	Business Law	New Delhi: S. Chand & Co Ltd.	2020
2.	Ashok K, and Bagrial, A.K	Company Law	New Delhi, Vikas Publishing House.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Pillai, R.S.N. and Bagavathi	Business Law	New Delhi: Sultan Chand & Sons.	2019
2.	Arun Kumar Sen	Commercial Law	Kolkata: The World Press Pvt. Ltd.	2018
3.	Kapoor M.D.	Guide to the Companies Act	Nagpur Wadhwa And Company.	2019
4.	Avtar Singh	Company Law	Lucknow, Eastern Book Company.	2018
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: Dr. D. Rajasekaran Ms. A. Gomathi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com - BI		Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI308		Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Semester:	III
			Business Application Software and Information Security	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	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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	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 II	Logical operations by using AND, OR, and NOT functions - nested function - SUMIFS, AVERAGEIFS, and COUNTIFS functions.- Look up - VLOOKUP function - HLOOKUP function PivotTables - Create PivotTables - Modify field selections and options - Create slicers - Group PivotTable data - Add calculated fields - Format data - Create Pivot Charts - Manipulate options in existing Pivot Charts - Apply styles to Pivot Charts - Drill down into PivotChart details	12
Unit III	Word Processor – Creating a Document - - Mail Merge – File Export and Import – Templates – Table Creations. Power Point – Power Point Presentation – Different Views of Power Point – Running a Slide Show – Custom Animation and Sound – Automation of Presentations. Google Tools – Google Forms – Google Slides – Google Notes- Google Calendar- Google Spreadsheet – Google Classroom – Google Maps.	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

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

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	WordwarePublishing Inc	1997
2	Sanjay Sexeena	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, 4 th Edition	2019
6	WM. Arthur Conklin, Greg White,	Principles of Computer Security	McGraw - Hill Education, 6 th Edition	2021
7	Neal Krawetz	Introduction to Network Security	Cengage Learning	2007
8	Yang Xiao, Frank H Li, Hui Chen	Handbook of Security of Networks	World Scientific Publishing Company, 1 st Edition	2010
9	Charles Pfleeger and Shai Lawrence Pfleeger	Security in Computing	Pearson Education, 5 th 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: Dr. S.Mahalakshmi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI3A1			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	GE – III - Allied III: Programming Laboratory in MS-Office	Semester:	III
					Credits:	2

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, h, 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	Togain expertise in creating database using tables and queries.	K5

Mapping

PQ /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 <ul style="list-style-type: none"> ❖ Formatting Text ❖ Inserting Page Number, Date, Time and Clip Art ❖ Table Creation ❖ Mail Merge ❖ Preparation of Invitation 	7
Unit II	MS Excel <ul style="list-style-type: none"> ❖ Electricity Bill preparation ❖ Pivot Table ❖ Inventory List Creation ❖ Student Result Analysis using Chart ❖ Calculation of Compound Interest ❖ Auto and Advanced Filter ❖ V Lookup 	8
Unit III	MS Power Point <ul style="list-style-type: none"> ❖ Slide Presentation about a New Car ❖ Graphics in Slide 	7
Unit IV	Google Tools <ul style="list-style-type: none"> ❖ Google Forms ❖ Google Slides ❖ Google Notes ❖ Google Calendar ❖ Google Spreadsheet ❖ Google Classroom ❖ Google Maps 	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 Signature and	Name Signature and	Name and Signature
Name: Dr. S.Mahalakshmi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce	
Course Code:	25UBI3A2			Title	Batch:	2025-2028
				GE – III - Allied	Semester:	III
Lecture Hrs./Week	2	Tutorial Hrs./Sem.	-	III: Programming Laboratory in HTML	Credits:	2

Course Objective

To enable the students to acquire knowledge on Internet Browsing and Web site

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember functions of clients and servers on the Web	*K1
CO2	To get a idea how to create a link within a web page	*K2
CO3	To apply how to combine basic HTML elements to create web pages.	*K3
CO4	To analyse how to use forms within web page	*K4
CO5	To evaluate how to create a new web page	*K5

Mapping

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

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

Units	Content	Hrs
Unit I	1. Create a HTML document using various tags 2. Create a HTML document to show a web page about the Post Graduate and Research department of Commerce 3. Create a HTML document to show the Computer advertisement details	7
Unit II	4. Create a Web page using the Ordered List 5. Create a HTML document using Unordered List 6. Create a HTML document using Definition List 7. Create a HTML document to show the subject covered in the B.Com – Banking and Insurance	8
Unit III	8. Create a HTML Web page to list out the syllabus of Internet and Web page 9. Create a HTML document to show the Time Table	7
Unit IV	10. Create a HTML document to link the text within a Web page 11. Create a HTML document to link External File 12. Create a HTML document using Forms 13. Create a HTML document to create Frames within a Webpage	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: Dr.. S.Mahalakshmi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI3N1			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Non Major Elective - I : Banking Practical I	Semester:	III
					Credits:	2

Course Objective

To enhance the student's practical exposure in Banking Correspondence

Course Outcomes

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

COs	CO Statement	K - Level
C01	To Learn the structure, tone, and format of different types of bank letters used in official communication.	K2
C02	To Gain the ability to draft various banking letters such as loan sanction letters, account opening requests, and credit facility approvals.	K3
C03	To Develop an understanding of regulatory requirements and legal aspects in banking correspondence, including adherence to RBI and other financial authorities' guidelines.	K1
C04	To Enhance skills in writing clear, concise, and professional letters for customer queries, complaints, and service requests.	K4
C05	To Learn the process of issuing, verifying, and storing banking letters in both digital and traditional formats for secure and efficient banking operations.	K5

Mapping

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

H-High; M-Medium; L-Low

Banking Exercises:**(20Hrs)**

1. Account Opening Form (Savings/Current)
2. Fixed Deposit Application Form
3. Recurring Deposit Account Form
4. Loan Application Form (Personal/Business)
5. Cheque Book Request Form
6. ATM/Debit Card Application Form
7. Credit Card Application Form
8. Mobile Banking Registration Form
9. Internet Banking Registration Form
10. RTGS/NEFT Funds Transfer Form
11. Demand Draft (DD) Request Form
12. Stop Payment Request Form
13. Request for Bank Statement
14. Complaint Regarding Unauthorized Transaction
15. Request for Overdraft Facility

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)

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. D. Rajasekaran	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI3N2			Title	Batch:	2025-2028
				Major Elective - I : Banking Practical II	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enhance the student's practical exposure in Banking forms

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To Develop skills to write professional, error-free, and legally compliant bank letters for different banking needs.	K2
C02	To Learn to draft loan approval, rejection, restructuring, and credit facility letters accurately.	K3
C03	To Acquire expertise in drafting responses to customer complaints, dispute resolution letters, and service denial notifications.	K1
C04	To Understand the drafting of letters for communication with other banks, financial institutions, and regulatory bodies like RBI or SEBI	K4
C05	To Learn to generate and manage digital banking letters using banking software, email templates, and automated response systems.	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS01	PS02
CO										
C01	M	H	M	H	H	H	M	M	M	H
C02	M	H	H	H	M	H	M	H	M	H

C03	M	H	M	H	M	H	M	H	M	H
C04	M	H	H	H	L	H	M	L	L	M
C05	M	H	H	H	L	H	M	L	L	M

H-High; M-Medium; L-Low

Banking Exercise:

(20Hrs)

1. Bank Account Closure Form
2. Nomination Form (Form DA1)
3. KYC (Know Your Customer) Form
4. Draft a Letter for Account Statement
5. Deposit Slip (Cash/Cheque)
6. Withdrawal Slip
7. Locker Application Form
8. Standing Instruction Form
9. Overdraft Facility Application Form
10. Loan Repayment Schedule Request Form
11. Trader Letter to Banker for Status Enquiry
12. Banker Reply to Trader for Status Enquiry
13. Request for Joint Account Conversion
14. Request for Refund of Failed Transaction
15. Request for Change of Mobile Number in Bank Records

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)

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. D. Rajasekaran Signature:	Name: Dr.M.Jeeva Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Thiru.K.Srinivasan Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI3VA			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	AI in Marketing	Semester:	III
					Credits:	2

Course Objective

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	Understand the fundamentals of AI and its application in the banking industry.	K5
C02	Explore the impact of AI on various banking operations and customer service.	K4
C03	Analyze the role of AI in enhancing security, fraud detection, and compliance.	K4
C04	Examine the ethical and regulatory considerations associated with AI in banking.	K5
C05	Identify future trends and developments in AI within the financial sector.	K2

Mapping

PO / PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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	Introduction to AI in Marketing: Definition and evolution of AI in marketing - Role of AI in digital transformation - Real-world examples of AI-driven marketing -Machine Learning - Natural Language Processing (NLP) - Computer Vision - Benefits and Challenges of AI in Marketing - Ethical Considerations and Data Privacy.	10
Unit II	AI in Content & Digital Marketing: AI-powered tools – GPT – Jasper - Copy.ai - Automated blog writing, ad copy, and product descriptions - Best practices for AI-generated content - AI in SEO and Search Optimization - Role of AI in voice search and visual search - AI in Chat bots and Conversational Marketing - Types of AI chat bots: rule-based vs. NLP-based - AI in Personalized Email & Social Media Marketing.	10
Unit III	AI in Advertising & Sales Automation: Programmatic Advertising and Real-Time Bidding - Benefits of programmatic advertising - AI-driven ad performance optimization - AI-Powered Audience Targeting and Retargeting - AI in Dynamic Pricing and Recommendation Engines - AI-Driven Sales Automation and CRM Optimization	10
	Total Contact Hrs	30

