

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



DERARTMENT OF COMMERCE BANKING AND INSURANCE (SF)

SYLLABUS

2019 - 2022

NGM College

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

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.

SCHEME OF EXAMINATION 2019-2022

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

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

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

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

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

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

Bloom's Taxonomy Based Assessment Pattern

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

1. Part I,II & III - Theory: 75 Marks

(i) TEST- I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1& K2	A(Answer all) Q.NO: 1-5 Multiple Choice Question 6-10 Short Answers	10x1=10	MCQ/Define	75
K3	B (Either or pattern) Q.NO:11-15	5x5=25	Short Answers	
K4 & K5	C (Answer 4 out of 6) Q.NO:16-21 16th question is compulsory	4x10=40	Descriptive/ Detailed	

2. Part IV - Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1& K2	A(Answer all)	10x1=10	MCQ/Define	50
K3, K4 & K5	B (Answer 5 out of 8)	5 x 8=40	Descriptive/ Detailed	

3. Practical Examinations:

Knowledge Level	Section	Marks	Total
K3	Practicals & Record work	60	100
K4		40	
K5			

Programme Outcomes

PO1. To prepare the students to get placement in the field of commerce, banking and Insurance.

PO2. To equip the students to face any challenges in national and international level.

Programme Specific Outcomes

PSO1 To enhance the students skill, attitude and creativity to sustain academic and working environment.

PSO2 To develop an understanding in Commerce, Banking and Insurance aspects.

PSO3 To apply theories, concepts and laws related to Commerce, Banking and Insurance fields in any business Organization .

PSO4 To bridge the gap between theory and practical aspects through training and exposure to the marketing environment.

PSO5 To acquaint the students with the latest trends and changing scenario both at National and International level.

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

Programme Code:	B.Com- BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI101	Title	Batch :	2019-2022
		Financial Accounting	Semester	I
Hrs/Week:	06		Credits:	04

Course Objective

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

Course Outcome

K1	C01	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	C02	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	C03	To apply skills in critical-thinking and problem-solving
K4	C04	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Syllabus

Unit-1 Introduction to Accounting Cycle

(15 hrs)

Accounting – Definition - *Concepts and Conventions* (AS-09)- Final Accounts of a Sole Trader (AS-04).

Unit-2 Depreciation Accounting (AS-06) and Single Entry System

(15 hrs)

Depreciation Accounting – *Methods of Depreciation*- Straight Line and Diminishing Balance Methods – Annuity Method.

Single Entry system - Meaning and Salient Features - Statement of Affairs Method- Conversion Method.

Unit-3 Consignment Accounts

(16 hrs)

Consignment Accounts- Meaning – Features- Distinction between sale and consignment- Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss).

Unit-4 Joint Venture Account (AS-11)

(16 hrs)

Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept.

Unit-5 Royalty Accounting**(16 hrs)**

Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss)

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

Teaching Aids: Group discussions, Seminar and Assignment

Books for Study:

Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications,13th Revised Edition, New Delhi, Sultan Chand and Sons.

Books for Reference:

1. Jain and Narang (2017), Financial Accounting. Chennai, Kalyani Publishers.
2. Vinayakam. N and Charumathi,B. (2017), Financial Accounting. New Delhi, Sultan Chand and Sons.

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI102	Title	Batch :	2019-2022
		Indian Banking System	Semester	I
Hrs/Week:	6		Credits:	4

Course Objective

To acquaint knowledge about the banking system prevailing in India.

Course Outcomes (CO)

K1	CO1	To recollect the structure of Indian Banking System and Performance of Indian Banking
K2	CO2	To understand the role of Indian banking system in growth and development of the economy
K3	CO3	To analyze the role of central banking and its functions in the economy
K4	CO4	To understand the latest trends and regulations in commercial banking business

Syllabus

Unit-1

(15Hrs)

Banking – Origin - Definition - Classification of Banks – Banking System - Banking System in India- Indigenous Bankers - Commercial Banks – Women’s Bank – Payment Banks – Small Finance Banks –Cooperative Banks – Foreign Banks – Private Sector Banks - *Development Banks.*

Unit-2

(15Hrs)

Reserve Bank of India – Objectives- Powers – Constitution – Nationalization - Management of RBI – Main Functions of RBI – Demonetization and its Impact. State Bank of India – Nationalization – Management – Organizational Set Up – Functions.

Unit-3

(16Hrs)

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.

Unit-4

(16Hrs)

Regional Rural Banks – Objectives – Organization and Management – Operations – Problems in RRB’s - Co-operative Banks – Structure – Functions - *Difference between Co-operative and Commercial Banks.*

Unit-5**(16Hrs)**

Banking Regulation Act, 1949 - Capital Requirements - Licensing of Banks – Opening of New Branches – New Licensing Policy – Loans and Advances – Inspection of Banks – Powers of RBI – Returns to be Submitted – Acquisition, Amalgamation and Winding up of Banking Companies.

Total Hours : 78****Italicized texts are for self study*****Teaching Aids:** Group discussions, Seminar ,Quiz, Assignment,**Books for Study:**

Gordon, E. and Natarajan, K. (2017). Banking Theory, Law and Practice.26th ed. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Natarajan, S. and Parameswaran, R. (2016). Indian Banking. New Delhi: S.Chand and Copany Ltd.

2. Sundharam, K.P.M. and Varshney, P.N. (2017). Banking Theory Law and Practice. New Delhi: Sultan Chand and Sons Publications.

Mapping

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

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

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

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI1A1	Title	Batch :	2019-2022
		Business Economics	Semester	I
Hrs/Week:	5		Credits:	4

Course Objective

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

Course Outcomes (CO)

K1	CO1	To familiarize the basic concepts of economics
K2	CO2	To get an idea about the use of economics in business
K3	CO3	To evaluate the theories and laws relating to demand, supply, production and market structure, national income
K4	CO4	To apply the concepts of economics in business

Syllabus

Unit I

(13Hrs)

Economics - Micro and Macro Economics - Business Economics - Definition –Nature and Scope - Role and Responsibilities of a Business Economist - Law of supply – Factors determining Law of Supply – Elasticity of supply - Demand - Law of Demand – Factors Determining Demand - *Demand Distinctions*.

Unit II

(13Hrs)

Elasticity of Demand - Factors Influencing Elasticity of Demand – Types - Price, Income and Cross Elasticity – Measurement - Methods of Demand Forecasting.

Indifference Curve Analysis – Properties of Indifference Curve - Marginal Rate of Substitution – Budget Line - Consumer Equilibrium – Price, Income and Substitution Effect - Consumer Surplus - Measurement.

Unit III

(13Hrs)

Production Function – Law of Variable Proportion - Law of Returns to Scale - Economies of Scale – Types of Economies and Diseconomies – Concepts of Cost - Types– Cost-output Relationship - Concepts of Revenue and Revenue Curves.

Unit IV**(13Hrs)**

Market Structure - Classification of Markets - Perfect Competition – Monopoly - Price discrimination – Monopolistic - Oligopoly.

Unit V**(13Hrs)**

National Income - Concept of National Income- Significance - Measurement of National Income- *Problems in Measuring National Income.*

Total Hours: 65****Italicized texts are for self study***

Teaching Aids: Power point Presentations, Seminar ,Quiz, Assignment
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Books for Study:

Ahuja, H.L. (2016). Business Economics. New Delhi: S.Chand and Company Ltd.,

Books for Reference:

1. Reddy, P.N and Appanniah, H.R. (2017) Principles of Business Economics. New Delhi: Sultan Chand & Sons.
2. Sankaran, (2012) Business Economics. Chennai: Margham Publications.
3. Sundharam, K.P.M and Sundaram E.N. (2016) Indian Economy. New Delhi: Sultan Chand & Sons.

Mapping

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

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

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: V.Poornima	Name: M.Jeeva	Name: DR. M. Durairaju	Name: Dr. R. Muthukumar
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com- BI	Programme Title :	Bachelor of Commerce –Banking and Insurance	
Course Code:	19UBI203	Title	Batch :	2019-2022
		Higher Financial Accounting	Semester	II
Hrs/Week:	06		Credits:	04

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes (CO)

K1	CO1	To recollect the rules for admission, retirement and death of a partner in a firm.
K2	CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	CO3	To apply the relevant rule for settlement of accounts among partners after dissolution.
K4	CO4	To analyses the procedures involved in accounting processes and its application.

Syllabus

Unit-1 Admission and Retirement of Partner

(15hrs)

Partnership- Introduction- *Types* - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.

Retirement of Partner – Calculation of Gaining Ratio – *Revaluation of Assets and Liabilities*– Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account (with Equal Installments only)

Unit-2 Death of a partner and Dissolution of firm

(15 hrs)

Death of a Partner - Executor’s Account - Dissolution of firm

Unit-3 Insolvency of partner and Sale of firm

(15 hrs)

Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company.

Unit-4 Branch and Departmental accounts**(15 hrs)**

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.

Unit-5 Hire Purchase and Installment accounting**(15 hrs)**

Hire Purchase and Installment - Hire Purchase Accounting - Default and Repossession- Installment Accounting.

Total Hours: 78****Italicized texts are for self study*****Teaching Aids** :Group discussions, Seminar and Assignment**Books for Study:**

Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

Books for Reference:

1. Reddy and Murthy (2017), Financial Accounting, Chennai, Margham Publications .
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2017), Advanced Accountancy, New Delhi, S.Chand and Company.

Mapping

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

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

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

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce- Banking and Insurance	
Course Code:	19UBI204	Title	Batch :	2019-2022
		Banking Law and Practice	Semester	II
Hrs/Week:	5		Credits:	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(13Hrs)

Banker and Customer – Meaning – Relationship Between Banker and Customer - General Relationship - Special Relationship with reference to Rights and Obligations - KYC Norms.

Unit-2

(13Hrs)

Types of Customers – Minor - Partnership Firms – Joint Stock Companies – Executors – Trustees – Societies - Joint Account – Types of Accounts.

Unit-3

(13Hrs)

Negotiable Instruments – Characteristics – Types – Cheques – Salient Features – Material Alteration – *Crossing* – *Types* – Endorsement – Kinds – Non Negotiable Instruments.

Unit-4

(13Hrs)

Paying Banker – Precautions before Honouring a Cheque – Circumstances under which a cheque can be Dishonoured - Statutory Protection to a Paying banker – *Payment in due course* – Collecting banker – Banker as a holder for value – Banker as a Agent – Statutory protection – Duties – Remittance of Funds.

Unit-5**(13Hrs)**

Loans and Advances - Principles of sound lending - Secured and Unsecured advances – Forms of advances – Modes of charge – Lien, Pledge, Mortgage, Hypothecation, Assignment.

Total Hours: 65

**Italicized texts are for self study*

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment
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Books for Study:

Gordon, E. and Natarajan, K. (2017). Banking Theory, Law and Practice. 26th Ed. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Tannan, M.L. (2014), Banking Theory, Law and Practice. Thacker & Co Ltd.,
2. Varshney and Sundharam,(2014), Banking Theory, Law and Practice. Sultan & Chand Ltd.,

Mapping

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

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

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

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI2A2	Title	Batch :	2019-2022
		Business Mathematics and Statistics	Semester	II
Hrs/Week:	5		Credits:	4

Course Objective

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

Course Outcomes (CO)

K1	CO1	To understand the basic concepts of mathematics and statistics
K2	CO2	To apply the concept of matrix and various averages in real life
K3	CO3	To measure the association of relationship between variables through correlation and regression
K4	CO4	To equip the students by deploying index numbers and trend analysis in business.

Syllabus

Unit-1

(13Hrs)

Mathematics of Finance: Simple and Compound Interest - Present Value - Bills Discounting - Arithmetic and Geometric Progression

Unit-2

(13Hrs)

Matrix Algebra – *Types of Matrix* - Addition, Subtraction and Multiplication of Matrix - Rank of a Matrix - Inverse of Matrix - Determinants and Solution of Simultaneous Linear Equations Application to Business

Unit-3

(13Hrs)

Meaning and Scope of Statistics – *Characteristics and Limitations* – Measures of Central Tendency - Mean Median, Mode - Measures of Dispersion – Mean Deviation – Standard Deviation.

Unit-4

(13Hrs)

Simple Correlation – Pearson's Co-efficient of Correlation – Interpretation of Co-efficient of Correlation.

Simple Regression – Regression Equation

Unit-5**(13Hrs)**

Index numbers (Price Index Only) – Methods of Construction – Wholesale and Cost of Living Indices – Weighted Index Number – Laspeyre’s Method, Paasche’s Method, Fisher’s Ideal Index (Excluding tests of adequacy of index number formulae).

Analysis of Time Series and Forecasting – Methods of Measuring Trend (Excluding Seasonal Changes).

Total Hours:65**NOTE: Mathematics : 40% Statistics: 60%*****Italicized texts are for self study**

Teaching Aids: Seminar, Assignment, Quiz

Books for Study:

1. Navanitham, P.A. Business Mathematics and Statistics. Trichy: Jai Publishers.
2. Gupta, S.P. (2014) Statistical Methods. 43rd Revised Edition. New Delhi: Sultan Chand & Sons.

Books for Reference:

1. Pillai, Sundaresan and Jayaseelan. (2011). Introduction to Business Mathematics. New Delhi: Sultan Chand Company Ltd.
2. Sanchetti, D.C. and Kapoor V.K. (2007). Business Mathematics. Sultan Chand Company Ltd.
3. Sivathanu Pillai, M. Economics and Business Statistical.

Mapping

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

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

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

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI305	Title	Batch :	2019-2022
		Corporate Accounting	Semester	III
Hrs/Week:	06		Credits:	04

Course Objective

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

Course Outcomes (CO)

K1	C01	To recollect the basic concepts and terms of the corporate accounting.
K2	C02	To familiarize students with the accounting treatment adopted for raising funds and redeeming them
K3	C03	To understand the basis in preparing financial statements of joint stock company.
K4	C04	To apply the knowledge in evaluating goodwill & share of a company

Syllabus

Unit 1 Share capital

(15 hrs)

Share – Meaning – Types – *Share Vs Stock* - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.

Unit 2 Preference share and Debentures

(15 hrs)

Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share.

Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only).

Unit 3 Financial Statement of Companies

(16 hrs)

Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).

Unit 4 Valuation of Shares and Goodwill**(16 hrs)**

Valuation of Shares – *Need* – Methods of Valuing Shares. Valuation of Goodwill – *Need* – Methods of Valuing Goodwill.

Unit 5 Liquidation of Companies**(16 hrs)**

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.

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

Teaching Aids : Group discussions, Seminar and Assignment
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Books for Study:

Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications

Books for Reference:

1.Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.

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

Mapping

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

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

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

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI306	Title	Batch :	2019-2022
		Principles of Marketing	Semester	III
Hrs/Week:	05		Credits:	4

Course Objective

To endow students with the knowledge of Marketing.

Course Outcomes (CO)

K1	CO1	To remember the key concept and elements of marketing.
K2	CO2	To understand the role of marketing in a business context.
K3	CO3	To deploy awareness and consideration of tools available to a marketer
K4	CO4	To analyze the marketing environment and opportunities.

Syllabus

Unit-1

(13 Hrs)

Market – Marketing – Selling –Meaning and Definition –Objectives and Importance of Marketing – Evolution of the Concept of Marketing – Modern Marketing Concept – Marketing Functions – Market Segmentation- Basis – Criteria – Benefits.

Unit-2

(13 Hrs)

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.

Unit-3

(13 Hrs)

Pricing – Importance – Objectives – Factors affecting Pricing Decisions – Procedure for Price Determination – Methods of Setting Price – Cost, Demand and Competition - Kinds of Pricing.

Distribution Channels – Types of Channels – Factors Affecting Choice of Distribution.

Unit-4

(13 Hrs)

Promotion - Meaning and Definition - Sales Promotion – Objectives and Importance of Sales Promotion – Salesmanship – *Essential Qualities of Good Salesman.*

Advertising – Meaning – Objectives – Functions and Importance – Publicity – Kinds of Media.

Unit-5

(13 Hrs)

Retail Marketing – Methods - Rural Marketing – Meaning and Features - Consumerism – Meaning – Types of Exploitation – Consumer Rights – Laws protecting the Consumer Interest – Consumer Protection Act – Consumer Courts - Green Marketing – Online Marketing.

Total Hours: 65

**Italicized texts are for self study*

Teaching Aids: Seminar ,Quiz, Assignment, Case study

Books for Study:

1. Pillai. R.S.N and Bagavathi(2017). Modern Marketing Principles and Practices, New Delhi, S. Chand & Co Pvt. Ltd.

Books for Reference:

1. Philip Kotler(2017), Principles of Marketing, New Delhi, Prentice Hall of India.
 2. Pingali Venugopal(2017),Marketing Management, Edition-1, New Delhi, SAGE Publication.

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI307	Title	Batch :	2019-2022
		Principles of Life Insurance	Semester	III
Hrs/Week:	6		Credits:	4

Course Objective

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

Course Outcomes (CO)

K1	CO1	To gain knowledge in the Life Insurance
K2	CO2	To make the students to understand the different types of policies in the Life Insurance
K3	CO3	To understand the role of underwriters in Life Insurance
K4	CO4	Able to interpret the surrender values

Syllabus

Unit-1

(15 Hrs)

Insurance – Definition – Risk – Meaning – Types of Risk – Risk and Insurance - Functions – Nature of Insurance – Principles of Insurance – Classification of Insurance – Types of Insurance organizations – Users of Insurance – *Privatization of Insurance Business in India* – Performance – Criticism – Criteria for Success of Private Insurers – KYC Norms – Anti Money Laundering - PAN and Aadhar Seeding.

Unit-2

(15 Hrs)

Life insurance Corporation of India– Organizational Structure–Features of Life Insurance contract – Benefits of Life Insurance - Life Insurance for the Under Privileged – Industrial Life Insurance – Group Life Insurance – Disability Benefit – Pension Plans - Micro Insurance – Characteristics of Micro Insurance – Benefits of Micro Insurance.

Unit-3

(16 Hrs)

Life insurance Policies – Classification – Duration – Method of Premium payments – Participation in profits – Number of lives Covered – Annuities- Premium Calculation in Life Insurance – Mortality Table – Net Single Premium – Calculation of level premium – Calculation of Gross premium – Mode of Payment of Claims.

Unit-4**(16 Hrs)**

Underwriting in Insurance: Medical and Financial Underwriting – Objectives and Principles of Underwriting – Requisites of Good Underwriting – Underwriting in Life Insurance – Underwriting Process – Proposal Form – Policy Forms – Endorsements.

Reinsurance – Characteristics – Types of Reinsurance – Double Insurance - *Difference between Reinsurance and Double Insurance.*

Unit-5**(16 Hrs)**

Surrender Value – Bases of Calculating Surrender values – Forms of Payment of Surrender Values - Policy loans – Assignment of Life Policies – Procedure – Nomination – Difference between Assignment and Nomination– Valuation and Surplus – Sources of Surplus - Calculation Process – Bonus Options – Life Insurance Corporation Act, 1956: Objective – Scope - Functions - Insurance Regulatory and Development Authority Act, 1999: Objective – Scope – Functions.

Total Hours: 78

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

Teaching Aids: Seminar, Assignment, Power point Presentation

Books for Study:

Mishra, M.N. and Mishra, S.B., (2016). Insurance Principles and Practice. 22nd ed. New Delhi: S. Chand & Company Ltd.

Books for Reference:

1. Dr. Ghanashyam Panda and Prof. Monika Mahajan. (2017). Principles & Practice of Insurance. New Delhi: Kalayani Publishers.
2. Dr. Gupta P.K. (2017) Insurance and Risk Management. 2nd ed. New Delhi: Himalaya Publishing House.
3. Dr. Periasamy P. (2017) Principles & Practice of Insurance. 2nded. New Delhi: Himalaya Publishing House.

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI308	Title	Batch :	2019-2022
		Commercial Law	Semester	III
Hrs/Week:	05		Credits:	04

Course Objective

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

Course Outcomes (CO)

K1	CO1	To remember rules and issues relating to the business.
K2	CO2	To understand the fundamentals of commercial law.
K3	CO3	To apply the knowledge and skills in the elective area of the business law.
K4	CO4	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.

Syllabus

Unit-1 Indian Contract Act 1872: (13 hrs)

Contract – Definition – Classification of Contracts – *Essential elements of a Valid Contract* – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.

Unit-2 Consideration: (13 hrs)

Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions.

Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.

Unit-3 Contingent Contract: (13 hrs)

Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

Unit-4 Contract of Indemnity and Guarantee: (13 hrs)

Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.

Unit-5 Contract of Agency:**(13 hrs)**

Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency _ The Sale of Goods Act 1930.

Total Hours: 65***Italicized texts are for self study**

Teaching aids : Group discussions, Seminar , Assignment and Case study

Books for Study:

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

Books for Reference:

1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI3A3	Title	Batch :	2019-2022
		Business Application Software & Information Security	Semester	III
Hrs/Week:	4		Credits:	3

Course Objective

To expose the students about the applications of computer in business.

Course Outcomes (CO)

K1	CO1	To familiarize the concepts of Ms- Word in business
K2	CO2	To understand the theoretical part of Excel
K3	CO3	To gain expertise in preparing power point presentation and access
K4	CO4	To equip the students with the concept of network and its security

Syllabus

Unit-1

(10 Hrs)

Word Processor – Creating a Document – Editing a Document – Move and Copy a text – Finding and Replacing a Text – Header and Footer – *Formatting Text and Paragraph* – Bullets and Numbering – Spelling and Grammar – Mail Merge – File Export and Import – Templates – Table Creations.

Unit-2

(11 Hrs)

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.

Unit-3

(10 Hrs)

Power Point – Power Point Presentation – Different Views of Power Point – Running a Slide Show – Custom Animation and Sound – Automation of Presentations.

Access – Database and Tables – Creating Tables for storing data- Relationship between Tables – Selections with Queries – Building user interface with Forms – Displaying Data with Reports.

Unit-4**(11 Hrs)**

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.

Unit-5**(10 Hrs)**

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 – *Steganography*.

Total Hours: 52

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

Teaching Aids: Power point Presentations, Seminar, Assignment, Quiz
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Books for Study:

1. Taxali, R.K. (2017) PC Software for Windows Made Simple.
2. www.ngmc.org.in – e-book

Books for Reference:

1. Russell A. Stultz. Learn Microsoft Office 97.
2. Sanjay Sexeena. MS-Office 2000.
3. Principles of Information Security: Michael E. Whitman, Herbert J. Mattord, CENGAGE Learning, 4th Edition.
4. Network Security and Cryptography: Bernard Menezes, CANGAGE Learning.
5. Cryptography and Network Security: Atul Kahate, Mc Graw Hill, 2nd Edition.
6. Principles of Computer Security: WM. Arthur Conklin, Greg White, TMH.
7. Introduction to Network Security: Neal Krawetz, CENGAGE Learning
8. Handbook of Security of Networks, Yang Xiao, Frank H Li, Hui Chen, World Scientific.
9. Charles Pfleeger and Shai Lawrence pfleeger, “Security in Computing” 4th Edition, Printice hall.

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI3A4	Title	Batch :	2019-2022
		Programming Laboratory – I: MS-Office	Semester	III
Hrs/Week:	2		Credits:	1

Course Objective

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

Course Outcomes (CO)

K3	CO1	To familiarize the practical part of MS-Word.
K4	CO2	To gain expertise in the working of Excel
K5	CO3	To expertise in preparing power point and access

Syllabus

MS WORD

(6Hrs)

- ❖ Formatting Text
- ❖ Table Creation
- ❖ Mail Merge
- ❖ Template

MS Excel

(7 Hrs)

- ❖ Invoice Preparation
- ❖ Salary Bill Creation
- ❖ Inventory List Creation
- ❖ Student Result Analysis using Chart
- ❖ Calculation of Compound Interest

MS Power Point

(6 Hrs)

- ❖ Slide Presentation about a New Car
- ❖ Graphics in Slide

MS Access**(7 Hrs)**

- ❖ Creations of tables (1) Student Personal Details (2) Student Mark List
- ❖ Queries using 'Order by'
- ❖ Form Creation
- ❖ Report Generation

Total Hours : 26
Teaching Aids: Power point Presentations, Observation Note, Record Note
Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI3N1	Title	Batch :	2019-2022
		Fundamentals of Insurance	Semester	III
Hrs/Week:	1		Credits:	2

Course Objective

To Provide Basic Knowledge about Life Insurance

Course Outcomes (CO)

K1	CO1	To understand basic legal concepts and general principles of law
K2	CO2	To enable the students to know the different concepts in life insurance
K3	CO3	To provide basic knowledge about different life insurance policies
K4	CO4	To understand the latest changes in the role of development officer and agents

Syllabus

Unit-1

(2 Hrs)

Insurance – Definition – Functions of Insurance – Nature of Insurance – Principles of Insurance – Classification of Insurance – Benefits of Insurance – IRDA – Objectives – Functions – Role.

Unit-2

(3 Hrs)

Types of Insurance – Life Insurance – Features of Life Insurance Contract - Life Insurance Corporation Act, 1956: Objective – Scope – Functions – *Role of Life Insurance in India*.

Unit-3

(3 Hrs)

Classification of Life Policies – Policies According to Duration – Whole Life Policies – Term Insurance Policies – Endowment Policies.

Unit-4

(3 Hrs)

General Insurance Act, 1972: Objective – Scope – Functions - Role of General Insurance in India – Health Insurance – Medical Insurance.

Unit-5**(2 Hrs)**

Types of Insurance Organizations – Re-insurance – Characteristics –Double Insurance–
Assignment of Life Policy – Nomination – Surrender Value – Payment of Claims.

Total Hours: 13***Italicized texts are for self study**

Teaching Aids: Assignment, Quiz, Seminar

Books for Study:

Mishra, M.N. and Mishra, S.B., (2016). Insurance Principles and Practice. 22nd ed. New Delhi: S. Chand & Company Ltd.

Books for Reference:

1. Dr. Gupta P.K. (2017). Insurance and Risk Management. 2nd ed. New Delhi: Himalaya Publishing House.
2. Dr. Periasamy P. (2017). Principles & Practice of Insurance. 2nd ed. New Delhi: Himalaya Publishing House.

Mapping

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

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

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

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

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(2 Hrs)

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

Unit-2

(2 Hrs)

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

Unit-3

(3 Hrs)

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

Unit-4

(3 Hrs)

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

Unit-5

(3 Hrs)

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

Total Hours : 13

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

Teaching Aids: Assignment, Quiz, Seminar

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

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

Course Objective

To enable the students understand Higher Corporate Accounting System.

Course Outcomes (CO)

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

Syllabus

Unit 1 Amalgamation, Absorption of companies

(15 hrs)

Accounting for Amalgamation (AS14) and Absorption of Companies.

Unit 2 Reconstruction of Companies

(15 hrs)

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

Unit 3 Banking Company Accounts (Banking Regulation Act 1949)

(16 hrs)

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

Unit 4 Insurance Company Accounts (IRDA Act 1999)

(16 hrs)

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

Unit 5 Holding Company Accounts

(16 hrs)

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

Total Hours :78

***Italicized texts are for self study**

Teaching aids : Group discussions, Seminar and Assignment

Books for Study:

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

Books for Reference:

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

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

Mapping

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

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

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

Programme Code:	B.Com- BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI410	Title	Batch :	2019-2022
		Income Tax	Semester	IV
Hrs/Week:	06		Credits:	04

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes (CO)

K1	CO1	To recollect the fundamental concept of Income Tax Act 1961
K2	CO2	To get the idea of the various sources of incomes
K3	CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes
K4	CO4	To evaluate individual income computation statement.

Syllabus

Unit 1

(15 hrs)

Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – *Residential Status* – Scope of Total Income.

Unit 2

(15 hrs)

Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.

Unit 3

(16 hrs)

Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.

Unit 4

(16 hrs)

Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains.

Unit 5

(16 hrs)

Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. *Exempted Incomes*- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual

Total Hours: 78

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

Teaching Aids : Group discussions, Seminar and Assignment
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Books for Study:

Mehrotra, HC. Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher.

Books for Reference:

1. Gaur and Narang),Income Tax Law and Practice , 43rd Edition ,New Delhi, Current Edition Kalyani publishers.
2. Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

Note :

Problems shall be confined to Residential Status , Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

Mapping

CO	PSO	PS01	PS02	PS03	PS04	PS05
C01		H	H	H	H	H
C02		M	H	M	H	H
C03		H	H	H	S	H
C04		H	H	S	M	H

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI411	Title	Batch :	2019-2022
		Principles of General Insurance	Semester	IV
Hrs/Week:	5		Credits:	4

Course Objective

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

Course Outcomes (CO)

K1	CO1	To study the basic concepts of general insurance
K2	CO2	To make the students to gain knowledge in the field of fire, marine and miscellaneous insurance
K3	CO3	To understand the role of agent and development officer in the field of insurance
K4	CO4	To know the latest provisions relating to IRDA Act

Syllabus

Unit-1

(13 Hrs)

General Insurance – Organizational Structure – Objectives – Issues – Functions – Progress of General Insurance Business – Role of Insurance in Indian Economy – Role of Public Sector and Private Sector insurers in India- Product Design and Development – Product Development Process – Stages in New Product Development – Critical success factors for Insurance Players – Distribution Channels – *Marketing Strategies of Insurance Players in India.*

Unit-2

(13 Hrs)

Fire Insurance: Nature and use of Fire Insurance – Features - Elements of Fire Insurance Contract - Kinds of Policies – D-Tariff – Payment of Claims – Progress of Fire Insurance – Indian Insurers – *Progress after Nationalization.*

Unit-3

(13 Hrs)

Marine Insurance - Subject Matter of Marine Insurance – Hull – Cargo – Freight – Liability – Document of Marine Insurance contract – Elements of Marine Insurance Contract – Marine Insurance Policies – Premium Calculation in Marine Insurance (Theory Only) – Declaration Policy.

Unit-4**(13 Hrs)**

Miscellaneous Insurance – Motor Insurance – Cover note – Certificate of Insurance – Add on covers - Burglary – Personal Accident Insurance - Health Insurance – Catastrophe Insurance – Liability Insurance – Government Schemes – Market Based Schemes – Social risk – Natural risk – Progress and Prospects of Liability Insurance - Actuaries.

Unit-5**(13 Hrs)**

Role of Development officer – Characteristics of successful Development Officers - Role of Insurance Agents – Recruitment and Selection – Training – Duties of the Agents – Code of Conduct – Qualities of Successful Agent - Rights of agents – Termination of agents - Role of Brokers in IRDA – Insurance Management firm (IMF) –Bancassurance.

Insurance Legislation in India – Insurance Act, 1938: Objective – Scope - Functions - Marine Insurance Act, 1963: Objective – Scope - Functions – General Insurance Act, 1972: Objective – Scope – Functions - Motor Vehicle Insurance Act 1988: Objective – Scope – Functions.

Total Hours: 65

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

Teaching Aids: Seminar ,Quiz, Assignment

Books for Study:

Mishra, M.N. and Mishra, S.B., (2016). Insurance Principles and Practice. 22nd ed. New Delhi: S. Chand & Company Ltd.

Books for Reference:

1. Dr. Ghanashyam Panda and Prof. Monika Mahajan. (2017). Principles & Practice of Insurance. New Delhi: Kalayani Publishers.
2. Dr. Gupta P.K. (2017). Insurance and Risk Management. 2nd ed. New Delhi: Himalaya Publishing House.
3. Dr. Periasamy P. (2017). Principles & Practice of Insurance. 2nded. New Delhi: Himalaya Publishing House.

Mapping

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

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

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

Programme Code:	B.Com -BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI412	Title	Batch :	2019-2022
		Company Law And Secretarial Practice	Semester	IV
Hrs/Week:	06		Credits:	04

Course Objective

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice

Course Outcomes (CO)

K1	CO1	To recollect the concept about Company and its promotions under Companies Act 2013.
K2	CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.
K3	CO3	To prepare the documents maintained under Companies Act 2013.
K4	CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.

Syllabus

Unit 1 Company:

(15 hrs)

Meaning, Definition – Characteristics – Types of companies including One Person Company – Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary – Duties of the Secretary Before Incorporation.

Unit 2 Memorandum & Articles:

(15 hrs)

Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

Unit 3 Prospectus:**(16hrs)**

Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.

Unit 4 Meeting:**(16 hrs)**

Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings

Unit 5 Winding up of Company:**(16hrs)**

Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up

Total Hours : 78

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

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

- 1.Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.
2. Kapoor N.D (2013), “Company Law and Secretarial Practice”, 13th Edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

- 1.Kapoor M.D. (2017), Guide to the Companies Act, Nagpur Wadhwa And Company.
2. Avtar Singh (2017), Company Law, Lucknow, Eastern Book Company.

Mapping

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

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

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

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI4A5	Title	Batch :	2019-2022
		Executive Business Communication	Semester	IV
Hrs/Week:	5		Credits:	4

Course Objective

To develop the skill of writing letters, creating awareness as how to correspond with special organizations.

Course Outcomes (CO)

K1	CO1	To acquire knowledge on the fundamentals of business communication
K2	CO2	To gain experience in drafting business letters
K3	CO3	To equip the students with job oriented communication skills
K4	CO4	To have an understanding in the official/ formal communication process

Syllabus

Unit-1

(13 Hrs)

Business Communication – Meaning - Principles of Communication – Need and Functions of Business Letter – *Essentials of Effective Business Letter* – Layout of a Business Letter – Types of Business Letter.

Unit-2

(13 Hrs)

Trade Enquires – Orders and Execution – Credit and Status enquiries.

Unit-3

(13 Hrs)

Complaints and Adjustments – Collection letters – Sales letters – Circular letters.

Unit-4

(13 Hrs)

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.

Unit-5

(13 Hrs)

Application letters – Preparation of Resume – Drafting of Notices, Agenda and Minutes of Meeting – *Characteristics of Good Speech*.

**Italicized texts are for self study*

Teaching Aids: Group discussions, Seminar, Assignment

Books for Study:

Rajendra pal and Korlahalli. J.S. (2017), Essential of Business Communication, New Delhi, Sultan Chand And Sons.

Books for Reference:

1. Ramesh, MS, and C.C. Pattanshetti, (2017) , Business Communication, New Delhi, S.Chand & Co.
2. Raghunathan N.S and Santhanam.B (2017), Business Communication, Margham Publication.

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI4N3	Title	Batch :	2019-2022
		Commerce and Banking Practicals	Semester	IV
Hrs/Week:	1		Credits:	2

Course Objective

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

Course Outcomes (CO)

K3	CO1	To enhance the students to give practical knowledge in commerce
K4	CO2	To fill up the various forms used in banking transactions
K5	CO3	To know the practical usage of ATM

Syllabus

Commerce Oriented:

(7 Hrs)

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

BANKING Oriented:**(6 Hrs)**

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

Total Hours : 13

Teaching Aids: Assignment, Quiz
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Mapping

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

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

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

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

Course Objective

To acquaint knowledge about the banking system prevailing in India.

Course Outcomes (CO)

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

Syllabus

Unit-1

(3 Hrs)

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

Unit-2

(2 Hrs)

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

Unit-3

(2 Hrs)

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

Unit-4

(3 Hrs)

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

Unit-5

(3 Hrs)

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

Total Hours : 13

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

Teaching Aids: Group discussions, Quiz

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI513	Title	Batch :	2019-2022
		Cost Accounting	Semester	V
Hrs/Week:	6		Credits:	04

Course Objective

To enlighten the student's on the importance of cost ascertainment. reduction and control.

Course Outcomes (CO)

K1	CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	CO2	To apply skills in preparing cost sheet
K3	CO3	To evaluate problems in the allocations and apportionment of overheads.
K4	CO4	To analyze the elements of cost involved in various processes.

Syllabus

Unit-1 Cost concepts

(16 hrs)

Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation.

Unit-2 Material Control

(16 hrs)

Materials – Levels of Inventory(AS-02) – EOQ – *Methods of Valuing Material Issues* – FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average
Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.

Unit-3 Labour and Overheads

(16 hrs)

Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover.
Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads

Unit-4 Process Costing**(15 hrs)**

Process Costing – Features – *Comparison between Job Costing and Process Costing* – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.

Unit-5 Unit, Job, Batch and Transport Costing**(15 hrs)**

Unit Costing – Job Costing and Batch costing – Transport Costing.

Total Hours: 78

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

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

Jain. S.P and Narang.K.L (2017), Cost Accounting Principles and Practices, Kalyani Publishers.

Books for Reference:

1. Reddy, T.S, and Hari Prasad Reddy. V. (2017), Cost Accounting, Margham Publications.
2. Khan. M.Y and Jain. P.K,(2017), Cost Accounting and Financial Management, 4rd Edition, Tata MC Graw Hill Education Private Ltd.

Mapping

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

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

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

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

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes (CO)

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

Syllabus

Unit-1

(15 hrs)

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

Unit-2

(16 hrs)

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

Unit-3

(16 hrs)

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

Unit-4

(16 hrs)

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

Unit-5**(15 hrs)**

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

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

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

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

Simplified Approach to GST – A Ready Reference.

Books for Reference:

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

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

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

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

Mapping

CO	PSO	PS01	PS02	PS03	PS04	PS05
C01		H	S	H	S	H
C02		H	H	H	S	H
C03		H	S	S	H	S
C04		S	S	S	S	S

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI515	Title	Batch :	2019-2022
		International Banking	Semester	V
Hrs/Week:	6		Credits:	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(15 Hrs)

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

Electronic Modes of Transmission – SWIFT, CHIPS and CHAPS

Unit-2

(16 Hrs)

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

Unit-3

(15 Hrs)

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

Unit-4**(16 Hrs)**

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

Unit-5**(16 Hrs)**

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

Total Hours: 78

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

Teaching Aids: Group discussions, Seminar, Assignment
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Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI516	Title	Batch :	2019-2022
Hrs/Week:	5	Principles and Practices of Auditing	Semester	V
			Credits:	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(13 Hrs)

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

Unit-2

(13 Hrs)

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

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

Unit-3

(13 Hrs)

Verification and Valuation of Asset and Liabilities – Auditor’s Position regarding the Valuation and Verification of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit-4

(13 Hrs)

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

Unit-5**(13 Hrs)**

Investigation – Objectives of Investigation – Investigation under the Provisions of Companies Act – *Audit of Computerized Accounts* – Electronic Auditing – Auditing Standards.

Total Hours: 65***Italicized texts are for self study**

Teaching Aids: Seminar ,Quiz, Assignment

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI517	Title	Batch :	2019-2022
		Institutional Training	Semester	V
Hrs/Week:	-		Credits:	2

Course Objective

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

Course Outcomes (CO)

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

INSTITUTIONAL TRAINING

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

The distribution of which is as below:

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

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI518	Title	Batch :	2019-2022
Hrs/Week:	5	Customer Relationship Management	Semester	V
			Credits:	5

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(13 Hrs)

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

Unit-2

(13 Hrs)

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

CRM Process – Objectives – Benefits – Process Selection Procedure – CRM Business Transformation – Steps in CRM Implementation – CRM Business Cycle – CRM for client server model – CRM at work.

Unit-3**(13 Hrs)**

CRM Services – CRM in b2c markets: CRM in Hospitality – Telecom – Airlines – CRM in Banking Sector – CRM in Insurance Sector – Healthcare – Retail Industry – Service Recovery – Service Guarantees – CRM in b2b markets – Characteristics of Business Markets – Importance – Key Account Management.

Unit-4**(13 Hrs)**

Data warehousing – Data warehousing Architecture – Data warehousing and CRM – Data mining – Data mining in Banks and Insurance Companies – Healthcare – CRM in Life Insurance – CRM in General Insurance.

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

Unit-5**(13 Hrs)**

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

Total Hours : 65

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

Teaching Aids: Seminar, Assignment, Case study

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI5S1	Title	Batch :	2019-2022
		Principles of Management	Semester	V
Hrs/Week:	1		Credits:	2

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(2 Hrs)

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

Unit-2

(3 Hrs)

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

Unit-3

(3 Hrs)

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

Unit-4**(3 Hrs)**

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

Unit-5**(2 Hrs)**

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

Total Hours: 13

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment
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Books for Study:

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

Books for Reference:

1. Gupta,C.B (2017),Business Management, New Delhi, Sultan Chand & Sons.

2. Ramasamy ,T(2017),Principles of Management, New Delhi , Sultan Chand & Sons.

Mapping

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

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

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

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

Course Objective

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

.Course Outcomes (CO)

K1	C01	To remember the legal and financial conditions as well as the importance of the entrepreneurial infrastructure for starting a business venture.
K2	C02	To understand the effectiveness of different entrepreneurial strategies.
K3	C03	To execute the entrepreneurial project and its essential elements
K4	C04	To analyze the elements of success of entrepreneurial ventures.

Syllabus

Unit-1

(3 Hrs)

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

Unit-2

(2 Hrs)

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

Unit-3

(3 Hrs)

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

Unit-4

(3 Hrs)

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

Unit-5

(2 Hrs)

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

Total Hours: 13

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

Teaching Aids: Group discussions, Seminar , Assignment

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme Code:	B.COM- BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI619	Title	Batch :	2019-2022
		Management Accounting	Semester	VI
Hrs/Week:	6		Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

K1	C01	To remember the concepts and importance of management accounting in decision making.
K2	C02	To understand and analyze financial statement to help managerial decision making.
K3	C03	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	C04	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Syllabus

Unit-1 Basis of Management Accounting

(16 hrs)

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

Unit-2 Ratio analysis

(16 hrs)

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

Unit-3 Funds Flow and Cash Flow Statement

(15 hrs)

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

Unit-4 Budgetary Control**(15 hrs)**

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

Unit-5 Marginal Costing Techniques**(15 hrs)**

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

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

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

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

Books for Reference:

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

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

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI620	Title	Batch :	2019-2022
		Financial Innovations in Banking and Insurance	Semester	VI
Hrs/Week:	6		Credits:	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(16 Hrs)

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

Unit-2

(15 Hrs)

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

Unit-3

(16 Hrs)

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

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

Unit-4

(16 Hrs)

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

Unit-5

(15 Hrs)

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

Total Hours: 78

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment
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Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI621	Title	Batch :	2019-2022
Hrs/Week:	2	Programming Laboratory -II: Tally	Semester	VI
			Credits:	1

Course Objective

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

Course Outcomes (CO)

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

Syllabus

1. Company Creation
2. Company Alteration
3. Creating and Displaying Ledger
4. Entry in Voucher
5. Alteration of Voucher
6. Deletion of Voucher
7. Final Accounts without Adjustments
8. Final Accounts with Adjustments
9. Stock Summary
10. Creating and Displaying Godown

(26 Hrs)

Total Hours : 26

Teaching Aids: Power point Presentations, Observation Note, Record Note

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	19UBI622	Title	Batch :	2019-2022
		Commerce, Banking and Insurance Practicals	Semester	VI
Hrs/Week:	2		Credits:	1

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Commerce Oriented:

(12 Hrs)

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

Banking Oriented:

(10 Hrs)

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

Insurance Oriented:

(4 Hrs)

I. LIC Forms

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

II. GIC Forms

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

Total Hours: 26

NOTE:

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

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

Continuous Assessment : 40 (Record 10 and Practical 30)

Teaching Aids: Power point Presentations, Record Note
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Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI623	Title	Batch :	2019-2022
		Financial and Investment Management	Semester	VI
Hrs/Week:	6		Credits:	5

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(15 Hrs)

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

Unit-2

(16Hrs)

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

Unit-3

(16Hrs)

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

Unit-4

(16Hrs)

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

Unit-5

(15 Hrs)

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

NOTE: Theoretical aspects only (All Units)

Total Hours: 78

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment
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Books for Study:

ShashiK.Gupta and R.K.Sharma(2017). Financial Management, New Delhi, Kalyani Publishers.

Books for Reference:

1. Khan.M.Y. andP.K.Jain(2017). Financial Management, 6th Edition, New Delhi,TataMcGrawHill Publishing Company Ltd.

2. Prasanna Chandra, (2017), Financial Management-Theory and Practice, New Delhi,Tata McGraw Hill Publishing Company Ltd.

Mapping

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

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

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

Programme Code:	B.Com - BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI624	Title	Batch :	2019-2022
		Financial Markets and Institutions	Semester	VI
Hrs/Week:	6		Credits:	5

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(15 Hrs)

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

Unit-2

(16 Hrs)

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

Unit-3

(16 Hrs)

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

Unit-4

(16 Hrs)

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

Unit-5**(15 Hrs)**

Non-Banking Financial Intermediaries – IDBI – IFCI – SFC – SIDBI – NABARD.

Total Hours: 78***Italicized texts are for self study****Teaching Aids:** Group discussions, Seminar ,Quiz, Assignment**Books for Study:**

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

Books for Reference:

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

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce-Banking and Insurance	
Course Code:	19UBI6S3	Title	Batch :	2019-2022
		E-Commerce and Its	Semester	VI
Hrs/Week:	1	Applications	Credits:	2

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

(2Hrs)

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

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

Unit-2

(2Hrs)

Electronic Data Interchange (EDI) – Components of EDI – Applications of EDI – EDI Standards – Electronic payment System.

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

Unit-3

(3Hrs)

Working of E-Commerce: Public and Private information – Firewalls – Tunnels – Encryption: Secret Key – Public Key – Need for Setting up Shop for E-Commerce:

Competition – Global Reach – Customer Service – Value Addition – Operations Oriented Process – ‘Nettish’ Products.

Unit-4

(3Hrs)

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

Unit-5

(3Hrs)

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

Total Hours: 13

***Italicized texts are for self study**

Teaching Aids: Group discussions, Seminar, Assignment

Books for Study:

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

Books for Reference:

1. Ravi Kalakota and Andrew .B Whiston (2017), Frontier of Electronic Commerce, Dorling Kindersley (India) Pvt Ltd.
2. Bharat Bhasker,(2017), Electronic Commerce, New Delhi, Tata McGraw Hill Publishing Co. Ltd.

Mapping

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

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

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

Programme Code:	B.Com-BI	Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	19UBI6S4	Title	Batch :	2019-2022
		Human Resource Management	Semester	VI
Hrs/Week:	1		Credits:	2

Course Objective

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

Course Outcomes (CO)

K1	CO1	To introduce the concept of human resource management and its needs for an organization.
K2	CO2	To outline the current theory and practice used for the recruitment, selection and motivation.
K3	CO3	To apply the various HR methods to assess the employees participation in Management.
K4	CO4	To equip the students to analyze the advanced strategies used in HR practices.

Syllabus

Unit-1

(3Hrs)

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

Unit-2

(3Hrs)

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

Unit-3

(2Hrs)

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

Unit-4

(3Hrs)

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

Unit-5

(2Hrs)

Conflict Management – Types of Conflict – *Causes and Remedies of Conflict.*

Total Hours: 13

***Italicized texts are for self study**

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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