SCHEME OF EXAMINATION

Part	Subject code	TITLE	Duration in hours per week	Examination				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	17 UTL101/ 17 UHN 101	Tamil/Hindi Paper-I	6	3	25	75	100	3
II	17 UEN 101	English for Enrichment-I	5	3	25	75	100	3
III	17 UBI 101	CORE I:Financial Accounting	6	3	25	75	100	4
	17 UBI 102	CORE II: Indian Banking System	6	3	25	75	100	4
	17 UBI 1A1	ALLIED I:Business Economics	5	3	25	75	100	4
IV	17 UHR 101	Human Rights in India	1	2	-	50	50	2
	17 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	17 UTL202/ 17 UHN 202	Tamil/Hindi Paper – II	6	3	25	75	100	3
II	17 UEN 202	English for Enrichment – II	5	3	25	75	100	3
III	17 UBI 203	CORE III: Higher Financial Accounting	6	3	25	75	100	4
	17 UBI 204	CORE IV: Banking Law and Practice	5	3	25	75	100	4
	17 UBI 2A2	ALLIED II: Business Mathematics and Statistics	5	3	25	75	100	4
IV	17 EVS 201	Environmental Studies	2	2	-	50	50	2
	17 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	17 UBI 305	CORE V:Corporate Accounting	6	3	25	75	100	4
	17 UBI 306	CORE VI: Executive Business Communication	5	3	25	75	100	4
	17 UBI 307	CORE VII: Principles of Life Insurance	6	3	25	75	100	4
	17 UBI 308	CORE VIII: Business Law	5	3	25	75	100	4
	17 UBI 3A3	ALLIED III: Business Application Software & Information Security	4	3	25	75	100	3
	17 UBI 3A4	Programming Laboratory – I: MS Office	2	3	20	30	50	1
IV	17 HEC 303	Human Excellence: Professional Values & Sky Yoga Practice-III	1	2	25	25	50	1
	17 UBI 3N1/ 17 UBI 3N2	Non-Major Elective: Fundamentals of Life Insurance/ Fundamentals of General Insurance	1	2	-	50	50	2
V		Extension Activities (NSS, NCC, Sports & Games)						
Total			**30**	**-**	**170**	**480**	**650**	**23**

Semester –IV								
III	17 UBI 409	CORE IX: Cost Accounting	6	3	25	75	100	4
	17 UBI 410	CORE X:Principles of General Insurance	6	3	25	75	100	4
	17 UBI 411	CORE XI: Marketing Management	5	3	25	75	100	4
	17 UBI 412	CORE XII: Company Law	5	3	25	75	100	4
	17 UBI 4A5	ALLIED IV: Operations Research	6	3	25	75	100	4
IV	17 HEC 404	Human Excellence: Social Values & Sky Yoga Practice-IV	1	2	25	25	50	1
	17 UBI 4N3/ 17 UBI 4N4	Non-Major Elective: Commerce and Banking Practicals/ Indian Banking	1	2	-	50	50	2
V	17 UNC 401/ 17 UNS 402/ 17 USG 403	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	50	50	1
Total			**30**	**-**	**150**	**500**	**650**	**24**

Semester –V								
III	17 UBI 513	COREXIII: Income Tax	6	3	25	75	100	4
	17 UBI 514	CORE XIV: International Banking	6	3	25	75	100	4
	17 UBI 515	CORE XV: Principles and Practices of Auditing	6	3	25	75	100	4
	17 UBI 516	CORE XVI: Investment Management	5	3	25	75	100	4
	17 UBI 517	CORE XVII: Institutional Training	-	-	20	80	100	2
	17 UBI 518	Major Elective - I: Customer Relationship Management	5	3	25	75	100	5
IV	17 HEC 505	Human Excellence: National Values: Sky Yoga Practice-V	1	2	25	25	50	1
	17 UBI 5S1/ 17 UBI 5S2	Skill Based Elective(Major): Principles of Management/ Relational Database Management System	1	2	-	50	50	2
	17 GKL 501	General Knowledge and General Awareness (SBE)	*SS	2	-	50	50	2
Total			**30**	**-**	**170**	**580**	**750**	**28**

Semester –VI								
III	17 UBI 619	CORE XVIII: Management Accounting	6	3	25	75	100	4
	17 UBI 620	CORE XIX: Financial Innovations in Banking and Insurance	6	3	25	75	100	4
	17 UBI 621	CORE XX: Programming Laboratory-II Tally	2	3	20	30	50	1
	17 UBI 622	CORE XXI: Commerce, Banking and Insurance Practicals	2	3	40	60	100	1
	17 UBI 623	Elective - II: Financial Management	6	3	25	75	100	5
	17 UBI 624	Elective - III: Financial Markets and Institutions	6	3	25	75	100	5
IV	17 HEC 606	Human Excellence: Global Values & Yoga Practice-VI	1	2	25	25	50	1
	17 UBI6S3/ 17 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	A(Answer all) Q.NO: 1-5 Multiple Choice Question 6-10 Short Answers	10x1=10	MCQ/Define	
K2	B (Either or pattern) Q.NO: 11-15	5x5=25	Short Answers	75
K3 & K4	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	A(Answer all)	10x1=10	MCQ/Define	50
K2, K3 & K4	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	
K4		40	100
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 enable 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 Organizations

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

Programme code:	B.Com-BI	**Programme Title :**	Bachelor of Commerce – Banking and Insurance	
Course Code:	17UBI101	**Title**	**Batch :**	2017-2020
		Financial Accounting	**Semester**	I
Hrs/Week:	6		**Credits:**	4

Course Objective

To enhance the students with practical knowledge in basic accounting.

Course Outcomes (CO)

K1	CO1	To obtain the conceptual knowledge on the basics of financial accounting
K2	CO2	To get an idea about the use of depreciation and final accounts in business
K3	CO3	To gain expertise in bills of exchange, final accounts of non - trading concerns, hire purchase and installment system
K4	CO4	To acquire knowledge in royalty accounts

Syllabus

Unit-1

Accounting – Definition - Concepts and Conventions – Journal– Ledger - Trial Balance - Final Accounts of a Sole Trader.

Unit-2

Depreciation – Meaning – Causes - Factors Affecting Depreciation - Methods of Depreciation - Straight Line Method - Diminishing Balance Method – *Difference between Straight Line Method and Diminishing Balance Method* - Annuity Method - Sinking Fund Method - Bank Reconciliation Statement.

Unit-3

Bills of Exchange – Types of Bills - Bill honored on Due Dates - Renewal and Dishonor of Bills – Final Accounts of Non-Trading Concerns – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

Unit-4

Hire Purchase - Computation of Interest - Default and Repossession - Complete Repossession - Partial Repossession (Excluding Purchase trading Account) – Installment Purchase System – *Difference between Hire Purchase and Installment Purchase System.*

Unit-5

Royalty Accounting – Meaning - Methods of Recoupment – Recoupment of Short workings – Strike and Lockouts (Excluding Sub-lease Account).