****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	<i>Utpal Chakraborty -</i>	Artificial Intelligence for All: Transforming	<i>Kindle Edition First Edition</i>	<i>2020</i>

		Every Aspect of Our Life		
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	<i>Dr. V.V.L.N. Sastry</i>	Artificial Intelligence in Financial Services and Banking Industry <i>by -</i>	Blue Diamond Publishing	<i>2020</i>
2	<i>Tony Boobier</i>	AI and the Future of Banking	<i>Wiley Finance</i>	<i>2020</i>

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. A. Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI409			Title	Batch:	2025-2028
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> - Advantages of Cost Accounting - Limitations and Objections against Cost Accounting - Elements of Cost - Preparation of Cost Sheet - Tender and Quotations - Preparation of Reconciliation Statement; Memorandum Reconciliation Statement.	18
Unit II	Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average - ABC Analysis – VED Analysis.	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 (Primary and Secondary) 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 – Preparation of Contract Costing – Reconciliation of Cost and Financial Accounts - Reasons for the Difference in Profit or Loss of Cost and Financial Accounting – Operating Costing	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: Dr. A. Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI410			Title	Batch:	2025-2028
				Principles of General Insurance	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		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
C01	To study the basic concepts of general insurance	K1
C02	To understand the concept of fire insurance	K2
C03	To gain knowledge in the field of marine insurance	K2
C04	To gain knowledge in the field of miscellaneous insurance	K2
C05	To analyze the role of agent and development officer in the field of insurance and the latest legal provisions relating to insurance	K4

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	H	M	H	H	H	L	M
C03	L	H	M	H	M	H	H	H	L	M
C04	L	H	M	H	M	H	H	H	L	M
C05	L	M	H	M	H	H	H	M	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Insurance Legislation in India: Insurance Act, 1938: Objective – Scope – Functions - General Insurance Act, 1972: Objective – Scope – Functions General Insurance – Meaning – Types – Difference between Life Insurance and General Insurance – Nationalization – Privatization of General Insurance Business - General Insurance Corporation of India 2000 –Role of GIC – Progress of General Insurance Business - IRDA – National Re-Insurance– <i>Role of Public Sector and Private Sector Insurers in India.</i>	18
Unit II	Fire Insurance: Definition - Nature of Fire Insurance – Causes of fire – Prevention of Loss- Elements of Fire Insurance Contract - Kinds of Policies – Rate Fixation in Fire Insurance –Payment of Claims.	18
Unit III	Marine Insurance Act, 1963: Objective – Scope - Functions Marine Insurance: Meaning - Subject Matter of Marine Insurance – Hull – Cargo – Freight – Liability – Document of Marine Insurance Contract – Elements of Marine Insurance Contract – Marine Insurance Policies – Premium Calculation- Payment of claims.	18
Unit IV	Motor Vehicle Insurance amendment Act 2019: Objective – Scope – Functions - Motor Vehicle Insurance*– Classification of Motor Vehicles- Kinds of Policies- Procedure – Settlement of Claims - Certificate of Insurance – Add on Covers - Burglary Insurance –Types of Policies - Personal Accident Insurance - Health Insurance –Types of Policies – Crop Insurance - Catastrophe Insurance - Types of policies – Liability Insurance - Types of Policies.	18
Unit V	Role of Insurance Agents – Duties of the Agents – <i>Role of Brokers in IRDA</i> – Insurance Management Firm (IMF) - Bancassurance – Meaning - Bancassurance in India- Bancassurance Models - Motor Insurance Strategic Partner (MISP).	18
	Total Contact Hrs	90

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

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

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: Dr.D.Rajasekaran	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com– BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI411			Title	Batch:	2025-2028
				Introduction to Industry 4.0	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	6		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
C01	Define the students in introduction to industrial internet (Industry 4.0).	K1
C02	Outline the various systems of artificial intelligence.	K2
C03	Apply the technologies enhancing productivity, improving customer service.	K3
C04	Analyse the value of supply chains in industry.	K4
C05	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										
C01	M	M	H	M	H	M	H	H	H	H
C02	H	H	H	H	M	M	H	H	H	H
C03	H	H	H	H	M	M	H	H	H	H
C04	M	M	H	M	H	H	H	H	H	H
C05	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.	18
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.	18
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;	18
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.	18
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.	18
	Total Contact Hrs	90

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Method

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	YEAR OF PUBLICATION
1	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education	2020.

Reference Books

S.NO	AUTHOR	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.	S.N. Sivanandam, S.N. Deepa	Principles of Soft Computing	Wiley India, Second Edition	2007

Web links:

1. <https://nptel.ac.in/courses/106/105/106105195/>
2. <https://nptel.ac.in/courses/106/106/106106139/>
3. <https://nptel.ac.in/courses/106/105/106105077/>
4. <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: Dr. S.Mahalakshmi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com- BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI4A1			Title	Batch:	2025-2028
				GE IV – Allied Lab:	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Programming Laboratory in Tally	Credits:	2

Course Objective

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

Course Outcomes (CO)

CO Number	CO Statement	Knowledge Level
C01	To know the basic knowledge in Company Creation	K3
C02	To apply the Voucher and Ledger in Business	K4
C03	To create godown with stock summary	K4
C04	To create Bank Reconciliation Statement	K4
C05	To equip the students in the practical part of Final Accounts with and without adjustments	K5

Mapping :

PSO CO	PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS01	PS02
C01	H	H	M	M	M	H	M	M	H	M
C02	H	M	M	H	H	H	H	M	H	H
C03	H	M	M	H	H	H	H	H	H	H
C04	H	M	M	H	H	H	H	H	H	H
C05	H	M	M	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

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

Total Hours : 30

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Assignment, Record note

Course Designed by	HOD	CDC	COE
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: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com- BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI4A2			Title	Batch:	2025-2028
				GE IV – Allied Lab:	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Programming Laboratory – GST Practicals	Credits:	2

Course Objective

To create practical knowledge in accounting aspects

To prepare the students for job market

Course Outcomes (CO)

CO Number	CO Statement	Knowledge Level
C01	To know the basic knowledge in Company Creation	K3
C02	To apply the Voucher and Ledger in Business	K4
C03	To create stock summary	K4
C04	To create godown with stock summary	K4
C05	To equip the students in the practical part of Final Accounts	K5

Mapping :

PSO CO	PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS01	PS02
C01	H	H	M	M	M	H	M	M	H	M
C02	H	M	M	H	H	H	H	M	H	H
C03	H	M	M	H	H	H	H	H	H	H
C04	H	M	M	H	H	H	H	H	H	H
C05	H	M	M	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

1. Creation of Company

2. Ledger creation.
3. Calculation of GST in Purchase Ledger
4. Calculation of GST in Sales Ledger
5. Report Summary
 - a. GST R1
 - b. GST R2
 - c. GST 3B

Total Hours : 30

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Assignment, Record note

Course Designed by	HOD	CDC	COE
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr..A.Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com BI	Programme Title:	Banking and Insurance	
Course Code:	25UUBIS1	Title	Batch:	2025-2028
		SEC II: Naan Mudhalvan: Quantitative Aptitude	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	5	Credits: 2

Course Objective

- To enable the students to refine their mathematical, logical, and analytical skills.
- The student will be able to answer real-life simple problems by using HCF and LCM.
- The student is able to apply the correct sequence of operations to find out the value of a given mathematical expression.
- The student will be able to solve the problem involving square roots, cube roots, and average.
- To make them prepare for various public and private sector exams and placement drives.
- To understand the functions of tableau for data process and deploy dashboard.

Course Outcomes

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

CO Number	CO Statement	Knowledge
CO1	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	K1
CO2	To understand the concepts of profit & loss related processing, simplification, etc.,	K2
CO3	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	K3

CO4	To analyze the problems solving related to Age, Time and Distance and Time and Work etc. To examine their employability skills.	K4
CO5	Use their logical thinking and analytical abilities to evaluate puzzle and decision making related questions from company specific and other competitive tests / To critically evaluate numerous possibilities related to puzzles. To develop their Competitive skills and improve the decision-making skills. To generate analytical reports and presentations using Data Interpretation.	K5 K6

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	M	M	L	H	M	M	M	M	M	M
CO2	H	L	H	M	M	M	L	M	M	M	M	M
CO3	H	H	M	M	L	H	H	H	L	H	M	H
CO4	H	M	H	H	H	M	H	H	H	H	L	H
CO5	M	M	L	H	M	H	M	M	M	M	H	M

*H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination - Probability, Height and Distances - Boats and Streams - Odd Man Out &Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, Group Task.

