

Percentage of Revision of B.Com (Banking & Insurance)

Syllabus Revised for - 2020-2023

B.Com – Banking & Insurance							
S. No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
1	20 UBI101	CORE I: Financial Accounting-I	Unit – I Journal– Ledger - Trial Balance. Unit – II Bills of Exchange – Types of Bills - Bill honored on Due Dates - Renewal and Dishonor of Bills – Final Accounts of Non-Trading Concerns – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet. Unit – III Added from unit II. In Depreciation Accounting, Causes – Factors affecting Depreciation – Difference	80 %	Unit – II Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method. Unit – III Consignment Accounts- Meaning – Features- Distinction between sale and consignment- Account sales –Non-Recurring Expenses –Recurring Expenses – Accounting Treatment of Consignment Transactions (Including normal and abnormal loss). Unit – IV Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership- Accounting for Joint	Nil	Subject Expert Opinion

		between Straight Line Method and Diminishing Balance Method – Sinking Fund Method – Bank Reconciliation Statement. Unit – IV Hire Purchase - Computation of Interest - Default and Repossession - Complete Repossession - Partial Repossession (Excluding Purchase trading Account) – Installment Purchase System – Difference between Hire Purchase and Installment Purchase System. Unit – V In Royalty Accounting, Meaning – Methods of Recoupment – Recoupment of Short Workings – Strike and Lockouts	Venture- Separate set of books- Separate set of books is not kept. Unit – V Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss).		
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			(Excluding Sub-lease Account). Accounting Standards.				
2	20 UBI102	CORE II: Indian Banking System	Unit – V In amalgamation Case Study is added.	5%	Nil	Nil	Course Teacher Opinion
3	20 UBI1A1	ALLIED I: Business Economics	Nil	0	Nil	Nil	
4	20 UBI203	CORE III: Financial Accounting-II	Unit – II Added from Unit – I. Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account – Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account (with Equal Installments	60%	Unit – III Sale of firm to company. Unit – IV Branch Accounts- Dependent Branch- Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter- Departmental Transfer. Unit – V Hire Purchase and Installment - Hire Purchase Accounting - Default and Repossession- Installment Accounting.	Nil	Subject Expert Opinion

Only).

Unit – III

Added from
Unit – II.

Dissolution of
firm.

Unit – IV

Insolvency of
Individuals -
Preparation of
Statement of
Affairs and
Deficiency
Account –
Difference
between
Statement of
Affairs and
Balance Sheet.

Unit – V

Fire Claims –
Loss of Stock
Policy - Normal
Loss -Abnormal
Loss - Loss of
Profit Policy.

5	20 UBI204	CORE IV: Banking Law and Practice	Nil	0	Nil	Nil	
6	20 UBI2A2	ALLIED II: Business Mathematics and Statistics	Nil	5%	Unit- V Analysis of Time Series and Forecasting – Methods of Measuring Trend (Excluding Seasonal	Nil	Subject Expert Opinion

					Changes).		
7	20 UBI305	CORE V: Corporate Accounting	Unit – I Employee Stock Option Scheme Unit – II New Format of Company Final Accounts. Added from Unit – III Calculation of Managerial Remuneration (Basic adjustments). Unit – III Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (Inter Company and Multiple- holdings excluded).	80%	Unit – I In Issue of Shares, Discount is removed. Unit – II Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares - Capital Redemption Reserve- Conditions of redemption of Preference share. Unit – III Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Unit – IV Valuation of Shares – <i>Need</i> – Methods of Valuing Shares. Valuation of Goodwill – <i>Need</i> – Methods of Valuing Goodwill. Unit – V Liquidation of Companies - Preparation of Statement of Affairs and Deficiency	Nil	Subject Expert Opinion

			Unit – IV Banking Company Accounts – Preparation of Profit and Loss Account and Balance sheet. Unit – V Insurance Company Accounts: Life and General Insurance – Difference between Life and General Insurance.		Accounts – Preparation of Liquidators Final Statement of Account.		
8	20 UBI306	CORE VI: Executive Business Communication	Unit – I Barriers of Communication. Unit – V Interview – Types – Reports.	10%	Unit – V Drafting of Notices, Agenda and Minutes of Meeting.	Nil	Course Teacher Opinion
9	20 UBI307	CORE VII: Principles of Life Insurance	Nil	0	Nil		
10	20 UBI308	CORE VIII: Business Law	Unit – I Law – Meaning, Indian Contract Act 1872. In Acceptance, Types of Acceptance is added.	30%	Nil	Nil	Subject Expert Opinion

			Unit – IV Contract of Indemnity and Guarantee. Unit – V In Contract of Sale of Goods, the Act (Year) 1930 is added. Further, Scope – Classification of Goods – Essentials of Contract of Sale – Sale and Agreement to Sell - Difference Between Sale and Agreement to Sell are added. The course Title is Changed as “Business Law”.				
11	20 UBI3A3	ALLIED III: Business Application Software and Information Security	Nil	0	Nil		
12	20 UBI3A4	Programming Laboratory – I: MS Office	Nil	0	Nil		
13	20 UBI3N2	Non-Major Elective: Fundamentals of Banking	Unit – II The term fixed is changed as Deposits. Cash Credit is	10%	Nil	Nil	Subject Expert Opinion

			added. Unit – IV Cheque Truncation System.				
14	20 UBI409	CORE IX: Cost Accounting	Unit – IV Preparation of Process Account. In Abnormal Gain, (Excluding Inter Process Profit and Equivalent Production) is added. Further, Accounting for Joint Product and By-Product are added. Unit – V Contract Accounts – Reconciliation of Cost and Financial Accounts.	25%	Unit – I Tender and Quotation. Unit – II Base Stock – Standard Price Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages – Scrap and Spoilage. Unit – III Idle Time – Labour Turnover. Methods of Absorption of Factory overheads. Unit – V Unit Costing – Job Costing and Batch costing – Transport Costing.	Nil	Subject Expert Opinion
15	20 UBI410	CORE X: Principles of General Insurance	Unit – III Payment of Claims.	5%	Nil	Nil	Subject Expert Opinion
16	20 UBI411	CORE XI:	Nil	0	Nil		

		Principles of Marketing					
17	20 UBI412	CORE XII: Company Law	Unit – III Minimum Subscription – Kinds of Shares and Debentures – Rights Issue – Bonus Shares – SEBI Guidelines. Unit – IV Directors - Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's Remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors. Notice – Agenda – Minutes. The course Title is Changed as "Company Law".	30%	Nil	Nil	Subject Expert Opinion
18	20 UBI4A5	ALLIED IV: Operations Research	New Course Introduced	100 %	New Course Introduced		

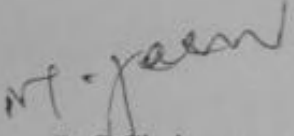
	20 UBI4N3	Non-Major Elective: Commerce and Banking Practicals	In Banking Oriented, Online Account Opening Form - Online Loan Application Form. IMPS Forms. Google Pay.	10%	Nil	Nil	Subject Expert Opinion
20	20 UBI4N4	Non-Major Elective: Recent Trends in Banking	Unit – I In ATM, Practical Issues is added. CDM – Operations – Practical Issues.	5%	Nil	Nil	Subject Expert Opinion
21	20 UBI513	CORE XIII: Income Tax	Unit – I Agricultural Income is added. The course Title is Changed as "Income Tax Law and Practice".	5%	Unit – II Retrenchment compensation - Deductions out of Gross Salary.	Nil	Subject Expert Opinion
23	20 UBI514	CORE XIV: Indirect Tax	Nil	0	Nil	Nil	Subject Expert
24	20 UBI515	CORE XV: International Banking	Unit – I FEDAI Regulations.	5%	Nil	Nil	Subject Expert Opinion
25	20 UBI516	CORE XVI: Principles and Practices of Auditing	Unit – V Audit of Companies –	5%	Nil	Nil	Subject Expert Opinion

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26	20 UBI517	CORE XVII: Institutional Training	Nil	0	Nil		
27	20 UBI518	Major Elective - I: Customer Relationship Management	Nil	0	Nil		
28	20 UBI5S1	Skill Based Elective(Major): Principles of Management	Nil	0	Nil		
29	20 UBI5S2	Skill Based Elective(Major): Entrepreneursh ip Development	Nil	0	Nil		
30	20 UBI619	CORE XVIII: Management Accounting	Nil	0	Nil		
31	20 UBI620	CORE XIX: Financial Innovations in Banking and Insurance	Unit – I Cash Deposit Machine – Issues – Security threats in Digital Banking Unit – II IFSC - IMPS	10%	Nil		Class Teacher Opinion
32	20 UBI621	CORE XX: Programming Laboratory- II Tally	9. Inventory Vouchers 10. Reports 11 Bank Reconciliation Statement.	15%	9. Stock Summary 10. Creating and Displaying Godown	Nil	Subject Expert Opinion
33	20 UBI622	CORE XXI: Commerce, Banking and	In Banking Oriented,	15%	Nil	Nil	Subject Expert Opinion

		Insurance Practicals	Online Account Opening Form - Online Loan Application Form. IMPS Forms. Google Pay.				
34	20 UBI623	Elective - II: Financial and Investment Management	Nil	0	Nil		
35	20 UBI624	Elective - III: Financial Markets and Institutions	Nil	0	Nil		
36	20 UBI6S3	Skill Based Elective (Major): E- Commerce and Its Applications	Nil	0	Nil		
37	20 UBI6S4	Skill Based Elective (Major) Human Resource Management	Unit – IV Salary and Wage Administration System – Bonus – Incentives. Added from Unit – V Conflict Management – Types of Conflict – Causes and Remedies of Conflict. Unit – V	25%	Nil	Nil	Subject Expert Opinion

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


BoS Chairman

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