NOTE: Problems : 80% : Theory: 20%

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

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

Books for Study:

Reddy, T.S. and Murthy, A. (2016). Financial Accounting. 4th ed. Chennai: Margham Publications.

Books for Reference:

1. Arulanadam, M.A. andRaman, K.S. (2006). Advanced Accountancy. New Delhi: Himalaya Publishing House.
2. Grewal, T.S. (2005).Introduction to Accountancy. S.Chand &Company Ltd.
3. Jain and Narang. Principal of Accounting. New Delhi: Kalyani Publisher.
4. Maheswari, S.K, and Reddy,T. (2011). Advanced Accountancy. New Delhi:Vikas Publishers.

Mapping

CO \ PSO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	S	S	H	H	S
CO2	H	S	S	S	H
CO3	S	S	H	M	M
CO4	S	S	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: M.Jeeva 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:	17UBI102	**Title**	**Batch :**	2017-2020
		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 recommendations of Narasimham committee I and II and to analyze their implications on banking sector
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

Banking – Origin - Definition - Indian Banking System: Structure and Organization of Bank - Reserve Bank of India - Commercial Banks - Regional Rural Banks - Co-Operative Banks - Development Banks – Narasimham committee recommendations.

Classification of Banks - Commercial Banks - Functions of Commercial Banks - *Nationalization of Banks*.

Unit-2

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.

Unit-3

Reserve Bank of India - Objectives – Constitution and Management – Local Board – Functions of RBI - Credit Control – Quantitative – Qualitative.

Unit-4

State Bank of India – Origin – Functions - Organizational Setup and Management - Structure – SBI and Agricultural Finance – SBI and Small Scale Industries - SBI and the Co-operative Sector – Export Business – Capital Market Operations.

Unit-5

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

Italicized* **texts are for self study

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment,

Books for Study:

Gordon, E. and Natarajan, K. (2011). Banking Theory, Law and Practice.23rd ed. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Natarajan, S. and Parameswaran, R. (2007). Indian Banking. New Delhi: S.Chand and Copany Ltd.

2. Sundharam, K.P.M. and Varshney, P.N. (2005). Banking Theory Law and Practice. New Delhi: Sultan Chand and Sons Publications.

Mapping

PSO / CO	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. Anandhiprabha 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:	17UBI1A1	**Title**	**Batch :**	2017-2020
		Business Economics	**Semester**	I
Hrs/Week:	5		**Credits:**	4

Course Objective

To enrich 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 have a comprehensive knowledge about demand, supply, production and market structure
K4	CO4	To figure out the concepts of National Income

Syllabus

Unit I

Economics - Micro and Macro Economics - Business Economics - Definition – Objectives - 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

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

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

Unit III

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

Unit IV

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

Unit V

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

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

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

Books for Study: Ahuja, H.L. (2009).Business Economics. New Delhi: S.Chand and Company Ltd.,

Books for Reference: 1. Reddy,P.N and Appanniah, H.R. (2003) Principles of Business Economics. New Delhi: Sultan Chand & Sons.

2. Sankaran, Business Economics. Chennai: Margham Publications.

3. Sundharam, K.P.M and Sundaram E.N. (2007) New Delhi: Sultan Chand & Sons.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	M	L	M
CO2	M	S	S	H	M
CO3	S	S	S	M	M
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: V.Poornima 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:	17UBI1A1	**Title**	**Batch :**	2017-2020
		Business Economics	**Semester**	I
Hrs/Week:	5		**Credits:**	4

Course Objective

To enrich 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 have a comprehensive knowledge about demand, supply, production and market structure
K4	CO4	To figure out the concepts of National Income

Syllabus

Unit I

Economics - Micro and Macro Economics - Business Economics - Definition – Objectives - 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

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

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

Unit III

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

Unit IV

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

Unit V

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

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

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

Books for Study: Ahuja, H.L. (2009).Business Economics. New Delhi: S.Chand and Company Ltd.,

Books for Reference: 1. Reddy,P.N and Appanniah, H.R. (2003) Principles of Business Economics. New Delhi: Sultan Chand & Sons.

2. Sankaran, Business Economics. Chennai: Margham Publications.

3. Sundharam, K.P.M and Sundaram E.N. (2007) New Delhi: Sultan Chand & Sons.

Mapping

CO \ PSO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	M	L	M
CO2	M	S	S	H	M
CO3	S	S	S	M	M
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: V.Poornima 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:	17UBI204	**Title**	**Batch :**	2017-2020
		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 theory, law and practice.

Syllabus

Unit-1

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

Unit-2

Types of Customers – Minor, Married Women, Partnership Firms – Joint Stock Companies – Executors – Trustees – Joint Account – Types of Accounts.

Unit-3

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

Unit-4

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

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

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment

Books for Study:

Gordon, E. and Natarajan, K. (2015). Banking Theory, Law and Practice. 24th Ed. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Tannan, M.L. Banking Theory, Law and Practice. Thackar & Co Ltd.,
2. Varshney, Banking Theory, Law and Practice. Sultan & Chand Ltd.,

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	H	H	M	M
CO2	H	S	S	H	H
CO3	H	S	S	M	H
CO4	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: A. Gomathi 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:	17UBI2A2	**Title**	**Batch :**	2017-2020
		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 correction and regression
K4	CO4	To equip the students by deploying index numbers and trend analysis in business.

Syllabus

Unit-1

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

Unit-2

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

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

Unit-4

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

Simple Regression – Regression Equation

Unit-5

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).

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. andKapoorV.K. (2007). Business Mathematics. Sultan Chand Company Ltd.
3. SivathanuPillai, M. Economics and Business Statistical.

Mapping

PSO / CO	**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: M.Jeeva 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:	17UBI305	**Title**	**Batch :**	2017-2020
		Corporate Accounting	**Semester**	III
Hrs/Week:	6		**Credits:**	4

Course Objective

To enable the students to develop awareness about Corporate Accounting in conformity with the provision of the companies Act.

Course Outcomes (CO)

K1	CO1	To understand the fundamentals of corporate accounting
K2	CO2	To acquaint with accounts related to shares and debentures as per the Companies Act
K3	CO3	To analyse the accounts of holding companies latest amendments of Companies Act
K4	CO4	To be able to prepare the accounts of Banking and Insurance companies in accordance to the Companies Act

Syllabus

Unit-1

Issue of Shares and Debentures – Forfeiture and Re-issue of shares – Redemption of preference shares.

Unit-2

New Format of Company Final Accounts – Calculation of Managerial Remuneration.

Unit-3

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (Inter Company and Multiple-holdings excluded).

Unit-4

Banking Company Accounts – Preparation of Profit and Loss Account and Balance sheet.