Text Book

S.N O	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S.Chand & Company Ltd., New Delhi.	2018

Reference Books

S.N O	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2 nd Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3 rd Edition.	2016
3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018
4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	McGraw Hill Education (India) Private Limited. 7 th Edition	2020
5	Sarvesh K Verma	Quantitative Aptitude Quantum CAT	Arihant Publications India Limited, New Delhi; Twelve edition	2022

Web References :

1. https://www.javatpoint.com/aptitude/quantitative
2. https://www.toppr.com/guides/quantitative-aptitude/
3. https://www.tutorialspoint.com/quantitative Aptitude/index.htm
4. https://www.sscadda.com/quantitative-aptitude/
5. https://prepinsta.com/learn-aptitude/
6. https://www.indiabix.com/
7. https://www.icai.org/post.html?post_id=17790
8. https://tnpsc.news/tnpsc-study-materials
9. http://www.kalvisolai.com/p/kalvisolai-tnpsc-study-materials.html
10. https://byjus.com/free-ias-prep/tnpsc-study-material/

CourseDesignedby	Checkedby	Approvedby
NameandSignature	Co-ordinator CDC	COE
Name: Dr. M. Jeeva Signature:	Name: Mr.K.Srinivasan Signature:	Name: Mr.K.Srinivasan Signature:

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI4S2			Title	Batch:	2025 - 2028
				SEC II: Naan Mudhalvan: Principles and Practices of Auditing	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To expose the students to the principles and practices of auditing

Course Outcomes

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

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Auditing – Definition – Objectives - Types – Advantages and Limitations.	6
Unit II	Internal Control – Internal Check and Internal. Vouching – Voucher – Vouching of Cash Book.	6
Unit III	Verification and Valuation of Asset and Liabilities – Auditor's Position Regarding the Valuation and Verification of Assets and Liabilities.	6
Unit IV	Audit of Joint Stock Companies – Appointment of Company Auditor – Qualification – Disqualifications – Rights and Duties.	6
Unit V	Investigation – Objectives of Investigation – Investigation Under the Provisions of Companies Act.	6
	Total Contact Hrs	30

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

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Tandon. B.N, Sudharsana.S, Sundharabahu.S.	A Hand Book of Practical Auditing	New Delhi, S.Chand & Co Ltd	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	De Paula.F.R.M.	Auditing	London: The English Language Society and Sir Issac Pitman and Sons Ltd.	2017
2.	Pradeep Kumar	Auditing Principles and Practices	New Delhi, Kalyani Publication	2017
3.	Dr Sharma T. R	Auditing	Sahitya Bhavan Publications.	2019
4.	Dr Jolly Rosalind Silva R	Auditing	Charulatha publications Private Limited.	2019
5.	Sanjay Gupta and Dr Rajeevsingh	Auditing	1 st Edition, SBPD Publications.	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: Dr.M.Jeeva	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI4N1			Title	Batch:	2023 – 2026
				Non Major Elective - II : Life Insurance Practical	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enhance the students practical exposure in various Life insurance forms.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To Learn the structure, tone, and purpose of various life insurance letters, such as policy issuance, renewal, and claim settlement.	K1
C02	To Gain proficiency in writing letters for policy proposals, approvals, rejections, endorsements, and modifications.	K1
C03	To Develop skills to draft claim intimation, claim approval, claim rejection, and request for additional documents professionally.	K2
C04	To Understand the legal and regulatory aspects of insurance correspondence, ensuring adherence to IRDAI guidelines.	K2
C05	To Improve customer service by drafting clear, empathetic, and informative letters addressing policyholders' queries, complaints, and service requests.	K3

Mapping

PQ /PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										

C01	H	M	H	H	H	H	H	H	L	H
C02	L	H	H	H	M	H	H	H	M	M
C03	H	M	H	H	H	H	H	H	L	H
C04	L	H	H	H	M	H	H	H	M	M
C05	L	H	H	H	M	H	H	M	L	M

H-High; M-Medium; L-Low

Life Insurance Forms:

1. Life Insurance Application Form
2. Policy Surrender Form
3. Death Claim Form
4. Change of Ownership Form
5. Policy Loan Request Form
6. Nomination Form
7. Nominee Change Request Letter
8. Life Insurance Policy Inquiry Letter
9. Request for Policy Surrender/Cancellation
10. Beneficiary Change Request Letter
11. Premium Payment Request Letter
12. Claim Request Letter (After Policyholder's Death)
13. Request for Policy Loan Letter
14. Correction Request for Policy Details
15. Request for Policy Maturity Settlement

Total Hours : 13

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: Dr. D. Rajasekaran Signature:	Name: Dr.M.Jeeva Signature:	Name: Thiru.K.Srinivasan Signature:	Name: Thiru.K.Srinivasan Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI4N2			Title	Batch:	2025-2028
				Major Elective - II : General Insurance Practical	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		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 Learn the format, structure, and purpose of various letters related to general insurance, including motor, health, property, and travel insurance.	K1
C02	To Develop skills in writing policy issuance, renewal, endorsement, cancellation, and premium reminder letters.	K2
C03	To Gain expertise in drafting claim intimation, approval, rejection, and dispute resolution letters for various general insurance claims	K4
C04	To Understand IRDAI guidelines and legal requirements for official insurance communications, ensuring transparency and accuracy.	K4
C05	To Improve customer relationship management by drafting clear, concise, and professional responses to policyholder inquiries, complaints, and service requests.	K2

Mapping

PO /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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

General Insurance Forms:

1. General Insurance Application Form
2. Claim Form (for property, Motor Vehicle, health, etc.)
3. Letter to fire insurance company for Damage of Property/Goods
4. Letter to Marine insurance company for Damage of Goods
5. Third-Party Claim Form
6. letter to the insurance for delay in claim
7. Premium Refund Request Form
8. Request for Policy Cancellation
9. Request for Policy Renewal
10. Correction Request for Policy Details
11. Request for Policy Transfer
12. Request for Premium Payment Details
13. Feedback/Complaint Letter
14. Request for Reimbursement of Expenses
15. Request for Claim Status Update

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

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

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. D. Rajasekaran	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI4VA			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Intellectual Property Rights	Semester:	IV
					Credits:	2

Course Objective

On the successful completion of the course, students will be able to get a comprehensive understanding of Intellectual Property Rights (IPR), including patents, copyrights, trademarks, and unfair competition, along with their legal and practical implications.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	Understand the fundamentals of Intellectual Property (IP) and the necessity of IPR protection at national and international levels.	K5
C02	Analyze the process of patent granting, the rights associated with patents, and the essentials of drafting and filing a patent.	K4
C03	Explore trademarks, their classifications, functions, and the concept of well-known marks.	K4
C04	Examine the concept of unfair competition, its legal implications, and the relationship between unfair competition and intellectual property laws.	K5
C05	Evaluate the advantages and disadvantages of unfair competition in various business environments.	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	Overview of Intellectual Property: Need for IPR – IPR in India and Abroad – Importance of IPR, Patents: Patent Document - Granting of Patent – Rights of Patent – Drafting and Filing of Patent.	10
Unit II	Copy Rights*: Meaning – Coverage Protection of Copy Right – Other Related Rights – Distinguish between Rights and Copy Rights, Trade Marks: Meaning – Rights – Kinds of Signs – Types of Trademark – Functions – Well Know Marks	10
Unit III	Unfair Competitions: Meaning – Relationship between Unfair and Intellectual Property Laws – Merits and Demerits of Unfair Competition.	10
	Total Contact Hrs	30

**Italicized texts are for self study*

*** Blended Mode of Teaching**

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	Dr. Kittu R. S., Dr. Suplab K. Podder Anjum Afsha,	Intellectual Property Rights	Himalaya Publishing House	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dr. Suplab K. Podder Raghavendra K. S., Rajesh M.,	Intellectual Property Rights	Himalaya Publishing House	2024
2	Dr. K. Sudhakar Reddy	Intellectual Property Laws	Himalaya Publishing House	2024

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: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI512			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	6	Income Tax	Semester:	V
					Credits:	4

Course Objective

To familiarize the students with recent amendments in Income-tax.

Course Outcomes

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

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

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Definition- Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Incidence and Scope of Total Income –Two Regions(Refer AG) - <i>Exempted Incomes</i> .	18
Unit II	Income from Salaries – Computation of Income from Salary – Allowances – Perquisites – Profit in Lieu of Salary - Deductions u/s 16.	18
Unit III	Income from House Property – Computation of Annual Value – Gross Annual Value - Net Annual Value - Computation of Income from Profits and Gains of Business and Profession- Doctor, Lawyer, Chartered Accountant.	18
Unit IV	Capital Gains –Computation of Short Term and Long Term Capital Gains. Income from other Sources- Computation of General Income and Specific Income.	18
Unit V	Clubbing of Income – Set off and Carry Forward of Losses - <i>Deductions from Gross Total Income – 80C to 80GG, 80QQB and 80U (Theory only)</i> - Assessment of Individuals – Computation of Total Income of Individuals* – Procedure for Filing Tax Returns of Individual – e-filing Procedures (AIS, AS26) – Penalty for late filing and consequences.	18
	Total Contact Hrs	90

NOTE: Problems : 80% Theory: 20%

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

***Blended Mode of Teaching**

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Bhagawathi Prasad	Law and Practice of Income Tax in India	Navman Prakashan Aligarh.	Current edition
2	Dr. Mehrotra, H.C	Income Tax Law and Accounts	Sahithya Bhavan Publishers	Current edition
3	Reddy T.S & Hari Prasad Reddy	Income Tax Theory, Law & Practice	Margham Publications, Chennai	Current edition
4	Dr. Sha	Income Tax Law and Practice	Himalaya Publishing House Pvt Ltd., Mumbai.	Current edition
5	Dinkar Pagare	Income Tax Law and Practice	Sultan Chand & Sons, New Delhi	Current edition

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: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI513			Title	Batch:	2025-2028
				Innovations in Banking and Insurance	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To gain knowledge about e-banking operations	K1
C02	To understand recent development in banking industry	K2
C03	To understand the concept of business correspondent and banking ombudsman	K2
C04	To evaluate the benefits of insurance to the individuals and society	K5
C05	To analyze the latest policies emerging in life and general insurance	K4

