ANNAMALAI UNIVERSITY

ANNAMALAI NAGAR

FACULTY OF ARTS
DEPARTMENT OF COMMERCE

M.COM
International Business, Banking and Insurance
(CHOICE BASED CREDIT SYSTEM)

HAND BOOK

With effect from 2018-2019
DEPARTMENT OF COMMERCE

M. Com (CBCS)
International Business, Banking and Insurance

ON-CAMPUS PROGRAMME
REGULATIONS

Common to all Departments of Studies in the Faculty of Arts


Master’s Programme

A Master’s Programme consists of a number of courses, in M.A., / M.Com.,. A Master’s programme consists of a set of compulsory courses and Language Papers.

The entire programme carries credit system. The number and distribution of credits for the programme will be decided by the respective faculties.

A programme is divided into two Semesters, Odd Semester and Even Semester. The normal Semester periods are:

ODD SEMESTER : July to November (90 Working days)
EVEN SEMESTER : December to April (90 Working days)

Credits

The term credit is used to describe the quantum of syllabus for various courses in terms and hours of study. It indicates differential weightage given according to the contents and duration of the courses in the Curriculum design.

The PG programme will have two categories of courses in each semester, namely

i  **CORE**: Core courses are basic courses required for each programme.
Each Semester will have four core courses

ii **ELECTIVE**: Each department shall offer one elective in each semester open to all the students of three faculties namely Arts, Education and Indian Languages. Each student will select an elective from a list of electives offered by other departments.

iii **COURSE COMBINATION**: Each course is designed variously under lectures / tutorials / laboratory work / seminar / project work / practical training/ report writing / viva voce etc., to meet effective teaching and learning needs and credits are assigned suitably.
COURSE WEIGHT:

Core and Elective courses may carry different weights. A course carrying one credit for lecture will have instruction of one period per week during the semester. If four hours of lecture is necessary in each week for that course then three credits will be the weightage. Thus normally in each of the course, credits will be assigned on the basis of lectures/ tutorials/ laboratory work and other forms of learning in a 15 weeks schedule.

a) One credit for each lecture period per week
b) One credit for each tutorial per week
c) One credit for three periods of laboratory or practical per week
d) One credit for three contact hours of project work in a week
e) One credit for every two periods of seminar
f) Six credits for project work / dissertation.

Eligibility for Admission

A pass in B.Com. or B.Com. (C.A.) or (e-Commerce) or B.B.A. or B.A. Corporate Secretary ship or B.B.M or B.B.M.(C.A) or B. Co-operation or B.A. Co-operation or B.A. Bank Management or M.B.A. Degree examination or any other examination accepted by the Syndicate as equivalent thereto with not less than 40% of marks in the main subject.

SYLLABUS

Syllabus of courses shall be as determined by the university from time to time and there shall be five units in each course.

EVALUATION

Evaluation will be done on a continuous basis, Evaluation may be by objective Type Questions, Short Answers, Essays or a combination of these, but at the End Semester it has to be a Written Examination.

The performance of students in each course is evaluated in terms of percentage of marks (PM) with a provision for conversion to Grade Point (GP). The sum total performance in each semester will be rated by GPA while the continuous performance from the 2\textsuperscript{nd} Semester onwards will be marked by (OGPA).

A. INTERNAL ASSESSMENT

BREAK-UP MARKS FOR INTERNAL ASSESSMENT EVALUATION

<table>
<thead>
<tr>
<th>Break-up</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tests (2×5)</td>
<td>10 Marks</td>
</tr>
<tr>
<td>Assignment</td>
<td>5 Marks</td>
</tr>
<tr>
<td>Seminar/ Case study</td>
<td>5 Marks</td>
</tr>
<tr>
<td>Attendance</td>
<td>5 Marks</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>25 Marks</td>
</tr>
</tbody>
</table>
B. GRIEVANCE PROCEDURE:

For attending to grievances of the students over internal assessment, in every department there will be a committee consisting of three members (HOD and two senior teachers from the department).

C. TERM END EVALUATION

PASSING MINIMUM:

A candidate will have to secure a minimum of 50% of marks in the external assessment with an aggregate of 50% of the total for passing each course.