Unit-5

Insurance Company Accounts: Life and General Insurance – *Difference between Life and General Insurance.*

NOTE: Problems : 80%   Theory: 20%

Italicized* **texts are for self study

Teaching Aids: Seminar, Assignment, Quiz

Books for Study: Jain,S.P. and Narang,K.L. (2012). Corporate Accounting. 6th ed. New Delhi: Kalyani Publications.

Books for Reference:

1. Dr. Arulanandam,M.A. and Dr. Raman, K.S. Advanced Accountancy Part – I. Edition 2003. New Delhi: Himalaya Publications.

2. Gupta,R.L. and Radhaswamy, M. (2003). Corporate Accounts, Theory Method and Application. New Delhi: Sultan Chand & Co.

3. Reddy, T.S. and Dr. Murthy, A. (2012). Corporate Accounting. 6th ed. Chennai: Margham Publications.

4. Shukla,M.C., Grewal, T.S. and Gupta,S.L. (2009). Advanced Accountancy. New Delhi: S. Chand & Co.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	S	H	M	M
CO2	H	S	S	M	M
CO3	M	S	S	M	S
CO4	H	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: Signature:	Name: Signature:	Name: Signature:	Name: Signature:

Programme code:	B.Com - BI	**Programme Title :**	Bachelor of Commerce - Banking and Insurance	
Course Code:	17UBI306	**Title**	**Batch :**	2017-2020
		Executive Business Communication	**Semester**	III
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

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

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

Unit-3

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

Unit-4

Bank Correspondence – Insurance Correspondence – Agency Correspondence.

Unit-5

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. (2012). Essentials of Business Communication. 13th ed. New Delhi: Sultan Chand & Sons.

Books for Reference:

1. Balasubramanyan,M. Business Communication.Vikas Publishing House Pvt Ltd.

2. Ramesh, M.S. and Pattenshetti, C.C. (2005). Business Communication. New Delhi: R. Chand & Co.

3. Sinha, K.K. (2002). Business Communication. New Delhi: Galgotia Publishing Company.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	H	M	L
CO2	S	S	M	H	M
CO3	S	S	M	H	M
CO4	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 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:	17UBI307	**Title**	**Batch :**	2017-2020
		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 execute the role of underwrites in Life Insurance
K4	CO4	Able to interpret the surrender values

Syllabus

Unit-1

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.

Unit-2

Life insurance – 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 – Performance of Insurance Sector in Rural Penetration.

Unit-3

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

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

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 - Insurance Regulatory and Development Authority Act, 1999.

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

Teaching Aids: Seminar, Assignment, Power point Presentation

Books for Study:

Mishra, M.N. and Mishra, S.B.,(2013). Insurance Principles and Practice. 20^{th} ed. New Delhi: S. Chand & Company Ltd.

Books for Reference:

1. Dr. Ghanashyam Panda. and Prof. Monika Mahajan. (2011). Principles & Practice of Insurance. 3^{rd} ed. New Delhi: Kalayani Publishers.

2. Dr. Gupta P.K. (2011). Insurance and Risk Management. 2^{nd} ed. New Delhi: Himalaya Publishing House.

3. Dr. Periasamy P. (2013). Principles & Practice of Insurance. 2^{nd}ed. New Delhi: Himalaya Publishing House.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	S	M	M
CO2	M	S	H	H	H
CO3	M	S	H	M	L
CO4	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. Anandhiprabha 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:	17UBI308	**Title**	**Batch :**	2017-2020
		Business Law	**Semester**	III
Hrs/Week:	5		**Credits:**	4

Course Objective

To provide basic knowledge on the provisions of the Indian Contract Act.

Course Outcomes (CO)

K1	CO1	To state the law relating to Indian contract Act and the various concepts of contract in business.
K2	CO2	To get the idea about the elements of contract, capacity to contract, and different modes of discharge of contract.
K3	CO3	To understand the various types of contracts followed in India and other countries.
K4	CO4	To evaluate the results of the contracts and review the results with the past judgments.

Syllabus

Unit-1

Law – Meaning, Indian contract Act 1872 – Contract – Definition – Classification of Contracts – Essential elements of Valid Contract – Offer – Types – Legal Rules Relating to Offer – Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.

Unit-2

Consideration – 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 – 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 – 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 – Classification – Creation of Agency – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal liability of an Agent – Termination of Agency – Contract of Sale of Goods – Scope – Classification of Goods – Essentials of Contract of Sale – Sale and Agreement to Sell-Difference Between Sale and Agreement to Sell

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment, Case Study

Books for Study:

Kapoor, N.D. (2011). Business Law. New Delhi: Sultan Chand & Sons.

Books for Reference:

1. Pillai, R.S.N. and Bagavathi. (2011). Business Law. New Delhi: S.Chand & Co Ltd.
2. Arun Kumar Sen. Commercial Law. Kolkata: The World Press Pvt. Ltd.
3. Arun Kumar Sen, Jitendra Kumar and Mitra. Commercial Law. Kolkata: The World Press Pvt. Ltd.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	H	L	M
CO2	H	S	S	M	M
CO3	H	S	S	M	S
CO4	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 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:	17UBI3A3	**Title**	**Batch :**	2017-2020
		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

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

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

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

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

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*.

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

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

Books for Study:

1. Taxali, R.K. 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

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	M	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	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 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:	17UBI3A4	**Title**	**Batch :**	2017-2020
		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

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

MS Excel

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

MS Power Point

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

MS Access

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

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

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	S	S	S	H	S
CO2	S	S	S	S	S
CO3	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 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:	17UBI3N1	**Title**	**Batch :**	2017-2020
		Fundamentals of Life 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

Insurance – Definition – Functions of Insurance – Nature of Insurance – Principles of Insurance – Classification of Insurance – Benefits of Insurance.

Unit-2

Life Insurance – *Organizational Structure* – Features of Life Insurance Contract – Life Insurance for Under Privileged.

Unit-3

Classification of Life Policies – Policies According to Duration – Whole Life Policies – Term Insurance Policies – Endowment Policies – Policies According to Premium Payment – Policies According to Participation in Profits – Policies According to Number of Persons Insured – Policies According to the Method of Policy Amount.

Unit-4

Types of Insurance Organizations – Reinsurance – Characteristics – Types of Reinsurance – Double Insurance.

Privatization of Insurance Business in India – Assignment of Life Policy– Nomination – Surrender Value – Payment of Claims.

Unit-5

Insurance Documents – Agents – Recruitment and Selection of Agents – Duties of the Agents – Rights of Agents.
Development Officer – Duties of Development Officer – Characteristics of Development Officer.

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

Teaching Aids: Assignment, Quiz, Seminar

Books for Study:

Mishra, M.N. and Mishra, S.B.,(2013). Insurance Principles and Practice. 20th ed. New Delhi: S. Chand & Company Ltd.

Books for Reference:

1. Dr. Gupta P.K. (2011). Insurance and Risk Management. 2nd ed. New Delhi: Himalaya Publishing House.
2. Dr. Periasamy P. (2013). Principles & Practice of Insurance. 2nded. New Delhi: Himalaya Publishing House.