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	E-banking – Features – Difference between Traditional Banking and E-banking – Constraints in E-banking – Advantages and Disadvantages – Security Measures – Electronic Delivery Channels – ATM (Automated Teller Machine) – Operation – Credit Card – Features – Operation – Advantages and Disadvantages.	15
Unit II	Mobile Banking* – Advantages and Disadvantages – Internet Banking – Advantages and Disadvantages – NACH (National Automated Clearing House)- <i>EFT</i> (Electronic Funds Transfer) – <i>Advantages</i> – NEFT(National Electronic Funds Transfer) – RTGS (Real Time Gross Settlement)– CTS (Cheque Truncation System)– Essential Features – Merits – Electronic Cheque – Essential Features – Mechanism – Advantages – CDM (Cash Deposit Machine) – Issues – Security Threats in Digital Banking. IMPS (Immediate Payment Service) - UPI payments	15
Unit III	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 --MCLR (Marginal Cost of Funds based Lending Rate– RLLR	15
Unit IV	Financial Inclusion: Need and Importance - Business Correspondent(BC)– PMJDY (Pradhan Mantri Jan-Dhan Yojana) – PMJJBY (Pradhan Mantri Jeevan Jyoti Bima Yojana)– PMSBY- APY - Banking Ombudsman – Appointment – Powers and Duties – Type of Complaints – Procedure for filing Complaint – Rejection of Complaint –Procedure for Redressal of Grievance – Customer Care Center - Rights to Information Act – Objective – Scope and Powers – Exclusion.	15
Unit V	Micro Insurance Plans – <i>Pension Plans</i> – Health Plans – Single Window System – Online Insurance – Different Payment Gateways: ECS (Electronic Clearing Service) – EBPP (Electronic Bill Presentment and Payment) – PORTAL (Private Offerings Retail Trading Automated Linkage)–AP online – MP online –SMS Payment – SUVIDHAA – Direct Debit – Senior Business Associates– Mini offices – Merchant payment	15
	Total Contact Hrs	75

i) *Italicized texts are for self study*

ii) ***Blended mode of teaching**

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Gordon, E. and Natarajan, K.	Banking Theory, Law and Practice.	26 th ed. New Delhi: Himalaya Publishing House.	2017
2.	Dr. Sunil Kumar	Elements of Banking and Insurance	2 nd Edition, JSR Publishing House LLP.	2020
3.	Toor N.S and Arundeeep Toor	Principles and Practices of Banking	16 th Edition, Skylark Publications.	2021
4.	Abinash Kumar Mandilwar	Principles and Practices of Banking	Ramesh Publishing House.	2020
5.	RBI Website - www.rbi.org.in			
6.	www.lic.org.in			

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. D. Rajasekaran Dr. S. Mahalakshmi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI5E1			Title	Batch:	2025-2028
				Human Resource Management	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To remember the importance of human resource management in organizations.	K1
C02	To get the idea about training and development needed to the human resource.	K3
C03	To identify the nature and sources of conflict and different strategies, approaches used in the resolution of conflict.	K3
C04	To analyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training.	K3
C05	To evaluate the performance of the employees in the field of resource development.	K5

Mapping

PO /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
C01	H	H	M	M	M	M	H	M	H	H
C02	H	H	M	M	H	H	H	M	M	H
C03	M	M	H	H	H	H	M	H	H	H
C04	M	H	H	M	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	Introduction Human Resource Management- Meaning and Scope – Importance - Evolution of Human Resource Management – HR Policies – HR Information System – International HRM – HRM vs IHRM - Human Resource Function.	15
Unit II	Acquisition of Human Resource Manpower Planning - Importance – Factors governing Human Resource Planning. Recruitment – Factors Governing Recruitment - Recruitment Process - Sources of Recruitment - Selection Process – Tests – Interviews* - Placement – Induction - Evaluation of Recruitment Methods.	15
Unit III	Training and Development Concept and Importance - Identifying Training and Development needs - Methods of Training –Job Analysis, Job Evaluation, Job Description - Evaluating Training effectiveness – Training Process Outsourcing - Management and career development	15
Unit IV	Performance Appraisal Performance Appraisal - Objectives – Importance – Modern techniques of performances appraisal – Compensation: Concepts and Policies – Methods of wage Payment and incentive plans – Fringe benefits – Performance linked compensation.	15
Unit V	Employee Relations Employee relations - An overview – Grievances handling and redressal - Conflict Management- Types of Conflict- Stages of Conflict - Causes and Remedies of Conflict – Measures to Stimulate Conflicts.	15
	Total Contact Hrs	75

i) *Italicized texts are for self study*

ii) ***Blended mode of teaching**

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Roll Play

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Aswathappa. K.	Human Resources and Personnel Management- Text and Cases.	Tata McGraw – Hill Publishing Company Limited, New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Subba Rao. P.	Personal and Human Resources Management- Text and Cases	Himalaya Publishing House	2017
2	Tripathi.P.C.	Human Resource Development	Sultan Chand & Sons, 7th Edition	2017
3	S. S. Khanka	Human Resource Management	S.Chand Publishing, 2 nd Edition	2019
4	Gary Dessler and Biju Varrkey	Human Resource Management	Pearson Education, 16 th Edition	2020
5	BiswajeetPattanayak	Human Resource Management	PHI Learning	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.D.Rajasekaran	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI5E2			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of Management	Semester:	V
					Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To familiarize the management principles introduced by FW Taylor and Hendry Fayol	K1
C02	To understand the major elements of cost accounting and their uses in business organization for managerial decision making.	K2
C03	To understand the importance and functions of management in business organization.	K2
C04	To apply the conceptual knowledge relating to work delegation and decentralization and leadership skills.	K3
C05	To evaluate the performance of the business organization based on the management principles.	K4

Mapping

PO /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
C01	M	H	M	M	M	M	H	M	H	H
C02	H	H	M	M	H	H	H	M	M	H
C03	M	M	H	H	H	H	M	H	H	H
C04	M	H	H	M	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	Introduction to Management: Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) – Modern Management Theory - Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management - Managerial roles - Mintzberg - An overview of functional areas of management - Principles of Management – Difference between Management and Administration - Managerial skills.	15
Unit II	Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning: Environment analysis and diagnosis. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation.	15
Unit III	Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentalization – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Nature and Process of Staffing.	15
Unit IV	Leadership: Concept and leadership styles: Leadership theories- Trait theory, Rensis Likert Management theory, situational contingency theory; Directing – Importance of Directing - Managerial control: concept and process: Effective control system:- Techniques of control- traditional and modern. Co-ordination: Meaning – steps and methods of co- ordination – Theories of Motivation.	15
Unit V	Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment. Business/Management Ethics – factors affecting ethical decisions, benefits of Business ethics.	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)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dinkar Pagare	Business Management	New Delhi, Sultan Chand and Sons	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dr. Gupta, C.B.	Business Management	New Delhi: Sultan Chand & Sons	2017
2	Jayashankar, J.	Principles and Practices of Management	Chennai: Margham Publications	2019
3	Dr. Prasad, L.M.	Principles and Practice of Management	New Delhi: Sultan Chand & Sons.	2019
4	Ramasamy, T.	Principles of Management	Delhi: Himalaya Publising House	2018
5	R.S.N. Pillai and S. Kala	Principles and Practice of Management	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: Dr. S. Mahalakshmi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI5E3			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Retail Management	Semester:	V
					Credits:	4

Course Objective

To expose the students in the area of retail marketing management and to understand the emerging area of retailing as an industry

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To familiarize the students with retail management concepts and operations	K1
C02	To provide understanding of retail management and types of retailers	K2
C03	To develop an understanding of retail management terminology including retail locations and retail strategy	K3
C04	To analyze retail merchandising, opportunities and competitive advantage of legal and ethical aspects of retail management	K4
C05	To create awareness about emerging trends in retail management	K3

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Retail – Meaning - Functions and Special Characteristics of a Retailer - Retail Management – Meaning – Significance - Importance of retailing - Functions of Retailing - Factors Influencing Retail Management – Scope of Retail Management - Retail Formats and Types - Retailing Channels - <i>Retail Industry in India.</i>	15
Unit II	Retail Consumer Behavior - Factors Influencing the Retail Consumer – Retail Customer Decision Making Process- Types of Decision Making - Market Research for Understanding Retail Consumer - Retail Model and Theories of Retail Development – Lifecycle and Phase in Growth of Retail Markets – Business Models in Retail.	15
Unit III	Retail Strategy* - Definition- Steps Involved in Developing Strategy- Strategies for Penetration of New Markets - Growth Strategies - Retail Value Chain - Retail Locations - Importance of Retail Locations - Types of Retail Locations- Factors Determining the Location Decision - Steps Involved in Choosing a Retail Locations– Chain of Stores.	15
Unit IV	Retail Merchandising - Meaning - Factors Influencing Merchandising - Functions of Merchandising Manager- Merchandise Planning - Merchandise Buying - Analyzing Merchandise Performance - Retail Pricing - Factors Influencing Retail Prices - Pricing Strategies - Controlling Costs.	15
Unit V	Retail Space Management: Definition - Store Layout and Design - Visual Merchandising - Promotions Strategy - Relationship Marketing Strategies - Retail Marketing Mix - Retail Communication Mix. Emerging Trends in Retailing: IT in Retail – Importance – Advantages and Disadvantages – FDI in Retailing – Meaning – Need for FDI in Indian Retail Scenario – E-tailing - <i>Green Retailing</i> – Hyper Market and Mall.	15
Total Contact Hrs		75

