**ANNAMALAI UNIVERSITY**

**Affiliated Colleges**

**112. B.Com. Bank Management**

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Course Code | Part | Study Components & Course Title | Credit | Hours/Week | Maximum Marks | | |
| CIA | ESE | Total |
|  |  | SEMESTER – I |  |  |  |  |  |
| 23UTAML11  23UHINL11  23UFREL11 | I | Language - I  பொதுதமிழ்-I: தமிழ் இலக்கிய வரலாறு -1/  Hindi-I/  French-I | 3 | 6 | 25 | 75 | 100 |
| 23UENGL12 | II | General English – I | 3 | 6 | 25 | 75 | 100 |
| 23UBBMC13 | III | Core – I - Financial Accounting - I | 5 | 5 | 25 | 75 | 100 |
| 23UBBMC14 | Core -II Principles of Management | 5 | 5 | 25 | 75 | 100 |
| 23UBBME15-1  23UBBME15-2  23UBBME15-3 | Elective – I  Business Communication (or)  Indian Economic Development (or)  Business Economics | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB16/  23UTAMA16 | IV | Skill Enhancement Course – 1\*  NME-I/  Basic Tamil – I /  Advanced Tamil – I | 2 | 2 | 25 | 75 | 100 |
| 23UCOMF17 | Foundation Course: Fundamentals of Business Studies | 2 | 2 | 25 | 75 | 100 |
|  |  | Total | 23 | 30 |  |  | 700 |
|  |  | SEMESTER – II |  |  |  |  |  |
| 23UTAML21  23UHINL21  23UFREL21 | I | Language – II  பொதுதமிழ் -II: தமிழிலக்கியவரலாறு-2/  Hindi—II  French-II | 3 | 6 | 25 | 75 | 100 |
| 23UENGL22 | II | General English – II | 3 | 6 | 25 | 75 | 100 |
| 23UBBMC23 | III | Core – III-: Financial Accounting - II | 5 | 5 | 25 | 75 | 100 |
| 23UBBMC24 | Core –IV - Business Law | 5 | 5 | 25 | 75 | 100 |
| 23UBBME25-1  23UBBME25-2  23UBBME25-3 | Elective – II  Business Environment (or)  Insurance and Risk Management (or)  Banking Management | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB26/  23UTAMA26 | IV | Skill Enhancement Course – 2\*  NME-II/  Basic Tamil – II /  Advanced Tamil – II | 2 | 2 | 25 | 75 | 100 |
| 23USECG27 | Skill Enhancement Course – 3  Internet and its Applications (Common Paper) | 2 | 2 | 25 | 75 | 100 |
| 23UNMSD01 | Language Proficiency for employability: Overview of English Communication\*\* | 2 | - | 25 | 75 | 100 |
|  |  | Total | 25 | 30 |  |  | 800 |

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|  |  | **SEMESTER – III** |  |  |  |  |  |
| 23UTAML31  23UHINL31  23UFREL31 | I | Language – III  பொதுதமிழ் -II: தமிழக வரலாறும் பண்பாடும்  Hindi-III  French-III | 3 | 6 | 25 | 75 | 100 |
| 23UENGL32 | II | General English – III | 3 | 6 | 25 | 75 | 100 |
| 23UBBMC33 | III | Core – V : Corporate Accounting I | 5 | 5 | 25 | 75 | 100 |
| 23UBBMC34 | Core –VI : Banking Law and Practice | 5 | 5 | 25 | 75 | 100 |
| 23UBBME35-1  23UBBME35-2  23UBBME35-3 | Elective - III E-Banking (or)  Technology in Banking (or)  Financial Services | 3 | 4 | 25 | 75 | 100 |
| 23UBBMS36 | IV | Skill Enhancement Course – 4:  Stock Market Operations | 1 | 1 | 25 | 75 | 100 |
| 23UBBMS37 | Skill Enhancement Course – 5:  New Venture Planning & Development | 2 | 2 | 25 | 75 | 100 |
|  | Environmental Studies | - | 1 | - | - | - |
|  |  | **Total** | **22** | **30** |  |  | **700** |
|  |  | **SEMESTER – Iv** |  |  |  |  |  |
| 23UTAML41  23UHINL41  23UFREL41 | I | Language – IV  பொதுதமிழ் -IV: தமிழும் அறிவியலும்  Hindi-IV  French-IV | 3 | 6 | 25 | 75 | 100 |
| 23UENGL42 | II | General English – IV | 3 | 6 | 25 | 75 | 100 |
| 23UBBMC43 | III | Core – VII :Corporate Accounting II | 5 | 5 | 25 | 75 | 100 |
| 23UBBMC44 | Core –VIII :Company Law | 5 | 5 | 25 | 75 | 100 |
| 23UBBME45-1  23UBBME45-2  23UBBME45-3 | Elective - IV Financial Derivatives (or)  Rural Banking (or)  Marketing of Banking Services | 3 | 3 | 25 | 75 | 100 |
| 23UBBMS46 | IV | Skill Enhancement Course – 6:  Brand Management | 2 | 2 | 25 | 75 | 100 |
| 23UBBMS47 | Skill Enhancement Course – 7:  Clearing and Forwarding in Export and Import | 2 | 2 | 25 | 75 | 100 |
| 23UEVSG48 | Environmental Studies | 2 | 1 | 25 | 75 | 100 |
|  |  | **Total** | **25** | **30** |  |  | **800** |
|  |  | **SEMESTER – v** |  |  |  |  |  |
| 23UBBMC51 | III | Core – IX: Cost Accounting I | 4 | 5 | 25 | 75 | 100 |
| 23UBBMC52 | Core –X: Principles of Marketing | 4 | 5 | 25 | 75 | 100 |
| 23UBBMC53 | Core –XI: Income Tax Law and Practice I | 4 | 5 | 25 | 75 | 100 |
| 23UBBMD54 | Core –XII: Project Work with Viva Voce | 4 | 5 | 25 | 75 | 100 |
| 23UBBME55-1  23UBBME55-2 | Elective - V Financial Management /  Indirect Taxation | 3 | 4 | 25 | 75 | 100 |
| 23UBBME56-1  23UBBME56-2 | Elective - VI Credit and Risk Management in Banks (or)  Retail Banking | 3 | 4 | 25 | 75 | 100 |
| 23UVALG57 | IV | Value Education | 2 | 2 | 25 | 75 | 100 |
| 23UBBMI58 | Summer Internship++ | 2 | - | 25 | 75 | 100 |
|  |  | **Total** | **26** | **30** |  |  | **800** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **SEMESTER – vI** |  |  |  |  |  |
| 23UBBMC61 | III | Core – XIII: Cost Accounting II | 4 | 6 | 25 | 75 | 100 |
| 23UBBMC62 | Core –XIV: Management Accounting | 4 | 6 | 25 | 75 | 100 |
| 23UBBMC63 | Core –XV: Income Tax Law and Practice II | 4 | 6 | 25 | 75 | 100 |
| 23UBBM64-1  23UBBM64-2 | Elective - VII International Banking &FOREX Management (or)  Computer Application in Business | 3 | 5 | 25 | 75 | 100 |
| 23UBBME65-1  23UBBME65-2 | Elective - VIII Treasury Management (or)  Spreadsheet for Business | 3 | 5 | 25 | 75 | 100 |
| 23UBBMF66 | IV | Professional Competency Skill:  General awareness for Competitive Examination | 2 | 2 | 25 | 75 | 100 |
| 23UBBMX67 | V | Extension Activity | 1 | - | 100 | - | 100 |
|  |  | **Total** | **21** | **30** |  |  | **700** |
|  |  | **GRAND TOTAL** | **142** |  |  |  | **4500** |

**List of Non-Major Elective Courses Offered to Other Departments**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester** | **Course Code** | **Course Title** | **H/W** | **C** | **CIA** | **ESE** | **Total** |
| I | 23UBBMN16 | Digital Banking | 2 | 2 | 25 | 75 | 100 |
| II | 23UBBMN26 | Fundamentals of Fintech | 2 | 2 | 25 | 75 | 100 |

\* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one)

Students who have not studied Tamil upto12th Standard and have taken any Language other than Tamil in Part-I, must choose Basic Tamil-I in First Semester & Basic Tamil-II in Second Semester.

Students who have studied Tamil upto10th& 12th Standard and have taken any Language other than Tamil in Part-I, must choose Advanced Tamil-I in First Semester and Advanced Tamil-II in Second Semester.

\*\* The course “23UNMSD01: Overview of English Communication” is to be taught by the experts from   
 Naan Mudhalvan Scheme team. However, the faculty members of Department of English should   
 coordinate with the Naan Mudhalvan Scheme team for smooth conduct of this course.

++Students should complete two weeks of internship before the commencement of V semester.

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System**

**for all UG courses including Lab Hours**

**First Year – Semester-I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language – Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course SEC-1 (NME-I) | 2 | 2 |
| Foundation Course | 2 | 2 |
|  |  | **23** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language – Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course -SEC-2 (NME-II) | 2 | 2 |
| Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
|  |  | **23** | **30** |

**Second Year – Semester-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language - Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 1 | 1 |
| Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | - | 1 |
|  |  | **22** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language - Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 13 |
| Part IV | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | 2 | 1 |
|  |  | **25** | **30** |

**Third Year**

**Semester-V**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part III | Core Theory, Practical, Project & Elective Courses | 22 | 28 |
| Part IV | Value Education | 2 | 2 |
| Internship / Industrial Visit / Field Visit | 2 | - |
|  |  | **26** | **30** |

**Semester-VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part III | Core Theory, Practical & Elective Courses | 18 | 28 |
| Part IV | Professional Competency Skill | 2 | 2 |
| Part V | Extension Activity | 1 | - |
|  |  | **21** | **30** |

**Consolidated Semester wise and Component wise Credit distribution**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Parts** | **Sem I** | **Sem II** | **Sem III** | **Sem IV** | **Sem V** | **Sem VI** | **Total Credits** |
| **Part I** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part II** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part III** | 13 | 13 | 13 | 13 | 22 | 18 | 92 |
| **Part IV** | 4 | 4 | 3 | 6 | 4 | 2 | 23 |
| **Part V** | - | - | - | - | - | 1 | 1 |
| **Total** | 23 | 23 | 22 | 25 | 26 | 21 | **140** |

**\*Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components Part IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

**CREDIT DISTRIBUTION FOR U.G. PROGRAMME**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Part** | **Course Details** | **No. of Courses** | **Credit per course** | **Total**  **Credits** |
| **Part I** | Tamil | 4 | 3 | 12 |
| **Part II** | English | 4 | 3 | 12 |
| **Part III** | Core Courses | 15 | 4/5 | 68 |
| Elective Courses: Generic / Discipline Specific  (3 or 2+1 Credits) | 8 | 3 | 24 |
| **Part I, II and III Credits** | | | | 116 |
| **Part IV** | Skill Enhancement Courses / NME / Language Courses | 7 | 1/2 | 15 |
| Professional Competency Skill Course | 1 | 2 | 2 |
| Environmental Science (EVS) | 1 | 2 | 2 |
| Value Education | 1 | 2 | 2 |
| Internship | 1 | 2 | 2 |
| **Part IV Credits** | | | | **23** |
| **Part V** | Extension Activity (NSS / NCC / Physical Education) | 1 | 1 | 1 |
| **Total Credits for the UG Programme** | | | | **140** |

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| **Methods of Evaluation** | | |
| **Internal Evaluation** | Continuous Internal Assessment Test | 25 Marks |
| Assignments |
| Seminars |
| Attendance and Class Participation |
| **External Evaluation** | End Semester Examination | 75 Marks |
|  | Total | 100 Marks |
| **Methods of Assessment** | | |
| **Recall (K1)** | Simple definitions, MCQ, Recall steps, Concept definitions | |
| **Understand/Comprehend (K2)** | MCQ, True/False, Short essays, Concept explanations, Short summary or overview | |
| **Application (K3)** | Suggest idea/concept with examples, Suggest formulae, Solve problems,  Observe, Explain | |
| **Analyze(K4)** | Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge | |
| **Evaluate(K5)** | Longer essay/Evaluation essay, Critique or justify with pros and cons | |
| **Create(K6)** | Check knowledge in specific or off beat situations, Discussion, Debating or Presentations | |

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| **Programme Outcomes:** | **PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study  **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one’s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.  **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.  **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.  **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.  **PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation  **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team  **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.  **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.  **PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.  **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.  **PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.  **PO 13: Moral and ethical awareness/reasoning**: Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument  about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demon starting the ability to identify ethical issues related to one‟s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.  **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.  **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including„ learning how to learn‟, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling. | |
| **Programme Specific Outcomes:** | | **PSO1**: To enable students to apply basic microeconomic, macroeconomic and monetary concepts and theories in real life and decision making.  **PSO 2**: To sensitize students to various economic issues related to Development, Growth, International Economics, Sustainable Development and Environment.  **PSO 3**: To familiarize students to the concepts and theories related to Finance, Investments and Modern Marketing.  **PSO 4**: Evaluate various social and economic problems in the society and develop answer to the problems as global citizens.  **PSO 5:** Enhance skills of analytical and critical thinking to analyze effectiveness of economic policies. | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** |
| **PSO 1** | Y | Y | Y | Y | Y | Y | Y | Y |
| **PSO 2** | Y | Y | Y | Y | Y | Y | Y | Y |
| **PSO3** | Y | Y | Y | Y | Y | Y | Y | Y |
| **PSO 4** | Y | Y | Y | Y | Y | Y | Y | Y |
| **PSO 5** | Y | Y | Y | Y | Y | Y | Y | Y |

3 – Strong, 2- Medium, 1- Low

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| **23UBBMC13** | **CORE- I**  **FINANCIAL ACCOUNTING-I** | **L** | **T** | **P** | **C** |
| **Semester-I** | **5** |  |  | **5** |

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| Learning Objectives: | |
| LO1: | To understand the basic accounting concepts and standards. |
| LO2: | To know the basis for calculating business profits. |
| LO3: | To familiarize with the accounting treatment of depreciation. |
| LO4: | To learn the methods of calculating profit for single entry system. |
| LO5: | To gain knowledge on the accounting treatment of insurance claims. |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Remember the concept of rectification of errors and Bank reconciliation statements |
| CO2: | Apply the knowledge in preparing detailed accounts of sole trading concerns |
| CO3: | Analyse the various methods of providing depreciation |
| CO4: | Evaluate the methods of calculation of profit |
| CO5: | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. |

**Unit I :Fundamentals of Financial Accounting**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

**Unit II: Final Accounts**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

**Unit III: Depreciation and Bills of Exchange**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method .

**Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System -

**Unit IV: Accounting from Incomplete Records**

Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.Bill under rebate – Insolvency of Acceptor – Accommodation.

Average Due Date and Account Current.

**Unit V: Royalty and Insurance of Claims**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment

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| **Recent Trends in Financial Accounting** | |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. | |
| **Text Books:** | | |
| 1. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. | |
| 2. | S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida. | |
| 3. | ShuklaGrewal and Gupta,2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | |
| 4. | Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi. | |
| 5. | R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi. | |

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| **Supplementary Readings:** | |
| 1. | Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai. |
| 2. | Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida. |
| 3. | Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi. |
| 4. | Goyal and Tiwari,2023 Financial Accounting, Taxmann Publications, New Delhi. |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |

**NOTE: Latest Edition of Textbooks May be Used**

|  |  |
| --- | --- |
| **Web Reference:** | |
| 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
| 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
| 3. | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> |

**NOTE: Latest Edition of Textbooks May be Used**

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO5** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |

**\*3**– Strong, **2**- Medium, **1**- Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UBBMC14** | **CORE - II**  **PRINCIPLES OF MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-I** | **5** |  |  | **5** |

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| Learning Objectives: | |
| LO1: | To understand the basic management concepts and functions |
| LO2: | To know the various techniques of planning and decision making |
| LO3: | To familiarize with the concepts of organisation structure |
| LO4: | To gain knowledge about the various components of staffing |
| LO5: | To enable the students in understanding the control techniques of management |

|  |  |
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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Demonstrate the importance of principles of management. |
| CO2: | Paraphrase the importance of planning and decision making in an organization. |
| CO3: | Comprehend the concept of various authorizes and responsibilities of an organization. |
| CO4: | Enumerate the various methods of Performance appraisal |
| CO5: | Demonstrate the notion of directing, co-coordination and control in the management. |

**Unit I: Introduction to Management**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,

Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management **-** Duties & Responsibilities.