<table>
<thead>
<tr>
<th>Type</th>
<th>Marks</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal</td>
<td>25 marks</td>
<td></td>
</tr>
<tr>
<td>External</td>
<td>75 marks Maximum 75 marks; Minimum 50% (i.e. 38 marks)</td>
<td>Aggregate for passing 50% (i.e. 50 marks)</td>
</tr>
</tbody>
</table>

Internal evaluation will be done by the concerned teacher teaching the subject and the university written examination will be evaluated by eligible examiners, both internal and external examiners (double valuation).

Attendance

Every teaching faculty handling a course shall be responsible for the maintenance of Attendance Register for candidates who have registered for the course.

The instructor of the course must intimate the Head of the Department at least Seven Calendar days before the last instruction day in the semester about the particulars of all students who have secured an attendance of less than 75%.

A candidate who has attendance less than 75% shall not be permitted to sit for the End-Semester examination in the course in which the shortage exists.

Marks and Grading

A student cannot repeat the Sessional Assessment Test-I and Sessional Test-II. However, if for any compulsive reason the student could not attend the test, the prerogative of arranging a special test lies with the teacher in consultation with the Head of the Department.

A minimum of 50% marks in each course is prescribed for a pass. A student has to secure 50% minimum in the End Semester Examination.

If a candidate who has not secured a minimum of 50% of marks in a course shall be deemed to have failed in that course.

The student can repeat the End Semester Examination when it is offered next in the subsequent Odd/Even semesters till the regulations are in force. However, a candidate cannot move to the next semester if he/she has more than six papers as arrears at any point of time.
A candidate who has secured a minimum of 50 marks in all courses prescribed in the programme and earned a minimum of the credits will be considered to have passed the Master’s Degree Programme.

Grading

A ten point rating is used for the evaluation of the performance of the student to provide a letter grade for each course and overall grade for the Master’s Programme. The letter grade assigned is given below:

<table>
<thead>
<tr>
<th>MARKS</th>
<th>GRADE POINT</th>
<th>LETTER GRADE</th>
<th>CLASS</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 +</td>
<td>10</td>
<td>S</td>
<td>Exemplary</td>
</tr>
<tr>
<td>85 – 89</td>
<td>9.0</td>
<td>D++</td>
<td>Distinction</td>
</tr>
<tr>
<td>80 – 84</td>
<td>8.5</td>
<td>D+</td>
<td>Distinction</td>
</tr>
<tr>
<td>75 – 79</td>
<td>8.0</td>
<td>D</td>
<td>Distinction</td>
</tr>
<tr>
<td>70 – 74</td>
<td>7.5</td>
<td>A++</td>
<td>First Class</td>
</tr>
<tr>
<td>65 – 69</td>
<td>7.0</td>
<td>A+</td>
<td>First Class</td>
</tr>
<tr>
<td>60 – 64</td>
<td>6.5</td>
<td>A</td>
<td>First Class</td>
</tr>
<tr>
<td>55 – 59</td>
<td>6.0</td>
<td>B</td>
<td>Second Class</td>
</tr>
<tr>
<td>50 – 54</td>
<td>5.5</td>
<td>C</td>
<td>Second Class</td>
</tr>
<tr>
<td>49 or LESS</td>
<td>---</td>
<td>F</td>
<td>Fail</td>
</tr>
</tbody>
</table>

The successful candidates are classified as follows:

I-Class 60% marks and above in overall percentage of marks (OPM)

II-Class 50-59% marks in overall percentage of marks

Candidates who obtain 75% and above but below 91% of marks (OPM) shall be deemed to have passed the examination in First class (Distinction) provided he/she passes all the course prescribed for the programme at the first appearance.

Candidates who obtain 90% and above (OPM) shall be deemed to have passed the examination in First class (Exemplary) provided he/she passes all the course prescribed for the programme at the first appearance.

90% & above - 5 Marks
80 – 89% - 4 Marks
70 – 79% - 3 Marks
**Total : 25 Marks**

Course-Wise Letter Grade

The percentage of marks obtained by a candidate in a course will be indicated in a letter grade.
A student is considered to have completed a course successfully and earned the credits if he/she secures over all grades other than F. A letter grade F in any course implies a failure in that course. A course successfully completed cannot be repeated for the purpose of improving the Grade point.

The F Grade once awarded stays in the grade card of the student and is not deleted even when he/she completes the course successfully later. The grade acquired later by the student will be indicated in the grade sheet of the Odd/Even semester in which the candidates has appeared for clearance of the arrears.

If a student secures F Grade in the Project Work/Field Work/Practical Work/Dissertation, either he/she shall improve it and resubmit it if it involves only rewriting incorporating the clarification of the evaluators of he/she can re-register and carry out the same in the subsequent semesters for evaluation.

**Project Report**

The final year students should submit their project based on their visit and report collected from reputed institutions/Banks/Co-operative institutions during the third semester holidays. The project will be submitted at the end of 4th semester and viva-voce examination will be held during the month of May. The marks allocations are

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Report</td>
<td>75</td>
</tr>
<tr>
<td>Viva-voce Examination</td>
<td>25</td>
</tr>
</tbody>
</table>

**Total** 100 Marks

==
<table>
<thead>
<tr>
<th>Semester</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Points</th>
<th>Maximum Marks</th>
<th>Duration Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>CIBI 101</td>
<td>1. Business Environment</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>I</td>
<td>CIBI 102</td>
<td>2. Advanced Financial Accounting</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>I</td>
<td>CIBI 103</td>
<td>3. Banking and Insurance</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>I</td>
<td>CIBI 104</td>
<td>4. Marketing Management</td>
<td>4</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>I</td>
<td>COBE 105</td>
<td>5. Elective Course: Banking Practice</td>
<td>3</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>II</td>
<td>CIBI 201</td>
<td>1. Human Resource Management</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>II</td>
<td>CIBI 202</td>
<td>2. Financial Management</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>II</td>
<td>CIBI 203</td>
<td>3. Business Research Methods</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>II</td>
<td>CIBI 204</td>
<td>4. E-Commerce</td>
<td>4</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>II</td>
<td>COCE 205</td>
<td>5. Elective Course: Office Management</td>
<td>3</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>III</td>
<td>CIBI 301</td>
<td>1. Accounting for Managerial Decisions</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>III</td>
<td>CIBI 302</td>
<td>2. Dynamics of Banking</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>III</td>
<td>CIBI 303</td>
<td>3. Principles and Practice of Life Insurance</td>
<td>4</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>III</td>
<td>CIBI 304</td>
<td>4. International Logistics Management</td>
<td>4</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>III</td>
<td>CODE 305</td>
<td>5. Elective Course: Business Communication and Report Writing</td>
<td>3</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>III</td>
<td>SOSC 306</td>
<td>6. Soft Skills</td>
<td>3</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>IV</td>
<td>CIBI 401</td>
<td>1. Bank Credit and Risk Management</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>IV</td>
<td>CIBI 402</td>
<td>2. Export-Import Procedure and Documentation</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>IV</td>
<td>CIBI 403</td>
<td>3. Principles and Practice of General Insurance</td>
<td>5</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>IV</td>
<td>CIBI 404</td>
<td>4. Project and Viva-voce</td>
<td>4</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td>IV</td>
<td>CCEE 405</td>
<td>5. Elective Course: Principles of Insurance</td>
<td>3</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Grand Total</strong></td>
<td><strong>90</strong></td>
<td><strong>1575</strong></td>
<td></td>
</tr>
</tbody>
</table>

The question paper is divided into Three sections. Section A is to carry 10 marks, Section B – 35 marks and Section C – 30 marks. Section A will contain 10 questions, each carrying 1 mark. Section B will contain 5 questions with internal choice, each carrying 7 marks. Section C will contain 3 questions with open choice, each carrying 10 marks.
M. Com. DEGREE EXAMINATION
M.Com. INTERNATIONAL BUSINESS, BANKING & INSURANCE
(SEMESTER FIRST/THIRD)

Model Question Paper

Nov., 2018

Maximum: 75 Marks

Time: 3 Hours

SECTION – A
(10 x 1 = 10)
Answer ALL questions

1.  
2.  
3.  
4.  
5.  
6.  
7.  
8.  
9.  
10. 

SECTION – B
(5 x 7 = 35)
Answer ALL questions

6. a) OR
   b) 
7. a) OR
   b) 
8. a) OR
   b) 
9. a) OR
   b) 
10. a) OR
     b) 

SECTION – C
(3 x 10 = 30)
Answer any THREE questions

11.  
12.  
13.  
14.  
15.  

*****
M. Com. DEGREE EXAMINATION
M.Com. INTERNATIONAL BUSINESS, BANKING & INSURANCE

(SEMESTER SECOND/FOURTH)

Model Question Paper

May, 2019

Time: 3 Hours

Maximum: 75 Marks

SECTION – A
(10 x 1 = 10)
Answer ALL questions

1. 6.
2. 7.
3. 8.
4. 9.
5. 10.

SECTION – B
(5 x 7 = 35)
Answer ALL questions

6. a) OR
   b) OR
7. a) OR
   b) OR
8. a) OR
   b) OR
9. a) OR
   b) OR
10. a) OR
    b) OR

SECTION – C
(3 x 10 = 30)
Answer any THREE questions

11.
12.
13.
14.
15.

I Semester: Course 1
CIBI 101 BUSINESS ENVIRONMENT
Objective:
The objective of this paper is to enable the students to acquaint knowledge of business environment as it is applicable to business and economic situation.

(Total Lecture Hours: 80)

Unit I: Introduction to Business and its Environment (15 hours)
Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment: (18 hours)

Unit III: Global Environment (15 hours)
Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

Unit IV: Political and Cultural Environment: (16 hours)

Unit V: Technological Environment and Digital India (16 hours)

Text Books:
1. Acharya & Govekar 2015 Business Policy and Administration, Himalaya Publishing House,Mumbai

Reference Books:
5. Ghosh, P.K 2015 Business Policy-Strategic Planning and Management Sultan Chand & Sons, New Delhi,

SUGGESTED MOOC COURSES:
1. International Business Environment and Global Strategy (edX), Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
I Semester: Course 2

CIBI 102 ADVANCED FINANCIAL ACCOUNTING

Objective:
After studying this paper, students can understand the concepts relating to financial accounting and solve the financial accounting problems as per the accounting principles.

(Total Lecture hours: 80)

Unit I : Partnership accounts (17 hours)
Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Accounting Standard 10 Intangible assets and Goodwill - Accounting Treatment.

Unit II : Dissolution and Sale of Partnership (14 hours)

Unit III : Hire purchase and Installment system (16 hours)
Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV : Branch and Departmental Accounts (16 hours)

Unit V: Recent accounting (17 hours)

Note: Question Paper shall cover 20% Theory and 80% Problems.

Text Books:

Reference Books:

SUGGESTED MOOC COURSES:
1. Financial Accounting: Advanced Topics (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
I Semester: Course 3

CIBI 103 BANKING AND INSURANCE  
(Total Lecture Hours 80)

Objective:  
To impart the knowledge about the banking and Insurance which are more related to the commerce subjects.

Unit I: Banking Functionary Services (16 hours)  
Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II: Commercial banks role on Economic development (17 hours)  
Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III: Instruments in Banking (16 hours)  
Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions.  
Debit card and Credit card-Smart card-Endorsements-Types

Unit IV: Insurance and Function (15 hours)  
Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V: General insurance Policies (16 hours)  
Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Text Books:
3. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi,

Reference Books:

SUGGESTED MOOC COURSES:
2. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehring.
I Semester: Course 4  
CIBI 104 MARKETING MANAGEMENT

Objective:  
To provide the knowledge of different aspects of marketing and its management aspects.

(Total Lecture hours:80)

Unit I: Introduction to Marketing (18 hours)  

Unit II: Consumer Behaviour (16 hours)  

Unit III: Market Segmentation (14 hours)  

Unit IV: Product Development (18 hours)  

Unit V: New Age Marketing (14 hours)  

Text Books:

Reference Books:
Elective

COBE 105: BANKING PRACTICE

Objective

To make the students gain expert knowledge in Banking Practice.

(Total Lecture Hours: 60)

Unit I: Banker and Customer

Definition – Legal - General relationship and specific relationship – Rights and Duties of Banker and Customer.

Unit II: Banker as an agent

Collecting Vs. Paying banker – Payment in due course – Holder in due course.

Unit III: Banking Operations

Negotiable Instruments Cheques Vs. Draft –Characters of Crossing –Types – Legal requirements.

Unit IV: Subsidiary Services


Unit V: Deployment of funds

Cash reserve ratio and Statutory liquidity ratio – loan – different types – Cash Credit – Limitations.

Text Books:

1. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi

Reference Books:

1. Radhaswami,M & Basudevan 2015 A Text Book of Banking, S.Chand & Sons, New Delhi

SUGGESTED MOOC COURSES:

1. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
II Semester: Course 1  
CIBI 201 HUMAN RESOURCE MANAGEMENT  
(Total Lecture hours: 80)

Objective:

The objective of the course is to familiarize the students about the different aspects of human resources in the organization.

Unit I: Introduction to Human Resource (17 hours)


Unit II: HR Planning & Job Analysis (15 hours)


Unit III: Human Resource Development (16 Hours)


Unit IV: Performance appraisal & Compensation Management (18 hours)


Unit V: Motivation (14 hours)


Text Books:


Reference Books:

II Semester: Course 2
CIBI 202 FINANCIAL MANAGEMENT
(Total Lecture hours: 80)

Objective:
After studying this paper, students can understand the concepts relating to financial management and various theories relating to financial management.

Unit I: Financial Management an Introduction (16 Hours)

Unit II: Cost of Capital and Capital Budgeting (17 Hours)

Unit III: Financial Leverage & Capital Structure Theories (18 Hours)

Unit IV: Dividend Policy (15 Hours)

Unit V: Working Capital (14 Hours)

Note: Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

Text Books:

Reference Books:

SUGGESTED MOOC COURSES:
2. Corporate Finance Essentials (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.
II Semester: Course 3  
CIBI 203 BUSINESS RESEARCH METHODS

Objective:

To help students to acquire foundational understanding of how to conduct business research  
(Total Lecture hours: 80)

Unit 1: Introduction to Research

Meaning of Research - Objectives of Research - Types of Research - Significance of Research - Research Process - Problem identification - Formulating the problem statement - Purpose of Review of Literature - Search Procedure and Sources of Literature - Identification of research gap - Formulation of objectives - Research Question - Investigation Question - Hypothesis - Qualities of a good Hypothesis - Null and Alternative Hypothesis.

Unit II: Research and Sample Design


Unit III: Collection and Processing of Data

Measurement in Research - Meaning, types and techniques of Scaling - Meaning and classification of data - Sources of Data - Collection of Primary data - (Observation - Interview - Questionnaires - Schedules) - Collection of Secondary Data - Data Processing Operations - Editing, coding, classifying and tabulation of data.

Unit IV: Analysis of Data

Application of Statistics in Research - Descriptive analysis - Inferential analysis - Concept of Independent & Dependent variables - Testing of Hypotheses (Parametric and Nonparametric test) - Types of Errors - Multivariate Analysis.

Unit V: Interpretation and Report writing


Text Books:


Reference Books:

SUGGESTED MOOC COURSES:


II Semester: Course 4  
CIBI 204 E-COMMERCE

Objective:
This subject seeks to develop in the students’ knowledge of Electronic-Commerce and Web Designing for the application in the area of Business and Financing decisions.

(Total lecture hours: 80)

Unit I: Basics  
(16 hours)

Unit II: Architectural View  
(16 hours)

Unit III: Security Levels  
(17 hours)

Unit IV: Application  
(17 hours)

Unit V: Advanced Concepts  
(14 hours)

Text Books :
2. David Kosiur, 2015 Understanding Electronic Commerce, Microsoft Press,

Reference Books :
Elective  
II Semester: Course 5  
COCE-205: OFFICE MANAGEMENT

Objective

To make the students gain expert knowledge of Office Management.

( Total Lecture Hours : 60 )

Unit I : Modern Office  

Unit II : Office Accommodation  

Unit III : Office Environment  

Unit IV : Records Management  

Unit V : Office Communications  
Importance – Process – Medium – Channels – Barriers.

Text Books

1. Nair, RK , Banerjee, AK & Agarwal, VK 2015 Office Management, Pragati Prakasam, Meerut
2. Pillai R.S.N and Bagavathi 2015 Office Management, S.Chand and Sons New Delhi

Reference Books

1. Ragunathan N.S 2016 Office Management Margham Publications Chennai

SUGGESTED MOOC COURSES:

1. Understanding Modern Business & Organisation (Future Learn), Created by: University of Strathclyde, Delivered by: Future Learn.
2. Foundation of Business Strategy, Created by: University of Virginia via Coursera, Taught by: Michael J. Lenox.
Objective
The objective of the course is to acquaint students with accounting concepts, tools and
techniques for managerial decisions. 

(Total Lecture Hours : 80)

Unit I : Introduction to Management Accounting (15 Hours)
Management Accounting as an area of accounting; Objectives, nature, Functions
and scope of financial accounting, cost accounting and management accounting-
Management accounting and Managerial decisions; Management accountant’s role and
responsibilities.

Unit II : Analysis and Interpretation Financial Statements (18 hours)
Meaning and objectives-Devices used in analyzing financial statements – 
Comparative-Common size - Trend-Ratio Analysis-Nature-Significance-Limitations-
Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial
position ratios.

Unit III : Funds Flow / Cash flow Statements and Budgetary Control (20 hours)
Meaning and uses of Funds flow and cash flow statements-Construction of Funds
flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

Unit IV : Marginal costing and Break Even Analysis (17 hours)
Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-
Assumptions and practical applications of break-even analysis-Decisions regarding sales mix,
make or buy decisions and discontinuation of a product line etc.

Unit V : Standard costing and Variance analysis (10 hours)
Standard costing as a control technique-Setting of standards and their revision-
Variance analysis-Meaning and Importance-Kinds of variance and their uses- Material-
Labour-overhead and Sales variances

Text Books:
3. Murthy A and Gurusamy S 2018 Management Accounting, Vijay Nicole Imprints Private
Limited, Chennai

Reference Books:
Publishing Ltd, New Delhi.
4. Hingorani N.L &Ramanthan Ed.by T.S.Grewal, 2015 Management Accounting, Sultan Chand
 & Sons, New Delhi.

SUGGESTED MOOC COURSES:
1. Corporate Financial Decision-Making for Value Creation (Coursera), Created by:
University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean
Pinder.
2. Accounting for Decision Making (Coursera), Created by: University of Michigan,
Delivered by: Coursera, Taught by: Greg Miller.
III Semester: Course 2  
CIBI 302 DYNAMICS OF BANKING

Objective:
To make the students to understand the nuances of modern banking business

(Total lecture hours: 80)

Unit I: Banking Legislations (15 hours)

Unit II: Changing Profile of Indian Banking (18 hours)

Unit III: Bank Deposits, Loans and advances (15 hours)
Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances-Credit Appraisal Techniques –Determining credit worthiness-Sources of credit information.

Unit IV: Demonetization and Remonetization (16 hours)

Unit V: Payment System & Digital banking (16 hours)

Text Books :
1. Gurusamy S 2017, Banking Theory Law & Practice, Vijay Nicole Imprints (P) Ltd,Chennai

Reference Books:
4. Indian Institute of Banking and Finance, 2016 ,Principles & Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Websites: National Payment Corporation of India, CCIL
III Semester: Course 3
CIBI 303 PRINCIPLES AND PRACTICE OF LIFE INSURANCE

Objective: To make the students familiar with the basic understanding of the Life Insurance mechanism.

(Total lecture hours: 80)

Unit I: Introduction to Insurance (17 hours)

Unit II: Life Insurance and Risk Coverage (18 hours)
Annuities – Selection and Measurement of Risk and Mortality Table- Treatment of Sub-Standard Risk-Reserve-Investment Funds-Valuation and Surplus-Policy condition-Life Insurance Corporation of India.

Unit III: Life Insurance for the under privileged (16 hours)
Industrial, group and micro life insurance-disability benefit policies-Social society schemes and pension plans – Role of Development Officer.

Unit IV: Classification of Life Insurance Policies (15 hours)
Life Insurance Policies-Classification of Policies- Shopkeepers Insurance Policy-Non Medical Scheme-Pension Policies of LIC of India-Types of premium factors that affect premium calculation-Plan of premium-Computation of Surrender value.

Unit V: Assignment and Nomination of Life Policies (14 hours)
Types of Assignment-Nomination of Life Policy-Procedure to make Domination-Cancellation of Nomination-Difference between Nomination and Assignment-Revival of lapsed policies.- Procedure of setting Life Claims.

Text Books:
2. Periyasamy P 2016 Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai
3. Insurance Institute of India, 2013 Practice of General Insurance, Insurance Institute of India

Reference Books:
III Semester: Course 4  
CIBI 304 INTERNATIONAL LOGISTICS MANAGEMENT

Objective:
The objective of the course is to gain knowledge and understand the scope and practice of business logistics and supply chain management.  
(Total lecture hours: 80)

Unit I: Introduction to Business Logistics and Supply Chain (16 hours)
Business logistics and Supply Chain-Meaning-Importance-objectives and drivers
Strategy-Planning selecting proper channel, Performance measurement-outsourcing-Make or Buy approach-Sourcing Strategy.

Unit II: Structure of shipping (15 hours)
Structure – Types of ships-Operating systems-Characteristics liner and tramp operators-code of conduct for liner conferences, freight structure and practices-chartering principles.

Unit III: Developments in Ocean Transportation (17 hours)
Containerization: CFS and inland container depots, Multi-model transportation and CONCOR – Role of intermediaries including fright booking, shipping agents, C& F agents ship-owners and shipper consultation arrangements.

Unit IV: Inventory and Warehousing (17 hours)
Inventory-Objectives, Bullwhip effect, control-Probabilistic inventory models- Risk pooling-Vendor managed inventory-Warehousing functions-Types site selection-Design model-layout design-costing virtual warehouse..

Unit V: Transportation and Packaging (15 hours)
Transportation-Drivers modes measures-Strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling-Packaging-Design consideration material and cost-packing as utilization, consumer and Industrial packing.

Text Books :
2. Sunil Chopra and Petermeindi 2016 Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi

Reference Books :
1. Rahul V.Altekar, 2016 Supply Chain Management, PHI Learning, New Delhi
2. Ailawadi and Rakesh Singh 2016 Logistics Management PHI Learning, New Delhi
3. Donold Waters and Palgrake 2016 Logistics: An Introduction to Supply Chain Management,Mac Millan, New Delhi
Objective

To make the students gain an expert knowledge of effective business communication skills and report writing. (Total Lecture Hours: 60)

Unit I: Business Communication (12 Hours)

Unit II: Written Communication (14 Hours)

Unit III: Status enquiry and Reference letters (12 Hours)
Bank’s opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV: Meetings (10 Hours)
Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

Unit V: Preparation for Speeches (12 Hours)

Text Books
2. Balasubramanian 2000 Business Communication, Vikas Pub., New Delhi,

Reference Books
1. Kapoor, A.N 2012 Business Letters for Different occasions, S.Chand Pub., New Delhi,
2. Pillai & Bhagawati 2015 Commercial Correspondence of Management, S. Chand Pub , New Delhi,

SUGGESTED MOOC COURSES:

2. Business Writing (Coursera) Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew
III Semester: Course 6
SOSC 306 SOFT SKILLS

Objective:
To train students in soft skills in order to enable them to be professionally competent.

(Total lecture hours: 80)

Unit I: Soft Skills and Personality Development (17 hours)

Unit II: Communication Skills (18 hours)
Non-verbal Communication: Body Language and Proxemics.

Unit III: Interpersonal Skills (18 hours)

Unit IV: Employability Skills (13 hours)
Goal Setting – Career Planning – Corporate Skills – Group Discussion – Interview Skills – Types of Interview - Email Writing – Job Application – Cover Letter - Resume Preparation.

Unit V: Professional Skills (14 hours)

Text Books:

Reference Books:
IV Semester: Course 1  
CIBI 401 BANK CREDIT AND RISK MANAGEMENT

Objective: 
The objective of this course is to make the students to understand risk management system in banks.  
(Total lecture hours: 80)

Unit I: Risk Management (17 hours)  

Unit II: Credit Policy in Banks (18 hours)  

Unit III: Credit Information Bureau Services (18 hours)  
Credit Information Bureau – International Scenario – Development of CIB in Asian Countries – Credits Information Services in India – Setting up of CIB in India – Legal Obligation and FIs – Credit Information Bureau (India) Ltd. (CIBIL).

Unit IV: Prudential Norms (13 hours)  

Unit V: Recovery Management (14 hours)  
Legal and None Legal Recovery measures- Debt Recovery Tribunal-Asset Securitisation and Asset Reconstruction-SARFAESI Act.

Text Books :  
2. Benson Kunjukunju 2016 Commercial Banks in India (Growth, Challenge and Strategies), New Century Publications, New Delhi.  

Reference Books :  
Objective

The objective of the course is to acquaint students with procedures and documentation formalities relating to Export-Import transactions. (Total Lecture Hours : 80)

Unit I: Export Trade Facilitation (15 hours)

Different categories of Exporters – Types of Export – Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit II: Import Trade Facilitation (15 hours)

Duty free Import Authorization scheme- Electronic filing (on line) procedure- Non Electronic filing procedure- Import under tariff rate quota scheme-General provisions regarding import-Transfer/Disposal of imported goods

Unit III: Import and Export Procedure (20 hours)


Unit IV: Import and Export Documentation (20 hours)

Import Authorization/CCP1 procedure for restricted items- Application forms- Import Procedure –Applications for Export Promotion Councils- IEC Forms- Export Contracts- Processing of an Export order- Manufacture in Bond (Excise & Customs Regulations)- Pre-shipment inspection- Export packing, - Shipping Documents and Declarations- Excise formalities – shipment and realization of export sale proceeds-Banking and Foreign Exchange

Unit V: Cargo, Credit and Exchange Risks (10 hours)

Shipment through container-Air-Land-Post parcel – Marine Insurance- need, types and procedures- ECGC schemes for risk coverage, and procedure for filling claims

Text Books:
1. Mahajan M.I, 2015 Export Policy, Procedure and Documentation, Snow white Publications, Mumbai

Reference Books:
4. Mahajan M.I, 2015 Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2015 Import Policy, Procedure and Documentation, Snow white Publications, Mumbai
Objective:
To make the students to understand the evolution and growth of General Insurance.

(Total lecture hours: 80)

Unit I: Role of General Insurance Business (15 hours)

Unit II: Nature of Marine Insurance Contract (20 hours)

Unit III: Nature of Fire Insurance (18 hours)

Unit IV: Miscellaneous Insurance – I (15 hours)
Money Insurance – Introduction -Scope- Functions —Coverage-Special features- exclusions-conditions-underwriting consideration- Rating pattern- Claims Procedure- Bankers Indemnity and jewelers- Block insurance-coverage.

Unit V: Miscellaneous Insurance – II (12 hours)

Text Books :

Reference Books :
5. Frappoli,M 2015,General Insurance for Information Technology, Professional Publications, New Delhi
Elective
IV Semester: Course 5
CCEE 405: PRINCIPLES OF INSURANCE

Objective

To make the students gain knowledge over the concept and Principles of Insurance.
( Total Lecture Hours : 60 )

Unit I : Definition of Insurance (13 Hours)
Evolution of Insurance – Role and Importance – Classification of Contracts of Insurance – General Principles of Law as applied to Non-Marine Insurance.

Unit II : Life Insurance (10 Hours)

Unit III : Marine Insurance (12 Hours)

Unit IV : Fire Insurance (13 Hours)

Unit V : Miscellaneous Insurance (12 Hours)

Text Books:
1. Panda Chanashyam 2015 Principles and Practice of Insurance, Kalyani Pub., Ludhiana
2. Mishra, C 2015 Insurance, S.Chand & Co., New Delhi,

Reference Books:
1. Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance, Kalyani Pub., Chennai,
3. Julia Holyoake & Welpers 2013 Insurance, PHI, New Delhi