***Italicized texts are for self study *Blended Mode of Teaching**

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.	Booma Halpeth and Veena Prasad	Retailing Management	Himalaya Publishing House	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Barry Berman, Ritu Shrivastava and Joel R. Evans	Retail Management - A Strategic Approach	13 th Edition, Pearson Publisher.	2017
2.	Mathur U. C	Retail Management Text and cases	Dreamtech Press	2019
3.	Nayaki J.K and Prakash C. Dash	Retail Management	1 st Edition, Cengage India Private Limited.	2016
4.	Swapna Pradhan	Retailing management Text and cases	6 th Edition, Tata McGraw Hill.	2020
5.	Gibson G. Vedamani	Retail Management	5 th Edition, Pearson Education.	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: Dr.A.Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI514			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	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)

CO Number	CO Statement	Knowledge Level
C01	To get an idea about the foreign exchange market	K1
C02	To familiarize the students with the Financial Institution at International Level	K2
C03	To comprehend the usage of Letter of Credit	K3
C04	To analyze the Import and Export Procedures	K4
C05	To equip the students with the various ripples involved in International Trade	K5

Mapping:

PSO	PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS01	PS02
CO										
C01	H	H	M	M	M	H	M	M	M	M
C02	H	H	M	H	M	H	M	M	H	H
C03	H	H	M	M	M	H	M	H	H	H
C04	H	M	M	H	H	H	H	H	H	H
C05	H	H	M	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
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Unit I	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. Indigenous Money Transfer Systems and Their Modern Digital Equivalents - <i>Electronic Modes of Transmission – SWIFT, CHIPS and CHAPS</i>	15
Unit II	Ancient Indian Trade Assurance Systems - Merchant Guild Guarantees in Ancient India - 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.	15
Unit III	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 – <i>Trade Credit</i> .	15
Unit IV	International Financial Institutions – IMF – IFC – ADB – World Bank - IBRD - IDA – MIGA – EXIM Bank – Organisation Structure and Functions of these Organizations - ECGC of India – Role, Products and Policies.	15
Unit V	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 - Maritime Risk Mitigation in Ancient Indian Ocean Trade.	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.	Indian Institute of Banking and Finance.	Bank Financial Management.	Macmillan, 2nd edition.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Indian Institute of Banking and Finance.	International Banking.	Macmillan, 2nd edition, (2018)	2018
2.	Jeevanandam.	Foreign Exchange Practise, Concepts and Controls.	Sultan Chand and Sons, New Delhi, 14 th ed.	2015
3.	Jhiangan M.L.	Money Banking International Trade	Vrinda Publications (P) Ltd.	2013
4.	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House.	2017
5.	O P Agarwal and B K Chudhary	Foreign Trade and Foreign Exchange	Himalaya Publishing House.	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. Gomathi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI515			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Marketing Management	Semester:	V
					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 develop a product mix for a product	K3
C03	To determine the most appropriate price mix	K3
C04	To analyze the promotion mix and be able to select appropriate channel of distribution	K4
C05	To gain awareness about the laws protecting consumers and the latest trends in marketing	K5

Mapping

PO /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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	Marketing Management : Meaning, Objectives and Scope - 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 -Benefits.	15
Unit II	Marketing Mix - Product Policy - Product Planning and Development - 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 - Kinds of Pricing. Distribution Channels - Types of Channels - Factors Affecting Choice of Distribution.	15
Unit IV	Promotion - Meaning -Techniques -Sales Promotion - Objectives and Importance of Sales Promotion - Techniques. Advertising - Meaning - Objectives -Benefits - Media - Publicity.	15
Unit V	Consumerism - Meaning - <i>Types of Exploitation</i> - Consumer Rights - Consumer Protection Act 1986 - Grievance and Redressal Cell. Latest Trends in Marketing: Retail Marketing - Methods - Rural Marketing - Green Marketing - Online Marketing - Mobile Marketing - Social Media Marketing.	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/ Roll Play)

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

Programme Code:	B.Com- BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI516			Title	Batch:	2025-2028
				Internship	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-		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 Number	CO Statement	Knowledge Level
C01	To understand about business organization and its structure	K1
C02	To adopt to the changes in working environment	K2
C03	To gain hands on training experience in the relevant field	K3
C04	To bridge the gap between theory and practice	K4
C05	To know the challenges faced by the company	K5

Mapping

PSO CO	PS01	PS02	PS03	PS04	PS05	PS06	PS07	PS08	PS01	PS02
C01	H	H	M	M	M	M	M	M	M	H
C02	H	H	M	H	M	M	M	M	H	H
C03	H	H	H	H	H	M	M	H	H	H
C04	H	H	H	H	H	M	H	H	H	H
C05	h	H	H	H	M	M	H	H	H	H

H-High; M-Medium; L-Low

INTERNSHIP

Internship/ 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. Weight age assigned for the subject is 100.

The distribution of which is as below:

S. No	Internal Components	Marks
1	Review - I	10
2	Review - II	10
3	Review - III	10
4	Rough Draft Submission	20
Total		50

S. No	External Components	Marks
1	Originality of Idea	05
2	Relevance to Current Trend	05
3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10
6	Viva-Voce	20
Total		50

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: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI5S1			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Title : SEC III: Entrepreneurial Development	Semester:	V
					Credits:	2

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To remember the legal and financial conditions as well as the importance of the entrepreneurial infrastructure for starting a business venture.	K1
C02	To understand the effectiveness of different entrepreneurial strategies.	K2
C03	To execute the entrepreneurial project and its essential elements	K3
C04	To analyze the elements of success of entrepreneurial ventures.	K3
C05	To evaluate the performance of the other organization in the development of entrepreneurial skill	K5

Mapping

PO /PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
C01	M	H	M	M	M	M	H	M	H	H
C02	H	H	M	M	H	H	H	M	M	H
C03	M	M	H	H	H	H	M	H	H	H
C04	M	H	H	M	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	Concept of Entrepreneurship: Entrepreneur – Entrepreneurship – Meaning - Types - Qualities - Differences between Entrepreneur and Intrapreneur – Importance - Role of Entrepreneurship. Women Entrepreneurs – Development of <i>Women Entrepreneurs</i> – Problems faced by Women Entrepreneurs – Development of Women Entrepreneur -Social Entrepreneur.	9
Unit II	Traditional Indian Business Training and Apprenticeship Systems - Entrepreneurship Development Programme (EDP): Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India – Entrepreneurship Skill Development Programme in India - Phases of EDP – Start-ups.	9
Unit III	Institutional Finance to Entrepreneurs: SFCs – SIDCs – SIPCOT – TIIC – Commercial Banks – Small Industries Development Bank. Institutional Setup – DICs, SIDO, <i>NSIC</i> and SISs.	9
Unit IV	Project Management: Basic Idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Preparation of Project Report – Project Appraisal.	9
Unit V	Entrepreneurship Development: Schemes available for Entrepreneurship - Incentives, Subsidies and Grants of State and Central Government - <i>Online Courses for Entrepreneurs</i> – Online Courses for Entrepreneurs – MSME – Objectives – Schemes – Steps to start MSME.	9
Total Contact Hrs		45

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

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
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1	E. Gordon and K. Natarajan	Entrepreneurial Development	Himalaya Publishing House (VIth Revised Edition)	2017
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Robert D Hisrich, Michael P Peters and Dean A Shepherd	Entrepreneurship	Boston, McGraw-Hill/Irwin	2017
2	Gupta CB and Dr. N.P. Srinivasan	Entrepreneurial Development	New Delhi, Sultan Chand & Sons	2017
3	D. Uma Devi	Entrepreneurial Development	Sarup Book	2018
4	Dr. Vasant Desai	The Dynamics of Entrepreneurial Development and Management,	Himalaya Publishing House. New Delhi	2014
5	Dr. S.S. Khanka	Entrepreneurial Development	New Delhi, S. Chand & Sons	2018

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

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI5S2			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	SEC III: Investment Management	Semester:	V
					Credits:	2

Course Objective

To impart skills on the fundamentals of investment and security analysis.

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 Investment, Speculation, Gambling, Risk and Return.	K1
C02	To understand the various economic indicators used of fundamental and technical analysis.	K1
C03	To analyse the performance of economical, company and technical analysis while making investment.	K3
C04	To equip the students with the concept of theories in investment and portfolio management	K3
C05	To evaluate the theories based on the financial performance of listed companies in a security market.	K5

Mapping

PO /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
C01	M	H	M	M	M	M	H	M	H	H
C02	H	H	M	M	H	H	H	M	M	H
C03	M	M	H	H	H	H	M	H	H	H
C04	M	H	H	M	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	Investment – Financial and Economic Meaning of Investment –Investment and Gambling – Importance of Investments – <i>Factors Favorable for Investment</i> – Investment Media	9
Unit II	Fundamental Analysis - Economic Analysis – Economic Indicators - Industry Analysis –Industry Life Cycle – Reasons for Stagnation Stage - Company Analysis-Limitations of Fundamental Analysis.	9
Unit III	Technical Analysis – Difference between Fundamental and Technical Analysis - Basic Technical Assumption – Dow Theory – Elliot Wave Principles – <i>Charts as a Technical Tool</i> - Trend and Trend Reversal Patterns.	9
Unit IV	Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield Method – Probability Distribution.	9
Unit V	Portfolio – Meaning – Principles of Portfolio Investment Process – Portfolio Management – Elements of Portfolio Management – Portfolio Selection – Performance Evaluation and Portfolio Revision – Demat Account- Procedure for Opening Demat Account.	9
	Total Contact Hrs	45