**Unit II: Planning**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

**Unit III: Organizing**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management

**Unit IV: Staffing**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**Unit V: Directing**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

**Co-ordination and Control**

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

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| **Recent Trends in Principles of Management** | |
| Faculty member will impart the knowledge on recent trends in Principles of Management to the students and these components will not cover in the examination. | |
| **Text Books:** | | |
| 1. | Gupta.C.B, 2022 Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. | |
| 2. | DinkarPagare,2023Principles of Management, Sultan Chand & Sons Publications, New Delhi. | |
| 3. | P.C.Tripathi& P.N Reddy, 2022 Principles of Management. Tata McGraw, Hill, Noida. | |
| 4. | L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi. | |
| 5. | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, 2023 Business Management, Kalyani Publications, New Delhi. | |

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| **Supplementary Readings:** | |
| 1. | K Sundar, 2022 Principles of Management, Vijay Nichole Imprints Limited, Chennai |
| 2. | Harold Koontz, Heinz Weirich, 2023 Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. |
| 3. | Grifffin, 2022 Management principles and applications, Cengage learning, India. |
| 4. | H.Mintzberg 2023 The Nature of Managerial Work, Harper & Row, New York. |
| 5. | Eccles, R. G. &Nohria, N. Beyond the Hype 2023 Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. |
| **Web Reference:** | |
| 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
| 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
|  | **NOTE: Latest Edition of Textbooks May be Used** |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **3** |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO5** | **2** | 2 | **2** | **2** | **2** | **2** | **3** | **3** | **2** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** |

**\*3**– Strong, **2**- Medium, **1**- Low

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| **23UBBME15-1** | **ELECTIVE - I**  **BUSINESS COMMUNICATION** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

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| Learning Objectives: | |
| LO1: | To enable the students to know about the principles, objectives and importance of communication in commerce and trade. |
| LO2: | To develop the students to understand about trade enquiries |
| LO3: | To make the students aware about various types of business correspondence. |
| LO4: | To develop the students to write business reports. |
| LO5: | To enable the learners to update with various types of interviews |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Acquire the basic concept of business communication. |
| CO2: | Exposed to effective business letter |
| CO3: | Paraphrase the concept of various correspondences. |
| CO4: | Prepare Secretarial Correspondence like agenda, minutes and various business reports. |
| CO5: | Acquire the skill of preparing an effective resume |

**Unit I: Introduction to Business Communication**

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

**Unit II:Trade Enquiries**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters

**Unit III:Banking Correspondence**

Banking Correspondence – Types – Structure of Banking Correspondence

Elements of a Good Banking Correspondence – Insurance – Meaning and Types –

Insurance Correspondence – Difference between Life and General Insurance –

Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine

Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent

Correspondence – Terms of Agency Correspondence

**Unit IV :Secretarial Correspondence**

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

**Unit V:Application Letters**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech

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| **Recent Trends in Business Communication** |
| Faculty member will impart the knowledge on recent trends in Business Communication to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Rajendra Pal & J.S. Korlahalli, 2023 Essentials of Business Communication-Sultan Chand & Sons- New Delhi. |
| 2. | Gupta and Jain, Business Communication,2023Sahityabahvan Publication, New Delhi. |
| 3. | K.P. Singha, 2023 Business Communication, Taxmann, New Delhi. |
| 4. | R. S. N. Pillai and Bhagavathi. S, 2023 Commercial Correspondence, Chand Publications, New Delhi. |
| 5. | M. S. Ramesh and R. Pattenshetty, 2023 Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. |
| **Supplementary Readings:** | |
| 1. | V.K. Jain and Om Prakash, 2022 Business communication, S.Chand, New Delhi. |
| 2. | Rithika Motwani,2022 Business communication, Taxmann, New Delhi. |
| 3. | Shirley Taylor, 2022 Communication for Business-Pearson Publications - New Delhi. |
| 4. | Bovee, Thill, Schatzman, 2023 Business Communication Today - Pearson Education, Private Ltd- NewDelhi. |
| 5. | Penrose, Rasbery, Myers, 2023 Advanced Business Communication, Bangalore. |
| **Web Reference:** | |
| 1. | <https://accountingseekho.com/> |
| 2. | <https://www.testpreptraining.com/business-communications-practice-exam-questions> |
| 3. | <https://bachelors.online.nmims.edu/degree-programs> |

**NOTE: Latest Edition of Textbooks May be Used**

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **23** | **23** | **3** | **33** | **33** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **33** | **22** | 2 | 1 |
| **CO2** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 1 |
| **CO3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 |
| **CO4** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | **2** | **3** | **3** | **2** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** | **3** | 1 | 1 |

**\*3**– Strong, **2**- Medium, **1**- Low

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| **23UBBME15-2** | **ELECTIVE - I**  **INDIAN ECONOMIC DEVELOPMENT** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the concepts of Economic growth and development |
| LO2: | To know the features and factors affecting economic development |
| LO3: | To gain understanding about the calculation of national income |
| LO4: | To examine the role of public finance in economic development |
| LO5: | To understand the causes of inflation |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | To understand the concepts of Economic growth and development |
| CO2: | To know the features and factors affecting economic development |
| CO3: | To gain understanding about the calculation of national income |
| CO4: | To examine the role of public finance in economic development |
| CO5: | To understand the causes of inflation |

**Unit I: Economic Development and Growth**

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

**Unit II: Economic Development**

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

**Unit III: National Income**

Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

**Unit IV : Public Finance**

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

.**Unit V :Money Supply**

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

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| **Recent Trends in Indian Economic Development** | |
| Faculty member will impart the knowledge on recent trends in Indian Economic Development to the students and these components will not cover in the examination. | |
| **Text Books:** | | |
| 1. | Dutt and Sundaram,2023 Indian Economy, S.Chand, New Delhi | |
| 2. | V.K. Puri, S.K. Mishra, 2023 Indian Economy, Himalaya Publishing house, Mumbai | |
| 3. | Remesh Singh, 2023 Indian Economy, McGraw Hill, Noida. | |
| 4. | NitinSinghania, 2023 Indian Economy, McGraw Hill, Noida. | |
| 5. | Sanjeverma, 2022 The Indian Economy, Unique Publication, Shimla. | |

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| **Supplementary Readings:** | |
| 1. | GhatakSubrata 2023 Introduction to Development Economics, Routledge Publications, New Delhi. |
| 2. | SukumoyChakravarthy2023 Development Planning- Indian Experience, OUP,  New Delhi. |
| 3. | Ramesh Singh, 2023 Indian Economy, McGraw Hill, Noida. |
| 4. | Mier, Gerald, M 2023 Leading issues in Economic Development, OUP, New Delhi. |
| 5. | Todaro, Micheal P 2023 Economic Development in the third world, Orient Longman, Hyderabad |
| **Web Reference:** | |
| 1. | <http://www.jstor.org> |
| 2. | <http://www.indiastat.com> |
| 3. | <http://www.epw.in> |

**NOTE: Latest Edition of Textbooks May be Used**

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 2 |
| **CO2** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 1 |
| **CO3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 2 |
| **CO4** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | **1** |
| **CO5** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | **1** |

**\*3**– Strong, **2**- Medium, **1**- Low

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| **23UBBME15-3** | **ELECTIVE - I**  **BUSINESS ECONOMICS** | **L** | **T** | **P** | **C** |
| **Semester-I** | **4** |  |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the approaches to economic analysis |
| LO2: | To know the various determinants of demand |
| LO3: | To gain knowledge on concept and features of consumer behaviour |
| LO4: | To learn the laws of variable proportions |
| LO5: | To enable the students to understand the objectives and importance of pricing policy |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the positive and negative approaches in economic analysis |
| CO2: | Understood the factors of demand forecasting |
| CO3: | Know the assumptions and significance of indifference curve |
| CO4: | Outline the internal and external economies of scale |
| CO5: | Relate and apply the various methods of pricing |

**Unit I: Introduction to Economics**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –

Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**Unit II: Demand & Supply Functions**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants

**Unit III:Consumer Behaviour**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

**Unit IV :Theory of Production**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

.**Unit V :Product Pricing**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

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| **Recent Trends in Business Economics** |
| Faculty member will impart the knowledge on recent trends in Business Economics to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | H.L. Ahuja, 2023 Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. |
| 2. | C.M. Chaudhary, 2023 Business Economics-RBSA Publishers - Jaipur-03. |
| 3. | Aryamala.T, 2023 Business Economics, Vijay Nocole, Chennai. |
| 4. | T.P Jain,2023 Business Economics, Global Publication Pvt. Ltd, Chennai. |
| 5. | D.M. Mithani, 2023nBusiness Economics, Himalaya Publishing House, Mumbai. |

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| **Supplementary Readings:** | |
| 1. | S.Shankaran, 2023 Business Economics-Margham Publications, Chennai. |
| 2. | P.L.Mehta, 2023 Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. |
| 3. | Peter Mitchelson and Andrew Mann, 2023 Economics for Business-Thomas Nelson Australia |
| 4. | Ram singh and Vinaykumar, Business Economics, 2023 Thakur Publication Pvt. Ltd, Chennai. |
| 5. | Saluram and Priyanka Jindal, 2023 Business Economics, CA Foundation Study material, Chennai. |
| **Web Reference:** | |
| 1. | <https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ> |
| 2. | <https://www.icsi.edu/> |
| 3. | <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160> |

**NOTE: Latest Edition of Textbooks May be Used**

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 2 | **2** | 2 | 1 | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 1 | **2** | 2 | 1 | 1 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 2 | **2** | 1 | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | **1** | **2** | 2 | 2 | **1** | **2** |
| **CO5** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | **1** | **3** | 1 | 1 | **1** | **2** |

**\*3**– Strong, **2**- Medium, **1**- Low

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| **23UBBMN16** | **SKILL ENHANCEMENTCOURSE –1 (NME-I)**  **DIGITAL BANKING** | **L** | **T** | **P** | **C** |
| **Semester-1** | **2** |  |  | **2** |

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| **Learning Objectives:** | | |
| **LO1:** | | To acquaint students with knowledge of Digital Banking Products. |
| **LO2:** | | To enable the students to understand the knowledge of Digital Payment System |
| **LO3:** | | To impart the students to understand the new concepts of Mobile and Internet Banking |
| **LO4:** | | To enables the students to havedepth knowledgeinpoint of sale terminals |
| **LO5:** | | To understand the ATM and cash deposit system |
| **Course Outcomes:** | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Explainthe need fordigital bankingproducts and theusage  Ofcards. | |
| **CO2:** | Classifytheusageof variouspaymentsystems. | |
| **CO3:** | Discusstheprofitability,riskmanagementandfraudsof  Mobileandinternetbanking. | |
| **CO4:** | AnalyzetheapprovalprocessesofPOSterminals. | |
| **CO5:** | ExplaintheproductfeaturesandservicesofATMandCash  DepositMachine. | |

**Unit I: Digital Banking Products**

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards -NewTechnologies-Europay,MasterandVisaCard(EMV)-TapandGo,NearFieldCommunication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for DigitalBankingProducts -DigitalLending–DigitalLendingProcess-Non-Performing-Asset(NPA.

**Unit II: Payment System**

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure -ImmediatePaymentService(IMPS)–NationalUnifiedUSSDPlatform(NUUP)-NationalAutomatedClearingHouse(NACH)-AadhaarEnabledPaymentSystem(AEPS)–ChequeTruncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic FundTransfer(NEFT) -InnovativeBanking&Payment Systems.

**Unit III**: **Mobile and Internet Banking**

Mobile & Internet Banking - Overview – Product Features andDiversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites,IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - BlockchainTechnology-Types-Crypto currencyandBitcoins

**Unit IV**:**Point of Sale Terminals**

Point of Sale (POS) Terminals - Overview - Features - Approval processesfor POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - CloudbasedPoint of Sale – Cloud Computing-BenefitsofPOS in RetailBusiness.

**Unit V**:**Automated Teller Machine and Cash Deposit Systems**

Automated Teller Machine(ATM) - CashDeposit Machine(CDM)& Cash Recyclers - Overview -Features - ATM Instant Money TransferSystems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, BrownLabel and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security,SurveillanceandFraudPrevention.

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| **Recent Trends in Digital Banking** |
| Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | IIBF,2019.DigitalBanking.TaxmannPublications, New Delhi |
| 2. | Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi |
| 3. | RavindraKumarandManishDeshpande. 2016 E-Banking.PacificBooksInternational,2016. |
| 4. | UppalR.K. 2017 E-Banking:The IndianExperience.BhartiPublications,2017. |

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| **Supplementary Readings:** | | |
| 1. | | Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.. |
| 2. | | Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited  New Delhi. |
| 3. | | Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai |
| 4. | | SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai. |
| **Web Reference:** | | | |
| 1 | <https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf> | | |
| 2 | <http://www.himpub.com/documents/Chapter1859.pdf>. | | |

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| **23UCOMF17** | **FOUNDATION COURSE**  **FUNDAMENTALS OF BUSINESS STUDIES** | **L** | **T** | **P** | **C** |
| **Semester-I** | **2** |  |  | **2** |

A bridge course for the students of commerce faculty is conducted every year to get thestudentstheknowledgeofcommercefaculty. Themainobjectiveofthecourseis to bridge the gap between subjects studied at School level and subjectsthey would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educationalcourses. Bridge course is preparative course for college level course with anacademic curriculum that is offered to enhance the knowledge of the students bymeans of preparing for the intellectual challenges of commerce subject and to know basicinformationaboutcoresubject.

Bridge courses are the tool to help students to success in their graduate levelstudies. It is also a pre requisite and foundational course to know the basicinformation aboutcommerce subjects.

**FUNDAMENTALS OF BUSINESS STUDIES**

**Objective**

The bridge course aims to act as a buffer for the new entrants with an objective toprovide adequate time for the transition to hard core of degree courses. This givesthem a breather, to prepare themselves before the onset of courses for first yeardegree programme.

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Tomakethestudentsfamiliarwiththebasicconceptsof commerce, and Management Fields. |
| **CO2:** | ToencourageandmotivatetheStudents for thecommerceEducation. |
| **CO3:** | TomakethestudentsawaretowardsthevariousbranchesofcommerceforExample,Accounts,Bankingand Auditing. |

**Unit I Commerce-Introduction**

Definition of Commerce -Importance’s of Commerce -Meaning of barter system --business-industry-trade-hindrances oftrade-branchesofCommerce.

**Unit II Accounting-Introduction**

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methodsof Accounting-Single Entry Double Entry-Steps involved indouble entry system-Advantages of double entry system-Meaning of Debit andCredit-Types of Accounts and its rules-Personal Accounts-Real Accounts-NominalAccounts.

**Unit III Marketing and Advertising**

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer –Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives,Advertising Functions Advantages of advertising, Kinds of Advertising,Advertising Media,Kindsof media

**Unit IV Auditing & Entrepreneurial Development**

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations ofAuditing -Distinction between Auditing & Investigation -Distinction betweenAccounting&Auditing -BasicPrinciplesofAudit-ClassificationofAudit- Entrepreneurial Development-Characteristics of an entrepreneur-Functionsof an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Conceptof WomenEntrepreneurs

**Unit V: Income Tax Law and Practice**

Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority andAdministration-SlabRate -FilingofReturns-ResidentialStatus.

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| **Text Books:** | |
| 1. | L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi. |
| 2. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 3. | Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi |
| 4. | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai |
| 5. | Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai. |
| 6. | T. Srinivasan2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |

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| **23UTAML21** | பொதுதமிழ்-II | **L** | **T** | **P** | **C** |
| **Semester-II** | **6** |  |  | **3** |

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| **23UENGL22** | **GENERAL ENGLISH - II** | **L** | **T** | **P** | **C** |
| **Semester-II** | **6** |  |  | **3** |

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| **23UBBMC23** | **CORE-III**  **FINANCIAL ACCOUNTING-II** | **L** | **T** | **P** | **C** |
| **Semester-II** | **5** |  |  | **5** |

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| Learning Objectives: | |
| LO1: | The students are able to prepare different kinds of accounts such  Higher purchase and Installments System. |
| LO2: | To understand the allocation of expenses under departmental accounts |
| LO3: | To gain an understanding about partnership accounts relating to Admission and retirement |
| LO4: | Provides knowledge to the learners regarding Partnership Accounts relating  to dissolution of firm |
| LO5: | To know the requirements of international accounting standards |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | To evaluate the Hire purchase accounts and Installment systems |
| CO2: | To prepare Branch accounts and Departmental Accounts |
| CO3: | To understand the accounting treatment for admission and retirement in partnership |
| CO4: | To know Settlement of accounts at the time of dissolution of a firm. |
| CO5: | To elaborate the role of IFRS |

**Unit I:Hire Purchase and Installment System**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit

**Unit II:Branch and Departmental Accounts**

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price**.**

**Unit III: Partnership Accounts - I**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

**Unit IV: Partnership Accounts - II**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

**Unit V:Accounting Standards for financial reporting**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

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| **Recent Trends in Financial Accounting** |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. |
| **Note: Question Paper shall cover 20%Theory and 80% Problems.**   |  |  | | --- | --- | | **Text Books:** | | | 1. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. | | 2. | S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida. | | 3. | ShuklaGrewal and Gupta,2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | 4. | Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi. | | 5. | R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai. | | 2. | Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida. | | 3. | Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi. | | 4. | Goyal and Tiwari,2023 Financial Accounting, Taxmann Publications, New Delhi. | | 5. | Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.  **NOTE: Latest Edition of Textbooks May be Used** |  |  |  | | --- | --- | | **Web Reference:** | | | 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | 3. | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 2 | 1 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 2 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 1 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | 2 |
| **CO5** | **2** | **2** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | 1 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UBBMC24** | **CORE-IV**  **BUSINESS LAW** | **L** | **T** | **P** | **C** |
| **Semester-II** | **5** |  |  | **5** |

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| Learning Objectives: | |
| LO1: | To know the nature and objectives of Mercantile law |
| LO2: | To understand the essentials of valid contract |
| LO3: | To gain knowledge on performance contracts |
| LO4: | To define the concepts of Bailment and pledge |
| LO5: | To understand the essentials of contract of sale |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the Objectives and significance of Mercantile law |
| CO2: | Understand the clauses and exceptions of Indian Contract Act. |
| CO3: | Explain concepts on performance, breach and discharge of contract. |
| CO4: | Outline the contract of indemnity and guarantee |
| CO5: | Explain the various provisions of Sale of Goods Act 1930 |

**Unit I :Introduction**

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

**Unit II :Elements of Contract**

**Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

**Unit III:Performance Contract**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for  Breach of contract - Termination and Discharge of Contract - Quasi Contract

**Unit IV :Contract of Indemnity and Guarantee**

Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

**Unit V:Sale of Goods Act 1930**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

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| **Recent Amendements in Business Law** | | |
| Faculty member will impart the knowledge on recent Amendments in Business Law to the students and these components will not cover in the examination. | | |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | N.D. Kapoor , 2023 Business Laws Sultan Chand and Sons, New Delhi. | | 2. | R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi. | | 3. | M C Kuchhal&VivekKuchhal, 2023 Business law, S Chand Publishing, New Delhi | | 4. | M.V. Dhandapani,2023 Business Laws, Sultan Chand and Sons, New Delhi. | | 5. | Shusma Aurora, 2023 Business Law, Taxmann, New Delhi. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | PreethiAgarwal, 2023 Business Law, CA foundation study material, Chennai. | | 2. | Saravanavel, Sumathi, Anu, 2023 Business Law Himalaya Publications, Mumbai. | | 3. | Kavya and Vidhyasagar, 2023 Business Law, Nithya Publication, New Delhi. | | 4. | D.Geet, Business Law 2023 NiraliPrakashan Publication, Pune. | | 5. | M.R. Sreenivasan , 2023 Business Laws, Margham Publications, Chennai. |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 1. | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) | | 2. | <http://swcu.libguides.com/buslaw> | | 3. | <http://libguides.slu.edu/businesslaw> | | | | |
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**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 |
| **CO5** | **2** | **2** | **2** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | **2** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UBBME25-1** | **ELECTIVE - II**  **BUSINESS ENVIRONMENT** | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the nexus between environment and business. |
| LO2: | To know the Political Environment in which the businesses operate. |
| LO3: | To gain an insight into Social Environment. |
| LO4: | To familiarize the concepts of an Economic Environment. |
| LO5: | To learn the trends in Global Environment. |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Remember the nexus between environment and business. |
| CO2: | Apply the knowledge of Political Environment in which the businesses operate. |
| CO3: | Analyze the various aspects of Social Environment. |
| CO4: | Evaluate the parameters in Economic Environment. |
| CO5: | Create a conducive environment for business to operate globally. |

**Unit I :An Introduction**

The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

**Unit II: Political Environment**

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

**Unit III:Social and Cultural Environment**

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

**Unit IV :Economic Environment**

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

**Unit V: Technological Environment**

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

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| **Recent Trends in Business Environment** |
| Faculty member will impart the knowledge on recent trends in Business Environment to the students and these components will not cover in the examination. |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | C. B. Gupta, 2023 Business Environment, Sulthan Chand & Sons, New Delhi | | 2. | Francis Cherunilam, 2023 Business Environment, Himalaya Publishing House, Mumbai | | 3. | Dr. V.C. Sinha, 2023 Business Environment, SBPD Publishing House, UP. | | 4. | Aswathappa.K, 2023 Essentials of Business Environment, Himalaya Publishing House, Mumbai | | 5. | Rosy Joshi, SangamKapoor&PriyaMahajan, 2023 Business Environment, Kalyani Publications, New Delhi |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Veenakeshavpailwar, 2023 Business Environment, PHI Learning Pvt Ltd, New Delhi | | 2. | Shaikhsaleem, 2023 Business Environment, Pearson, New Delhi | | 3. | S. Sankaran, 2023 Business Environment, Margham Publications, Chennai | | 4. | NamithaGopal, 2023 Business Environment, Vijay Nicole Imprints Ltd., Chennai | | 5. | Ian Worthington, Chris Britton, Ed Thompson, 2023 The Business Environment, F T Prentice Hall, New Jersey |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 1. | [www.mbaofficial.com](http://www.mbaofficial.com/) | | 2. | [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com) | | 3. | [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk) | |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 |
| **CO5** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |

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| **23UBBME25-2** | **ELECTIVE - II**  **INSURANCE AND RISK MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

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| Learning Objectives: | |
| LO1: | To know the concepts and principles of contract of insurance |
| LO2: | To understand the basic features of life insurance |
| LO3: | To gain knowledge on the principles of general insurance |
| LO4: | To examine the Insurance Regulatory and Development Authority 1999 (IRDA) |
| LO5: | To know the risk management process |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Identify the workings of insurance and hedging |
| CO2: | Evaluate the types of insurance policies and settlement |
| CO3: | Settle claims under various types of general insurance |
| CO4: | Know the protection provided for insurance policy holders under IRDA |
| CO5: | Evaluate the assessment and retention of risk |

**Unit I :Introduction to Insurance**

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.

**Unit II: Life Insurance**

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.

.**Unit III:General Insurance**

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

**Unit IV :Risk Management**

Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.

**Unit V: IRDA Act 1999**

Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers, and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.

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| **Recent Amendements in Insurance** |
| Faculty member will impart the knowledge on recent Amendments in Insurance to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Neeti Gupta, Anuj Gupta and Abha Chopra, 2023 Risk Management and Insurance, Kalyani Publishers, New Delhi. |
| 2. | N. Premavathy 2023 Elements of Insurance, Sri Vishnu Publications, Chennai. |
| 3. | M.N. Mishra & S.B. Mishra, 2023 Insurance Principles and Practice, S Chand Publishers, New Delhi. |
| 4. | Michel Crouhy, 2023 The Essentials of Risk Management, McGraw Hill, Noida. |
| 5. | Thomas Coleman, 2023 A Practical Guide to Risk Management, CFA, India. |

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| **Supplementary Readings:** | |
| 1. | John C.Hull, 2023 Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey. |
| 2. | P.K. Gupta, 2023 Insurance and Risk Management, Himalaya Publications, Mumbai. |
| 3. | Sunilkumar,2023 Insurance and Risk Management, Golgatia publishers, New Delhi. |
| 4. | NaliniPravaTripathy, 2023 PrabirPaal, Insurance Theory & Practice, Prentice Hall of India. |
| 5. | AnandGanguly 2023 Insurance Management, New Age International Publishers. |

**NOTE: Latest Edition of Textbooks May be Used**

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| **Web Reference:** | |
| 1. | <https://www.mcminnlaw.com/principles-of-insurance-contracts/> |
| 2. | <https://www.investopedia.com/terms/l/lifeinsurance.asp> |
| 3. | <https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1> |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 1 | 2 | 2 | **3** | 2 |
| **CO5** | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |  | 1 | 2 | **3** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| --- | --- | --- | --- | --- | --- |
| **23UBBME25-3** | **ELECTIVE - II**  **BANKINGMANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-II** | **4** |  |  | **3** |

|  |  |
| --- | --- |
| **LearningObjectives:** | |
| **LO1:** | To enable the students to haveknowledge about banking structure inIndia |
| **LO2:** | Toprovideconceptualunderstanding oflendingproceduresofbank |
| **LO3:** | TohelpstudentstogetaninsightintotheconceptofNPA |
| **LO4:** | Toprovidestudentswithknowledge ofinvestmentofbank fund |
| **LO5:** | Toenrichstudentswiththeknowledge ofdigitalbanking |

|  |  |
| --- | --- |
| **CourseOutcomes:** | |
|  |  |
| **CO1:** | Describe thekeyfunctionsofbanking andidentifytheroleofbankingineconomic development |
| **CO2:** | Identifythe legal formalitiesrelatingtothe lendingofloans |
| **CO3:** | Classifythe Non-performingassetandits management |
| **CO4:** | Analysethe investmentavenuesofbankfund |
| **CO5:** | Outlinethe recenttrendsintechnologybasedbankingsystem |

#### UnitI:BankingStructure

BankingstructureinIndia-bankingfunctionsandservices-Foreigncommercialbanks

-Private commercialbanks-capitaladequacy.Smallbanksandpaymentbanks.

#### UnitII:LendingProcedures

Principles of lending - financial adequacy assessing the borrower - project appraisal -structuralandInfrastructuralanalysis-legalformalities-follow uploans,assetmanagement companies.

#### UnitIII:ManagementofNPAs

Non-Performing Assets (NPAs) - Early Warning Signals - Management ofNPAsRemedies Available - Recent Measures - loan recovery tribunals - Provisions ofRevenueRecoveryActllaneousInsurance–ClaimsSettlement.

#### UnitIV:Investment ofBank Fund

Investmentmanagement-prioritiesinallocationofbankfunds-investmentingovernments securities - maturity and yield - quality and diversification, profitabilitymanagement -profitplanning.

#### UnitV:E-Banking

Traditional Banking vs. E-Banking - facets of E-Banking - Internet Procurement – E-Banking Transaction - Electronic Delivery Channels - Truncated Cheque - CompleteCentralized Solution - Features of CCS - Advances of E-Banking - Constraints in E-Banking-SecurityMeasures.

Faculty member will impart the knowledge on trends in Banking Management tothestudents andthesecomponentswill notcoverintheexamination.

**RecentTrendsin BankingManagement**

Text Books:



1. SundharamandVarshney,2023BankingLaw&Practice,SultanChand&Sons,NewDelhi.
2. S.N.Maheswari,2022BankingLaw&Practice,KalyaniPublications,NewDelhi
3. Gordon&Natrajan,2022Banking:Theory,LawandPractice,Himalayapublishers,Mumbai.
4. GuruswamyS,2022BankingTheoryLawandPractice,VijayNicolePublications,Chennai.
5. Santhanam B,2022Banking TheoryLawandPractice,MarghamPublications,Chennai

#### SupplementaryReadings:

1. VasantDesai,2022PrinciplesofBankManagement,HimalayaPublications,Mumbai.
2. K.Subramanian,2022BankingReformsinIndia,TMH, NewDelhi.
3. Joseph Sinkey, 2022 Commercial Bank Financial Bank Financial Management,PearsonEducation(PrenticeHall), NewDelhi
4. Sheraler&Sherlaker,2022BankingLawTheoryand Practice,
5. NirmalaPrasad,2022BankingTheoryLawandPractice,SultanChand&Sons,NewDelhi

## NOTE:LatestEditionofTextbooksMaybeUsed

**Reference:**

1. https://nlist.inflibnet.ac.in/search/Search2Record/10.1093\_oxrep\_grr023
2. https://nlist.inflibnet.ac.in/search/Search2Record/10.1023\_a:1009760306445

### https://nlist.inflibnet.ac.in/search/Search2Record/10.1093\_itnow\_bwab067

#### OutcomeMapping

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ProgrammeOutcomes ProgrammeSpecificOutcomes** | | | | | | | | | | | | | | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 1 | 2 | 2 | **3** | 2 |
| **CO5** | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |  | 1 | 2 | **3** | 2 |

**\*3**–Strong, **2-**Medium,**1**-Low

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UBBMN26** | **SKILL ENHANCEMENTCOURSE-2 (NME-II)**  **FUNDAMENTALS OF FINTECH** | **L** | **T** | **P** | **C** |
| **Semester-II** | **2** |  |  | **2** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives:** | | |
| **LO1:** | To educate the students to introduce Fintech | |
| **LO2:** | To gain knowledge in Financial Technology and Digital payments | |
| **LO3:** | To acquire knowledge in Cryptocurrencies | |
| **LO4:** | To know the knowledge in Block chin Technology | |
| **LO5:** | To understand the effects of fintech on various sectors | |
| **Course Outcomes:** | | |
|  | | After the successful completion of the course, the students will be able to: |
| **CO1:** | | Identify the benefits of FinTech industry; |
| **CO2:** | | Enable a better understanding of Financial Technology and Digital Payments |
| **CO3:** | | Analyse the functioning of Cryptocurrency |
| **CO4:** | | Explain the impact of Block Chain Technology |
| **CO5:** | | Evaluate the effects of Fintech on various sectors |

**Unit I: Introduction to Fintech**

Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem **-** Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers  **-**Challenges

**Unit II:Financial Technology and Digital Payments**

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) –**-** Financial Data Analytics **-** Data Science and Big Data in FinTech - Digital Payments **-** Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;

|  |
| --- |
| **Unit III:Cryptocurrencies**  Cryptocurrencies - benefits - disadvantages**-** Examples of cryptocurrencies - Outline of cryptocurrency – types- wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies |

**Unit IV: Blockchain Technology**

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector **-** BCT insupply chain management

**Unit V:Effects of Fin-Tech onVariousSectors**

Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

|  |  |  |
| --- | --- | --- |
| **Recent Trends in Fintech** | | |
| Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination. | | |
| **Text Books:** | |
| 1. | Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai |
| 2. | Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback – |
| 3. | Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition |

|  |  |
| --- | --- |
| **Supplementary Readings:** | |
| 1. | Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction |
| 2. | Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University |
| 3. | SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA |
| 4. | The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website Reference:<https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>.  https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas |
| 5. | Diamandis, P. H., &Kotler, S. 2020. The Future Is Faster Than You Think: How  Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuster |

**SECOND YEAR – SEMESTER – III**

**Core – V: Corporate Accounting I**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UBBMC33** | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To understand about the pro-rata allotment **and Underwriting of Shares** | | | | | | | | | |
| **LO2** | To know the provisions of companies Act **regarding Issue and** Redemption of Preference shares and debentures | | | | | | | | | |
| **LO3** | To learn the form and contents of financial statements as per Schedule III of Companies Act 2013 | | | | | | | | | |
| **LO4** | To examine **the various methods of valuation of Goodwill and shares** | | | | | | | | | |
| **LO5** | To identify the Significance of International financial reporting standard (IFRS) | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | **No. of Hours** | |
| I | **Issue of Shares**  Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment **Issue of Rights and Bonus Shares** - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | | | | | | | | **15** | |
| II | **Issue & Redemption of Preference Shares & Debentures**  Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at **Par,** Premium **and Discount**.  Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | | | | | | | | **15** | |
| III | **Final Accounts**  Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration | | | | | | | | **15** | |
| IV | **Valuation of Goodwill & Shares**  Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.  Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods. | | | | | | | | **15** | |
| V | **Indian Accounting Standards**  International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (**Theory Only**) | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | |
| **CO1** | Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites | | | | | | | | | |
| **CO2** | Asses the accounting treatment of issue and redemption of preference shares and debentures | | | | | | | | | |
| **CO3** | Construct Financial Statements applying relevant accounting treatments | | | | | | | | | |
| **CO4** | Compute the value of goodwill and shares under different methods and assess its applicability | | | | | | | | | |
| **CO5** | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS | | | | | | | | | |
| **Textbooks** | | | | | | | | | | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. | | | | | | | | | |
| 2 | R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. | | | | | | | | | |
| 3 | Broman, Corporate Accounting, Taxmann, New Delhi. | | | | | | | | | |
| 4 | Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi. | | | | | | | | | |
| 5 | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| 1 | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. | | | | | | | | | |
| 2 | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi | | | | | | | | | |
| 3 | Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh | | | | | | | | | |
| 4 | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | |
| 5 | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | |
| 1 | <https://www.tickertape.in/blog/issue-of-shares/> | | | | | | | | | |
| 2 | <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf> | | | | | | | | | |
| 3 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**Core – VI: Banking Law And Practice**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| **23UBBMC34** | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | | |
| **LO2** | To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function | | | | | | | | | | | |
| **LO3** | To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | | |
| **LO4** | To understand how capital fund of commercial banks, objectives and process of Asset securitization etc. | | | | | | | | | | | |
| **LO5** | To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | | |
| I | **Introduction to Banking**  History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion | | | | | | | | | **15** | | |
| II | **Central Bank and Commercial Bank**  Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.  Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development. | | | | | | | | | **15** | | |
| III | **Banking Practice**  Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs  e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.  Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending. | | | | | | | | | **15** | | |
| IV | **Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.  Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.  Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman. | | | | | | | | | **15** | | |
| V | **Digital Banking**  Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking  Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking. | | | | | | | | | **15** | | |
|  | **TOTAL** | | | | | | | | | **75** | | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | | |
| **CO2** | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | | | | | | | | | | | |
| **CO3** | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | | |
| **CO4** | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc | | | | | | | | | | | |
| **CO5** | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai | | | | | | | | | | | |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi | | | | | | | | | | | |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata | | | | | | | | | | | |
| 4 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi | | | | | | | | | | | |
| 5 | K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai | | | | | | | | | | | |
| 2 | [KataitSanjay](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Katait+Sanjay&search-alias=stripbooks), Banking Theory and Practice, Lambert Academic Publishing, | | | | | | | | | | | |
| 3 | Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand | | | | | | | | | | | |
| 4 | William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA | | | | | | | | | | | |
| 5 | NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | https://www.rbi.org.in/ | | | | | | | | | | | |
| 2 | https://businessjargons.com/e-banking.html | | | | | | | | | | | |
| 3 | <https://www.wallstreetmojo.com/endorsement/> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**second YEAR – SEMESTER – III**

**Elective III - E-Banking**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23UBBME35-1** | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| LO1 | To provide students with the foundation of digital banking concepts | |
| LO2 | To provide conceptual knowledge of online banking mechanism | |
| LO3 | To provide students with up-to-date information about payment, clearing and settlement systems in banking industry | |
| LO4 | To familiarise students about the risk associated with e-banking and relevance of banking solutions | |
| LO5 | To expose students to the digital authentication techniques in the digital era | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | **Electronic Banking**  Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -truncated cheque and Electronic cheque -Models for E-banking-complete centralized solution-features-CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking. | 12 |
| II | **Online Banking**  Introduction –concept and meaning-the electronic delivery channels-need for computerization-Automatic Teller Machine(ATM) at home –Electronic Fund Transfer(EFT)-uses –computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT. | 12 |
| III | **Updating Bank Saving Accounts**  Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque Magnetic Ink Character Recognition (MICR) and Cheques -E-Banking in India Procedure- Programmes-Components-How to go on net for Online Banking-advantages Limitations. | 12 |
| IV | **E-Banking Security**  Introduction need for security –Security Concepts-Privacy –Survey. Findings on security-Attack-Cyber-Crimes-Reasons for Privacy-Tampering-Encryption –Meaning The encryption process-may appear as follows -Cryptogram-Crypt analyst cryptography-Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher Jumbling-Asymmetric-Crypto System-Data Encryption Standard (DES). | 12 |
| V | **E-Builder Solutions**  Digital certificate-Digital Signature &Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions-Pry Zone -E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-inc –security devices-Public Key Infrastructure- (PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET). TEXT BOOK C.S. Rayudu, E-Business, Himalaya Publishing House. | 12 |
|  | **Total** | **60** |
| **Course Outcomes** | | |
| **CO1** | Describe fundamental concepts of e-banking, compare and contrast traditional and e-banking | |
| **CO2** | Demonstrate online banking techniques | |
| **CO3** | Illustrate clearing and settlement mechanism in real time | |
| **CO4** | Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce | |
| **CO5** | Develop insights in to banking security solutions | |
| **Textbooks** | | |
|  | Digital Banking, Indian Institute of Banking and Finance, Taxmann | |
|  | Agarwal, O.P, Modern banking of India, Himalaya publisher, Mumbai | |
|  | [Bishnupriya Mishra](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Bishnupriya+Mishra&search-alias=stripbooks), [R K Uppal](https://www.amazon.in/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=R+K+Uppal&search-alias=stripbooks) , Modern Banking in India: Dimensions & Risks, New Century Publications, New Delhi | |
|  | Chris Skinner, Digital Bank Strategies to Launch or become a DigitalBank, Marshall Cavendish International (Asia) Private the Limited, Singapore | |
|  | LohnaSarika R, Digital Banking and Cyber Security, New Century Publications, New Delhi | |
| **Reference Books** | | |
|  | Singh Jaspal, Digital Payments in India: Background, Trends and Opportunities, New Century Publications, New Delhi | |
|  | Rao K. Srinivasa, Changing Dimensions of Banking in India, Notion Press, Chennai | |
|  | BhushanDewan, E-Commerce, S. Chand Limited, NewDelhi | |
|  | Roger Hunt& John Shelly, Computers and Common sense, Prentice-Hall,1979 | |
|  | C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai | |

|  |  |
| --- | --- |
| **Web Resources** | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073> |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020> |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003> |

**Mapping with Programme Outcomes   
and Programme Specific Outcomes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO 3** |
| **CO 1** | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 |
| **Total** | 15 | 13 | 14 | 14 | 14 | 13 | 13 | 13 | 15 | 14 | 14 |
| **Average** | 3 | 2.6 | 2.8 | 2.8 | 2.8 | 2.6 | 2.6 | 2.6 | 3 | 2.8 | 2.8 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective III - Technology in Banking**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | **Total** | | |
| **23UBBME35-2** | | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** | | |
| **Learning Objectives** | | | | | | | | | | | | |
| C1 | To provide students with basic knowledge of various committee on banking sector reforms and application of technology in banking sector | | | | | | | | | | | |
| C2 | To expose students to the services offered by the banking sector. | | | | | | | | | | | |
| C3 | To provide conceptual knowledge of online banking mechanism | | | | | | | | | | | |
| C4 | To impart students with knowledge of technology in banking and its impact | | | | | | | | | | | |
| C5 | To familiarise students about the risk associated with e-banking and regulatory guidelines. | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction:**  Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet –other services – corporate internet – Anywhere Banking – Any time Banking-Home BankingInternet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card Credit Card. | | | | | | | | | | 12 | |
| II | **Electronic Banking**  Meaning - Services - e-banking and financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features -Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money -Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System. | | | | | | | | | | | 12 |
| III | **Electronic Banking Services**  E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Net Data-Net Bank wire. | | | | | | | | | | | 12 |
| IV | **Technology in Bank**  Technology in Bank Impact of Technology on its employees - Customer services - Management control. | | | | | | | | | | |  |

|  |  |  |  |
| --- | --- | --- | --- |
| V | **Technology & Cyber laws**  Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statues of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines. | | 12 |
|  | **Total** | | **60** |
| **Course Outcomes** | | | |
| **CO1** | Explain the banking sector reforms based on the recommendations of various committee. | | |
| **CO2** | Demonstrate online banking techniques and examine the pros and cons of digital banking | | |
| **CO3** | Examine Banking Operations in real life scenario | | |
| **CO4** | Develop insights into the impact of technology on different stakeholders of the bank | | |
| **CO5** | Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce | | |
| **Textbooks** | | | |
|  | | Technology and banks – National institute of banking, Pune | |
|  | | Electronic banking and Information technology – IIB | |
|  | | Financial Services Information Systems – Jessica Keyes Auerbach Publications, | |
|  | | Kaptan S S&Choubey N S, E-Indian Banking in Electronic Era, Sarup& Sons, New Delhi | |
|  | | Banking Technology, Indian Institute of Bankers Publication | |
| **Reference Books** | | | |
|  | | Information Technology in Indian commercial Banks, Nibs Pune Naidu C.A.S | |
|  | | McGraw hill, Donald H.Sunden ,Computer Today , | |
|  | | Computer Networks Practice Hall Publication Tanenbaum Andrews | |
|  | | Vasudeva, E-Banking, Common Wealth Publishers, New Delhi. | |
|  | | Turban Rainer potter, Information Technology, John Wiely& Sons Inc | |
| **Web Resources** | | | |
|  | | https://www.slideshare.net/ermkakkar/role-of-technology-in-banking | |
|  | | https://www.slideshare.net/VinayChaithanya/banking-technology-51445864 | |
|  | | https://www.slideshare.net/Sarithapream/banking-technology-159775213 | |
|  | | https://www.slideshare.net/clamiller/role-of-it-in-banking-6306732 | |
|  | | https://www.slideshare.net/muthukrishnavenianan/concept-of-banking-technology | |

**Mapping with Programme Outcomes  
 and Programme Specific Outcomes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Total** | 15 | 13 | 14 | 14 | 13 | 13 | 13 | 12 | 15 | 14 | 14 |
| **Average** | 3 | 2.6 | 2.8 | 2.8 | 2.6 | 2.6 | 2.6 | 2.4 | 3 | 2.8 | 2.8 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective III - Financial Services**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | | | **Total** |
| **23UBBME35-3** | | | **4** |  |  |  | **3** | **4** | **25** | **75** | | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | To impart knowledge on the role and function of the Indian financial system. | | | | | | | | | | | |
| **LO2** | | To enrich their knowledge on key areas relating to management of financial products and services | | | | | | | | | | | |
| **LO3** | | To familiarize students about Venture Capital, Leasing. | | | | | | | | | | | |
| **LO4** | | To make them understand the Credit Rating system. | | | | | | | | | | | |
| **LO5** | | To provide insights into mutual funds and the operation of NSDL and CSDL. | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | | |
| I | **Introduction to Financial System**  Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms. | | | | | | | | | | **12** | | |
| II | **Introduction to Financial Services**  Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. | | | | | | | | | | **12** | | |
| III | **Venture Capital and Leasing**  Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing. | | | | | | | | | | **12** | | |
| IV | **Credit Rating**  Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context. | | | | | | | | | | **12** | | |
| V | **Mutual Funds**  Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL. | | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | | **60** | |

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| --- | --- | --- |
| **CO** | **Course Outcomes** | |
| **CO1** | Summarise the role and function of the financial system | |
| **CO2** | Gain practical knowledge on key areas relating to management of financial products and services | |
| **CO3** | Familiarize students about Venture Capital, Leasing. | |
| **CO4** | Infer the importance of the Credit Rating system. | |
| **CO5** | Understand various types of Mutual funds schemes and the roles of NSDL and CSDL. | |
| **Textbooks** | | |
| 1 | Gurusamy.S, Financial Services, Tata McGraw Hill, Noida. | |
| 2 | C. Rama Gopal, Financial Services, Vikas Publishing house, Noida. | |
| 3 | M.Y.Khan, Financial Services, Tata McGraw Hill, Noida. | |
| 4 | E.Dharmaraj, Financial Services,S.Chand, New Delhi. | |
| **Reference Books** | | |
| 1 | | Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States. |
| 2 | | Perry Stinson, Bank management and Financial Services, Clanrye International, USA. |
| 3 | | E.Gordon and K.Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai. |
| 4 | | B. Santhanam, Financial Services, Margham Publications, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | | <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html> |
| 2 | | <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/> |
| 3 | | <https://scripbox.com/mf/what-is-mutual-fund/> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 13 | 13 | 12 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.6 | 2.6 | 2.4 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  **SEC: IV**  **PART: III** | **23UBBMS36: STOCK MARKET OPERATIONS** | **CREDIT: 1**  **HOURS: 1/W** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives:** | | |
| **LO1:** | | To acquaint students with knowledge of Securities Market |
| **LO2:** | | To enable the students to understand the knowledge of Practice Trading on Stock Market |
| **LO3:** | | To impart the students to understand the legal frame work of securities Market |
| **LO4:** | | To enables the students to have depth knowledge in different segment of stock exchange |
| **LO5:** | | To understand the role of Demat Trading |
| Course Outcomes: | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Explain the basic concept of Securities Market | |
| **CO2:** | Practice Trading on Stock Market | |
| **CO3:** | Analyse the legal Frame work of Securities Market | |
| **CO4:** | Explain different segment of Stock Exchange | |
| **CO5:** | Perform Demat Trading | |

Unit I: **Introduction**

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

### Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO,FPO&OFS);Methodsof Floatation- fix price method and book building method; Pricing of Issues; Offer Documents;Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members,Brokers,Registrars,Bankers,ASBA; SMEIPOsandListingofSecurities.

### Unit III: SecondaryMarket

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types ofOrders,ScreenBasedTrading,Internet-BasedTradingandSettlementProcedure;Typesof Brokers.

### Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges andIntermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI(ListingObligations andDisclosureRequirements) Regulation 2015.