Mapping

PSO / CO	**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. Anandhiprabha 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:	17UBI3N2	**Title**	**Batch :**	2017-2020
		Fundamentals of General Insurance	**Semester**	III
Hrs/Week:	1		**Credits:**	2

Course Objective

To Provide Basic Knowledge about General Insurance

Course Outcomes (CO)

K1	CO1	To study the basic concepts of general insurance
K2	CO2	To understand the functions of fire and marine insurance
K3	CO3	to have a comprehensive view on motor insurance policies
K4	CO4	To acquire knowledge about employees liability insurance

Syllabus

Unit-1

General Insurance – Meaning – Objectives – Organizational Structure – Features – Progress of General Insurance Business – Role of General Insurance in Rural areas – *Role of Public Sector and Private Sector Insurers in India*.

Unit-2

Marine Insurance – Definition – Characteristics – Subject matter of Marine Insurance – Hull – Cargo – Freight – Liability – Documents of Marine Insurance – Elements of Marine Insurance Contract.

Unit-3

Fire Insurance – Definition – Subject Matter of Fire Insurance – Fundamental Principles of Fire Insurance – Distinction between Life Insurance and Fire Insurance – Elements of Fire Insurance Contract – Types of Policy.

Unit-4

Motor Insurance – Meaning – Types of Policies – Procedure – *Burglary Insurance* – Personal Accident Insurance – Accident Cover and Compensation.

Unit-5

Employees Liability Insurance – Classification of Risk and Coverage – Personal Line of Insurance Policy – Pedal Cycle Insurance – Plate Glass Insurance – Aviation Insurance – Livestock Insurance – Cattle Insurance – Crop Insurance.

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

Teaching Aids: Assignment, Quiz, Seminar

Books for Study:

Mishra, M.N. and Mishra, S.B.,(2013). Insurance Principles and Practice. 20th ed. New Delhi: S. Chand & Company Ltd.

Books for Reference:

1. Dr. Gupta P.K. (2011). Insurance and Risk Management. 2nd ed. New Delhi: Himalaya Publishing House.

2. Dr. Periasamy P. (2013). Principles & Practice of Insurance. 2nded. New Delhi: Himalaya Publishing House.

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. Anandhiprabha 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:	17UBI409	**Title**	**Batch :**	2017-2020
		Cost Accounting	**Semester**	IV
Hrs/Week:	6		**Credits:**	4

Course Objective

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

Course Outcomes (CO)

K1	CO1	To introduce with cost concepts, costing system and their relationship with other accounting systems followed in India
K2	CO2	To understand the major elements of cost accounting and their uses in business organization for managerial decision making.
K3	CO3	To apply the concepts and latest provisions underlying in process and material control.
K4	CO4	To estimate the results under various heads of cost accounting and evaluate it for the use of business organisation.

Syllabus

Unit-1

Cost Accounting – Definition - Meaning and Scope - *Relationship of Cost Accounting with Financial Accounting and Management Accounting* - Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Elements of Cost - Cost Sheet.

Unit-2

Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average.

Unit-3

Labour – Measurement of Labour Cost - Systems of Wage Payment –*Methods of calculation of Wage payment* - Time Rate - Piece Rate - Taylor, Merrick, Piece Rate System - Incentive Schemes - Halsey – Rowan. Overheads – Classification – Allocation, Apportionment and Absorption of Overheads.

Unit-4

Process Costing - Features – Preparation of Process Account – Process Loss - Normal Loss - Abnormal Loss - Abnormal Gain. (Excluding Inter Process Profit and Equivalent Production) – Accounting for Joint Product and By-Product.

Unit-5

Contract Accounts – Reconciliation of Cost and Financial Accounts.

NOTE: Problems : 80%   Theory: 20%

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment, Case study

Books for Study:

Jain, S.P and Narang, K.L. (2010). Cost Accounting. New Delhi: Kalyani Publishers.

Books for Reference:

1. Arora, M.N. (2005). Cost Accounting. New Delhi: Sultan Chand
2. Iyyangar, S.P. (2005). Cost Accounting Principles and Practices. New Delhi: Sultan Chand.
3. Saxena, V.K and Vashist, C.D. (2005) Cost Accounting. New Delhi: Sultan Chand.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	S	L	M
CO2	M	S	M	M	H
CO3	H	H	S	H	M
CO4	H	S	S	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: A. Gomathi 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:	17UBI410	**Title**	**Batch :**	2017-2020
		Principles of General Insurance	**Semester**	IV
Hrs/Week:	6		**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 Acts and latest provisions related to the insurance Acts

Syllabus

Unit-1

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

Fire Insurance: Nature and use of Fire Insurance – Features - Elements of Fire Insurance Contract - Kinds of Policies - Rate fixation in Fire Insurance – (Theory Only) Payment of Claims – Progress of Fire Insurance – Indian Insurers – *Progress after Nationalization*.

Unit-3

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

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

Role of Development officer – Characteristics of successful Development Officers – Role of Brokers in IRDA – Bancassurance - 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.

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

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

Teaching Aids: Seminar ,Quiz, Assignment

Books for Study:

Mishra, M.N. and Mishra, S.B.,(2013). Insurance Principles and Practice. 20^{th} ed. New Delhi: S. Chand & Company Ltd.

Books for Reference:

1. Dr. Ghanashyam Panda. and Prof. Monika Mahajan. (2011). Principles & Practice of Insurance. 3^{rd} ed. New Delhi: Kalayani Publishers.

2. Dr. Gupta P.K. (2011). Insurance and Risk Management. 2^{nd} ed. New Delhi: Himalaya Publishing House.

3. Dr. Periasamy P. (2013). Principles & Practice of Insurance. 2^{nd}ed. New Delhi: Himalaya Publishing House.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	H	H	M	H
CO2	H	S	M	M	S
CO3	S	S	S	S	S
CO4	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. Anandhiprabha 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:	17UBI411	**Title**	**Batch :**	2017-2020
		Marketing Management	**Semester**	IV
Hrs/Week:	5		**Credits:**	4

Course Objective

To endow students with the knowledge of Marketing.

Course Outcomes (CO)

K1	CO1	To acquire the conceptual knowledge about marketing
K2	CO2	To comprehend the elements of marketing mix with relevant to the present marketing scenario
K3	CO3	Have a comprehensive view on retail marketing and service marketing
K4	CO4	To gain expertise in the recent trends in marketing

Syllabus

Unit-1

Marketing – Meaning – *Difference between Marketing and Selling* – Objectives of Marketing – Importance of Marketing – Evolution of Concepts of Marketing – Functions of Marketing – Marketing Information and Research – Objectives – Importance.

Unit-2

Product Policy – Product Planning and Development – Product Life Cycle – Product Mix.

Pricing – Importance – Objectives – Factors affecting Pricing Decisions – Procedure for Price Determination – Types of Pricing.

Branding – Features – Types – Functions. Packaging – Features – Types – Advantages – Brand Name and Trademark.

Unit-3

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

Personal Selling – Objectives – Features – Process of Personal Selling – Recruitment and Selection of Sales Force – Training – Methods of Training – Advertisement – Functions – Advantages.

Unit-4

Market Segmentation – Basis of Market Segmentation – Benefits of Market Segmentation. Retail Marketing: Methods – Problems – *Retail Marketing in India*.

Unit-5

Marketing of Services – Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Act 1986.

***Italicized texts are for self study**

Teaching Aids: Seminar ,Quiz, Assignment, Case study

Books for Study:

1. Pillai, R.S.N. and Bagavathi. (2004). Modern Marketing Principles and Practices. New Delhi: S. Chand & Co PVT Ltd.

2. Dr. Rajan Nair. (2004). Marketing. 7th Revised Edition. New Delhi: Sultan Chand & Sons.

Books for Reference:

1. Philip Kotler. (2002). Principles of Marketing. New Delhi: Prentice Hall of India.

2. William J Stanton. (2002). Fundamentals of Marketing. McGraw Hill 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 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:	17UBI412	**Title**	**Batch :**	2017-2020
		Company Law	**Semester**	IV
Hrs/Week:	5		**Credits:**	4

Course Objective

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

Course Outcomes (CO)

K1	CO1	To state the law relating to companies Act 2013 and recollect the various types of companies in business environment.
K2	CO2	To provide an insight in basic documents followed in company, different types of companies and their provisions.
K3	CO3	To analyse the provisions relating to appointment of directors and their powers and duties.
K4	CO4	To figure out the situations for winding up of a company and its consequences, appointment of liquidators.

Syllabus

Unit-1

Company – Meaning, Definition – Characteristics – *Types of Companies* – Privileges of a Private Company - Formation of Companies – Promotion – Meaning – Promoters – Legal Status and Functions – Duties of Promoters – Remuneration to Promoters.

Unit-2

Memorandum of Association – Meaning – Purpose - Contents - Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Contents – Alteration of Articles – Relationship between Articles and Memorandum – Constructive notice of Memorandum and Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

Unit-3

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Minimum Subscription – Kinds of Shares and Debentures – Rights Issue – Bonus Shares – SEBI Guidelines.

Unit-4

Directors - Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's Remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors. Meetings – Statutory Meeting – *Annual General Meeting* – Extra Ordinary General Meeting – Board Meeting.

Unit-5

Winding up – Meaning - Modes of winding up – Compulsory winding up by the court – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Winding up subject to supervision of the court – Consequences of Winding up (general) – Liquidator – Powers and Duties.

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

Teaching Aids: Seminar ,Quiz, Assignment, Case study

Books for Study:

Ashok K Bagrial A.K, Company Law. (2009). 12th Revised Edition. New Delhi: Vikas Publishing House.

Books for Reference:

1. Avtar Singh. Company Law. Lucknow: Eastern Book Co.
2. Gower, L.C.B. Principles of Company Law. London: Steven & Sons.
3. Kapoor, N.D. Guide to the Companies Act. Nagpur: Wadhwa & Co.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	S	S	S	M	S
CO2	S	H	S	L	L
CO3	S	S	H	M	H
CO4	S	S	S	L	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 Signature:	Name: M. Jeeva Signature:	Name: DR. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

<table>
<tr><td>Programme code:</td><td>B.Com-BI</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce – Banking and Insurance</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">17UBI4A5</td><td>Title</td><td>Batch :</td><td>2017-2020</td></tr>
<tr><td>Operations Research</td><td>Semester</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td></td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To enable the students to gain knowledge on Research Management Techniques.

Course Outcomes (CO)

K1	CO1	To get an idea about framing linear programming equation
K2	CO2	To acquire knowledge in the transportation problem
K3	CO3	To apply the concepts of Assignment, Sequencing and Inventory Control in real life
K4	CO4	To equip the students with the concepts of network scheduling

Syllabus

Unit-1

LPP: Framing Linear Equation – Graphical Solution Method – General Linear Programming Problem (Definition alone)

Unit-2

Transportation Problem: *Types of Transportation Problems* - Row Minimum–Column Minimum-NWC – LCM – VAM – UV Method (Simple Problems only).

Unit-3

Assignment Problems: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method.

Sequencing Problems: Introduction – Problem with n jobs & 2 Machines – Problems with n Jobs & k Machines (Simple Problems only).

Unit-4

Inventory Control: Introduction – Types of Inventory – Economic Order Quantity (EOQ): Case 1: EOQ with No Shortage & Case 2: EOQ with Shortage.

Unit-5

Network Scheduling: Introduction – Network & Basic Components – Rules of Network Constructions – Time Calculations in Networks – Critical Path Method (CPM) – Program Evaluation Review Technique (PERT) & PERT Calculations – *Difference between CPM and PERT* (Simple Problems only).

NOTE: Problems : 80%   Theory: 20%

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

Teaching Aids: Group discussions, Seminar, Assignment

Books for Study:

Vittal, P.R. and Malini, V. Operations Research. Chennai: Margham Publication.

Books for Reference:

1. Kalavathy, S. Operations Research.
2. Kant Swarup, Gupta, P K, and Manmohan, Operations Research. Sultan Chand & Sons.
3. Mariappan, P. Operations Research Methods and Applications.

Mapping

CO \ PSO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	H	H	H
CO2	S	S	S	H	H
CO3	S	S	S	S	M
CO4	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 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:	17UBI4N3	**Title**	**Batch :**	2017-2020
		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:

1. Inward Mail Register
1. Outward Mail Register
2. Employee History Card
3. Pay Roll
4. Pay Slip Preparation
5. Fixing Brand Name
6. USP
7. Office Layout
8. Application Letter
9. Preparation of Bio-data
10. Preparation of Income Tax Returns
11. Share Application
12. E-Mail

13. Promissory Note

Banking Oriented:

1. Pay-in-Slip
2. Withdrawal Slip
3. Cheque
4. DD Challan
5. Deposit Form
6. Account Opening Form
7. RTGS / NEFT Forms
8. Net Banking
9. Mobile Banking
10. Application and usage of ATM

Teaching Aids: Assignment, Quiz

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	S	H	S
CO2	H	S	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: A. Anandhiprabha 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:	17UBI4N4	**Title**	**Batch :**	2017-2020
		Indian 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

Banking – Origin – Definition – Classification of Banks – Banking System – Branch banking – Advantages – Disadvantages – Unit banking – Advantages – Disadvantages – Group and Chain banking – Deposit banking and Fixed banking – Narrow banking – Universal banking – Local area bank.

Banking – Origin – Definition – Indian Banking System – Classification of Banks – Banking System.

Unit-2

Commercial Banks – Functions of Commercial Banks – Nationalization of Banks.