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION

1	Preeti Singh.	Investment Management.	Himalaya Publishing House. New Delhi	2019
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Bhalla, V.K.	Investment Management.	Sultan Chand & Co Ltd. New Delhi.	2018
2	Prasanna Chandra	Investment Analysis and Portfolio Management	3 rd Revised Edition. Tata McGraw Hill. New Delhi	2017
3	O.P. Agarwal	Security Analysis and Investment Management	Himalaya Publishing House. New Delhi	2019
4	Dr. V.A. Avadhani	Investment Management	Himalaya Publishing House. New Delhi	2019
5	Prof. H.R. Appanaiah Mukund Sharma	Investment Management,	Himalaya Publishing House. New Delhi	2019

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

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce-Banking and Insurance	
Course Code:	25UBI5AL			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	ALC - I :Digital Marketing	Semester:	V
					Credits:	2*

Course Objective

To create awareness among the students about how digital marketing can be utilised by organisation.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To familiarize the goals and stages of digital marketing.	K1
CO2	To understand the online advertising platforms	K2
CO3	To equip the students with the concept of web page and website	K4
CO4	To gain expertise in current scenario followed in Social media platforms	K3
CO5	To Evaluate the Mobile marketing tools and platforms	K5

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hours
Unit I	Digital marketing – Introduction –Meaning - Techniques - Goal s- Digital Marketing Advantages-Limitations - Legal and Regulatory Obligations- Digital Marketing Trends.	10
Unit II	Social media-Social media platforms - Linkedin, Twitter, Instagram, YouTube- Pinterest-Creating a Facebook account.	10
Unit III	E-Mail Marketing-Blog Marketing - Viral Marketing -Podcasts and Vodcasts-Mobile marketing tools and platforms-Static Timing Analysis & Google Analytics- Facebook Analytics.	10
Total Contact Hrs		30

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Anita Agarwal,Rahul Kotian,Tushar Agarwal, Vijayalakshmi Kannan	E-Commerce and Digital Marketing	Himalaya Publishing House Edition	2016.

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Ian Dodson	The Art of Digital Marketing	Wiley Publication	2016
2.	Siman Kingsnorth	Digital Marketing Strategy	Kogan page	2019
3.	Nitin Kamat, Chinmay Nitin Kamat,	Digital Marketing	Himalaya Publishing House	2018

4.	Seema Gupta	Digital Marketing	Mcgraw Hill	2020
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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. S.Mahalakshmi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI617			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	6	Management Accounting	Semester:	VI
					Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

CO Number	CO Statement	Knowledge Level
C01	To remember the concepts and importance of management accounting in decision making.	K1
C02	To understand and analyze financial statement to help managerial decision making.	K2
C03	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K3
C04	To learn the various tools and techniques in cost control like Marginal costing, Break-even analysis.	K4
C05	To prepare various budgets like Production budget, sales budget, Cash budget and the like.	K3

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO1	PSO2
C01	H	M	M	M	M	M	M	M	H	H
C02	H	H	M	M	M	M	M	M	H	H
C03	H	H	M	H	M	H	H	H	H	H
C04	H	H	M	H	H	H	H	H	H	H
C05	H	H	M	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Management Accounting – Meaning – Definition – Objectives and Scope – Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	18
Unit II	Ratio Analysis – Meaning – <i>Uses</i> – Limitations – Classification of Ratios – Computation and Interpretation of Ratios from Financial Statements – Financial Statement Analysis – Comparative Statement, Common Size Statement and Trend Analysis.	18
Unit III	Funds Flow Analysis – Meaning – Uses – Significance – Importance – Limitations - Cash Flow Analysis (New format) (AS-03) – Classification of cash flow - Distinguish between Cash flow and Fund flow Statement.	18
Unit IV	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital: Meaning – Need – Types - Importance of Working Capital – Factors determining Working Capital –Forecasting of working capital requirements	18
Unit V	Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques –Standard Costing - Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	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, Group Task.(GD/ Roll Play)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Sharma R.K and Sashi K.Gupta	Management Accounting	Kalyani Publishers, 13 th Edition, New Delhi,	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Jain. S. Pand Narang. K L	Cost and Management Accounting	Kalyani Publishers, New Delhi	2017
2	Dr. Maheswari.S.N.	Cost and Management Accounting	16 th edition, New Delhi, Sultan Chand & Sons	2017
3	Sharma R.K Sashi K.Gupta, Neeti Gupta	Management Accounting	Kalyani Publisher, 4 th edition.	2016
4	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications, VIII Edition	2013
5	Jain and Narang	Cost and Management Accounting	Kalyani Publishers, 21 st Edition	2013

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.A. Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI6E4			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Business Correspondence	Semester:	VI
					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
C01	To acquire knowledge on the fundamentals of business communication	K1
C02	To gain experience in drafting business letters	K3
C03	To gain expertise on banking and insurance correspondence	K3
C04	To equip the students with job seeking communication skills	K4
C05	To develop the ability to prepare official/ formal reports and proceedings	K3 & K6

Mapping

PO /PSO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
CO										
C01	M	M	L	M	M	H	L	M	M	M
C02	M	H	L	M	H	M	H	M	H	H
C03	M	H	L	H	H	H	M	H	M	H
C04	L	H	M	H	M	H	H	H	M	H
C05	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 – Types of Communication - Barriers of Communication -Need and Functions of Business Letter – <i>Essentials of Effective Business Letter</i> – Layout of a Business Letter – Types of Business Letter .	18
Unit II	Trade Enquires – Orders and Execution – Credit and Status Enquiries.	18
Unit III	Complaints and Adjustments – Collection letters – Sales Letters – Circular Letters.	18
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.	18
Unit V	Application letters – Preparation of Resume –Interview – Types of interview – Preparing Agenda and Minutes – Drafting an e-mail - *Good speech – <i>Requisites of Good Speech</i>	18
	Total Contact Hrs	90

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

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	New Delhi, Sultan Chand And Sons	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Ramesh, MS, and C.C. Pattanshetti,	Business Communication	New Delhi, S.Chand& Co.	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	<u>C. B. Gupta</u>	Essential Business Communication	Cengage Learning India Pvt. Ltd	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name: Dr. D. Rajasekaran	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI6E5			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Customer Relationship Management	Semester:	VI
					Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To create insight in the area of customer relationship management	K1
CO2	To understand the various strategies of CRM	K2
CO3	To analyze the different components of E CRM	K4
CO4	To identify the values created by customer relationship management in present scenario in banking sector	K1
CO5	To gain awareness about the CRM in insurance	K3

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Customer Relationship Management – Evolution of CRM – Meaning - Definition – Characteristics of CRM – Objectives of CRM - Features of CRM- Process of CRM – Types of CRM - Components of CRM – Steps of Achieving CRM Goals – CRM Selection and Implementation Process – Benefits of CRM -Advantages – <i>Limitations of CRM</i> – Customer Loyalty.	18
Unit II	CRM Strategy: Introduction –Meaning-Features– Types of CRM Strategies – Building CRM Strategies – Implementing CRM Strategies – Essentials of CRM Strategy.	18

	CRM Process – Objectives – Benefits – Selection Process Procedure – Steps in CRM Implementation – CRM Business Cycle – CRM for Client Server Model.	
Unit III	E-CRM – Meaning - Features – Needs – benefits - Challenges -difference between CRM and E-CRM- Components- E-CRM Architecture –Channels for customer Interaction – Basic Requirements – Dimension of E-CRM – Advantages – Problems in E-CRM – E-CRM tools.	18
Unit IV	CRM in Banking Sector – Meaning – Objectives - Needs - Importance – Challenges – Benefits – Features –Role of CRM in banking sector- Implementation of CRM in Banking Sector. Call Centre – Meaning – Objectives – Types - Features and Functionality – Components of Call Centre – Call Centre Architecture – <i>Call Centre Technology</i> .	18
Unit V	CRM in Life Insurance – CRM in General Insurance - Data Mining –Data Mining in Banks and Insurance Companies – Data Mining in Healthcare. Data Warehousing – Meaning – Types of Data Warehousing – Components of Data Warehousing - Data Warehousing Architecture – Data Warehousing and CRM.	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.	S. Alok Kumar Rai.	Customer Relationship Management.	Second edition. New Delhi: PHI Learning Private Limited.	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Bhanu Prakash Verma and Tripti Singh	Customer Relationship Management.	Chennai: Thakur Publishers.	2012
2.	V.Kumar Werner Reinartz	Customer Relationship Management	Spinger Publication.	2018
3.	H.Peeru Mohamed and A.Sahadevan	Customer Relationship Management	Vikas publishing	2015
4.	Peelan. E	Customer Relationship Management	Pearson Education	2015
5.	G.Shainesh, Jagdish, N.Sheth	Customer Relationship Management strategic perspective	Laxmi Publication	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name: Dr. A.Anadhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI6E6			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Indian Knowledge System: Consumer Behaviour	Semester:	VI
					Credits:	4

Course Objective

To provide a thorough understanding about consumer behaviour

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the role of consumer behaviour in marketing	K1
CO2	To analyse the concepts of consumer motivation, involvement and perception	K4
CO3	To analyse the concepts of consumer learning and attitude formation	K4
CO4	To acquire the skill of probing consumer decision making process	K3
CO5	To evaluate the role of reference groups in consumer behaviour	K5