### Unit V:DematTrading

Concept and Significance; Role ofDepositoriesand Custodian ofSecurities in DematTrading;SEBIGuidelinesandotherRegulationsRelatingtoDematTrading;ProcedureofDemat Trading.

### **PracticalExercises:**

The learnersarerequiredt o:

1. Preparethestepsinvolvedin preandpostmanagementof hypotheticalcaseof IPO/FPO.
2. Makeacomparative analysisof IPOstoidentifyparametersofsuccessandcausesof failure.
3. ExposethemselvestotradingscreenofNationalStockExchange

(www.nseindia.com)anddemonstrate

1. Procedureof placingbuying/sellingorder.
2. TradingWorkstationStation(TWS)ofspotmarketandfinancialderivativemarkets(Futuresand Options).
3. Learndemattradingandinvestmentwith thehelpof relevantsoftware(WorkingonVirtualtradingplatform).

|  |  |  |
| --- | --- | --- |
| Recent Trends in Stock Market | | |
| Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination. | | |
| Text Books: | | |
| 1. | Gordon,E.,& Natarajan,K. 2019.FinancialMarketsandServices.New Delhi:HimalayaPublishingHouse.New Delhi | |
| 2. | Benjamin,G.1949.TheIntelligentInvestor.NewYork:HarperPublishing. | |
| 3. | Dalton,J.M.2001.HowTheStockMarketWorks? NewYork:Prentice HallPress.Machiraju,H. | |
| 4. | Machiraju,H.R. 2019.Merchant Banking.NewDelhi:New AgePublishers. | |
| Supplementary Readings:  1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi. 2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill,New Delhi. 3. DamodaranAsath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance.,New Delhi 4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi | | |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

|  |  |  |
| --- | --- | --- |
| **SEMESTER: III**  **SEC: V**  **PART: III** | **23UBBMS37: NEW VENTURE PLANNING & DEVELOPMENT** | **CREDIT: 2**  **HOURS: 2/W** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives:** | | |
| **LO1:** | | To acquaint students with knowledge of Setting up a new Business |
| **LO2:** | | To enable the students to understand the legal challenges in setting up Business |
| **LO3:** | | To impart the students to search for entrepreneurial capital |
| **LO4:** | | To enables the students to havedepth knowledgein marketing aspects of new ventures |
| **LO5:** | | To understand the role BusinessPlanPreparationforNew Ventures |
| **Course Outcomes:** | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Generateabusinessideausingdifferenttechniquesanddescribesourcesofinnovative ideas | |
| **CO2:** | Evaluateadvantagesof acquiring anongoingventurewithacasestudy; | |
| **CO3:** | Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthebusinessidea; | |
| **CO4:** | Developa marketingplanforabusiness idea; | |
| **CO5:** | Prepare andpresentawell-conceived BusinessPlan | |

**Unit I: StartingNewVentures**

NewVenture:Meaningandfeatures.Opportunityidentification.Thesearchfornewideas.Sourceof innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity:The role of creative thinking. Developing creativity. Impediments to creativity. The pathways toNew Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture:Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How aFranchiseworks.Franchiselaw. Evaluatingthe franchisingopportunities.

**Unit II: LegalChallengesin SettingupBusiness**

IntellectualPropertyProtection:Patents,Trademarks,andCopyrights.RequirementsandProcedureforfilingaPatent,Trademark,andCopyright.LegalactsgoverningbusinessesinIndia.IdentifyingForm of Organisation and theirprocedures and compliances.

**Unit III: SearchforEntrepreneurialCapital**

The Entrepreneur’s Search for Capital. The Venture Capital Market. Criteria for evaluating New-VentureProposals. Evaluatingthe VentureCapitalist.

Financingstages.AlternateSourcesofFinancingforIndianEntrepreneurs.BankFunding.Government Policy Packages. State Financial Corporations (SFCs). Business Incubators andFacilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like:StartupIndia, Stand UpIndia,MakeinIndia,etc.

**Unit IV: MarketingAspectsofNew Ventures**

DevelopingaMarketingPlan:CustomerAnalysis,GeographicalAnalysis,EconomicalAnalysis,LinguisticAnalysis,SalesAnalysisandCompetitionAnalysis.MarketResearch.SalesForecasting.Evaluation.PricingDecision.

**Unit V: BusinessPlanPreparationforNew Ventures**

BusinessPlan:Concept.PitfallstoAvoidinBusinessPlan.BenefitsofaBusinessPlan.Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary.BusinessDescription.Marketing:MarketNicheandMarketShare.Research,DesignandDevelopment. Operations. Management. Finances. Critical-Risk. Harvest Strategy. MilestoneSchedule

**PracticalExercises:**

Thelearnersarerequiredto:

1. Generateabusinessideausingdifferenttechniquesanddescribesourcesof innovativeideas.
2. Evaluateadvantages of acquiring anongoingventurewith acasestudy.
3. PresentanideawhichcanhaveIPRlikepatentsalongwithcomparativeanalysisofpatentsalreadygranted in similarfield.
4. Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthebusinessidea(developedin exercise 1).
5. Developa marketingplan forthe business idea (developed inexercise 1).
6. Prepareandpresentawell-conceived BusinessPlan.

|  |
| --- |
| **Recent Trends in New Venture Planning & Development** |
| Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination. |

|  |  |  |
| --- | --- | --- |
| **Text Books:** | | |
| 1. | Allen,K.R.(2015).LaunchingNewVentures:AnEntrepreneurialApproach.Boston:Cengage Learning | |
| 2. | Barringer,B.R.,&Ireland,R.D.(2015).Entrepreneurship:SuccessfullyLaunchingNewVentures.London: Pearson. | |
| 3. | Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship:ASouth-AsianPerspective.Boston:Cengage Learning | |
| 4. | Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge,USA | |
| **Supplementary Readings:** | | | | |
| 1. | | | Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture,Kogan Page Ltd,Great Brittan | |
| 2. | | | David Butler 2006 Enterprise Planning and Development Routledge USA | |
| 3. | | | David Butler 2014 Business Planning for New Ventures: A Guide to Startup,Routledge USA | |
| 4. | | | Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA | |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strongs, **2-** Medium, **1**- Low

**SECOND YEAR – SEMESTER – IV**

**Core – VII: Corporate Accounting - ii**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UBBMC43** | | | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
|  | **A** | | | | | | | | | | | | |
|  | **LO1** | | To know the types of Amalgamation, Internal and external Reconstruction | | | | | | | | | | |
|  | **LO2** | | To know Final statements of banking companies | | | | | | | | | | |
|  | LO3 | | To understand the accounting treatment of Insurance company accounts | | | | | | | | | | |
|  | **LO4** | | To understand theprocedure for preparation of consolidated Balance sheet | | | | | | | | | | |
|  | **LO5** | | To have an insight on modes of winding up of a company | | | | | | | | | | |
|  | **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | | | |
|  | **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | |
|  | I | | **Amalgamation, Internal & External Reconstruction**  Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for**Amalgamation -**The Pooling of Interest Method - The Purchase Method**(Excluding Inter-Company Holdings).  **Internal & External Reconstruction**  **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability** - **Accounting Treatment of External Reconstruction** | | | | | | | | | **15** | |
|  | II | | **Accounting of Banking Companies**  Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | | | | | | | | | **15** | |
|  | III | | **Insurance Company Accounts:**  Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format. | | | | | | | | | **15** | |
|  | IV | | **Consolidated Financial Statements**  Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparationof Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | | | | | | | | | **15** | |
|  | V | | **Liquidation of Companies**  Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)**  Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. | | | | | | | | | **15** | |
|  |  | | **TOTAL** | | | | | | | | | **75** | |
|  | **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
|  | **Course Outcomes** | | | | | | | | | | | | |
|  | **CO1** | | Understand the accounting treatment of amalgamation, Internal and external reconstruction | | | | | | | | | | |
|  | **CO2** | | Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. | | | | | | | | | | |
|  | **CO3** | | Synthesize and prepare final accounts of Insurance companies in the prescribed format | | | | | | | | | | |
|  | **CO4** | | Give the consolidated accounts of holding companies | | | | | | | | | | |
|  | **CO5** | | Preparation of liquidator’s final statement of account | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi. | | | | | | | | | | | |
| 2 | | Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. | | | | | | | | | | | |
| 3 | | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi. | | | | | | | | | | | |
| 4 | | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi. | | | | | | | | | | | |
| 5 | | T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | B.Raman, Corporate Accounting, Taxmann, New Delhi | | | | | | | | | | | |
| 2 | | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi | | | | | | | | | | | |
| 3 | | Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh | | | | | | | | | | | |
| 4 | | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| 5 | | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | [https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126](https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670) | | | | | | | | | | | |
| 2 | | <https://www.slideshare.net/debchat123/accounts-of-banking-companies> | | | | | | | | | | | |
| 3 | | <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR– SEMESTER– IV**

**COREPAPERVIII – COMPANY LAW**

| Subject Code | | L | T | P | S | Credits | Inst. Hours | Marks | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CIA | External | | Total |
| **23UBBMC44** | | 5 |  |  |  | 5 | 5 | 25 | 75 | | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To know Company Law 1956 and Companies Act 2013 | | | | | | | | | | |
| LO2 | To have an understanding on the formation of a company | | | | | | | | | | |
| LO3 | To understand the requisites of meeting and resolution | | | | | | | | | | |
| LO4 | To gain knowledge on the procedure to appoint and remove Directors | | | | | | | | | | |
| LO5 | To familiarize with the various modes of winding up | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | |
| Unit | Contents | | | | | | | | | No. of Hours | |
| I | Introduction to Company law  Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | | | | | | | | | 15 | |
| II | Formation of Company  Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures. | | | | | | | | | 15 | |
| III | Meeting  Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor - | | | | | | | | | 15 | |
| IV | Management & Administration  Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | | | | | | | | | 15 | |
| V | Winding up  Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | | | | | | | | | 15 | |
|  | TOTAL | | | | | | | | | 75 | |
| Course Outcomes | | | | | | | | | | | |
| CO1 | Understand the classification of companies under the act | | | | | | | | | | |
| CO2 | Examine the contents of the Memorandum of Association & Articles of Association | | | | | | | | | | |
| CO3 | Know the qualification and disqualification of Auditors | | | | | | | | | | |
| CO4 | Understand the workings of National Company Law Appellate Tribunal (NCLAT) | | | | | | | | | | |
| CO5 | Analyse the modes of winding up | | | | | | | | | | |
| Textbooks | | | | | | | | | | | |
| 1 | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai | | | | | | | | | | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | | | | | | | | | | |
| 3 | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai | | | | | | | | | | |
| 4 | Shusma Aurora, Business Law,Taxmann, New Delhi | | | | | | | | | | |
| 5 | M.C.Kuchal, Business Law, VikasPublication, Noida | | | | | | | | | | |
| Reference Books | | | | | | | | | | | |
| 1 | Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai | | | | | | | | | | |
| 2 | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai | | | | | | | | | | |
| 3 | KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal | | | | | | | | | | |
| 4 | S.D.Geet, Business Law NiraliPrakashan Publication, Pune | | | | | | | | | | |
| 5 | PreethiAgarwal, Business Law, CA foundation study material | | | | | | | | | | |
| NOTE: Latest Edition of Textbooks May be Used | | | | | | | | | | | |
| Web Resources | | | | | | | | | | | |
| 1 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html> | | | | | | | | | | |
| 2 | <https://vakilsearch.com/blog/explain-procedure-formation-company/> | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/w/windingup.asp> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 15 | 15 | 10 | 15 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**second YEAR – SEMESTER – IV**

**Elective IV - Financial Derivatives**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23UBBME45-1** | **3** |  |  |  | **3** | **3** | **25** | **75** | **100** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Learning Objectives** | | | |
| LO1 | To teach the basics of derivatives, types and risk in derivatives | | |
| LO2 | To provide conceptual knowledge of the basic operational mechanisms in futures contract | | |
| LO3 | Enrich students with various strategies in options trading and approaches available for trading options. | | |
| LO4 | To provide an overview of different types of swaps traded by investor and institution | | |
| LO5 | To familiarize students with the evolution of derivatives markets and regulatory framework for trading in derivative market | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | |
| **UNIT** | **Contents** | | **No. of Hours** |
| I | **Introduction**  Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps –Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives. | | 9 |
| II | **Futures Contract**  Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices. | | 9 |
| III | **Options**  Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options –Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts. | | 9 |
| IV | **SWAPS**  Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary– Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs –Credit Risk. | | 9 |
| V | **Derivatives in India**  Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives. | | 9 |
|  | **Total** | | **45** |
| **Course Outcomes** | | | |
| CO1 | | Examine various derivative products such as futures, options, and swaps | |
| CO2 | | Critically analyse and differentiate various futures contract | |
| CO3 | | Analyze the value of options using option pricing models. | |
| CO4 | | Compare and contrast various types of swaps | |
| CO5 | | Describe the evolution of derivatives Market | |
| Textbooks | | | |
|  | | Parameshwaran, Financial Derivatives, Prentice Hall, New Delhi | |
|  | | SanjeevAggarwal, A Guide to Indian Capital Market, Bharat Publishing, New Delhi | |
|  | | PunithavatiPandian, Security Analysis and Portfolio Management, Vikas Publishing House, Mumbai | |
|  | | D.C.Patwari, Options and Futures – An Indian Perspective, Jaico Publishing House, Kolkata | |
|  | | John.C.Hull, Options, Futures and other Derivative Securities, PHI Learning, 9th Edition, 2012, New Delhi | |
| **Reference Books** | | | |
|  | | Keith Redhead, Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs,– PHI Learning, 2011, New Delhi | |
|  | | Stulz, Risk Management and Derivaties, Cengage Learning, 2nd Edition, 2011, Noida | |
|  | | JayanthRamaVarma, Derivaties and Risk Management, 2nd Edition, 2011, McGraw Hill Education, Noida | |
|  | | David Dubofsky, Option and Financial Futures, Valuation and Uses, McGraw Hill International Edition. | |
|  | | S.L.Gupta, Financial Derivaties- Theory, Concepts and Practice, Prentice Hall Of India, 2011. | |
| **Web Resources** | | | |
|  | | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmw028> | |
|  | | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_rfs_15.3.927> | |
|  | | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmp020> | |

**Mapping with Programme Outcomes   
and Programme Specific Outcomes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 |
| **CO 3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 |
| **Total** | 15 | 13 | 14 | 13 | 13 | 13 | 14 | 13 | 15 | 12 | 13 |
| **Average** | 3 | 2.6 | 2.8 | 2.6 | 2.6 | 2.6 | 2.8 | 2.6 | 3 | 2.4 | 2.6 |

**3 – Strong, 2- Medium, 1- Low**

**second YEAR – SEMESTER – IV**

**Elective IV - Rural Banking**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23UBBME45-2** | **3** |  | **;** |  | **3** | **3** | **25** | **75** | **100** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| LO1 | To provide students an in-depth knowledge about rural banking | |
| LO2 | To create awareness about different schemes of the Government of India for setting up new enterprise | |
| LO3 | To enrich students with the different sources of rural credit | |
| LO4 | To comprehend the structure of credit planning | |
| LO5 | To familiarise students about the institutional support for rural development | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | Concept of rural banking – Need for rural banking – priority sector lending: terms & condition. | 9 |
| II | PMEGP (Prime Minister Employment Generation Programme) –Start up India Stand up India PM Mudra Yojana (PMMY) Digital India Mission. | 9 |
| III | Institutional sources of finance in rural areas: cooperative banks, commercial banks, regional rural banks – their Structure, policy, Functions, clientele, progress | 9 |
| IV | Credit planning at the gross root level: lead bank scheme, District credit plans and service area approach their bank features. | 9 |
| V | Institutions supporting rural development: Reserve Bank of India (RBI), National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi& Village Industries Commission (KVIC) and Voluntary Organization – their role. | 9 |
|  | **Total** | **45** |
| **Course Outcomes** | | |
| **CO1** | Outline the concept of rural banking | |
| **CO2** | Explain the application of welfare schemes in present scenario | |
| **CO3** | Identify the existence of different source of finance in rural area | |
| **CO4** | Explain the concept of credit planning | |
| **CO5** | Examine the importance of institutional support in rural development. | |
| **Textbooks** | | |
|  | Dhingra IC, Rural banking in India, sultan Chand & sons, New Delhi. | |
|  | Bhat N.S., Aspects of Rural banking, Common wealth publishers, Delhi. | |
|  | Dr.S. Sankaran, Rural banking, Margham Publications, Chennai | |
|  | Basu.A.K, Fundamentals of Banking Theory and practices, Mukherjee & co., Kolkata. | |
|  | Ahmad, Rais, Rural Banking and Economic Development, Mittal Publications, New Delhi. | |
| **Reference Books** | | |
|  | Desai S.S.M, Rural banking in India, Himalaya publishing house, Bombay. | |
|  | Sandhu B.S., Banking & Rural Development, Deep & Deep Publications, New Delhi. | |
|  | G C Mandal, Role of banks in Rural development, Rajat Publications, New Delhi | |
|  | Tanan.M.C, Banking law and practices, Lexis Nexis, New York. | |
|  | Rural Banking, Indian Institute of Banking and Finance, MacMillan Publisher India Limited, 1st Edition 2012. | |
| **Web Resources** | | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191> | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147> | |
|  | <https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057> | |

**Mapping with Programme Outcomes   
and Programme Specific Outcomes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 2** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 |
| **CO 3** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 |
| **Total** | 15 | 12 | 14 | 14 | 12 | 14 | 14 | 12 | 15 | 13 | 12 |
| **Average** | 3 | 2.4 | 2.8 | 2.8 | 2.4 | 2.8 | 2.8 | 2.4 | 3 | 2.6 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**Elective IV - Marketing of Banking Services**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **23UBBME45-3** | | **3** |  |  |  | **3** | **3** | **25** | **75** | **100** | |
| **Learning Objectives** | | | | | | | | | | | | |
| LO1 | To introduce the marketing of banking services concepts to the students | | | | | | | | | | | |
| LO2 | To explain the impact of environmental factors on the marketing strategy adopted by the banks | | | | | | | | | | | |
| LO3 | To acquaint students with the importance of addressing customer needs | | | | | | | | | | | |
| LO4 | To enrich student’s knowledge on the importance of market segmentation. | | | | | | | | | | | |
| LO5 | To explainthe relevance of marketing research to bank | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Marketing concepts and their application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing. | | | | | | | | | | 9 | |
| II | Environmental Scanning – Assessment and Management of Competition – Macro and Micro factors influencing the market goods and services – applicability to Banking – Banking\ regulation and its impact on Bank marketing strategies – Understanding competition, Identification of competition and their focus – Strategic benefits of good competition – What makes a good competitor. | | | | | | | | | | 9 | |
| III | Customer need analysis and customer care: customer focus – Understanding customer need – customer care – Consumer motivation and buying behaviour – perception / behaviour – other factors affecting buying behaviour – decision making process – individual and organizational – selective exposure, selective distortion, and effect on consumer behaviour. | | | | | | | | | | 9 | |
| IV | Market Segmentation(banking) – Product Designing – Marketing – feedback and review –purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market segmentation – Characteristics of a viable Market segment – Benefits from Market segmentation – Disadvantages – Market segmentation techniques for personal and corporate customers. | | | | | | | | | | 9 | |
| V | Market information Research – Definition of marketing research and market research –Differences – Contributions of Marketing Research to a bank – Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis – objective, strategies and tactics – sources of information for situation analysis. | | | | | | | | | | 9 | |
|  | Total | | | | | | | | | | 45 | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Examine and illustrate various concepts and principles in marketing | | | | | | | | | | | |
| **CO2** | Describe effective understanding of relevant areas of marketing management | | | | | | | | | | | |
| **CO3** | Outline the importance of understanding consumer behaviour | | | | | | | | | | | |
| **CO4** | Explain the importance of market segmentation | | | | | | | | | | | |
| **CO5** | Describe the importance of data in conducting marketing research and the need for situation analysis | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
|  | Marketing of Banking Service– IIB | | | | | | | | | | | |
|  | Desai, Vasant,Principles of Bank Management, Himalaya Publications, 1993,Mumbai | | | | | | | | | | | |
|  | B Balaji, Services marketing and Management, S.Chand publishers, New Delhi | | | | | | | | | | | |
|  | Madhukar R.K, Dynamics of Bank Marketing, VBS Publishers,1990 ,Mumbai. | | | | | | | | | | | |
|  | RajanSaxena, Marketing Management,Mc Grow-Hill, Noida. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
|  | Rajeev,Marketing of Banking Service,Macmillan India Ltd, New Delhi | | | | | | | | | | | |
|  | Morz, Rarph, The Formula for Successful Marketing, Galotia Publication, 1991,New Delhi | | | | | | | | | | | |
|  | S.A. Sherlekar, R.Krishnamoorthy , Marketing, Himalaya publishing house, Mumbai | | | | | | | | | | | |
|  | William J Stanton, Marketing, McGrow-Hill,Noida. | | | | | | | | | | | |
|  | Philip Kotler, Principles of Marketing,Pearson publication, | | | | | | | | | | | |

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| **Web Resources** | |
|  | [www.rbi.org](http://www.rbi.org) |
|  | [www.vikalpa.com](http://www.vikalpa.com) |
|  | [www.academic.edu](http://www.academic.edu) |
|  | [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com) |
|  | [www.emeraldinsight.com](http://www.emeraldinsight.com) |

**Mapping with Programme Outcomes   
and Programme Specific Outcomes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 |
| **CO 3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO 5** | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 |
| **Total** | 15 | 13 | 14 | 13 | 14 | 13 | 14 | 13 | 15 | 12 | 13 |
| **Average** | 3 | 2.6 | 2.8 | 2.6 | 2.8 | 2.6 | 2.8 | 2.6 | 3 | 2.4 | 2.6 |

**3 – Strong, 2- Medium, 1- Low**

|  |  |  |
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| **SEMESTER: IV**  **PART: III** | **Skill Enhancement- 6**  **23UBBMS46: BRAND MANAGEMENT** | **CREDIT: 2**  **HOURS: 2/W** |

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| **Learning Objectives:** | |
| **LO1:** | To familiarize the basic knowledge on branding |
| **LO2:** | To understand brand positioning. |
| **LO3:** | To gain knowledge on brand extension |
| **LO4:** | To understand the elements of brand equity. |
| **LO5:** | To know the position of retail branding. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Explain the concept of branding |
| **CO2:** | Discuss the brand positioning and identify brands |
| **CO3:** | Explain the elements of brand extension. |
| **CO4:** | Summarizethe impact of celebrity brand |
| **CO5:** | Discuss the determinants of successful brand management |

**Unit I: Branding**

Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name- Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.

**Unit II: Brand Positioning**

Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- -Building brand personality-Online brand building.

Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image

**Unit III: Brand Extension**

|  |
| --- |
| Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions. |

**Unit IV: Brand Equity**

Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.

**Unit V: Brand Management**

Strategic brand management- Successful brand development-effective brand management.

**Retail Branding**: Different branding strategy- retail branding in India- future of retail branding- positioning strategy for retail brands.

|  |  |
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| **Text Books:** | |
| 1. | S.L. Gupta 2015 Brand Management Himalaya Publishing House Mumbai |
| 2. | Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai |
| 3. | Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand& Company New Delhi. |
| 4 | Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi. |

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| **Supplementary Readings:** | |
| 1. | Mukesh Bhatia 2013 Strategic Brand Management a process of growing & strengthening brands Regal Publications |
| 2. | Kotler, P., and Armstrong. 2016. Principles of Marketing,Persons Education. New York |
| 3. | Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai |
| 4. | Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune. |
| 5. | Kotler, P., Lane, K., and Keller. 2017. Marketing Management,Pearson Education, New York |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO2** |  | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO3** | 3 | 2 | 2 | **2** | **2** | 1 | 2 | **2** | **2** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 | **3** |
| **CO4** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO5** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **SEMESTER: IV**  **PART: III** | **Skill Enhancement- 7**  **23UBBMS47: CLEARING AND FORWARDING IN EXPORT AND IMPORT** | **CREDIT: 2**  **HOURS: 2/W** |

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| --- | --- | --- |
| **Learning Objectives:** | | |
| **LO1:** | To educate the students how the clearing and forwarding agents acted in Ports | |
| **LO2:** | To gain knowledge how the export documents are prepared by the exporter and theses documents are handled by the shipping and forwarding agents | |
| **LO3:** | To acquire knowledge in import documentation | |
| **LO4:** | To know the how the frights are charged by the shipping and forwarding agents | |
| **LO5:** | To understand the Risk in Export and Import | |
| **Course Outcomes:** | | |
|  | | After the successful completion of the course, the students will be able to: |
| **CO1:** | | Explain the role of clearing agents in ports |
| **CO2:** | | Discuss the export procedure and documentation |
| **CO3:** | | Explain the import documentation procedure |
| **CO4:** | | Equip Freight forwarding services |
| **CO5:** | | Discuss the determinants of Risk Management |

**Unit I: Introduction**

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work-Documents required for clearing and forwarding

**Unit II: Export Procedure Documentation**

|  |
| --- |
| Documents required for export- Commercial Invoice-Packing list-Certificate of Origin -.GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification - Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports  **Unit III: Import Procedure Documentation**  Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import |

**Unit IV: Fright forwarding and Transportation**

Fright forwarding services in import and export – Mode of Transport- Air,Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements

**Unit V: Risk Management**

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

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| **Recent Trends in Clearing and Forwardin in Export and Import** |
| Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai |
| 2. | Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai. |
| 3. | Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi. |

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| **Supplementary Readings:** | |
| 1. | Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi |
| 2. | Paras Ram , 2022,Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi |
| 3. | Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2 |
| 4. | Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai |
| 5. | Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai. |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO2** |  | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO3** | 3 | 2 | 2 | **2** | **2** | 1 | 2 | **2** | **2** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 | **3** |
| **CO4** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO5** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

**THIRD YEAR – SEMESTER - V**

**Core – IX: Cost Accounting - I**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| **23UBBMC51** | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand the various concepts of cost accounting. | | | | | | | | | | |
| **LO2** | | To prepare and reconcile Cost accounts. | | | | | | | | | | |
| **LO3** | | To gain knowledge regarding valuation methods of material. | | | | | | | | | | |
| **LO4** | | To familiarize with the different methods of calculating labour cost. | | | | | | | | | | |
| **LO5** | | To know the apportionment of Overheads. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction of Cost Accounting**  Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre. | | | | | | | | | | 15 | |
| II | **Cost Sheet and Methods of Costing**  Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | | | 15 | |
| III | **Material Costing**  Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method. | | | | | | | | | | 15 | |
| IV | **Labour Costing**  Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement. | | | | | | | | | | 15 | |
| V | **Overheads Costing**  Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate. | | | | | | | | | | 15 | |
|  | **TOTAL** | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Remember and recall the various concepts of cost accounting | | | | | | | | | | | |
| **CO2** | Demonstrate the preparation and reconciliation of cost sheet. | | | | | | | | | | | |
| **CO3** | Analyse the various valuation methods of issue of materials. | | | | | | | | | | | |
| **CO4** | Examine the different methods of calculating labour cost. | | | | | | | | | | | |
| **CO5** | Critically evaluate the apportionment of Overheads. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi | | | | | | | | | | | |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, | | | | | | | | | | | |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | | |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai | | | | | | | | | | | |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. | | | | | | | | | | | |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, | | | | | | | | | | | |
| 3 | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi | | | | | | | | | | | |
| 4 | Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai | | | | | | | | | | | |
| 5 | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html> | | | | | | | | | | | |
| 2 | <https://www.accountingtools.com/articles/what-is-material-costing.html> | | | | | | | | | | | |
| 3 | <https://www.freshbooks.com/hub/accounting/overhead-cost> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – X: PRINCIPLESOFMARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **23UBBMC52** | | **5** |  |  |  | **4** | **5** | **25** | **75** | **100** | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the concept and functions of marketing | | | | | | | | | | |
| **LO2** | To understand the importance of market segmentation | | | | | | | | | | |
| **LO3** | To examine the stages of new product development | | | | | | | | | | |
| **LO4** | To gain knowledge on the various advertising medias | | | | | | | | | | |
| **LO5** | To analyse the global market environment | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. Of Hours** |
| I | **Introduction to Marketing**  Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. | | | | | | | | | | **15** |
| II | **Market Segmentation**  Meaning and definition - Benefits – Criteria for segmentation–Types of segmentation– Geographic – Demographic– Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour –– Motives. Freud’s Theory of Motivation. | | | | | | | | | | **15** |
| III | **Product&Price**  Marketing Mix––an overview of 4P’s of Marketing Mix –  Product – Introduction to Stages of New Product Development–Product Life Cycle –– Pricing – Policies - Objectives – Factors Influencing Pricing– Kinds of Pricing. | | | | | | | | | | **15** |
| IV | **Promotions and Distributions**  Elements of promotion–Advertising–0bjectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller- Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods. | | | | | | | | | | **15** |
| V | **Competitive Analysis and Strategies**  Global Market Environment–Social Responsibility and Marketing Ethics - Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–Market Research–MIS and Marketing Regulation. | | | | | | | | | | **15** |
|  | **TOTAL** | | | | | | | | | | **75** |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Developanunderstandingontheroleandimportanceofmarketing | | | | | | | | | | |
| **CO2** | Applythe4p’s ofmarketingintheirventure | | | | | | | | | | |
| **CO3** | Identifythefactorsdeterminingpricing | | | | | | | | | | |
| **CO4** | UsethedifferentChannelsofdistributionofindustrialgoods | | | | | | | | | | |
| **CO5** | UnderstandtheconceptofE-marketingandE-Tailing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | PhilipKotler,Principles of Marketing:A South Asian Perspective ,Pearson Education. NewDelhi | | | | | | | | | | |
| 2 | Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, NewDelhi. | | | | | | | | | | |
| 3 | Dr.AmitKumar,Principles Of Marketing,Shashibhawan Publishing House,Chennai | | | | | | | | | | |
| 4 | Dr.N.RajanNair,Marketing, Sultan Chand &Sons.New Delhi | | | | | | | | | | |
| 5 | Neeru Kapoor Principles Of Marketing, PHILearning, NewDelhi | | | | | | | | | | |

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| **Reference Books** | |
| 1 | Prof.KavitaSharma,Dr.Swati Agarwal, Principles of Marketing Book, Taxmann, Newdelhi |
| 2 | Dr.J.Jayasankar, Marketing Management, MarghamPublications,Chennai. |
| 3 | Assael,H.ConsumerBehaviour and Marketing Action,USA:PWS-Kent |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company |
| 5 | Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India |
| **NOTE: Latest Edition of Text books May be Used** | |
| **WebResources** | |
| 1 | <https://www.aha.io/roadmapping/guide/marketing/introduction> |
| 2 | <https://www.investopedia.com/terms/m/marketsegmentation.asp> |
| 3 | <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – XI: Income Tax Law and Practice- I**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| **23UBBMC53** | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic concepts & definitions under the Income Tax Act,1961. | | | | | | | | | | |
| **LO2** | To compute the residential status of an assessee and the incidence of tax. | | | | | | | | | | |
| **LO3** | To compute income under the head salaries. | | | | | | | | | | |
| **LO4** | To learn the concepts of Annual value, associated deductions and the calculation of income from House property. | | | | | | | | | | |
| **LO5** | To compute the income from Business & Profession considering its basic principles & specific disallowances. | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Income Tax**  Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under  Section 10. | | | | | | | | | 15 | |
| II | **Residential Status**  Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax. | | | | | | | | | 15 | |
| III | **Income from Salary**  Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income . | | | | | | | | | 15 | |
| IV | **Income from House Property**  Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property. | | | | | | | | | 15 | |
| V | **Profits and Gains from Business or Profession**  Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession. | | | | | | | | | 15 | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **CO1** | Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. | | | | | | | | | | |
| **CO2** | Assess the residential status of an assessee& the incidence of tax. | | | | | | | | | | |
| **CO3** | Compute income of an individual under the head salaries. | | | | | | | | | | |
| **CO4** | Ability to compute income from house property. | | | | | | | | | | |
| **CO5** | Evaluate income from a business carried on or from the practice of a Profession. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. | | | | | | | | | | |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. | | | | | | | | | | |
| 3 | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | | | | | | | | | | |
| 4 | H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra. | | | | | | | | | | |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai | | | | | | | | | | |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi. | | | | | | | | | | |
| 3 | Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman. | | | | | | | | | | |
| 4 | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. | | | | | | | | | | |
| 5 | Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://cleartax.in/s/residential-status/> | | | | | | | | | | |
| 2 | <https://www.legalraasta.com/itr/income-from-salary/> | | | | | | | | | | |
| 3 | <https://taxguru.in/income-tax/income-house-properties.html> | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Core –XII :Project Work with *Viva Voce***

| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UBBMD54** | **5** |  |  |  | **4** | **5** | **25** | **75** | **100** |

**Refer to the RegulationsTHIRD YEAR – SEMESTER – V**

**Elective V - Financial Management**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UBBME55-1** | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To introduce the concept of financial management. | | | | | | | | | | |
| **LO2** | To learn the capital structure theories. | | | | | | | | | | |
| **LO3** | To gain knowledge about techniques in capital budgeting | | | | | | | | | | |
| **LO4** | To learn about dividend payment models. | | | | | | | | | | |
| **LO5** | To understand the needs and calculation of working capital in an organization. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management. | | | | | | | | | 12 | |
| II | **Financial Decision**  Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS. | | | | | | | | | 12 | |
| III | **Investment Decision**  Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).  Discounted Cash-flow Methods : Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index - | | | | | | | | | 12 | |
| IV | **Dividend Decision**  Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M M. Model. | | | | | | | | | 12 | |
| V | **Working Capital Decision**  Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle -  Management of Current Assets: Inventories, AccountsReceivables and Cash. | | | | | | | | | 12 | |
|  | **TOTAL** | | | | | | | | | 60 | |

|  |  |  |
| --- | --- | --- |
| **CO** | | **Course Outcomes** |
| **CO1** | | Recall the concepts in financial management. |
| **CO2** | | Apply the various capital structure theories. |
| **CO3** | | Apply capital budgeting techniques to evaluate investment proposals. |
| **CO4** | | Determine dividendpayouts. |
| **CO5** | | Estimate the working capital of an organization. |
| **Textbooks** | | |
| 1 | R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi. | |
| 2 | M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida. | |
| 3 | I.M.Pandey, Financial Management, Vikas Publications, Noida. | |
| 4 | Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, NewDelhi. | |
| 5 | Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai. | |

|  |  |
| --- | --- |
| **Reference Books** | |
| 1 | Prasana Chandra, Financial Management, Tata Mc.Graw Hill, NewDelhi. |
| 2 | I.M.Pandey, Financial Management, VikasPublishing, Noida. |
| 3 | Khan &Jain ,Financial Management, Sultan Chand &Sons, New Delhi. |
| 4. | A.Murthy, Financial Management,Margham Publications, Chennai. |
| 5. | J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://efinancemanagement.com/financial-management/types-of-financial-decisions> |
| 2 | <https://efinancemanagement.com/dividend-decisions> |
| 3 | <https://www.investopedia.com/terms/w/workingcapital.asp> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **TOTAL** | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 11 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Elective V - Indirect Taxation**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| **23UBBME55-2** | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To get introduced to indirect taxes | | | | | | | | | | |
| **LO2** | To have an overview of Indirect taxes | | | | | | | | | | |
| **LO3** | To be familiar the CGST and IGST Act | | | | | | | | | | |
| **LO4** | To learn procedures under GST | | | | | | | | | | |
| **LO5** | To gain knowledge about Customs Duty. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Indirect Tax**  Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023 | | | | | | | | | **12** | |
| II | **An Overview of Goods & Service Tax (GST)**  Introduction of Goods and Service Tax in India–– Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST. | | | | | | | | | **12** | |
| III | **CGST & IGST Act 2017**  Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment | | | | | | | | | **12** | |
| IV | **Procedures under GST**  Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST. | | | | | | | | | **12** | |
| V | **Customs Act 1962**  Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |

| **Course Outcomes** | |
| --- | --- |
| **CO1** | Acquaintance with Indirect tax laws |
| **CO2** | Exposed to the overview of GST. |
| **CO3** | Apply provisions of CGST and IGST |
| **CO4** | Summarise procedures of GST |
| **CO5** | Discuss aspects of Customs Duty in India |
| **Textbooks** | |
| 1 | Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi. |
| 2 | Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra. |
| 3 | Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi. |
| 4 | CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi. |
| **Reference Books** | |
| 1 | V.S.Datey, All About GST, Taxmann Publications, New Delhi. |
| 2 | T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai. |

| 3 | Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai. |
| --- | --- |
| 4 | Guidance material on GST issued by CBIC, Government of India. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | [https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.](https://iimskills.com/goods-and-services-tax/%23:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.) |
| 2 | <https://tax2win.in/guide/gst-procedure> |
| 3 | <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Elective VI - Credit and Risk Management in BankS**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UBBME56-1** | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To impart students about the basic principles, types and approaches to bank credit. | | | | | | | | | | |
| **LO2** | To expose students about the documentation process of lending to different types of customers | | | | | | | | | | |
| **LO3** | To introduce students to the mechanism of sanctioning and recovery of loans | | | | | | | | | | |
| **LO4** | To educate students on the appraisal procedure of corporate projects | | | | | | | | | | |
| **LO5** | To impart students with the essentials of credit risk management | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects– business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details. | | | | | | | | | 12 | |
| II | Lending to Different Customers – Individuals – Partnership – Limited companies – Trust –Association – Legal aspects – Documents to be called for. | | | | | | | | | 12 | |
| III | Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure: Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous: Self – Employed. Businessloan (Borrower Based) – Small Business: Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction –Disbursement – Follow Up – Recovery Agriculture: Small, Medium and Big Farmers – Short term and medium-term Loans – Corporate Borrowers. Governmentsponsored: Priority sector lending – Lead Bank Scheme – Government sponsored loan to Weaver section – Subsidy. | | | | | | | | | 12 | |
| IV | Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement– Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach | | | | | | | | | 12 | |
| V | NPA – Causes and Remedial Measures – Management of NPA’s – Debt Recovery Tribunals – Asset Reconstruction Fund. | | | | | | | | | 12 | |
|  | **Total** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Explain the various forms of credit extended by banks, summarise the recommendations of various committee | | | | | | | | | | |
| **CO2** | Identify the lending policies applicable to different customers | | | | | | | | | | |
| **CO3** | Explain the documentation procedure related to sanctioning of loan to different types of customers | | | | | | | | | | |
| **CO4** | Demonstrate the assessment procedure of sanctioning project finance | | | | | | | | | | |
| **CO5** | Examine the norms of debt recovery tribunals | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | Indian Financial System and Commercial Banking – IIB | | | | | | | | | | |
|  | Special and preferred sector Finance – IIB | | | | | | | | | | |
|  | Management and Accounting and Financial Management – IIB | | | | | | | | | | |
|  | Prudential Accounting Norms and Audit of Banks, Naganatham. M. and Jayaraman | | | | | | | | | | |
|  | Indian Institute of Bankers, Special and preferred sector Finance IIB | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Naganatham M. and Jayaraman, Prudential Accounting Norms and Audit of Banks | | | | | | | | | | |
|  | Annual Reports of RBI | | | | | | | | | | |
|  | Indian Institute ofBankers,Management and Accounting and Financial Management, IIB | | | | | | | | | | |
|  | Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | www.federalreserve.gov | | | | | | | | | | |
|  | www.kpmg.com | | | | | | | | | | |
|  | www.bis.org | | | | | | | | | | |
|  | www.counterpartyriskmanagement.org | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 12 | 13 | 12 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.2 | 2.6 | 2.4 | 2.6 | 2.2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Elective VI - Retail Banking**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23UBBME56-2** | | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To provide basic knowledge on retailing concepts of banks and its related process. | | | | | | | | | |
| **LO2** | To educate students about the different types of retail products | | | | | | | | | |
| **LO3** | To impart the basic process of using credit and debit cards to the students | | | | | | | | | |
| **LO4** | To help students to comprehend marketingnuances of retail products | | | | | | | | | |
| **LO5** | To enrich students with customer relationship management process | | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **UNIT** | | **Contents** | **No. of Hours** |
| I | | **Concepts of Retailing**  Retailing Concepts- History and definition, role within the bank operations, Applicability of retailing concepts, distinction between Retail and Corporate/Wholesale Banking. | 12 |
| II | | **Retail Products**  Retail Products Overview – Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of Asset Products. | 12 |
| III | | **Credit &Debit Cards**  Credit / Debit Cards – Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points. | 12 |
| IV | | **Selling of Retail Products**  Marketing / Selling of retail products, Tie –up with Institutions for Delivery Channels – Branch, Extension counters, ATM, POS, Internet Banking, M- Banking. Micro credit- MSMEs (an overview) | 12 |
| V | | **Customer Relationship Management**  Customer Relationship Management – Role and impact of Customer relationship, Stages in customer relationship management process. Account opening, basic loan origination data. | 12 |
|  | | **Total** | **60** |
| **CO** | | **Course Outcomes** | |
| **CO1** | | Describe the application of retailing concepts in banks. | |
| **CO2** | | Explain the process of retail product development | |
| **CO3** | | Demonstrate the use of credit and debit cards | |
| **CO4** | | Explain the importance of m-banking | |
| **CO5** | | Outline the importance of customer relationship management | |
| **Textbooks** | | | |
|  | Retail Banking,Macmillan Education Experts and Macmillan Education, Noida | | |
|  | Dr. Ramamurthy, Retail Banking (a guide for Novices) ,Create space Independent Publisher, e-Book | | |
|  | Agarwal, O.P. , Fundamentals of Retail Banking, Himalaya publishers, Mumbai. | | |
|  | Indian Institution of Banking Finance, Retail Banking (CAIIB2018),Mcmillan Education | | |
| **Reference Books** | | | |
|  | | KeithPond, Retail Banking,Gosbrook Professional Publishing Ltd,UK. | |
|  | | Suresh Samudrala,Retail Banking Technology, Jaico Publishing house,Mumbai. | |
|  | | Taxmann, Smart Manager Retail Banking Decoded, Poppy Sharma, New Delhi | |
|  | | Bihari, C, Suresh, Retail Banking Challenges & Latest Trends in India, Himalaya publishing, Mumbai | |
| **Web Resources** | | | |
|  | | https://www.slideshare.net/lkumar091/retail-banking-ppt | |
|  | | https://www.slideshare.net/KartikJain37/introduction-to-retail-banking-56297256 | |
|  | | https://www.slideshare.net/raj01fm07/retail-banking-30743345 | |
|  | | https://www.slideshare.net/sushil09071994/retail-banking-249808711 | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**PART IV:**    **SUMMER INTERNSHIP**

| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UBBMI58** |  |  |  |  | **2** | **-** | **25** | **75** | **100** |

**(Refer to the Regulations)**

**THIRD YEAR – SEMESTER – VI**

**Core –XIII: cost Accounting - ii**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | | **Total** |
| **23UBBMC61** | | **6** |  |  |  | **4** | **6** | **25** | **75** | | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To understand the standards in Cost Accounting | | | | | | | | | | | |
| **LO2** | To know the concepts of contract costing. | | | | | | | | | | | |
| **LO3** | To be familiar with the concept of process costing. | | | | | | | | | | | |
| **LO4** | To learn about operation costing. | | | | | | | | | | | |
| **LO5** | To gain insights into standard costing. | | | | | | | | | | | |
| **Prerequisite: Should have studied Cost Accounting in V Sem** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | | |
| I | **Cost Accounting Standards**  An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement. | | | | | | | | | **18** | | |
| II | **Job Costing, Batch Costing and Contract Costing**  Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | | | | | | | | | **18** | | |
| III | **Process Costing**  Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | | | | | | | | | **18** | | |
| IV | **Operation Costing**  Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | | | | | | | | | | **18** | |
| V | **Standard Costing and Variance Analysis**  Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances. | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |

| **Course Outcomes** | | |
| --- | --- | --- |
| **CO1** | Remember and recall standards in cost accounting | |
| **CO2** | Apply the knowledge in contract costing | |
| **CO3** | Analyze and assimilate concepts in process costing | |
| **CO4** | Understand various bases of classification cost and prepare operating cost statement. | |
| **CO5** | Set up standards and analyse variances. | |
| **Textbooks** | | |
| 1 | Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi. | |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi. | |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi. | |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai. | |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi. | |
| **Reference Books** | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida. |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi. |
| 3 | V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi. |
| 4 | Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 5 | Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597> |
| 2 | <https://www.wallstreetmojo.com/process-costing/> |
| 3 | <https://www.accountingnotes.net/cost-accounting/operating-costing/17755> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 15 | 15 | 10 | 13 | 15 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 3 | 3 | 2 | 2.6 | 3 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Core – XIV: Management Accounting**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| **23UBBMC62** | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To understand basics management accounting | | | | | | | | | | |
| **LO2** | | To know the aspects of Financial Statement Analysis | | | | | | | | | | |
| **LO3** | | To familiarize with fund flow and cash flow analysis | | | | | | | | | | |
| **LO4** | | To learn about budgetary control | | | | | | | | | | |
| **LO5** | | To gain insights into marginal costing. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Semester.** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management Accounting**  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. | | | | | | | | | | **18** | |
| II | **Ratio Analysis**  Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | | | **18** | |
| III | **Funds Flow & Cash Flow Analysis**  Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities | | | | | | | | | | **18** | |
| IV | **Budget and Budgetary Control**  Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | | | | | | | | | | **18** | |
| V | **Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.  Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor. | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Remember and recall basics in management accounting | | | | | | | | | | | |
| **CO2** | Apply the knowledge of preparation of Financial Statements | | | | | | | | | | | |
| **CO3** | Analyse the concepts relating to fund flow and cash flow | | | | | | | | | | | |
| **CO4** | Evaluate techniques of budgetary control | | | | | | | | | | | |
| **CO5** | Formulate criteria for decision making using principles of marginal costing. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications, | | | | | | | | | | | |
| 2 | Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi. | | | | | | | | | | | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. | | | | | | | | | | | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. | | | | | | | | | | | |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. | | | | | | | | | | | |
| 2 | Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai. | | | | | | | | | | | |
| 3 | Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai. | | | | | | | | | | | |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India. | | | | | | | | | | | |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300> | | | | | | | | | | | |
| 2 | <https://accountingshare.com/budgetary-control/> | | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/m/marginalcostofproduction.asp> | | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 11 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.1 | 2.6 | 2 | 2 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

**Core – XV: Income Tax Law and Practice - II**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** |
| **23UBBMC63** | | **6** |  |  |  | **4** | **6** | **25** | **75** | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand provisions relating to capital gains | | | | | | | | | | |
| **LO2** | To know the provisions for computation of income from other sources. | | | | | | | | | | |
| **LO3** | To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income. | | | | | | | | | | |
| **LO4** | To learn about assessment of individuals | | | | | | | | | | |
| **LO5** | To gain knowledge about assessment procedures. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I stSem** | | | | | | | | | | | |

| **Unit** | **Contents** | **No. of Hours** |
| --- | --- | --- |
| I | **Capital Gains**  Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. | **18** |
| II | **Income From Other Sources & Clubbing of Income**  Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept | **18** |
| III | **Set Off and Carry Forward of Losses and Deductions From Gross Total Income**  Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. | **18** |
| IV | **Computation of Total Income – Individual**  Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime | **18** |
| V | **Income Tax Authorities**  Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). | **18** |
|  | **TOTAL** | **90** |
| **THEORY 20% & PROBLEMS 80%** | | |

| **Course Outcomes** | | |
| --- | --- | --- |
| **CO1** | Remember and recall provisions on capital gains | |
| **CO2** | Apply the knowledge about income from other sources | |
| **CO3** | Analyse the set off and carry forward of losses provisions | |
| **CO4** | Learn about assessment of individuals | |
| **CO5** | Apply procedures learnt about assessment procedures. | |
| **Textbooks** | | |
| 1 | | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2 | | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. |
| 3 | | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4 | | Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra. |
| 5 | | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |
| **Reference Books** | | |
| 1 | | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 2 | | Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi. |
| 3 | | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 4 | | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5 | | Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | | <https://www.investopedia.com/terms/c/capitalgain.asp> |
| 2 | | <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html> |
| 3 | | <https://www.incometax.gov.in/iec/foportal/> |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VsI**

**Elective - VII  
International Banking & FOREX Management**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23UBBME64-1** | **5** |  |  |  | **3** | **5** | **25** | **75** | **100** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **LO1** | To equip students with the knowledge of international banking. | |
| **LO2** | To help students gain insights on foreign exchange market and exchange rate determination | |
| **LO3** | To make students aware of the role of different financial institutions in international trade. | |
| **LO4** | To provide an exposure to the students about the international sources of finance. | |
| **LO5** | To equip students with the foreign exchange management concepts | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | |
| **UNIT** | **Contents** | **No. of Hours** |
| I | **Introduction**  International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions: Lending and Borrowing across borders. | 15 |
| II | **Foreign Exchange Market**  Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating - Exchange Rate regimes- Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic-Forward Cover and Hedging. | 15 |
| III | **International Financial Institutions**  Definition-Functions -World Bank-IMF-Asian Development Bank-International Financial Corporation - International Development Association. | 15 |
| IV | **Sources of Exchange**  Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External - Commercial Borrowings – Global Depository Receipts – Off shore Borrowings. | 15 |
| V | **Exchange Management**  Foreign Exchange Management – Composition of Foreign Exchange Reserves :Foreign - Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions. | 15 |
|  | Total | **75** |
| **CO** | Course Outcomes | |
| **CO1** | Compare and contrast International banking and domestic. | |
| **CO2** | Explain techniques that can be used to hedge risk in the foreign exchange market | |
| **CO3** | Discuss the role that international financial institutions play in the global arena. | |
| **CO4** | Examine the International Sources of Finance for the Firm | |
| **CO5** | Describe the various currency arrangements a country may adopt | |
| Textbooks | | |
|  | A V Rajwade, H G Desai, Foreign Exchange International Finance Risk Management, Shroff Publisher, Mumbai | |
|  | Mrs.MeenaPandey, International Banking and Forex Management, Himalaya Publishing House Pvt. Ltd., Kolkata | |
|  | K. ArokiarajNeckolac, K Rajeswari, NihaAsif, International Banking &Forex Management, Himalaya Publishing House, Kolkata | |
|  | Dr. P G Gopalakrishnan, Mrs. NandhiniJagannarayan, International banking and Finance, Himalaya Publishing House, Kolkata | |
|  | Rupnarayan Bose, Fundamentals of International Banking, Trinity Press, New Delhi | |
| Reference Books | | |
|  | Michael Bruno, ed. Annual World Bank Conference on Development Economics. | |
|  | MooradChodhry, An Introduction to Banking, Principles, Strategy and Risk Management, Second Edition, Wiley, New Dehi | |
|  | Gurusamy, Global Financial Institutions, Vijay NicoleImprints, Chennai, 2015. | |
|  | AmeyaPatil, International Banking and Finance, Nirali Publisher, New Delhi | |
|  | Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk  Management, IIB | |
| Web Resources | | |
|  | [www.money.howstuffworks.com](http://www.money.howstuffworks.com) | |
|  | [www.ibfed.org](http://www.ibfed.org) | |
|  | [www.fdic.gov](http://www.fdic.gov) | |

Mapping with Programme Outcomes and Programme Specific Outcomes

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** | **PSO 1** | **PSO 2** | **PSO 3** |
| CO 1 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO 2 | 3 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 2 |
| CO 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 2 |
| CO 4 | 3 | 3 | 2 | 3 | 2 | 1 | 2 | 1 | 3 | 2 | 2 |
| CO 5 | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| Total | 15 | 10 | 12 | 11 | 11 | 10 | 10 | 10 | 15 | 10 | 10 |
| Average | 3 | 2 | 2.4 | 2.2 | 2.2 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Elective VII- Computer Application in Business**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UBBME64-2** | | **1** | **2** | **2** |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To apply various terminologies used in the operation of computer systems in a business environment. | | | | | | | | | | |
| **LO2** | To Understand the basic concepts of a word processing package | | | | | | | | | | |
| **LO3** | To apply the basic concepts of electronic spread sheet software in business. | | | | | | | | | | |
| **LO4** | To Understand and apply the basic concepts of PowerPoint presentation. | | | | | | | | | | |
| **LO5** | To generate electronic mail for communicating in an automated office for business environment. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Word Processing**  Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer. | | | | | | | | | **15** | |
| II | **Mail Merge**  Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents. | | | | | | | | | **15** | |
| III | **Preparing Presentations**  Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations. | | | | | | | | | **15** | |
| IV | **Spreadsheet and its Business Applications**  Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions. | | | | | | | | | **15** | |
| V | **Creating Business Spreadsheet**  Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Recall various techniques of working in MS-WORD. |
| **CO2** | Prepare appropriate business document. |
| **CO3** | Create - Presentation for Seminars and Lecture. |
| **CO4** | Understanding various tools used in MS-EXCEL. |
| **CO5** | Apply Excel tools in various business areas of Finance, HR, Statistics. |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | [R Parameswaran](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22R+Parameswaran%22), Computer Application in Business - S. Chand Publishing, UP. |
| 2 | Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications in Business - SBPD Publications, UP. |
| 3 | [MansiBansal](https://www.mahavirlawhouse.com/books/authors/mansi-bansal), [Sushil Kumar Sharma](https://www.mahavirlawhouse.com/books/authors/sushil-kumar-sharma), Computer Application In Business [, Mumbai, Maharashtra.](https://www.mahavirlawhouse.com/books/publishers/taxmann-publications-pvt-ltd) |
| 4 | Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida. |
| 5 | RenuGupta : Computer Applications in Business, Shree Mahavir Book Depot  (Publishers) New Delhi. |

|  |  |
| --- | --- |
| **Reference Books** | |
| 1 | Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA. |
| 2 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida. |
| 3 | Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu. |
| 4 | John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA. |
| 5 | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.youtube.com/watch?v=Nv_Nnw01FaU> |
| 2 | https://www.udemy.com/course/office-automation-certificate-course/ |
| 3 | https://guides.lib.umich.edu/ld.php?content\_id=11412285 |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 10 | 13 | 10 | 13 | 10 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 2 | 2.6 | 2 | 2.6 | 2 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Elective – VIII - Treasury Management**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UBBME65-1** | | **5** |  |  |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **C1** | To facilitate the students to know the concept of Treasury Management | | | | | | | | | | |
| **C2** | To impart knowledge on the mechanism of Treasury Management | | | | | | | | | | |
| **C3** | To equip students with comprehensive knowledge of money market | | | | | | | | | | |
| **C4** | To enable students to have thorough knowledge of the participants of money market | | | | | | | | | | |
| **C5** | To expose students to the concept of foreign treasury management | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Asset Liability Management - Objective - Concept - Risk Management – Interest rate Risk. | | | | | | | | | 15 | |
| II | **Treasury Management**  Concept of Treasury Management - Deployment of Statutory / Surplus funds – Need for Specialized approach in the Bank – Role and Functions of Treasury Department. | | | | | | | | | 15 | |
| III | **Money Market**  Domestic Money Market - Source of funds - Capital - Reserves - SLR - CRR - Surplus cash -Market Players. | | | | | | | | | 15 | |
| IV | **Securities**  Money Market Instruments and Players - Government Securities - Treasury Bill- CP - CD - Call Money Banks and Specified Institutions. | | | | | | | | | 15 | |
| V | **Foreign Treasury Management**  Foreign Currency Market - Combined Treasury Management - RBI and Regulatory Functions. | | | | | | | | | 15 | |
|  | Total | | | | | | | | | 75 | |
| **Course Outcomes** | | | | | | | | | | | |
|  | Explain the objectives of asset liability management | | | | | | | | | | |
|  | Outline the concept of Treasury Management | | | | | | | | | | |
|  | Explain the different players in the money market | | | | | | | | | | |
|  | Compare and contrast the different securities in the money market | | | | | | | | | | |
|  | Outline the features of foreign currency market | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | Treasury Investment and risk Management, IIB | | | | | | | | | | |
|  | Jack Clank Francis, Management of Investments-McGraw Hill International series | | | | | | | | | | |
|  | Treasury Management (IIBF 2018), IIBF | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Jack Clank Francis, Investments, Analysis and Management, McGraw Hill International series. | | | | | | | | | | |
|  | Avadhani, V.A, Indian capital Market, Himalayan Publishing House(1997) | | | | | | | | | | |
|  | Frank fabozzi and Franco Modiglinni, Capital Markets, Prentice Hall(1996) | | | | | | | | | | |
| Web Resources | | | | | | | | | | | |
|  | www.treasury-management.com | | | | | | | | | | |
|  | www.searchfinancialapplications.techtarget.com | | | | | | | | | | |
|  | [www.svtuition.org](http://www.svtuition.org) | | | | | | | | | | |
|  | [www.support.treasuryview.com](http://www.support.treasuryview.com) | | | | | | | | | | |

**Mapping with Programme Outcomes   
and Programme Specific Outcomes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** | **PSO 1** | **PSO 2** | **PSO 3** |
| CO 1 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO 2 | 3 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 2 |
| CO 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 2 |
| CO 4 | 3 | 3 | 2 | 3 | 2 | 1 | 2 | 1 | 3 | 2 | 2 |
| CO 5 | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| Total | 15 | 10 | 12 | 11 | 11 | 10 | 10 | 10 | 15 | 10 | 10 |
| Average | 3 | 2 | 2.4 | 2.2 | 2.2 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Elective - VIII - Spreadsheet for Business**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UBBME65-2** | | | **1** | **2** | **2** |  | **3** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To introduce students to Excel as an important tool in business applications | | | | | | | | | | | |
| **LO2** | To familiarize them with the features and functions of a spread sheet. | | | | | | | | | | | |
| **LO3** | To understand the concepts of accounting, reporting and analysis using spread sheet. | | | | | | | | | | | |
| **LO4** | To Construct formulas, including the use of built-in functions, and relative and absolute reference | | | | | | | | | | | |
| **LO5** | To develop various applications using MS-Excel. | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction**  Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts;   Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping. | | | | | | | | | | **15** | |
| II | **Financial, Logical and Text Functions Financial Functions**  Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value ( PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. | | | | | | | | | | **15** | |
| III | **Statistical Analysis**  Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | | | | | | | | | | **15** | |
| IV | **Reference**  Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions. | | | | | | | | | | **15** | |
| V | **Projects and Applications**  Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel. | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | | Develop And Apply Fundamental Spread Sheet Skills. | | | | | | | | | | |
| **CO2** | | Understanding Various Tools Used In Ms-Excel. | | | | | | | | | | |
| **CO3** | | Knowledge On Various Statistical Tests In Ms-Excel. | | | | | | | | | | |
| **CO4** | | Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions. | | | | | | | | | | |
| **CO5** | | Develop Trending Application Using MS-Excel | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA. | | | | | | | | | | |
| 2 | | Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore. | | | | | | | | | | |
| 3 | | Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA. | | | | | | | | | | |
| 4 | | Greg Harvey, Excel 2016 for Dummies, Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. | | | | | | | | | | |
| 2 | | Google Sheets Basics: Masato Takeda and others; TekuruInc, India. | | | | | | | | | | |
| 3 | | HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai. | | | | | | | | | | |
| 4 | | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | | | | | | | | | | |
| 2 | | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | | | | | | | | | | |
| 3 | | https://www.youtube.com/watch?v=Nv\_Nnw01FaU | | | | | | | | | | |

**MAPPING WITH PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 3 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Professional competency Skill   
General Awareness for Competitive Examination**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **23UBBMF66** | | | | **2** |  |  |  | **2** | **2** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. | | | | | | | | | | | | |
| **LO2** | To build experiences for students as they grow into lifelong learners. | | | | | | | | | | | | |
| **LO3** | To know the basic concepts of various discipline | | | | | | | | | | | | |
| **LO4** | To create many competitive books in library | | | | | | | | | | | | |
| **LO5** | To develop various training examinations | | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | | | |
| **UNIT** | | **Details** | | | | | | | | | | **No. of Hours** | |
| I | | **Indian Polity**  Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG. | | | | | | | | | | **6** | |
| II | | **Geography**  Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | | | | | | | | | | **6** | |
| III | | **Economy**  National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets. | | | | | | | | | | **6** | |
| IV | | **History**  Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. | | | | | | | | | | **6** | |
| V | | **Environment and Ecology**  Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation | | | | | | | | | | **6** | |
|  | | **TOTAL** | | | | | | | | | | **30** | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO** | | | On completion of this course, students will | | | | | | | | | | |
| **CO1** | | | Develop board knowledge of the different components in polity | | | | | | | | | | |
| **CO2** | | | Understand the Geographical features across countries and in India | | | | | | | | | | |
| **CO3** | | | Acquire knowledge on the aspects of Indian Economy | | | | | | | | | | |
| **CO4** | | | Understand the significance of India’s Freedom Struggle | | | | | | | | | | |
| **CO5** | | | Gain knowledge on Ecology and Environment | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | | Class XI and XII NCERT Geography | | | | | | | | | | |
| 2 | | | History – Old NCERT’S Class XI and XII | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | | M. Laximikanth (2019) , Indian polity, McGraw- Hill | | | | | | | | | | |
| 2 | | | Ramesh Singh (2022) , Indian Economy , McGraw - Hill | | | | | | | | | | |
| 3 | | | G.C Leong, Physical and Human Geography, Oxford University Press | | | | | | | | | | |
| 4 | | | MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | | | | | | | | | | |
| 2 | | | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | | | | | | | | | | |
| 3 | | | https://www.youtube.com/watch?v=Nv\_Nnw01FaU | | | | | | | | | | |

**MAPPING PROGRAMME OUTCOMES**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 14 | 14 | 14 | 15 | 14 | 15 | 15 |
| **AVERAGE** | 3.0 | 2.8 | 3.0 | 2.8 | 3.0 | 2.8 | 3.0 | 3.0 |

**3 – Strong, 2- Medium, 1- Low**

**PART V- EXTENSION ACTIVITY**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23UBBMX67** | **Extension Activity** | Y | Y | - | - | 1 |  | 25 | 75 | 100 |

**(Refer to the Regulations)**

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