Unit-3

Banking Regulation Act 1949- Capital Requirements – Licensing of Banks – Opening of New Branches – New licensing policy – Inspection of Banks – Powers of RBI.

Unit-4

Reserve Bank of India – Objectives – Constitution and Management – Local Board – Functions of RBI – SBI – Functions – Organization set up and Management – Structure- SBI and Agricultural Finance – SBI and Small Scale Industries – SBI and Corporate Sector – *Export Business*.

Unit-5

Electronic Banking – *ATMs* – Smart Cards – Tele-banking – Internet Banking – Factors of E-banking – Truncated Cheque – Electronic Cheque – Advantages of E-cheque – Advantages of E-banking – Constructions in E-banking.

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

Teaching Aids: Group discussions, Quiz

Books for Study:

Gordon, E. and Natarajan, K. (2011). Banking Theory, Law and Practice.23rd ed. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Natarajan, S. and Parameswaran, R. (2007). Indian Banking. New Delhi: S.Chand and Company Ltd.
2. Sundharam, K.P.M. and Varshney, P.N. (2005). Banking Theory Law and Practice. New Delhi: Sultan Chand and Sons Publications.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	S	S	M	M	H
CO2	H	S	S	H	S
CO3	H	S	S	M	S
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. Anandhiprabha 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:	17UBI513	**Title**	**Batch :**	2017-2020
		Income Tax	**Semester**	V
Hrs/Week:	6		**Credits:**	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1: Definitions under Income Tax Act – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Incidence and Scope of Total Income - *Exempted Incomes.*

Unit-2: Income from Salaries – Computation of Income from Salary.

Unit-3: Income from House Property - Profits and Gains of Business or Profession.

Unit-4: Capital Gains – Income from other Sources.

Unit-5: Deductions from Gross Total Income – 80C to 80G – *Clubbing of Income* – Set off and Carry forward of losses - Assessment of Individuals – Computation of Total Income.

NOTE: Problems : 80%   Theory: 20%

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

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

Books for Study:

Gaur, V.P , Narang, D.B, Puja Gaur and Rajeev Puri (2016). Income Tax Law and Practice. 43rd Revised Edition. New Delhi: Kalyani Publishers.

Books for Reference:

1. Bhagawathi Prasad. Law and Practice of Income Tax in India. Navman Prakashan Aligarh.

2. Dr. Mehrotra, H.C. Income Tax Law and Accounts. Sahithya Bhavan Publishers.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	S	H	L	S
CO2	M	S	H	M	H
CO3	H	S	H	H	M
CO4	S	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: V.Poornima 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:	17UBI514	**Title**	**Batch :**	2017-2020
		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

Foreign Exchange – Meaning – Foreign Exchange Markets – Factors Determining Exchange Rates – Exchange Rate Mechanism - RBI / FEDAI Guidelines – FEMA – Administrative Setup – Provisions – Foreign Currency Account in India.

Electronic Modes of Transmission – SWIFT, CHIPS and CHAPS

Unit-2

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-3

Letter of Credit – Meaning – Types of Letters of Credit – Operations of Letter of Credit - Liabilities and Rights of the parties – Advantages – Disadvantages - Documents used in Letter of Credit – Risks relating to Letter of Credit transaction.

Unit-4

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-5

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*.

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

Teaching Aids: Group discussions, Seminar, Assignment

Books for Study:

Bank Financial Management. (2010). Indian Institute of Banking and Finance. Macmillan.

Books for Reference:

1. International Banking. (2010). Indian Institute of Banking and Finance. Macmillan.
2. Jeevanandam. (2012). Foreign Exchange Practise, Concepts and Controls. 14th ed. New Delhi: Sultan Chand and Sons.
3. Jhiangan M.L. Money Banking International Trade.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	H	H	S
CO2	H	S	M	H	S
CO3	M	S	H	S	S
CO4	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 Signature:	Name: M.Jeeva Signature:	Name: DR. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

<table>
<tr><td>Programme code:</td><td>B.Com - BI</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce - Banking and Insurance</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">17UBI515</td><td>Title</td><td>Batch :</td><td>2017-2020</td></tr>
<tr><td>Principles and Practices of Auditing</td><td>Semester</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td></td><td>Credits:</td><td>4</td></tr>
</table>

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

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

Unit-2

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

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

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

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

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

Teaching Aids: Seminar ,Quiz, Assignment

Books for Study:

Tandon, B.N., Sudharsana, S. & Sundharababu, S. (2012). A Hand Book of Practical Auditing. New Delhi: Sultan Chand & Company Ltd.

Books for Reference:

1. De Paula, F.R.M. Auditing. London: The English Language Society and Sir Issac Pitman and Sons Ltd.
2. Kamal Gupta. (2005). Auditing. 6th ed. New Delhi: Tata McGraw Hill.
3. Pradeepkumar. (2011). Auditing Principles and Practices. Chennai: Kalyani Publications.
4. Spicer and Pogler. Auditing. Khatalia's Auditing.

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: V.Poornima 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:	17UBI516	**Title**	**Batch :**	2017-2020
		Investment Management	**Semester**	V
Hrs/Week:	5		**Credits:**	4

Course Objective

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

Course Outcomes (CO)

K1	CO1	To familiarize the conceptual knowledge in investment and portfolio management.
K2	CO2	To understand the risk and return factors associated with investment market and the techniques followed in calculating the return.
K3	CO3	To analyse the fundamental and technical theories.
K4	CO4	To evaluate the theories used in portfolio analysis and the valuation of management of investment process.

Syllabus

Unit-1

Investment – 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-2

Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield Method – Probability Distribution.

Unit-3

Fundamental of Economic Analysis – Economic Indicators – Industry Analysis – Company Analysis.

Unit-4

Technical Analysis – Basic Technical Assumption – Markovitz Theory - Dow Theory – Elliot Wave Principles – *Charts as a Technical Tool*.

Unit-5

Portfolio – Meaning – Principles of Portfolio Investment Process – Portfolio Management – Elements of Portfolio Management – Portfolio Selection – Performance Evaluation and Portfolio Revision – Theories of Portfolio –Sharp Ratio – Trainer Ratio - Capital Asset Pricing Model – Efficient Market Theory.

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment

Books for Study:

Preeti Singh. (2010). Investment Management. New Delhi: Himalaya Publishing House.

Books for Reference:

1. Bhalla, V.K. (2011). Investment Management. New Delhi: Sultan Chand & Co Ltd.
2. Prasanna Chandra. (2011). Investment Analysis and Portfolio Management. 3rd Revised Edition.New Delhi: Tata McGraw Hill.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	S	L	M
CO2	H	S	M	M	M
CO3	H	S	S	H	M
CO4	H	H	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 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:	17UBI517	Title	Batch :	2017-2020
		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**

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	S	M	H	M
CO2	S	H	M	S	S
CO3	H	S	L	S	S
CO4	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: 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:	17UBI518	**Title**	**Batch :**	2017-2020
		Customer Relationship Management	**Semester**	V
Hrs/Week:	5		**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

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

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

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

Unit-4

Data warehousing – Data warehousing Architecture – Data warehousing and CRM – Data mining – Characteristics of Data mining – Tools and Techniques – Data mining in Banks and Insurance Companies – Compaign Management – Sales force Automation – Customer Service and Support.

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

Unit-5

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.

****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.
3. Shainesh G and Jagdish N Sheth. (2010). Customer Relationship Management. Macmillan Publishers India Limited.

4. Shanmugasundaram. S (2008). Customer Relationship Management. New Delhi: Prentice-Hall of India Private Limited.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	S	S	S	H	S
CO2	S	S	H	S	L
CO3	H	H	M	M	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. Anandhiprabha 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:	17UBI5S1	**Title**	**Batch :**	2017-2020
		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 familirize 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

Management – Meaning and Definition – Nature and Scope - Importance – Functions of Management – Management as an Art, Science and Profession – Contributions of FW Taylor, Henry Fayol, Management by Objectives (MBO) – *Management by Exception (MBE).*

Unit-2

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

Unit-3

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

Unit-4

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

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

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment

Books for Study:

DinkarPagare. (2005). Business Management.New Delhi: Sultan Chand & Sons.

Books for Reference:

1. Dr. Gupta, C.B. (2003). Business Management. New Delhi: Sultan Chand & Sons.
2. Dr. Prsad, L.M. (2003). Principles and Practice of Management. New Delhi: Sultan Chand & Sons.
3. Ramasamy, T. (2005). Principles of Management. Delhi: Himalaya Publising House.
4. Jayashankar, J. (2005). Principles of Management. Chennai: Margham Publications.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	H	M	M
CO2	S	S	H	M	M
CO3	H	S	S	S	M
CO4	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 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:	17UBI5S2	**Title**	**Batch :**	2017-2020
		Relational Database Management System	**Semester**	V
Hrs/Week:	1		**Credits:**	2

Course Objective

To enrich the knowledge on Relational Database Management System

Course Outcomes (CO)

K1	CO1	To introduce the basic concepts used for the creation of database in organization.
K2	CO2	To understand the structure of relational database and SQL queries used.
K3	CO3	To analyse the usage of fundamental, additional and extended operations in relational database and data definition language.
K4	CO4	To evaluate the usage of RDBMS in quick data retrieving and its effective utilization in business organization.

Syllabus

Unit-1

Introduction – Purpose of Database Systems – View of Data – Data Base Language – Relational Databases Design – Object based and semi structured databases –Data Storage and Querying – Transaction Management – Data Mining and Analysis – *Database Architecture.*

Unit-2

Structure of Relational Databases – Fundamental Relational – Algebra Operations – Additional Relational - Algebra Operations – Extended Relational - Algebra Operations – Null Values - Modification of the Database.

Unit-3

Data Definition – Basic Structure of SQL Queries – Set Operations – Aggregate Functions – Null Values – Nested Sub Queries – Complex Queries – Views – Modification of the Databases – Joined Relations.

Unit-4

SQL Data Types – Schemas – Integrity Constraints – Authorization – Embedded SQL – Dynamic SQL – Functions and Procedural Constructs – Recursive Queries – Advanced SQL Features.

Unit-5

Tuple Relational Calculus – Domain Relational Calculus – *Query-by- Example.*

Italicized* **texts are for self study

Teaching Aids: Seminar ,Quiz, Assignment

Books for Study:

Abraham Silberschatz, Henry F Korth and Sudarshan, S. (2006). Database System Concepts. 5th Ed. New York: McGraw Hill.

Books for Reference:

1. NaphtaliRishe, (1999). Database design Fundamentals, New Delhi: Prentice Hall of India Private Ltd.
2. Jeffrey A. Hoffer, Marry B.Prescott and Fred.R. McFudden, (2009). Modern DBMS, Dorling Kindersley (India) Pvt. Ltd.,

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	S	S	S
CO2	H	H	S	S	H
CO3	H	M	S	H	H
CO4	S	H	S	S	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 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:	17UBI619	**Title**	**Batch :**	2017-2020
		Management Accounting	**Semester**	VI
Hrs/Week:	6		**Credits:**	4

Course Objective

To enlighten the students about the different concepts of management accounting.

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts of financial , cost and management accounting
K2	CO2	To understand the use of management accounting in planning and decision making process in a business organisation
K3	CO3	To develop the skill in preparation of various statements and budgets
K4	CO4	To interpret ratios, marginal costing statements for management decision making

Syllabus

Unit-1

Management Accounting – Meaning – Definition – Objectives and Scope – *Relationship between Management Accounting and Financial Accounting* – Management Accounting and Cost Accounting – Analysis and Interpretation of Financial Statements.

Unit-2

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

Unit-3

Fund Flow Analysis - Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.

Unit-4

Cash Flow Analysis. Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques - Determination of Sales Mix – Key Factor – Make or Buy Decision.

Unit-5

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget.

NOTE: Problems : 80%   Theory: 20%

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

Teaching Aids: Seminar, Assignment, Quiz

Books for Study:

Sharma, R.K. & Shasi K Gupta. (2009). Management Accounting. New Delhi: Kalyani Publishers.

Books for Reference:

1. Battacharya, S.K. and Sujit Roy. (1999). Management Accounting and Accounting Theory. New Delhi: Sultan Chand & Co Ltd.

2. M.Y. & Jain, S.P. Management Accounting.

3. Dr. Maheswari, S.N. Management Accounting. Sultan Chand & Sons.

4. Reddy, T.S. and Hari Prasad Reddy, Y. Management Accounting.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	H	H	M	L
CO2	M	H	M	H	M
CO3	H	S	M	H	M
CO4	H	H	M	S	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 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:	17UBI620	**Title**	**Batch :**	2017-2020
		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

Recent development in Banking Industry: Corporate Banking – Product and Service – Features – Micro Small and Medium Enterprises - Classification of MSMEs - Door Step Banking – Cash Management System – Relationship Manager - Retail Banking - Product and Service – Growth Drivers of Retail Banking – Challenges – Insta Baking – Itrack – Imobile – Tab Banking – Net Interest Income – Base Rate - Self Help Groups - NEFT – RTGS – MICR – CTS– Basel I – Basel II.

Unit-2

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 – Smartcard – Features – Telebanking – Features – Mobile Banking – Advantages and Disadvantages – Internet Banking – Advantages and Disadvantages – ECS – *EFT – Advantages* – Truncated Cheque – Essential features – Merits – Electronic Cheque – Essential features – Mechanism – Advantages.

Unit-3

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 –Recent Developments in Banking Sector Reforms.

Unit-4

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.