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Consumer – Customer – Meaning -Consumer Behaviour – Meaning – Definition – Nature - Traditional Indian Consumer Behavior –Need to Study Consumer Behaviour- Factors Influencing Consumer Behaviour. Changing Trends in Consumer Behaviour – Consumer Behaviour and Marketing- Role of ‘Swadeshi’ Movements in Shaping Indian Consumer Mindsets - Application of IKS in Marketing and Consumer Behavior	18
Unit II	Consumer Motive –Meaning- Types of Motives. Consumer motivation – Definition –Needs, Wants, Goals and Motivation- Theories of Motivation. Consumer Involvement- Definition - Types of Involvement, Measuring Involvement. Consumer Perception – Meaning - Thresholds of perception-Three Elements of Perception: Perceptual Selection, Organization and Interpretation- Marketing Implications of Perception – Perceived Price, Risk, and Quality - Perception of Value in Indian Buying Culture – The Concept of ‘Maya’ and Materialism.	18
Unit III	Consumer Learning – Meaning - Elements of Consumer Learning: Motivation, Cues – Response – Reinforcement-Behavioral Learning Theories. Consumer Attitude– Meaning – Definition- Elements – Formation of Attitude- Factors Affecting Attitude –Functions of Attitude – Strategic Models of Attitude-Consumer Attitude Formation and Change - Role of Indian Epics (Ramayana, Mahabharata) in Shaping Consumer Attitudes.	18
Unit IV	Consumer Decision Making – Influence of Dharma, Artha, Kama, and Moksha on Buying Decisions– Steps in Consumer Decision Making- Pre-Purchase Behaviour - Purchase Behaviour – Post Purchase Behaviour. Models of Consumer Behaviour: Economic Model, Learning Model, Sociological Model, and HowardSheth Model of Buying - Impact of Cultural Festivals and Traditions on Consumer Spending Behavior.	18
Unit V	Consumer Reference Groups - Meaning-Characterstics- Types of Reference Groups-Functions of Primary and Secondary Reference Group-Influence of Reference Group on Consumer Behaviour- Application of Reference Group in Marketing a Product.	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)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Suja R Nair	Consumer Behaviour	Himalaya Publishing House	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	<u>Schiffman Leon G.</u> , <u>Wisnblit Joe</u> and <u>Kumar S. Ramesh</u>	Consumer Behavior	Pearson Education	2018
2	Atish Singh	Consumer Behaviour	Himalaya Publishing House	2016
3	Dr. Dharmendra Kumar	Basics of Consumer Behaviour	Sahitya Bhawan publications, New Delhi.	2017
4	David loudon and Albert J Della Bitta.	Consumer Behavior: Concepts and Applications	McGraw-Hill International Editions	2018

5	Gurpreet Kaur Chhabra	Consumer Behaviour	Dreamtech Press India Pvt. Ltd	2018
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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:	Name: Thiru.K.Srinivasan Signature:

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI6E7			Title	Batch:	2023 – 2026
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Financial Management	Semester:	VI
					Credits:	4

Course Objective

To enlighten the students with new concepts of Financial Management.

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 cost of capital, capital budgeting, capital structure, dividend and retained earnings.	K1
C02	To understand the importance of financial decisions, investment decisions and dividend decisions in business.	K2
C03	To gain expertise in preparing optimum capital structure for profitable business.	K3
C04	To equip the students with the concept wealth and profit maximization using capital budgeting decisions,	K3
C05	To evaluate the financial and operational performance of companies based on changing business environment.	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	Financial Management – Meaning - Scope and Functions– Goals of Financial Management – Role of Financial Manager – <i>Functions of Controller and Treasurers in India</i> – Relationship between functional Areas of Financial Management.	18
Unit II	Capital Budgeting Decisions – Need - Techniques – Methods of Capital Budgeting - Process -Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings – Weighted Average Cost of Capital.	18
Unit III	Capital Structure – Concept – Capital Structure Theories: Traditional Method - Net Income Theory, Net Operating Income Theory - Modigliani & Miller (MM) Theory - Determinants of Optimal Capital Structure. Leverage : Meaning – objectives – types – EBIT – EPS – Retained Earnings	18
Unit IV	Management of Working Capital – <i>Determinants of Working Capital</i> – Management of Accounts Receivable, Inventory and Cash – Financing of Working Capital.	18
Unit V	Dividend Theories – Types of Dividend- Relevance and Irrelevance Concept of Dividend- Modigliani & Miller Model - Walter’s Model – Gordon’s Model – Dividend Policy – Determinants of Dividend Policy.	18
	Total Contact Hrs	90

NOTE: Theory 60% and Problems 40%

***Italicized texts are for self study**

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta. and Sharma, R.K.	Financial Management	Kalyani Publishers. 6 th Revised Edition. New Delhi:	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Khan, M.Y. and Jain, P.K.	Financial Management: Text, Problems and Cases.	New Delhi: Tata McGraw Hill Publishing Company Ltd, 8 th Edition.	2018
2	James Van Horne and John M. Wachowicz Jr	Fundamentals of Financial Management	Pearson	2018
3	Prasanna Chandra	Fundamentals of Financial Management	Tata McGrawHill Publishing Company Ltd, New Delhi	2020
4	I.M. Pandey	Financial Management	Vikas Publishing House	2016
5	C. Paramasivam and T. Subramaniam	Financial Management	New Age International Pvt. Ltd	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: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI6E8			Title	Batch:	2023 – 2026
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Risk Management in Banking and Insurance	Semester:	VI
					Credits:	4

Course Objective

To enlighten the students with new concepts of risk management in banking and insurance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	Understand the causes and nature of risks in banking and insurance	K1
C02	Know the challenges of credit management and measurement of interest rate risk for asset liability management	K2
C03	Acquire knowledge about the Regulatory and Supervisory framework for risk management in banking	K3
C04	Obtain knowledge on risk identification and evaluation in insurance	K3
C05	Understand the identifying, analyzing the risk control tools and techniques in insurance	K5

Mapping

PO /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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	Risk Management Concept and application: Introduction – Meaning and Definition of Risk – Risk and Uncertainty – Nature of Risk – Sources of Risk – Handling Risks. Risk Management: Structure – Need – Objectives – Benefits – Nature – Development of Risk Management – Relation between risk and Capital – <i>Risk Management Function.</i>	18
Unit II	Measurement and Management of Risks in Banks: Credit Risk - Challenges in credit risk management- Strategy-credit policy. Instruments of credit risk management. Concept of Market risk: Organizational set up for market risk management – Liquidity risk management – Interest rate risk management – Foreign exchange risk management.	18
Unit III	Integrated Risk Management Policy (IRMP): Basic Framework – Integrated risk – Credit risk – Implementation road map: Market risk implementation road map and operational risk implementation road map. Integrated Risk Management Policy – Risk governance structure – Objectives and Principles of Integrated Risk Management.	18
Unit IV	Risks Management in Insurance: Growing interest in risk management Methods of classifying risk – Risk management process – Methods of risk identification. Risk Assessment – Statistical Methods and Probability Concept – <i>Diversification of risk using risk pooling.</i>	18
Unit V	Risk Handling Techniques: Loss or risk control – Risk transfer – Loss financing – Choosing an appropriate risk handling technique - Risk bearing financial institutions - Risk diversification - Additional benefits from risk bearing of financial institutions – Hedging – Speculative financial risk.	18
Total Contact Hrs		90

NOTE: Theoretical Aspects only (All Units)

***Italicized texts are for self study**

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS/ EDITION	YEAR OF PUBLICATION
1	Mark.S.Dorfman, David A.Cather	Introduction to Risk Management and Insurance	PHI Learning Private Limited Publication, (Tenth Edition)	2013
2	S.Singh, Yokeshsingh	Risk Management in Banks	(First Edition)Excel Books Publication, New Delhi	2008

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS/ EDITION	YEAR OF PUBLICATION
1	Dr.P.K.Gupta	Essentials of Insurance and Risk Management	(First Edition), Himalaya Publishing House	2016
2	N.R. Mohan Prakash	Banking, Risk and Insurance Management	Vikas Publishing, Chennai	2016
3	E. Rejda George and McNamara Michael	Principles of Risk Management and Insurance	(13Edition) Pearson	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: Dr. D. Rajasekaran	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI6E9			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Financial Markets and Institutions	Semester:	VI
					Credits:	4

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To acquaint with the functioning of financial markets and institutions	K1
C02	To understand the operation and position of primary and secondary markets	K2
C03	To gain knowledge about the role of SEBI	K3
C04	To analyse the performance of Credit Rating Agencies and Mutual fund in India	K4
C05	To evaluate the importance of Non Banking Financial companies	K5

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Financial Services – Meaning – Features – Importance - Scope – Causes for Financial Innovation – New Financial Products and Services - Innovative Financial Instruments– Challenges Faced by the Financial Service Sector – Present scenario- <i>Merchant Banking – Merchant bankers – Mechanisms followed in merchant banking – Lease financing – Types</i>	18
Unit II	Capital Market - Primary Market - Functions –Methods of Floating New Issues – Instruments of Issue – Players in the New Issue Market - Listing – Procedure and Criteria for Listing – Advantages of Listing. Secondary Market – Services of Stock Exchanges – Online Trading – Merits of Online Trading.	18
Unit III	SEBI – Functions – Powers – SEBI Guidelines. Investor Protection – Need – Factors Affecting Investors’ Interest – Investor Protection Measures. Credit Rating – Meaning – Functions – Credit Rating Agencies in India – Benefits.	18
Unit IV	Mutual Funds* – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – <i>Recent Trends of Mutual Funds in India.</i> Venture Capital – Features of Venture Capital-Scope of Venture Capital-Importance of Venture Capital	18
Unit V	Non-banking Financial Companies: IFCI- Objectives and Functions – SFC - Objectives and Functions. SIDBI – Objectives and Functions - NABARD– Objectives and Functions.	18
	Total Contact Hrs	90

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Gordon, E. and Natarajan, K.	Financial Services	Himalaya Publishing House	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dr. Gurusamy. S.	Essentials of Financial Services and Duties	Tata McGraw Hill Company, India	2009
2	Khan M.Y.	Financial Services	Tata McGraw Hill Education, New Delhi 9 th Edition	2017
3	Santhanam, B.	Financial Services	Margham Publications	2016
4	Dr.L.Natarajan	Financial markets and services	Margham Publications, Chennai	2019
5	Punithavathy Pandian	Financial Services And Markets	Vikas Publishing House	2019

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

Programme Code:	B.Com- BI			Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI618			Title	Batch:	2025-2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Goods and Services Tax	Semester:	VI
					Credits:	4

Course Objective

To impart basic knowledge about the Indirect Tax system in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To understand indirect taxation system of India.	K1
C02	To acquaint with the types of taxes subsumed under GST .	K2
C03	To analyse about Goods and Services Tax Act 2017 and its working mechanisms.	K4
C04	To know about the levy and Collection under SGST/CGST Acts	K4
C05	To know about the levy and Collection under the Integrated Goods and Services Tax Act 2017	K4

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hrs
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Unit I	Indirect Taxes- Meaning and Nature - Special Features of Indirect Taxes - Types -Objectives- <i>Direct Taxes Vs. Indirect Taxes</i> - Contribution to Government Revenues - Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.	18
Unit II	Goods and Services 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.	18
Unit III	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 - Inter-State Supply and Intra-State Supply -Zero-Rated Supply -Composition Levy.	18
Unit IV	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.	18
Unit V	Levy and Collection under the Integrated Goods and Services 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 - <i>Place of Supply of Goods or Services</i> .	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)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Datey, V.S.	Indirect Taxes	Taxmann Publications Private Limited, Mumbai	Current edition

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Balachandran, V.	Indirect Taxation	Sultan Chand and Sons, New Delhi	2017
2	Mittal, J.K.	Law Practice and Procedures of Service Tax	Jain Book Agency, New Delhi	2017
3	RadhaKrishnan, R.	Indirect Taxation.	Kalyani Publishers, New Delhi	2017
4	Sethurajan	Indirect Taxation including Wealth Tax	Speed Publications	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name: Ms.S. Mahalakshmi	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com-BI			Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI619			Title	Batch:	2025-2028
				Commerce, Banking and Insurance Practicals	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enhance the student's practical exposure in Commerce, Banking and Insurance forms.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To prepare payroll, fix a brand name and design a office layout	K4
C02	To apply for PAN card, passport and to be able to book a railway ticket	K3
C03	To draft job related letters and file income tax returns	K4
C04	To enable the students in filling various banking forms	K3
C05	To enable the students with the usage of insurance firms	K3

Mapping

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

H-High; M-Medium; L-Low

Commerce Oriented:**(15Hrs)**

1. Pay Roll
2. Fixing Brand Name and USP
3. Office Layout
4. Application Letter with Bio-data
5. Letter to Editor
6. Preparation of Income Tax Returns
7. E-Mail
8. Promissory Note
9. Passport Application Form
10. PAN Application Form
11. Enquiry Letter
12. Order Letter
13. Trader Letter to Banker for Status Enquiry

Banking Oriented:**(20Hrs)**

2. Cheque
3. DD Challan
4. Deposit Form
5. Account Opening Form and KYC
6. Loan Application Form
7. Application for ATM cum Debit Card / Credit Card
8. RTGS / NEFT Forms
9. Application for Mobile Banking
10. Application for Net Banking
11. Online Account Opening Form
12. Online Loan Application Form
13. Application for DEMAT Account
14. IMPS Forms
15. Google Pay
16. Banker Reply to Trader for Status Enquiry

Insurance Oriented:**(10Hrs)****I. LIC Forms**

1. Proposal Form
2. Revival Form
3. Loan Form
4. Surrender Form
5. Discharge for Claims Form
6. NEFT Form
7. Request for Policy Surrender/Cancellation
8. Letter for Policy Loan

II. GIC Forms

1. Proposal Form for Motor Vehicle
2. Claim Form for Motor Vehicle
3. Letter to Fire insurance Company intimating damage of property

Total Hours: 45

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)

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Seminar, Assignments, 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: Dr.A.Anandhiprabha	Name: Dr.M.Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI6S1			Title	Batch:	2025-2028
				SEC IV :Naan Mudhalvan: Mutual Funds in India	Semester:	VI
Lecture Hrs. or Practical Hrs.	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To expose the students to the Mutual Funds in India and its practices.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To introduce the concept of mutual fund.	K1
C02	To outline the types of mutual fund.	K3
C03	To apply the various techniques in choosing mutual fund .	K3
C04	To equip the students to analyze Mutual Funds Industry in India.	K3
C05	To evaluate Growth Patterns and Prospects of Mutual Fund Industry.	K5

Mapping

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

H-High; M-Medium; L-Low

Units	Content	Hours
Unit I	Mutual Funds – Origin - Meaning - Growth of Mutual Funds – Fund Units Vs Shares - Types of Mutual Fund Schemes – Systematic Investment Plan and Non-Systematic Investment Plan. – New Fund Offering (NFO).	6
Unit II	Mutual Funds in India – UTI Mutual Fund -SBI Mutual Fund, Other Mutual Funds – Mutual Funds Industry in India.	6
Unit III	Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund	6
Unit IV	– Risk in mutual Fund Schemes - Advantages of Mutual Funds - Role and Function of AMFIs.	6
Unit V	Size and Growth Patterns of Mutual Funds – Prospects of Mutual Fund Industry - Organization of the Fund- Operation of the Fund – Net Asset Value – Personal Financial Planning.	6
Total hours		30

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.K. Avadhani	Marketing of Financial Services	HimalayaPublishing House, New Delhi	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.Gorden and Natarajan	Emerging Scenario of Financial Services	Himalaya Publishing House, New Delhi.	2016
2	Fredman and Wiles:	How Mutual Funds work	Prentice Hall of India	2017

3	K.G. Sahadevan and M.Thripairaju	Mutual funds, data Interpretation and Analysis	Prentice Hall of India	2018
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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 Signature:	Name: Dr.M.Jeeva Signature:	Name:Thiru.K.Sriniva san Signature:	Name: Thiru. K. Srinivasan Signature:

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	25UBI6S2			Title	Batch:	2025-2028
				SEC IV: Naan Mudhalvan: Basics of Finance and Fintech	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To input the basic knowledge of basics of Finance and Financial technology

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 of finance and Fintech Industry	K2
CO2	To provide practical exposure on Fintech Hubs in India	K2
CO3	To apply the concept of other areas of FinTech industry	K3
CO4	To measure the association of relationship between Fintech industries in India and other countries.	K4
CO5	To equip the students by deploying various role in Finance and Fintech industry.	K5

Mapping

PQ /PSO CO	P01	P02	P03	P04	P05	P06	P07	P08	PS01	PS02
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

C04	H	H	M	M	M	H	M	M	H	M
C05	M	H	M	H	M	M	H	M	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	FinTech : Introduction - Importance of FinTech -Understanding FinTech - The Financial Services Value Chain - Traditional Practices - The Advent of FinTech – PayTech	6
Unit II	InvesTech – LendingTech – RegTech - Fintech Hubs - The History of Fintech in India - Emerging Technologies - Regulatory Concerns	6
Unit III	Banking (BankTech): Loan Origination and Servicing - Social media-based profiling - Dynamic Credit Rating - Risk Management - Underwriting - Credit Counsellor Robots - Data Science for Cross Selling	6
Unit IV	Payment (PayTech) Technologies: Hybrid Lending Products - Individual Payments - Alternate Finance - Digital Wallets - Credit Card Innovations - M-Pesa - Cybersecurity	6
Unit V	Other Areas of FinTech: P2P Lending – WealthTech – TaxTech – RegTech - Data-driven Finance - Data Sharing - Artificial Intelligence and Machine Learning - RPA / DPA platform(s) such as UIPath, Pega, Automation Anywhere and Blue Prism. Open APIs, mobile banking, and recent AR/VR/MR-based innovations in FinTech	6
	Total Contact Hrs	30

**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)

Weblinks for Materials:

1. <https://emasters.iitk.ac.in/course/masters-in-fintech-and-financial-management#faq>
2. http://kb.naanmudhalvan.in/images/3/3b/KTC_NSE.pdf

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

Programme Code:	B.Com BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	25UBI6AL			Title	Batch:	2025 - 2028
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.		Service Marketing	Semester:	VI
					Credits:	2

Objective

To enable the students to gain knowledge about Services Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand about services marketing	K2
CO2	To understand about the 7 P's of marketing.	K2
CO3	To Apply the quality dimensions in services marketing	K3
CO4	To Analyse the service marketing strategies in different services	K4
CO5	To evaluate the e-services marketing	K5

Mapping

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

H-High; M-Medium; L-Low

Unit	Content	Hours
I	Introduction to Services Marketing: Introduction to services and service Marketing: - Meaning and Definition – Nature and Scope – characteristics – Challenges and issues of service marketing- Classification of services – Marketing Mix in service marketing: Role of 7 P's	10
II	Quality in services;	10

	Importance of Quality in services , Delivering quality service: causes of service – Service quality dimensions	
III	Service Marketing Strategies : Service Marketing Strategies for Hospitality, tourism and education – Applying technology to service settings – e-services	10
	Total Contact Hrs	30

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book:

Study Material Prepared by the Department of B.com (PA), NGM College(Autonomous), Pollachi

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Dr. D. Rajasekaran	Name: Dr. M. Jeeva	Name: Thiru.K.Srinivasan	Name: Thiru.K.Srinivasan
Signature:	Signature:	Signature:	Signature: