

112 B.Com. (Bank Management)

Programme Structure and Scheme of Examination (underCBCS)
 (Applicable to the candidates admitted in Affiliated Colleges
 from the Academic Year 2022 -2023 onwards)

Course Code	Part	Study Components & Course Title	Hours/Week	Credit	Maximum Marks		
					CIA	ESE	Total
SEMESTER - I							
22UTAML11	I	Language Course - I : Tamil/Other Languages	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UBBMC13	III	Core Course - I : Financial Accounting I	4	4	25	75	100
22UBBMC14		Core Course - II : Principles of Management	4	4	25	75	100
		Core Practical – I : Computer Applications in Business	4	-	-	-	-
		Allied Course – I	4	3	25	75	100
22UBBMS17		Skill Based Course I: Office Management	2	2	25	75	100
22UENVS18	IV	Environmental Studies	2	2	25	75	100
Total			30	21	175	525	700
SEMESTER - II							
22UTAML21	I	Language Course - II : Tamil/Other Languages	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UBBMC23	III	Core Course - III : Financial Accounting II	5	4	25	75	100
22UBBMP24		Core Practical – I : Computer Applications in Business	5	4	25	75	100
		Allied Course - II	4	3	25	75	100
22UBBMS26		Skill Based Course II: Business Communication	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	2	1	25	75	100

List of Allied Courses
(Choose 1 out of 3 in each Semester)

Semester	Course Title	H/W	C	CIA	ESE	Total
I	Business Economics – I	4	3	25	75	100
	Buiness Mathematics	4	3	25	75	100
	Consumerism	4	3	25	75	100
II	Business Economics – II	4	3	25	75	100
	Business Statistics	4	3	25	75	100
	Principles of Insurance	4	3	25	75	100

PROGRAMME OUTCOMES (POs)

On successful completion of the B.com.(Bank Management) program, the students are able

PO 1: To have basic knowledge of finance, banking, accounting and taxation.

PO 2: To equip with professional, inter-personal and entrepreneurial skills for economic and social growth.

PO 3: To gear up with updated knowledge in implementing business practices.

PO 4: To blend knowledge, skill and attitude that will sustain an environment of learning and creativity.

PO 5: To impart value based and job oriented education, which ensures that the students are trained into up-to-date.

SEMESTER: I CORE: I PART: III	3 22UBBMC13: FINANCIAL ACCOUNTING I	CREDITS: 4 HOURS: 60
----------------------------------------------------------	-----------------------------------------------	---------------------------------------

COURSE OBJECTIVES

1. To understand the basic Principles and practical Applications of Accounting
2. To have practical knowledge in the preparation of Double Entry System
3. To draft the Final Accounts as per the accounting standards
4. To acquire knowledge about Depreciation accounting
5. To gain expertise in preparation of Single-Entry System

Unit I: Introduction

Hours:12

Meaning of accounting – objectives– advantages -limitations - Accounting concepts and conventions - Methods of accounting - Journal - Ledger– Trial Balance

Unit II: Final accounts

Hours:12

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

Unit III: Depreciation

Hours:12

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

Unit IV: Single entry system

Hours:12

Meaning of single-entry system – features and limitations of single-entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: 4 Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

Unit V: Rectification of Errors and Bank Reconciliation Statement

Hours:12

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation

Theory 20%; Problem 80%

COURSE OUTCOMES

On Successful completion of the course, student will be able

1. To Understand the basic fundamentals of Double Entry System Accounting
2. To gain knowledge in Preparing Final Accounts
3. To understand the depreciation accounting
4. To acquire knowledge on preparing the accounts in single entry system
5. To understand the concept of accounting error

Text Books

1. Financial Accounting - T.S. Reddy & Dr. A. Murthy - Margham Publications Chennai.
2. Financial Accounting - Jain & Narang - Kalyani Publishers
3. Financial Accounting - S.N. Maheshwari - S.Chand Publications

Supplementary Readings

1. Advanced Accounting - Shukla & Grewal - S.Chand & Co. Publications
2. Financial Accounting - Hanif and Mukherjee - McGraw-Hill Publications

3. Financial Accounting - Tulsian - Pearson Publications

OUTCOME MAPPING

Cos	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: I CORE: II PART: III	22UBBMC14: PRINCIPLES OF MANAGEMENT	CREDITS: 4 HOURS: 60
-----------------------------------------------------------	--------------------------------------------	---------------------------------------

COURSE OBJECTIVES

1. To enable the students to study the evolution and theories of Management
2. To enable the students to study about the different types of planning.
3. To make the students to understand the delegation of power and control.
4. To acquire the knowledge on directing and motivation in management.
5. To understand the process and techniques of control

Unit 1: Introduction Hours: 12

Management: -definitions- nature and Characteristics - Approaches to Management
Management vs Administration - functions of management - Management as a science or Art-
Management as a profession- Contributions of F.W. Taylor And Henry Fayol

Unit II: Planning and Decision Making

Hours: 12

Planning - Meaning - Nature and Characteristics of Planning - Planning process - Types of plans - Decision Making : Meaning - Steps in Decision Making - Techniques of Decision Making.

Unit III: Organising Hours: 15

Meaning, Nature and purpose of organisation - principles of organization - Process of organisation - Types of organization structure - Functional organization and Line and staff organisation - departmentation, delegation of authority - Meaning - Types; decentralization - Difference between delegation and decentralization; span of management - Meaning - Theory of Graicunas.

Unit IV: Directing and Motivation Hours: 9

Directing - Meaning - Characteristics and principles of Directing; Motivation - Meaning and nature - Need - Maslow's Theory of Motivation - Herzberg and McGregor Theory of Motivation

Unit V: Controlling Hours: 12

Definition of control, characteristics of control - stages in the control process - requisites of effective control and controlling techniques - Traditional Techniques - Modern Techniques - Network Techniques

COURSE OUTCOMES

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

1. To learn about business management through its functions and principles
2. To understand the Planning and decision-making process
3. To gain knowledge on the organization structure, delegation, decentralization and span of management
4. To learn the principles of directing and Theories of motivation
5. To understand the control process and techniques

Text Books

1. Gupta C. B, Business Management, Sultan Chand & Sons, New Delhi
2. Dr. C. D. Balaji, Principles of Management, Margham Publications, Chennai

3. P.C. Tripathi & P.N. Reddy, Principles of Management, Tata McGraw-Hill, New Delhi

Supplementary Readings

1. Koontz and O'Donald, Principles of Management - Tata McGraw Hill Publishing Company Ltd., New Delhi
2. R.S.N. Pillai, S.Kala, Principles and practice of Management, Sultan Chand & Sons,
3. Y. K. Bhushan, Business Organization and Management

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	2	3	2
CO3	3	3	3	3	3
CO4	3	3	2	3	2
CO5	3	3	3	2	3

PO – Programme Outcome, CO – Course outcome,

1 – Low, 2 – Moderate, 3 – High

SEMESTER:I SKILL BASED: I PART:III	22UBBMS17: OFFICE MANAGEMENT	CREDITS:2 HOURS: 60
---------------------------------------------------------------	-------------------------------------	--------------------------------------

COURSE OBJECTIVES

1. To Acquire the knowledge of office Management
2. To Know about the office layout
3. To Gain knowledge on indexing and filing
4. To Know the importance of office communication
5. To know about office supervisor

Unit 1: Introduction to Office Management

Hours :12

Meaning–Functions and Significance – Qualifications of Office Manager -Organisational manual and flow of charts

Unit II :Office Layout

Hours :12

Office Layout and Office Accommodation – Advantages and disadvantages – planning the office space –open & private offices- Office Machines and Equipments

Unit III: Filing And Indexing

Hours :12

Filing and Indexing - Office records – Meaning, significance essentials of a good filing system- E-Filing–Data Processing System – EDP –Uses and Limitations

Unit IV: Office Communication

Hours :12

Office Communication – Meaning – Importance, Types-Internal and External Communication

Unit V: Office Supervisor

Hours :12

Meaning and characteristics of Supervisor - Place and Role of Supervisor Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

COURSE OUTCOMES

On the successful completion of the course, student will be

- 1 . To gain knowledge aboutorganisationalmanual and flow charts
- 2 . To understandtheknowledgeon office layout
- 3 . To know the filing and Indexing
- 4 . To apply the office communication in real situation
5. Tolearn about Office Supervisor

Text Books

1. R.S.N.Pillai&Bhagwathi. V, 2014, Office Management, S.Chand, New Delhi
2. Balachandiran.V&Chandrasekaran, 2009, Office Management, Tata McGraw Hill Education, New Delhi
3. Arora S.P, Office Management, Vikas Publications Pvt. Ltd., Chennai.,E-Book

Supplementary Readings

1. Dr.I. M. Sahai, 2019, Office Management,SahityaBhawan Publications, Agra.
2. Prof. R. C. Agarwal ,Dr. Piyush Shalya,2022, Office Management,SBPD Publishing House, Agra

3. Dr.R.K. Chopra, PriyankaGowri, 2015, Office Management, Himalaya Publishing House, Bengaluru.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	2	2	3	2
CO3	3	3	3	3	3
CO4	3	2	2	3	2
CO5	3	2	3	2	3

**PO – Programme Outcome, CO – Course outcome,
1 – Low, 2 – Moderate, 3 – High**

SEMESTER:II CORE: III PART:III	22UBBMC23: FINANCIAL ACCOUNTING II	CREDITS:4 HOURS: 60
-----------------------------------------------------------	-------------------------------------------	--------------------------------------

COURSE OBJECTIVES

1. To gain knowledge about the different systems of accounting
2. To understand the branch accounts and its types
3. To have practical knowledge in the preparation departmental accounting
4. To draft the Hire purchase and Instalment purchase systems
5. To acquire practical knowledge in Partnership accounts

Unit I : Branch accounts**Hours: 10**

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books

Unit II: Departmental Accounting**Hours:12**

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

Unit III: Hire purchase and Instalment purchase systems**Hours:16**

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded) Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

Unit IV: Partnership accounts**Hours:12**

Introduction- Admission of a partner – Retirement of a partner – Death of a partner – treatment of goodwill as per AS 10- Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners

Unit V: Partnership Accounts (Dissolution of partnership firms)**Hours: 10**

Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners – Piecemeal distribution: proportionate capital method and maximum loss method.

Theory 20%; Problem 80%**COURSE OUTCOMES**

On Successful completion of the course, student will be able

1. To Understand the basic fundamentals of branch accounting
2. To Understand the basic fundamentals of Departmental accounting
3. To Understand the Hire purchase and Instalment System of accounting
4. To Prepare the accounts partnership
5. To Prepare the accounts partnership under dissolution

Text Books

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications, Chennai.
2. Financial Accounting, Jain & Narang, Kalyani Publishers
3. Financial Accounting, S.N. Maheshwari, S. Chand

Supplementary Readings

1. Advanced Accounting, Gupta, R.L & Gupta V.K, Sulthanchand and sons
2. Financial Accounting, Hanif and Mukherjee, McGrawhill.
3. Financial Accounting, Tulsian, Pearson

OUTCOME MAPPING

Cos	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II CORE PRACTICAL: I PART:III	22UBBMP24: COMPUTER APPLICATION IN BUSINESS	HOURS: 5 CREDIT: 4
--------------------------------------------------------------------	--------------------------------------------------------------	-------------------------------------

LEARNING OBJECTIVES

- 1) To acquire and apply the computer applications in different aspects of business
- 2) To get an insight knowledge on Ms-office, Ms-excel.
- 3) To know the database maintenance in every type of applications.
- 4) To analyse the various types of charts in Ms.Excel
- 5) To develop the programs in Ms-word and Ms-excel.

LIST OF PROGRAMS

MS-WORD

- 1) Text Manipulations.
- 2) Usage of Numbering, Bullets, Tools and Headers.
- 3) Usage of Spell Check and Find and Replace.
- 4) Text Formatting.
- 5) Picture Insertion and Alignment.
- 6) Creation of Documents Using Templates.
- 7) Creation of Templates.
- 8) Mail Merge Concept.
- 9) Copying Text and Picture From Excel.
- 10) Creation of Tables, Formatting Tables.

MS-EXCEL

- 1) Creation of Worksheet and Entering Information.
- 2) Aligning , Editing Data in Cell .
- 3) Excel Function (Date , Time, Statistical, Mathematical, Financial Functions).
- 4) Changing of Column Width and Row Height (Column and Range of Column).
- 5) Moving, copying, Inserting and Deleting Rows and Columns.
- 6) Formatting Numbers and Other Numeric Formats.
- 7) Drawing Borders Around Cells.
- 8) Creation of Charts Raising Moving
- 9) Changing Chart Type.
- 10) Controlling the Appearance of a Chart.

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.

5) Extract data using filter option in MS Excel.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	2	2	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	2	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:II SKILL BASED: I PART:III	13 22UBBMS26: BUSINESS COMMUNICATION	CREDITS:2 HOURS: 60
----------------------------------------------------------------	------------------------------------------------	--------------------------------------

COURSE OBJECTIVES

1. To learn the essentials of an Effective Business Letters.
2. To draft various Business letters.
3. To outline letters related to Bank, Insurance and Agency.
4. To prepare Reports, Minutes of Meeting, Agenda, Circular and Notes.
5. To get acquainted with Modern forms of Communication

Unit I: Introduction Hours:12

Definition–Methods–Types–Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

Unit II: Group Communication Hours:12

Interview – Appointment – Acknowledgement — Enquiries – Replies – Circular – Complaints.- Draft letters

Unit III: Financial Institutions correspondence Hours:12

Bank Correspondence – Insurance Correspondence – Agency Correspondence

Unit IV: Office Correspondence Hours:12

Promotion -Reports Writing–Agenda, Minutes of Meeting–Memorandum–Office Order – Circular

Unit V: Modern forms of Communication

Hours:12

Fax – Email – Video Conferencing – Internet– Websites and their use in Business.

COURSE OUTCOMES

1. At the end of Students will be the Course able
2. To learn the types lay out of Business Letters.
3. To draft interview, appointment and complaints letters.
4. To draft Bank, Insurance and Agency correspondence
5. To gain knowledge on to prepare Reports, Minutes of Meeting, Agenda and Circular
6. To understand the modern forms of communication

Test Books

1. N.S.Ragunathan and B.Santhanam, Business Communication, Margham Publications, Chennai
2. Barbara Pachter & Denise Cowie (2013), The Essentials of Business Etiquette, McGraw Hill Education.
3. Rajendra Paul & Korlahalli, J.S. (2014), Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

Supplementary Readings

1. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.
2. Bovee, Thill, Schatzman, Business Communication Today, Pearson Education Private Ltd, New Delhi,
3. Penrose, Rasbery & Myers, Advanced Business Communication, South-Western, Bangalore.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	2
CO5	3	3	3	2	3

**PO – Programme Outcome, CO – Course outcome,
1 – Low, 2 – Moderate, 3 – High**