Unit-5

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

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment

Books for Study:

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

Books for Reference:

1. Gordon, E. and Natarajan, K. (2011). Banking Theory, Law and Practice.23rd ed. New Delhi: Himalaya Publishing House.

2. Jagroop Singh (2014) Banking and Insurance Law. Kalyani Publishers.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	S	S	S	H	S
CO2	S	S	S	S	S
CO3	H	S	H	H	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. Anandhiprabha 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:	17UBI621	**Title**	**Batch :**	2017-2020
		Programming Laboratory – II: Tally	**Semester**	VI
Hrs/Week:	2		**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. Voucher Creation
5. Voucher Alteration
6. Voucher Deletion
7. Final Accounts without Adjustments
8. Final Accounts with Adjustments
9. Stock Summary
10. Creating and Displaying Godown

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

Mapping

PSO / CO	**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 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:	17UBI622	**Title**	**Batch :**	2017-2020
		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:

1. Inward Mail Register
2. Outward Mail Register
3. Employee History Card
4. Pay Roll
5. Pay Slip Preparation
6. Fixing Brand Name
7. USP
8. Office Layout
9. Application Letter
10. Preparation of Bio-data
11. Preparation of Income Tax Returns for Individuals
12. Share Application

13. E-Mail
14. Promissory Note

Banking Oriented:

1. Pay-in-Slip
2. Withdrawal Slip
3. Cheque
4. DD Challan
5. Deposit Form
6. Account Opening Form
7. RTGS / NEFT Forms
8. Net Banking
9. Mobile Banking
10. Application for ATM

Insurance Oriented:

I. LIC Forms

1. Intimating Maturity of Policy
2. Letter for Non-Payment of Premium
3. Applying for Loan on Policy
4. Surrendering the Policy

II. GIC Forms

5. Proposal form for Motor Vehicle
6. Claim form for Motor Vehicle

NOTE:

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

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

Continuous Assessment : 40 (Record 10 and Practical 30)

Teaching Aids: Power point Presentations, Record Note

Mapping

CO \ PSO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	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 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:	17UBI623	**Title**	**Batch :**	2017-2020
		Financial Management	**Semester**	VI
Hrs/Week:	6		**Credits:**	5

Course Objective

To enlighten the students with new concepts of Financial Management.

Course Outcomes (CO)

K1	CO1	To familiarize the concept of capital structure, dividend theories, working capital, inventory and cash management in business.
K2	CO2	To understand the theories of financial management and the role of financial manager.
K3	CO3	To implement the various theories and concept relating to management of finance for the effective utilization of funds.
K4	CO4	To sort out the reliable measures of maximize the profit and wealth of the organization for better future.

Syllabus

Unit-1

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

Unit-2

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

Unit-3

Capital Structure – Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory – Determinants of Optimal Capital Structure.

Unit-4

Management of Working Capital – *Determinants of Working Capital* – Management of Accounts Receivable, Inventory and Cash – Financing of Working Capital.

Unit-5

Dividend Theories – Walter's Model – Gordon's Model – Dividend Policy – Determinants of Dividend Policy.

NOTE: Theoretical aspects only (All Units)

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

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment

Books for Study:

Shashi K Gupta. and Sharma, R.K. (2000).Financial Management. New Delhi: Kalyani Publishers.

Books for Reference:

1. Khan, M.Y. and Jain, P.K. (2011). Financial Management. 6th Revised Edition. New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. Kuchhal, S.C. Corporation Finance. Principles and Problems. Allahabad: Chaitanya Publishing House.
3. Kulkarni, P.V. (2002). Corporation Finance. Principles and Problems. Mumbai: Himalaya Publishing House.
4. Prasanna Chandra. (1999). Financial Management-Theory and Practice. New Delhi: Tata McGrawHill Publishing Company Ltd.

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	S	M	M
CO2	S	S	H	H	S
CO3	H	S	S	M	M
CO4	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 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:	17UBI624	**Title**	**Batch :**	2017-2020
		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

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

Capital Market - Primary Market – Methods of Rising 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

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

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

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

Italicized* texts are for self study

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment

Books for Study:

Gordon, E. and Natarajan, K. (2006). Financial Services. Himalaya Publishing House.

Books for Reference:

1. Dr. Gurusamy. S. Essentials of Financial Services and Duties. India: Tata McGrew Hill Company.
2. Khan M.Y. (2011). Financial Services. 6th Edition. New Delhi: Tata McGrew Hill Education.
3. Santhanam, B. (2006). Financial Services. Chennai: Margham Publications.

Mapping

PSO / CO	**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: V.Poornima Signature:	Name: M.Jeeva Signature:	Name: DR. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature:

<table>
<tr><td>Programme code:</td><td>B.Com-BI</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce-Banking and Insurance</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">17UBI6S3</td><td>Title</td><td>Batch :</td><td>2017-2020</td></tr>
<tr><td>E-Commerce and Its Applications</td><td>Semester</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td></td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit-1

Introduction to E-Commerce – Perspectives – Operation in Business: Employees – Customers – Channel Partners – Suppliers – Service Providers – Regulatory Authority – Conceptional Framework of Ecommerce – Information Management.
E-Commerce – Distinct Advantages – Business Models of E-commerce – B2B – B2C – C2B – C2C – G2B - E-Commerce on the web – Adoption of E-commerce – *E-Commerce in India.*

Unit-2

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

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

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

Unit-5

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

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

Teaching Aids: Group discussions, Seminar, Assignment

Books for Study:

Kamalesh N. Agarwala, Amitlal Beeksha Agarwala. (2005). Business on the Net s– An introduction to the 'What's' and 'Hows' of E-Commerce. New Delhi: Macmillan India Limited.

Books for Reference:

1. Bharat Bhaskar. (2006). Electornic Commerce – Frame work, Technologies and Applications. New Delhi: Tata McGraw – Hill Publishing Company Limited.
2. Dr. Ravikalakota Marcia. E-Business

Mapping

PSO / CO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	S	S	S	S
CO2	H	M	S	S	S
CO3	S	S	S	S	H
CO4	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 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:	17UBI6S4	**Title**	**Batch :**	2017-2020
		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

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

Unit-2

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

Unit-3

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

Unit-4

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

Unit-5
Conflict Management – Types of Conflict – *Causes and Remedies of Conflict*.

Italicized **texts are for self study**

Teaching Aids: Group discussions, Seminar ,Quiz, Assignment

Books for Study:

SubaRoa. Human Resource Management and Industrial relation.

Books for Reference:

1. BiswajeetPattanayak. (2010). Human Resource Training. 3rd Revised Edition. New Delhi: S. Chand & Co. Ltd.
2. Jayakumar.Human Resource Management.
3. Mirza S. Saiyadain.Human Resource Management.New Delhi: Tata McGraw Hill Publishing Ltd.
4. Tripathi,P.C. Human Resource Management.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 Signature:	Name: M. Jeeva Signature:	Name: DR. M. Durairaju Signature:	Name: Dr. R. Muthukumaran Signature: