

VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

B.COM (BANKING & INSURANCE) - REGULATIONS

(Candidates admitted from 2021-2022 onwards)

I. SCOPE OF THE COURSE

B.Com (Banking & Insurance) is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, ICWA, and ACS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com (Banking & Insurance) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

III. OBJECTIVES OF THE COURSE

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

PROGRAMME OUTCOME

PO – 1: After completing three years of Bachelors of Commerce in Banking & Insurance (B.Com B&I) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 : The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

Program Specific Outcome (PSO)

PSO – 1 Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO – 2 Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO –3 Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

PSO – 4 Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5 Learners will gain thorough systematic and subject skills within various disciplines of accounting.

PSO – 6 Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO–7 Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8 Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires

PSO – 9 Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10 Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO -11 Learners will be able to do higher education and advance research in the field of commerce and finance

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year B.Com(banking and insurance) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

REGULATIONS

V. TRANSITORY PROVISIONS

Candidates who have undergone the UG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2019-20. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

Choice Based Credit System

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

Eligibility for Award of Degree

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

Duration

The total period of study for each programme is as below

U.G. Three years - 6 semesters

P.G. Two years - 4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

Curriculum

U.G. Programme

Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core Subjects Allied Subjects Electives Project – Individual / Group Project
Part – IV	-	Skill Based Electives Non – Major Electives Environmental Studies

- Value Educations
- Part – V - Extension activities

Extension Activities

All students should enroll in **Part V Vivekanandha Outreach Programme** – to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. **(1 Credit in VI Semester)**

The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

Continuous Internal Assessment (CIA)

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG	PG
1.	CIA Test I & II (Average)	- 5	5
2.	Model Examination	- 10	5
3.	Assignment	- 5	5
4.	Seminar	- 0	5

•	Attendance				
	Upto 75%	-	0		
	76 – 80%	-	1		
	81 – 85%	-	2	}	5
	86 – 90%	-	3		
	91 – 95%	-	4		
	96 – 100%	-	5		
	Total	-			25
					25

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

End Semester Examinations

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website (www.vicas.org).

Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condo nation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condo nation fee.
4	Secured below 50% attendance	Not eligible to the write the End semester examinations and she has to rejoin the same semester

Question Paper

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

Hall Tickets and Instructions

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after $\frac{1}{2}$ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

Revaluation and Transparency

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

PASSING MINIMUM

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

MODERATION

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

Improvement

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

Supplementary Examinations

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.

2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

Reappearance of failed Students

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

Credit for U.G. Course

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	Non Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
Total		140	140

Credit for P.G. Course

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
Total	91

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

Mark Statement

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

CGPA	Grade	Classification of Final Result
9.5 - 10.0	O+	First Class - Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class - Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class

4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.

Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n refers to the semester in which such courses were credited

For a Semester :

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

Sum of the credits of the courses in a semester

For the entire programme :

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Sum of the credits of the courses of the entire programme

Criteria for Rank

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

Transfer of Students

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

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B.COM - (BANKING & INSURANCE)
COURSE PATTERN-(WITH EFFECT FROM 2021-2022 ONWARDS)

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - I							
20U1LT01	Languages	Tamil or anyone of the modern or Classical Language - I	6	3	25	75	100
17U1LE01B	Languages	English -I	6	3	25	75	100
20U1BIC01	Core-1	Principles of Accountancy -I	6	5	25	75	100
20U1BIC02	Core-2	Business Organization and Management	6	5	25	75	100
20U1BIA01	Allied - 1	Business Economics	4	4	25	75	100
18U1VE01	Value Based Education	Yoga	2	2	25	75	100
Total			30	22	150	450	600
SEMESTER - II							
20U2LT02	Languages	Tamil or anyone of the modern or Classical Language - II	6	3	25	75	100
17U2LE02B	Languages	English- II	6	3	25	75	100
20U2BIC03	Core - 3	Principles of Accountancy - II	6	5	25	75	100
20U2BIA02	Allied -II	Indian Economy	4	4	25	75	100
20U2BIP01	Practical-II	Banking Practical	4	2	40	60	100
18U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
Total			30	21	165	435	600

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - III							
20U3BIC04	Core - 4	Corporate Accounting - I	6	5	25	75	100
20U3BIC05	Core - 5	Business Law	6	5	25	75	100
20U3BIC06	Core - 6	Banking theory	5	4	25	75	100
20U3 BIC07	Core - 7	E-Banking	5	4	25	75	100
18U3MAA08	Allied -III	Business Statistics - I	4	4	25	75	100
20U3BIS01	SBEC - I	Project Methodology	2	2	25	75	100
20U3BINO1	NMEC - I	Marketing	2	2	25	75	100
Total			30	26	175	525	700

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - IV							
20U4BIC08	Core - 8	Corporate Accounting - II	6	5	25	75	100
20U4BIC09	Core - 9	Company Law	6	5	25	75	100
20U4BIC10	Core - 10	Banking Theory Law And Practices	5	4	25	75	100
20U4BIC11	Core - 11	Insurance Practice	5	3	25	75	100
18U4MAA12	Allied - IV	Business Statistics - II	4	4	25	75	100
20U4BIS02	SBEC - II	In- plant Training	2	2	25	75	100
20U4BINO2	NMEC - II	Bank Management	2	2	25	75	100
Total			30	25	175	525	700

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - V								
V	20U5BIC12	Core –12	Cost Accounting	6	5	25	75	100
	20U5BIC13	Core – 13	Income Tax Law & Practice -I	6	5	25	75	100
	20U5BIC14	Core – 14	Digital Marketing	6	3	25	75	100
	20U5BIC15	Core – 15	Commercial Bank Management	4	3	25	75	100
	20U5BIC16	Core – 16	Practical Auditing	4	3	25	75	100
	20U5BIE01	Elective:I	1.Capital Market	4	3	25	75	100
	20U5BIE02		2. Strategic Management					
	20U5BIE03		3. Export and Import Documentation					
	Total			30	22	150	450	600
SEMESTER - VI								
V I	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
	20U6BIC17	Core –17	Management Accounting	6	5	25	75	100
	20U6BIC18	Core – 18	Income Tax Law And Practices-II	6	5	25	75	100
	20U6BIC19	Core – 19	Financial Control System	6	4	25	75	100
	20U6BIC20	Core – 20	Office Organization	4	4	25	75	100
	20U6BICPR01	Project-I	Campus To Corporate (project-1)	4	2	40	60	100
	20U6BIE04	Elective:II	1.Advertisement And Media management	4	3	25	75	100
	20U6BIE05		2.Personal Selling And Salesmanship.					
	20U6BIE06		3.Corporate Law And Governance.					
			Extension activities		1			
			TOTAL	30	24	165	435	600
			GRAND TOTAL	180	140	980	2820	3800

NOTE : 1.[P01-PRACTICAL -PR01-PROJECT]

V SEM-ELECTIVES:I

- | | |
|------------------|---|
| 20U5BIE01 | 1. Capital Market. |
| 20U5BIE02 | 2. Strategic Management |
| 20U5BIE03 | 3. Export and Import management. |

VI SEM-ELECTIVES:II

- | | |
|------------------|--|
| 20U6BIE04 | 4. Advertisement And Media Management |
| 20U6BIE05 | 5. Personal Selling And Salesmanship |
| 20U6BIE06 | 6. Corporate law and Governance. |

B.COM (B&I)
PROGRAMME EDUCATIONAL OBJECTIVES

1. To Equip the students to get the lucarative Employment Opportunity in Banking and Insurance Sectors.
2. To Generate Self Employment Opportunities in the field of Insurance counseling and reaching banking services to the rural segments.
3. To fetch profitable actuarial practices through research at gross root level.
4. To make students get prepared for higher studies in the field of Banking and Insurance.

PROGRAMME SPECIFIC OUTCOMES

PSO NUMBER	PSO STATEMENT
PSO1	1. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO2	2. Learners will be able to recognise features & roles of businessman, entrepreneur managers, consultant, which will help learners to possess knowledge and other skills and to react aptly when confronted with critical decision making.
PSO3	3. Learners will be able to prove proficiency with the ability by engage in competitive exams like CA, Cs, CMA and other courses.
PSO4	4. Learners will involve in various co-curricular activities to demonstrate relevant foundational and theoretical knowledge of their academic major and to practical exposure.
PSO5	5. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PO and Knowledge level

PO	Programme Outcome	Knowledge Level
1	<i>Disciplinary knowledge:</i> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<i>Communication Skills:</i> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share ones 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.	K1
3	<i>Critical thinking:</i> 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.	K4
4	<i>Problem solving:</i> 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 ones learning to real life situations.	K3
5	<i>Analytical reasoning:</i> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.	K5
6	<i>Research-related skills:</i> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing 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.	K6
7	<i>Cooperation/Team work:</i> 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.	K6

8	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.	K4
9	Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	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.	K3
11	Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
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.	K5
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 Demonstrating 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.	K3
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.	K6
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.	K6

PRINCIPLES OF ACCOUNTANCY - I

SUBJECT CODE: 20U1BIC01		
SEMESTER - I	CREDIT : 5	HOURS : 90

OBJECTIVES

1. To enable the Students to learn about the fundamentals about principles of accountancy
2. The students to learn how to provide depreciation for various assets

Learning Outcome:

1. Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions
2. Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.
3. Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To write the financial statements in accordance with appropriate Accounting Concepts & Conventions	K1
CO2	To Compare with legal formats of ledger accounts using double entry bookkeeping and recording journal entries	K2
CO3	To Prove the skill in Interpreting the financial statement analysis and information	K4
CO4	Preparation of accounting information for planning and control and for the evaluation of assets by providing depreciation.	K5
CO5	Apply & Practice the various types of Depreciation Accounting	K3

UNIT	COURSE CONTENT	Hours Allotted
I		
	Introduction to Accounting: Meaning and objectives – Advantages and Limitations – Importance - Functions - Book Keeping and Accounting – Branches of Accounting – Types of Accounts - Accounting Process and Cycle – Accounting concepts and Conventions-Types of cash books.	18
II		
	Preparation of Journal, Ledger and Subsidiary Books: Accounting Rules – Rules of Double Entry System - Book keeping – Journalizing – Types of Journals – Posting to Ledgers – Balancing of Ledger Accounts – Types of Subsidiary Books - Preparation of Subsidiary Books – Trail balance – Features and objectives.	19
III		
	Preparation of Final Accounts with adjustments: Capital and Revenue – Classification of Income and Expenditure – Financial Statement of Companies – Trading account – Profit and Loss Account – Balance sheet with Adjustments	17
IV		
	Single Entry System: Meaning and Objectives – Features – Limitations – Difference between Single Entry and Double Entry – Ascertainment of Profit – Net Worth method – Conversion method.	19
V		
	Depreciation Accounting: Meaning and objectives– Depletion and amortization - Causes of Depreciation – Methods of Depreciation – Straight Line and Diminishing balance Method - Average Due Date.	17

Content beyond the Syllabus:

1. List out various accounting concepts and conventions (GAAP)
2. List out Various Accounting Standards
3. Collection & recording of Royalty agreement with regard to any suitable situation.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System

TEXT BOOK:

1. Financial Accounting- M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
2. Financial accounting - T.S. Reddy and Murthy , Margam publications,January 1,2012.
- 3.Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

REFERENCE BOOKS

1. Financial Accounting - Reddy & Murthy, Margam Publications, Chennai-17. Fourth Edition 2016.
2. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2014.
3. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2014.
4. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2012.
5. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2014.

Mapping

PO CO	PO 1	PO 2	P O 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

BUSINESS ORGANIZATION AND MANAGEMENT

SUBJECT CODE: 20U1BIC02		
SEMESTER - I	CREDIT : 5	HOURS : 90

Objective:

1. To gain knowledge of Business Organization, management and its importance.
2. Acquire the knowledge about decision making in different situations

Learning Outcome

Students will be able to know the nature and various forms of business organization.
Students will be enhanced with various management functions and thoughts.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Classify the clear idea about business organization.	K3
CO2	To Show them aware about different forms of business.	K1
CO3	To Estimate them understand the importance of Planning based on the objectives.	K2
CO4	To Compare awareness about Recruitment & Selection process.	K4
CO5	To Evaluate the knowledge about Motivation & Controlling process and also acquire insight in adopting the control mechanism and effective co-ordination.	K5

UNIT	COURSE CONTENT	Hours Allotted
I	Introduction to Business: Meaning – Nature and Characteristics – Objectives and Importance– Growth of Various forms - Profession – Characteristics – Difference between business and profession – Ethics in Business – Social Responsibility of Business.	19
II	Forms of Business Organization: Sole Trader – Partnership firm – Joint Hindu Family – Joint Stock Companies – Co-operative societies – Public utilities and Public enterprises – Public sector vs. Private sector	17
III	Management Concepts and Planning: Meaning and Definition – Nature and Characteristics –Principles of Management - importance – Functions – MBO-Decision making-Types -Role of Manager – Scientific Management – Contributions by Hendry Fayol and F.W. Taylor – Planning – Nature and Characteristics – Importance – Steps in Planning process.	18
IV	Organizing and Staffing: Organization — Meaning - Nature and Importance — Types of Organization — Span of Control — Delegation of Authority and Responsibility – Centralization and Decentralization – Recruitment – Sources of Recruitment – Selection- Steps in process of Selection	17
V	Direction and Control: Meaning and concept of directing – process – Span of Supervision – Motivation - Theories of Motivation (Maslow’s Needs Theory and Herzberg Theory) – Controlling - Principles controlling process – controlling techniques	19

Content beyond the Syllabus:

1. To understand the concepts of the business organization and the various forms of Business Organization.
2. To know the Planning, Organising, Staffing, Directing & Controlling Process in the organization

TEXT BOOK:

1. Principles of Management - Dinkar Pagare S.Chand & Co Ltd, Fourth edition 2015.

REFERENCE BOOKS:

1. Principles of Management - Tirupathi Tata McGraw Hill seventh Edition 2015.
2. Principles of Management - Chatterjee S.Chand & Co Ltd , sixth edition 2014.
3. Principles of Management - T.Ramasamy, The Himalayan Publications, Chennai, Third Edition 2010.
4. Principles of Management - C.B.Gupta, Sultan Chand Publications , Second Edition New Delhi-2010

ONLINE SOURCES:

1. https://www.university.youth4work.com/Study-Material/B_Com,Bachelor-of-Commerce-Lectures
2. <http://gurukpo.com>
3. <http://www.taxmann.com/bookstore/academic/business-organization-and-management-b.com.-ist-year.aspx>

Mapping

PO CO	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-

CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

BUSINESS ECONOMICS

SUBJECT CODE: 20U1BIA01

SEMESTER - I

CREDIT : 4

HOURS : 60

Objective:

1. To enable the students to understand the nature and scope of Economics
2. To impart knowledge on Business Economics.

Learning Outcome:

Students will be able to understand the nature and characteristics of business economics

Students will understand the concept of demand and supply

Students will come to know production pattern and market structure.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the basic economics & the concept of micro & macro Economics.	K1
CO2	To apply the Factors of production, Production Function, Least Cost Combination, Laws of Returns.	K4
CO3	Illustrating consumer behavior with help of utility analysis and its properties.	K5
CO4	Examining the importance of demand & supply with demand forecasting.	K6
CO5	Understanding pricing policy with various market structures & its types.	K3

UNIT	COURSE CONTENT	Hours
I	Introduction to Economics: Economics – Definition – Nature – Scope & importance of business economics- Objectives of Firm – Social responsibilities of firm.	11
II	Demand & Supply Functions: Meaning of Demand - Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand & Supply - Firm's Equilibrium demand & supply- Demand Forecasting.	13
III	Production: Production – Factors of production –Production function – Law of Variable Proportion - Law of Returns to Scale – short run, long run, Leontief - Cobb Douglas production function- relationship between production & cost Function - Theory of cost, cost function and its derivation from production function – short	13

	Run and long Run – Break Even Analysis.	
IV	Consumer Behaviour: Concept of utility – Utility analysis – Total and Marginal Utility - Law of Diminishing Marginal Utility, Equi-Marginal Utility, Consumer’s Equilibrium, Indifference Curve, Definition, Properties and Equilibrium.	11
V	Market Structure: Market – Meaning – Types – Equilibrium of the firm – Industry – Pricing under different market structure.	12

Content beyond the Syllabus: (Self study & Guest Lecture)

1. Select & discuss the case studies that will have impact on business decisions.
2. A survey report on the demand forecasting for a product.
3. Student to choose a product & apply price elasticity in real situation.

TEXT BOOK

1. S. Sankaran Business Economics, The Himalayan publication, New Delhi, 2014

REFERENCE BOOKS

1. Kaveri, SudhaNayak, Girija and Meenakshi “Micro Economic Theory”, S. Chand and Co. Ltd, 2010.
2. Varshini and Maheswari, “Managerial Economics”, Sultan Chand and Son’s, 2001
3. M. L. Jhingan, “Microeconomic Theory 7th Edition” Vrinda Publications (P) Ltd, 2014

ONLINE SOURCES

1. [http://www.taxmann.com/bookstore/academic/business-economics-b.com.- ist-year.aspx](http://www.taxmann.com/bookstore/academic/business-economics-b.com.-ist-year.aspx)
2. <https://sol.du.ac.in/solite/Courses/StudyMaterial.aspx?ID=02>

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-

CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

PRINCIPLES OF ACCOUNTING - II

SUBJECT CODE: 20U2BIC03		
SEMESTER - II	CREDIT : 5	HOURS : 90

Objective:

- 1.To gain a knowledge of accounting in general
- 2.T o know the rules and regulations of partnership account

Learning Outcome

- 1.Students will be able to pass journal entries for maintaining branch and departmental accounts.
- 2.Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.
- 3.Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Compare the Final account System in Branch Accounts	K1
CO2	To Analysis the Inter departmental transfers at cost and selling price and Preparation of Departmental Final Account	K3
CO3	To Compute the skill in Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System	K2
CO4	To Create the Preparation of Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10.	K6
CO5	Apply & Practice various Dissolution of Firm – & Settlement of Accounts	K5

UNITS	COURSE CONTENT	Hours Allotted
I	Branch Accounts: Dependent branches – stock and debtor system – wholesale branch – independent branch (foreign branch excluded) – Final account System in Branch Accounts.	18
II	Departmental Accounts: – Meaning and objectives - Allocation of Incomes and Expenses – Basis for apportionment of expenses - Inter departmental transfers at cost and selling price – Preparation of Departmental Final Account	17
III	Hire purchase system: – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only).	19
IV	Partnership Accounting I: Admission - Retirement — Death of a partner. Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill	17
V	Partnership Accounts – II: Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner – Garner Vs. Murray – All Partners insolvency	19

NOTE: The question paper shall cover 80%Problem and 20%Theory

Content beyond the Syllabus:

1. Understand plant assets

2. Determine the cost of plant assets

3. Explain depletion and natural resources

TEXT BOOK1. .

- 1 . Financial Accounting- M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
2. Financial accounting - T.S. Reddy and Murthy , Margam publications,January 1,2012.
- 3.Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

REFERENCE BOOKS

1. 1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.
3. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

ONLINE SOURCES:

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
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CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Mapping

INDIAN ECONOMY

SUBJECT CODE: 20U2BIA02		
SEMESTER - II	CREDIT : 4	HOURS : 60

Objective:

1. To enable the students to understand the salient features of India and its occupational structure
2. To assess the relative share of Agriculture, industry and service sector in the economy

Learning Outcome:

1. Students will be able to understand the nature and characteristics of Indian Economy.
2. Students will be aware about Population and National Income of our Nation.
3. Students will be come to know importance of Agriculture and Industrial Sector.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To show the features of Indian Economy	K1
CO2	To compare Control of Population Growth	K2
CO3	To organize the features of Agriculture Development	K3
CO4	To relate the concept of Industries Development and Large Number of Employment opportunities	K2
CO5	To select the New Economy Policy and Economic Development in India	K4

UNIT	COURSE CONTENT	Hours
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I	Introduction: Nature & Characteristics of Indian economy – Indian Economy in pre and post independence – Concepts of Growth and Problems in Indian economic development.	12
II	Population: Population growth in India – Causes – Control of Population growth – Population and Economic Development – Population Policy – National Income – Methods of Measuring National Income.	12
III	Agriculture & Service sector Agriculture – Features - Role of Agriculture in Economic Development – Agriculture productivity – Green Revolution and Food Problem – Agricultural Marketing – Regulated Markets – Service sector - Types – Role of Service sector in Economic Development.	12
IV	Industrial Sector: Role of Industries in Economic Development – An overview of industrial sector – Economic Reforms in India - New Economic Policy 1991 – Liberalization, Privatization and Globalization – Industrial Sickness and Disputes – Causes and Measures	12
V	Economic Indicators: Indicators for Economic development – Inflation and Deflation – Its Causes and Effects - Balance of Payments – Problems and Measures in BOP - Foreign Direct Investment-Planning Commission Transformed into Nite aayog 2015..	12

TEXT BOOK:

1. Indian Economy - Dr S.Sankaran Margham Publications, Chennai , Third Edition 2017.

REFERENCE BOOKS

1. Dutt and Sundaram - Indian Economy, Tata McGraw Hill Second Edition ,2014.
2. Dhingara I.C-Indian Economy, Sultan Chand & Sons, Fifth Edition, 2015.
3. Jheingam M.L-Economic Development Planning Sultan Chand & Sons, Third Edition 2017.

ONLINE SOURCES:

1. <http://www.cakart.in/downloads/indian-economy-bcom-notes-and-study-materials%20>
2. <http://gurukpo.com/indian-economy/>
3. <http://education.svtuition.org/2011/08/bcom-notes.html>

<https://www.university.youth4work.com/Study-Material/Economics-Lecture>

Mapping

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
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CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

BANKING PRACTICAL

SUBJECT CODE: 20U2BIP01		
SEMESTER - II	CREDIT : 2	HOURS : 60

Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

UNITS	COURSE CONTENT	Hours Allotted
I	Documents: Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note- Transactions: Receipts – Vouchers – Debit Note – Credit Note.	12
II	Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.	11
III	Advertisement Copy - Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles- Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans.	13
IV	Share Application form - Share Application Form - Letter of Allotment and	10

	Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer- Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts	
V	Procedure for lapsed policy - procedure for settling account while the insured is alive or dead- Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing.	14

Note: Distribution of marks – Practical 75% and Record note book 25%

Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

SUBJECT CODE: 20U4BIC08		
SEMESTER - IV	CREDIT : 5	HOURS : 90

CORPORATE ACCOUNTING - II

Objectives:

1. To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

Course outcomes:

- To equip the students with accounting methods formatted from inception to liquidation and to
- Have knowledge about Amalgamation , Absorption and Reconstruction.
- To lay down a foundation for drafting accounts for special corporate bodies such as

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the concept of Amalgamation-Absorption-External Reconstruction.	K3
CO2	Describe the Alteration of Share capital –Internal Reconstruction- Liquidator final Statement.	K1
CO3	Summarize the Bank accounts- Preparation of Profit and Loss Account and Balance Sheet in Banking.	K2

CO4	Examine the Insurance accounts-Preparation of Revenue Account and Balance Sheet in Insurance companies.	K4
CO5	Estimate the Preparation of Consolidated Balance Sheet of holding companies.	K5

UNIT -I

Amalgamation, Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) - Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 (18 Hours)

UNIT -II

Alteration of share capital – Internal Reconstruction – capital reduction account - Liquidator's Final Statement of accounts- liquidator's remuneration (17 Hours)

UNIT - III

Bank Accounts: Introduction - Rebate on Bills Discounted Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). (19 Hours)

UNIT -IV

Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). (17 Hours)

UNIT-V

Holding Companies Accounts: Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) . (19 Hours)

NOTE: The question paper shall cover 80% Problem and 20%Theory

CONTENT BEYOND THE SYLLABUS

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company's Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date

TEXT BOOK:

Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications. Fifth Edition 2012.

REFERENCE BOOKS:

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17. Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications, Fifth Edition 2012
3. Advanced Accountancy- R.L.Gupta & Radhaswamy, Margam Publications, Chennai – 17, Fifth Edition 2012

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U4BIC09		
SEMESTER - IV	CREDIT : 5	HOURS : 90

COMPANY LAW

Objective:

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

Course outcomes:

1. Students will be able to understand the fundamental provisions of Company Law.
2. Students will understand the concept of regulatory framework of companies.
3. Students will come to case laws and secretarial standards.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the concept of a Private Ltd. Company and a Public Ltd. Company.	K3
CO2	Describe the Certificate of incorporation and commencement of business.	K1
CO3	Summarize the Prospectus-Contents of Prospectus .	K2
CO4	Examine the Company management, Appointment, rights and duties of Managerial Personnel, Meetings-Resolutions .	K4
CO5	Estimate the Concept and modes of Winding up of company .	K5

UNIT I

Introduction: Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company. **(18 Hours)**

UNIT II

Formation of Corporate governance and business ethics: Company formation – Promotion - Memorandum of Association and its contents - Articles of Association and its contents - Certificate of incorporation and commencement of business- Various committees and provisions companies ACT2013. **(17 Hours)**

UNIT III

Prospectus: Contents of Prospectus - Statement in lieu of prospectus- Consequences of Misstatements in prospectus - Kinds of share and Debentures. **(19 Hours)**

UNIT IV

Members of a Company: Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions-Directors-Meeting and resolutions. **(20 Hours)**

UNIT V

Winding up: Concept and modes of Winding up of company-Types of Winding up- Consequences of Winding up. Whistle blowing: Concept and Mechanism **(16 Hours)**

NOTES- 2013 AMENDIES ACT FOLLOWED.

Content: beyond the Syllabus

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

TEXT BOOK

1. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2015.

REFERENCE BOOKS

1. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi, New Delhi, 2014.
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, New Delhi, 2013.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company New Delhi, 2013.

ONLINE SOURCES:

1. [http://www.taxmann.com/bookstore/academic/company-law -b.com.-2nd-year.aspx](http://www.taxmann.com/bookstore/academic/company-law-b.com.-2nd-year.aspx)
2. <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

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CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-

CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Mapping

SUBJECT CODE: 20U4BIC10		
EMESTER - IV	CREDIT : 4	HOURS : 75

BANKING THEORY LAW AND PRACTICE

Objectives:

- 1. To provide knowledge relating to the procedure for opening bank accounts, features of cheque and lending principles of bank
- 2. To provide exposure to the students with the latest development in the banking

field such as ECS,EFT, CBS, SWIFT, KYC etc.,

Learning Outcome:

Students will be able to understand the Origin and development of banks Students will understand the importance of Classification and nature of Deposit accounts.
Students are able to know the Negotiable Instrument

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To recall a knowledge about Banking Regulations Act 1949.	K1
CO2	To analyze clear idea about Commercial banks- Universal Banking	K4
CO3	To apply them about Credit control measures and their effectiveness.	K3
CO4	To find about the Negotiable Instrument, Protection of Collecting Banker and Paying Banker.	K2
CO5	To compare about E-Banking	K4

UNIT-I

Origin and development of banks- Banking Regulations Act 1949-Definition of Banking-Licensing- Opening of branches - Importance and Functions of Banks - Inspection.Relationship between Banker and Customer- Special types of Banker's Customers
(15 Hours)

UNIT-II

Commercial banks- Universal Banking-Management of Deposits and Advances-Classification and nature of Deposit accounts – Advances-Types of Advances-Lending practice-Principles of sound bank lending **(14 Hours)**

UNIT-III

Central bank-Reserve Bank of India- Objectives- Organization-functions-monetary policy-Credit control measures and their effectiveness.

(16 Hours)

UNIT IV

Negotiable Instrument-Definition-features-Promissory note-Bill of exchange and Cheque-Holder and holder in due course – Crossing of a cheque - Types of crossing-Endorsement-Negotiation&Dishonour and discharge of Negotiable instrument-Protection of Collecting Banker and Paying Banker.

(14 Hours)

UNIT V

E-Banking- Meaning-benefits-electronic transfer-NEFT,- ECS- ATM- Debit card and Credit card. RTGS- Mobile banking- WAP- Tele banking- Internet banking- Bank assurance- Banking ombudsman scheme- Demat account. (16 Hours)

TEXT BOOKS:

1. Banking Theory & Practice - E.Gordon and Dr.K.Natarajan , Himalaya Publishing House

REFERENCE BOOKS:

1. Banking Technology – Dr.A.Rama, A.Arunadevi, New century book house (P) Ltd, Chennai.
2. Banking Theory Law & Practice, - Sundharam & Varshney, Sultan Chand & Sons, New Delhi.
3. Banking Theory Law & Practice-Rajesh.R, Sivagnanasithi.T, Tata McGraw– Hill publishing CoLtd.
4. Banking Theory & Practice - Dr.P.K.Srivastava, Himalaya Publishing House, Mumbai.
5. Banking Theory & Practice - Shekar.K.C, Lekshmi Shekar, Vikas Publishing House Pvt. Ltd.

Mapping

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CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

SUBJECT CODE: 20U4BIC11

SEMESTER - IV

CREDIT : 3

HOURS : 75

INSURANCE PRACTICE

Objectives:

1. To acquire specialized knowledge of practice relating to Insurance.
2. To Know about the growth and structure of Insurance in India

CO NUMBER	CO STATEMENT	KNOWLEDGE
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		LEVEL
CO1	To write the purpose and need of insurance, Insurance and Economic Development-Fundamentals –principles & Contract of insurance.	K1
CO2	To Compare with General principles and concepts of insurance insurable interest-Subrogation & Contribution-Moral Hazards.	K2
CO3	To Prove the Investment Decisions return on investment method, net present value method.	K4
CO4	Preparation of Dividend Decisions and dividend policy	K5
CO5	Apply & Practice the Working Capital Management, cash management, receivable management and inventory management.	K3

UNIT-I

Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool; Insurance and economic development, Fundamentals/ Principles of Insurance. Contract of Insurance. **(15 Hours)**

UNIT-II

General Principles and Concepts of Insurance Insurable Interest - Indemnity - Uberrimae fidei - Proximate Cause - Subrogation and Contribution - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure – Moral Hazards **(14 Hours)**

UNIT-III

Life Insurance – Principles and practice of life assurance. Life assurance contracts, their nature and characteristics, Parties to the contract and their rights and duties. Conditions and terms of policy and effects of non-compliance thereof. Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments. Mortality Table, Present structure & growth of Life insurance in India. **(16 Hours)**

UNIT-IV

Fire Insurance - The basic principles of Fire Insurance contracts. Fire Policy, conditions, Assignment of Policy, Claims. Marine Insurance – General Principles – Insurable interest and value disclosure Marine Policy and their conditions, Premium; double insurance; assignment of policy' warranties' the voyage. Loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity. Subrogation. An elementary knowledge of accident and motor insurance. **(14 Hours)**

UNIT-V

Insurance Intermediaries – Agents and Procedure for Becoming an Agent; Pre requisite for obtaining a license; Duration of license; Cancellation of license. Revocation of suspension/ termination of agent.

(16 Hours)

Content Beyond the Syllabus

1. General Insurance Products.
2. Ethics and Corporate Governance Framework for Insurance Companies.
3. Regulatory Environment.

TEXT BOOK:

1. Insurance Law and Practice - Rajiv Jain, Vidhi Publication Private Limited. Second Edition, 2014
2. M.N.Srinivasan – Principles of Insurance Law, Wadhwa Publication, Maharashtra, Third Edition 2012

REFERENCE BOOKS:

1. Dr.Avatar Singh – Law of Insurance , Universal Publication Pvt. Limited, First Edition 2013
2. George E. Rejda - Principles of Risk Management and Insurance, Vidhi Publication Private Limited. First Edition, 2014

Mapping

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CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

SUBJECT CODE: 20U4BIN02

SEMESTER - IV

CREDIT : 2

HOURS : 30

NMEC-II: 1. BANK MANAGEMENT

OBJECTIVES:

- 1.To gain comprehensive understanding of basic aspects relating to Banking & Insurance.

2.To gain knowledge about principles and procedures of Banking & Insurance, and their application to different practical situations.

COURSE OUTCOME:

Gain Knowledge about banking & Insurance

Learning Outcome

- Students will be able to understand the Bank.
- Students will understand the Classification of Banks.
- students will gain knowledge about the Central Banking.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the Indian banking system .	K3
CO2	Describe the Commercial Banking .	K1
CO3	Summarize the Qualitative Methods of Credit Control.	K2
CO4	Examine Foreign Exchanges	K4
CO5	Estimate the Reserve Bank of India .	K5

UNIT-I

Bank – meaning- definition- Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Regional rural banks; Co- Operative banks; Developmentbanks. **(6Hours)**

UNIT-II

Commercial Banking – Classification of Banks – Functions – Creation of Credit – Balance Sheet – Investment Policies – Bank Assets – Banking Structure – Clearing House. **(6Hours)**

UNIT-III

Central Banking – Evolution – Definition – Concepts – Functions – Qualitative Methods of CreditControl. **(6 Hours)**

UNIT-IV

Foreign Exchanges – Exchange Market and Rates of Exchange – Exchange Control . **(6Hours)**

UNIT-V

Indian Banking – Reserve Bank of India – Organization – Management - Functions – NABARD – State Bank of India – Exchange Banks – Commercial Banks - Indigenous Banks –Co-operativeBanks. (6 Hours)

Text book

1. K.P.M. Sundharam, Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi.

Reference book

1. S.V. Vasudevan, Theory of Banking - S.Chand & Company Ltd., - New Delhi.
2. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Sons - New Delhi.

Mapping

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CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code: 20U5BIC12

Semester: V

Credit: 5

Hours: 90

B.COM (B&I)
COST ACCOUNTING

Objectives:

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

Learning Outcome:

- Students will be able to pass cost sheet and cost per unit.
- Students will be able to understand various concepts of standard costing and difference in variance.
- Students will be able to know the Job, batch and Contract costing .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Classify the concept of costs, analysis, classification, cost centers and profit centers	K3
CO2	Outline the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	K4
CO3	Prove the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	K5
CO4	To Prove standard costing and analyzing the variances in labour costs, and finding out the difference in variances	K5
CO5	Make the absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	K6

UNIT - I

Cost Accounting - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Costing an aid to Management — Types and Methods of Cost- Elements of cost - Preparation of Cost sheet and tender. **(18 Hours)**

UNIT – II

Material Accounting - Material Cost – Purchase Procedure and documentation involved in purchasing – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives. **(17 Hours)**

UNIT – III

Labour Costing & Control – Labour Turn Over-Job analysis- Elements Of Job Analysis – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme. (19Hours)

UNIT – IV

Overheads – Classification –Importance of overheads cost-Primary distribution of overheads-secondary distribution of overheads- Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate (17Hours)

UNIT – V

Job, batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Features of process costing- Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products (19Hours)

CONTENT BEYOND THE SYLLABUS

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

Note: Distribution of marks – Problem 70% and Theory 30%

TEXT BOOK

1. Cost Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications., Chennai.

REFERENCE BOOKS

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

Mapping

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CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

Subject code: 20U5BIC13

Semester: V

Credit: 5

Hours: 90

B.COM (B&I)
INCOME TAX LAW & PRACTICE -1

Objectives:

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

Learning Outcome:

- Students will be able to understand Agricultural Income
- Students will be able to understand taxable salary income of an individual on a real time basis.
- Students will be able to know the assessment of the individual returns and the official proceeding .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Write a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1
CO2	Understand the various provisions and calculating the taxable salary income of an individual on a real time basi	K2
CO3	Compare the guidelines provided to calculate the various rental values and thereby income from house property	K4
CO4	To prove knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business	K5
CO5	Apply and practice the assessment of the individual returns and the official proceeding	K3

UNIT-I

Basic Concepts- Agricultural Income – Assessee – Person – Income - Assessment Year - Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure.
(18 Hours)

UNIT-II

Basis of Charges: Residential Status of Individuals - Goods and Service Taxes –AOP -- Incidence of Tax (Scope of total income) tax liability - Exempted Incomes.
(17 Hours)

UNIT-III

Heads of Income - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity – Pension - Leave encashment – Deduction u/s 16(i) (ii)(iii).
(19 Hours)

UNIT-IV

Income from House property – Definition - Deemed owner of House Property - Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property - Self occupied House - Deduction U/S 24. (17 Hours)

UNIT-V

Profit and gains of Business or Profession -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income -- E-Filing-File Returns.

(19 Hours)

Content beyond the Syllabus

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

Note: Distribution of marks - Problems 70% and Theory 30%

TEXT BOOK:

1. Income tax Law and Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

REFERENCE BOOKS

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, New Delhi, 2013.
3. Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.

Mapping

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CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U5BIC14

Semester: V

Credit: 5

Hours: 90

B.COM(B&I)

E-BANKING

Objective:

To provide the students with the latest development in the field of Banking and Financial System.

Learning Outcome:

- Students will be able to understand the History of Banking , Banking System
- Students will be able to understand SBI Rural Finance, Cooperative Banks.
- Students will be able to know the Electronic Fund Transfer (EFT) , RBI Guidelines.

CO NUMBER	CO STATEMENT	KNOWL EDGE LEVEL
CO1	Indicate the Constituents of Indian money market.	K2
CO2	Analyzing the various Departments of RBI ,Achievements of RBI ,Challenges	K4
CO3	Prove the Knowledge about Achievements ,Pitfalls ,SBI Groups and Functions of SBI and Industrial finance ,SBI Rural Finance .	K5
CO4	Explain the Internet Banking Services, Credit Cards, Debit Card ,Smart Card ,Biometric Cards	K2
CO5	Explain the RBI. Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K4

UNIT-I

Banking – Meaning – Definition – History of Banking – Banking System - Unit
Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit
Creation – Money Market – Characteristics – Constituents of Indian money market.

(18 Hours)

UNIT-II

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different
Departments of RBI – Green Banking.

(17 Hours)

UNIT-III

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI
Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions –

Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges.

(19 Hours)

UNIT-IV

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime.

(17 Hours)

UNIT-V

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

(19 Hours)

Content beyond the Syllabus

1. Repo Rate
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

TEXT BOOK :

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

REFERENCE BOOKS:

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

Mapping

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CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code: 20U5BIC15 Semester: V Credit: 3 Hours: 60
B.COM (B&I)
COMMERCIAL BANK MANAGEMENT

Learning Outcome:

- Students will be able to understand the banking system in India and commercial banks.
- Students will be able to know about credit management and loan policies..
- Students will be able to know the investment management and reviewing investment portfolio..

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the banking system in India and opportunities for Indian commercial banks .	K3
CO2	Analyzing the various of resource allocation in Indian commercial banks.	K4
CO3	Knowledge Capital adequacy in the banks, capital adequacy .	K4
CO4	Analyzing the various Credit management and contents of loan policy	K5
CO5	Understanding the significance of investment management in commercial banks and management of security investment.	K1

UNIT – I

Introduction – Scheduled and non scheduled banks – origin and development – evolution and growth of banking system in India – present structure – recommendations of Narasimham Committee – challenges before Indian commercial banks – opportunities for Indian commercial banks – strength and weakness of Indian commercial banks – banking sector reforms
(12 Hours)

UNIT – II

Liquidity – purpose – sources – measurement – liquidity / profitability problem – theories of liquidity management – priorities in the employment of bank funds – problem of resource allocation in Indian commercial banks.
(11 Hours)

UNIT – III

Capital adequacy in the banks – functions of capital funds in commercial banks – capital adequacy – Baise norms on capital adequacy – capital adequacy norms in Indian commercial banks – present position in capital adequacy in Indian commercial banks **(13 Hours)**

UNIT – IV

Credit management – cardinal principles of sound bank lending – formulating loan policies – factors influencing loan policy – contents of loan policy – evaluating of credit applicant – loan supervision. **(11 Hours)**

UNIT – V

Investment management – nature – significance of investment management in commercial banks – fundamental principles of security – investment by commercial banks –management of security investment – reviewing investment portfolio – organization of investment function. **(13 Hours)**

TEXT BOOKS:

1. Sri Vastava, Divya Nigam, Management of Indian Financial institutions, Himalaya publishing house

REFERENCE BOOKS:

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, New Delhi
2. Bharath Pathak, Indian Financial System
3. Vasant Joshi, Vinay Joshi, Managing Indian Banks,

Mapping

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CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U5BIC16

Semester: V

Credit: 3

Hours: 60

**B.COM(B&I)
PRACTICAL AUDITING**

Objectives:

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards

Learning Outcome:

- Students will be able to understand the auditing and investigation and various methods of auditing.
- Students will be able to know about audit programme and vouching and kinds of verification.
- Students will be able to know qualification of auditor. .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To compare the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing	K2
CO2	To show the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing	K1
CO3	Analyzing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets	K4
CO4	To prove the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification	K5
CO5	To change the concept of ERP, the impact of computerization on audit approach and online computer system audit	K3

UNIT-I

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit –

Advantages of Audit – Classification of Audit- Auditing Standards List-SRES-SAES-SRSS.
(12Hours)

UNIT-II

Audit Programme - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit-ExternalAudit
(11Hours)

UNIT-III

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.
(13 Hours)

UNIT-IV

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.
(11 Hours)

UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor’s Report – Importance and Contents – E-Auditing- Special audit-club, charitable institution, hotels.
(13 Hours)

Content beyond the Syllabus

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing
- 4.

TEXT BOOK :

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

REFERENCE BOOKS:

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

Mapping

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CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject Code: 20U5BIE01

Semester: V

Credit: 3

Hours: 60

B.COM(B&I)

ELECTIVE-I : CAPITAL MARKET

Objectives:

- To enlighten the students the role of capital markets in India
- To create awareness about the stock market among the students.

Learning Outcomes:

- *Applying principles to create market strategy which optimizes the marketing.*
- *Develop a Indian capital market and its functions*
- *To know about the indian capital market .*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the Investors investment attitude	K3
CO2	Describe the rating agencies of India and Global	K1
CO3	Summarize Performance of. Indian Capital market	K2
CO4	Examine of fundamental and technical analysis-	K4
CO5	To know the Stock price movement and Indian economy system	K5

UNIT – I

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market. **(12 Hours)**

UNIT - II

Investors protection- The role of SEBI- Investors investment attitude. **(11 Hours)**

UNIT - III

Rating agencies- Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS . **(13 Hours)**

UNIT - IV

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories. **(11 Hours)**

UNIT - V

Stock price movement and Indian economy system- Inflation and GDP. **(13 Hours)**

TEXT BOOK:

1.Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai

BOOKS FOR REFERENCE:

- 1.Capital Market in India – Reforms and Regulations, Deepak Rathe.
- 2.Capital Market and Securities market - Sangeeth Kedia.
- 3.Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
- 4.Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

Mapping

PO CO	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject Code: 20U5BIE02 Semester: V Credit: 3 Hours: 60
B.COM(B&I)

ELECTIVE-I : 2. STRATEGIC MANAGEMENT

Objectives:

- To enlighten the students the Strategic Management
- To create awareness about the Strategy Implementation.

Learning Outcomes:

- Applying principles to create Functional Level Strategies.
- Develop a Information Systems Strategies
- To know about the Reengineering and Strategy Implementation.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the Investors investment attitude	K3
CO2	Describe the rating agencies of India and Global	K1
CO3	Summarize Performance of. Indian Capital market	K2
CO4	Examine of fundamental and technical analysis-	K4
CO5	To know the Stock price movement and Indian economy system	K5

UNIT I

Defining Strategy – Strategic Management – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis. **(12 Hours)**

UNIT: II

Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marketing. **(11 Hours)**

UNIT: III

Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics – Human Resource Management – Information Systems Strategies. **(13 Hours)**

UNIT: IV

Strategy Implementation – Inter Relationship Between strategy Formulation and Implementation – Reengineering and Strategy Implementation – Issues in Strategy Implementation – Resource Allocation. **(11 Hours)**

UNIT: V

Evaluation and Control in Strategic Management – measuring performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for proper control. **(13 Hours)**

Note: Question paper shall cover 100% theory

REFERENCES :

1. Business policy and Strategic management : S.Sankaran -Margham Publications.
2. Strategic Management and Business Policy : Kazmi- McGraw –Hill Education (India) Ltd.
3. Strategic Management : Formulation, Implementation and Control : Pearce, McGraw- Hill Education (India).
4. Strategic Management ; Periasamy. P, Himalaya publishing house Pvt. Limited Publication Chennai. House, Mumbai - 2002.

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject Code: 20U5BIE03

Semester: V

Credit: 3

Hours: 60

B.COM (B&I)

ELECTIVE-I : 3. EXPORT AND IMPORT DOCUMENTATION.

Objective:

1.To familiarize students with various Export marketing and Export import Documentation.

Learning Outcome :

- Students will be able to understand the Overview of relationship between export and Import Management
- Students will be able to know about Export Procedure.
- Students will be able to know Foreign Trade Policy and Export promotion Councils.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compare the Strategy and preparation of Export marketing – Export Marketing organizations.	K3
CO2	Implement about the Export import Documentation .	K4
CO3	Analyzing the Export Procedure , Export contract –forward Cover , Export finance , Institutional framework for Export Finance .	K4
CO4	Prove the Import procedure , Pre-import procedure and steps in import Procedure , Legal Dimensions of import procedure .	K5
CO5	Show the Foreign Trade Policy and Highlights , Special Focus Initiatives, Duty Drawback	K1

UNIT I Meaning and Definition of Export – Classification – Strategy and preparation of Export marketing – Export Marketing organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product –

Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit. **(12 Hours)**

UNIT –II Export import Documentation – Aligned Documentation system – Commercial invoice – Shipping Bill – Certificate of origin – consular invoice – Mate's Receipt – Bill of lading – GR form – ISO 9000 – Procedures for obtaining ISO 9000 – BIS 14000 Certification – Types of marine Insurance Policies. Import Documents – Transport Documents _ bill to Entry – Certificate of inspection – certificate of Measurements – Freight Declaration. **(11 Hours)**

UNIT –III Export Procedure – Export contract – forward Cover – Export finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment inspection – Methods of pre-shipment inspection – Marine insurance – Role of clearing and Forwarding Agents – Shipping and customs formalities – Customs EDI system – Negotiation of Documents – Realization of Exports proceeds. **(13 Hours)**

UNIT –IV Import procedure – Pre-import procedure – steps in import Procedure – Legal Dimensions of import procedure – customs formalities for imports – Warehousing of imported goods – Exchange control provisions for imports – Retirement of Export Documents. **(11 Hours)**

UNIT –V Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – Star Exports Houses – EPCG Scheme – Incentive for Exporters - Export promotion Councils – Commodity boards – ECGC – EXIM Bank. **(13 Hours)**

NOTE: Question Paper shall cover 100% Theory.

REFERENCES :

1. Export Marketing- TAS Balagopal, Himalaya Publishing House, Mumbai.
2. Export Management- D.C. Kapoor, Vikas Publishing House, New Delhi.
3. Handbook of Import-Export Procedures –Ministry of Commerce, Govt. of India.
4. Export Documentation and procedures –Nabhi Publications, New Delhi.
5. Import - Do it Yourself - M.I. Mahajan, Snow White Publi.

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject Code: 20U6BIC17

Semester: VI

Credit: 5

Hours: 90

B.COM (B&I)

MANAGEMENT ACCOUNTING

Objectives:

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

Learning Outcome:

- Students will be able to understand scope of management accounting
- Students will be able to know about concepts of ratio and funds flow statement.
- Students will be able to marginal costing and managerial decision making.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Apply the concept of management accounting, and analyzing the difference between financial accounting and management accounting	K3
CO2	Outline of ratios, and applying the ratios to find out the solvency and profitability of a company, to make an forecasting regarding the future of the financial position of a company.	K4
CO3	Interpret the financial statements, and analyzing the financial statements to know the Fund Flow Statement and Cash Flow Statement	K2
CO4	Value the funds flow and cash flow of the company and analyzing	K5

	to control the flow of cash and also use of budgetary control for effective means of control of funds.	
CO5	Solve the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets, make or buy decisions etc.	K4

UNIT - I

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting
(18 **Hours**)

UNIT – II

Financial Statement Analysis - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations.
(17 **Hours**)

UNIT – III

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement- New formate Account and IFRS.
(19 **Hours**)

UNIT – IV

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget –Master Budgeting.
(17 **Hours**)

UNIT – V

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance – Salient features of Marginal Costing and its Limitations -- P/V Ratio – Break Even Analysis and Margin of SBIety - Profit Planning - Absorption Costing.
(19 **Hours**)

Note: Distribution of marks – Problems 70% and Theory 30%

Content beyond the Syllabus

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

TEXT BOOKS:

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.

2. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy

REFERENCE BOOK:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram Publications- Trichy.
3. Management Accounting - Sharma & Shashi K.Gupta, Kalyani Publishers, New Delhi.

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

subject code: 20U6BIC18

Semester: VI

Credit: 5

Hours: 90

B.COM(B&I)
INCOME TAX LAW AND PRACTICE – II

Objectives:

1. Income Tax law and practice - DinkarPagare, Sultan Chand & Sons, New Delhi.
To enable the students to gain knowledge in the application of accounting to Management.
1. To access the financial status of the organization.
2. To learn about budgeting tactics and implementation.

Learning Outcome:

- Students will be able to understand capital gain and loan on capital gain.
- Students will be able to know about income from other sources.
- Students will be able to know computation of tax liability and income tax authority.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains	K2
CO2	Analyzing the various provisions and calculating the Income from other sources	K1
CO3	Using the guidelines provided to calculate the clubbing of income	K4

	and set off and carry forward of losses	
CO4	Thorough knowledge on the provisions regarding deductions u/s 80	K5
CO5	Knowledge on the assessment of the individual returns and the official proceedings	K3

UNIT- I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss –Tax on Capital Gain (Sec 45).

(18 Hours)

UNIT- II

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources.

(17Hours)

UNIT -III

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses.

(19 Hours)

UNIT- IV

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms.

(17 Hours)

UNIT –V

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions.

(19 Hours)

Note: Distribution of marks – Problems 70% and Theory 30%

Content beyond the Syllabus

1. Transfer Pricing
2. Wealth Tax Act 1956
3. Collection and Recovery of Tax

TEXT BOOK:

2. V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.2
3. IncomeTax Law and Practice I - Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS

1. Income Tax Law and Practice – Vinoth K Sinhania, Taxman Publications, NewDelhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications , NewDelhi.
3. Student Guide to Income Tax- Vinod K Singhania& Monica Singhania, Taxmann

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U6BIC19

Semester: VI

Credit:4

Hours: 90

B.COM(B&I) FINANCIAL CONTROL SYSTEM

Objectives :

- To gain basic knowledge of various financial control Techniques.
- To learn about budgeting tactics and implementation.
- To enlighten the students the role of Standard Costing in India

Learning Outcome:

- Students will be able to understand the Systems Approach to Financial Control .
- Students will be able to know about Responsibility,SBCs .
- Students will be able to know Planning and Control through Budget Budgeting,and standard costing and variance analysis. .

CO NUMBER	CO STATEMENT	KNOWLEDG E LEVEL
CO1	Demonstrate the Systems Approach to Financial Control- Management Control Process, Accounting Data base in Control.	K3
CO2	Indicate Knowledge about the Responsibility Accounting- profit-investment centers	K2

CO3	Describe the Transfer Pricing tool of control-Methods-Valuation problems of stock unrealized profit.	K1
CO4	Examine the Planning and Control through Budget-Preparation of Material-Labour-Sales Budget.	K4
CO5	Estimate the Standard Costing- Variance analysis-Sales Variance.	K5

UNIT – I

Systems Approach to Financial Control Definition, Meaning, Purpose - Levels of control - Management Control Process. Accounting Data base in Control. **(18 Hours)**

UNIT – II

Responsibility Accounting Responsibility Centers, Revenue Centers. Expense Centers and Profit Centers. Investment Centers -SBU's. **(17 Hours)**

UNIT – III

Transfer Pricing Transfer pricing as a tool of control - Concept of transfer pricing - Methods of transfer price fixing -Administration of transfer prices - Valuation problems of stock unrealized profit. **(19 Hours)**

UNIT – IV

Planning and Control through Budget Budgeting - Meaning and Purpose of Classification. Preparation of Production, Material, Labour and Sales Budgets - Flexible Budgets.(Theory only) **(17 Hours)**

UNIT – V

Standard Costing and Variance analysis Standard Cost - Definition, Advantages and Limitations. Variance Analysis - Material, Labour Overhead, Sales Variances. (Theory only) **(19 Hours)**

TEXT BOOKS:

1. Management Control System, Dutta, M - S.Chand & Co., New Delhi, 2002
2. Management Control Systems, Robert Antony and Vijay Govindarajan - Tata MacGraw Hill publications, New Delhi, 2004.

REFERENCE BOOKS :

1. Advanced Cost and Management Accounting- Saxena and Vashist -Sultan Chand & Sons, New Delhi, 2000
2. Management Accounting Principles & Practices, Sharma R.K & Shashik Gupta- Kalyani Publishers., New Delhi.
3. Management Control System, Subhash Sharma - Tata McGraw Hill Pub., New Delhi, 2002.

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject Code: 20U6BIC20

Semester: VI

Credit: 4

Hours:60

**B.COM (B&I)
OFFICE ORGANISATION**

Learning Outcome:

- Students will be able to understand the office organization and centralization..
- Students will be able to know about modern office
- Students will be able to know office system ,office furniture &criteria for selection..

CO NUMBER	CO STATEMENT	KNOWLEDG E LEVEL
CO1	Knowledge about the modern office and location and layout of an office. .	K3
CO2	Understanding the Office Organization, Organizational chart ,Centralization , Centralization Vs Decentralization ,Types of Reports .	K2
CO3	Analyzing the office system and design of office form.	K1
CO4	Understanding the stationery and control of stationery system.	K4
CO5	Understanding the office furniture an criteria foe selection.	K5

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UNIT: I

Modern office – Meaning – Importance – Functions – Location and layout of an office – Open and Private – Physical conditions of the office **(12 Hours)**

UNIT: II

Office Organisation – Importance – Types – Organizational chart – Office manuals – Delegation of authority and responsibility – Centralisation – Centralisation Vs decentralization – Office Reports- Types of Reports – Essentials of a good report . **(11 Hours)**

UNIT: III

Office systems – Flow of work – Role of Office Manager – Office forms and their control – Objects and purpose of office forms – Advantages and disadvantages of office forms – Design of office forms – Office correspondence – Inward and outward correspondence **(13 Hours)**

UNIT: IV

Stationery – Importance – Control of stationery cost – purchasing – stationery supplies – Filing – Importance – Functions- Characteristics of good filing system – Indexing – Meaning , Importance and kinds **(11 Hours)**

UNIT: V

Office furniture – Types of furniture – Selection of furniture – Equipments and machines – types of office machines – Object of Mechanization – Advantages and disadvantages , Mechanization of office work – Criteria for selection **(13 Hours)**

Text book

1. **B.N.Tandon** – Office management and correspondence –
2. **R.C.Bhatia** – Office management and commercial correspondence

Reference Books:

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation –

Mapping

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U6BICPR01 Semester: VI Credit:2 Hours: 60
B.COM (B&I).
CAMPUS TO CORPORATE (PROJECT)

Objective:

1.To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.

UNIT-I

Overview of corporate – History of corporate–campus and corporate – distinction overview of BPO Industry in India and world Enhancing the reading ability of students (at a speed of minimum 150 word spear minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading news papers viz., The Hindu, Indian Express, Business Line, Economic Times etc., and magazines like business world, etc., Enhancing the spontaneous writing skill of the students–writing articles on simple to pics given–preparing speeches–preparing reports on various events / functions held in the college.

(12 hours)

UNIT-II

Enhancing the spontaneous speaking skill of the students–self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role-playing. Mock interviews for recruitment –mock press meets.

(12 hours)

UNIT-III

Enhancing the presentation skill of the students – Individual seminar presentation and Group seminar presentation (Students may be organized in to groups, which will prepare paper so current issues pertaining to trade, commerce and industry or any social issue and present the same to audience). Each group may consist of 3 or 4 students.

(12 hours)

UNIT-IV

Enhancing the interpersonal communication skill of the students – Group Commission (Students may be organized in to 4 and 5 groups). All the groups may be give management problem relating to real life experiences of trade and industry in the country or the world. They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.

(12 hours)

UNIT-V

Fundamentals of English – constructing sentences – correct use of tenses – articles – international phonetic alphabet – vowel and consonant sounds–syllable stress – in to nation – listening – principles of good listening – accent comprehension – practical exercises Corporate etiquette – Dressing and grooming skills – Work place etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette – Presentation skills .Professional competencies : analytical thinking – listening skills – time management – team skills –stress management – assertiveness – Facing group discussion and interview.

(12 hours)

TEXT BOOKS

1. Rajendra Pal & Korlahalll, Essentials of Business Communication, Sultan Chand & Sons, 2008.

REFERENCE BOOKS

1. Namrata Palta, The art of Effective Communication, Lotus Press, New Delhi, 2007.
2. S.K.Mandal, Effective Communication and Public Speaking, Jaico Publishing.
3. V.Sasikumar, P .KiranmaiDutt, Geetha Rajeevan, A. Course in Listening and Speaking II, Cambridge University Press, 2007.B.B.A.

Subject code: 20U6BIE04

Semester: VI

Credit:3

Hours: 60

B.COM (B&I).

ELECTIVE-II: 1.ADVERTISEMENT AND MEDIA MANAGEMENT.

Objectives :

To familiarize the students about the concepts of Advertisement and Media Management, Campaign Planning and Organizing Functions.

Learning Outcome:

- Students will be able to understand the Economic, social & ethical aspects of advertising.
- Students will be able to know about advertising And Campaign Planning
- Students will be able to know advertising Effectiveness & Organizing Advertising Functions..

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Change the Advertising & the marketing mix and Major Institutions of advertising management.	K3
CO2	Simplify the Marketing strategy & situation analysis .	K4

CO3	Analyzing the creative Strategy & Advertising Budget:.	K4
CO4	Prove the Creative Strategy & Advertising Budget .	K5
CO5	Show the methods of measuring advertising effectiveness .	K1

UNIT – I Introduction & Basic Concepts:

History of advertising; Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, Advertising as a communication process; types of advertising; Major Institutions of advertising management **(12 Hours)**

UNIT - II -Advertising And Campaign Planning:

Marketing strategy & situation analysis; Advertising plan; Advertising objectives; DAGMAR approach; advertising strategy; Advertising campaign-planning process **(11 Hours)**

UNIT - III - Creative Strategy & Advertising Budget:

Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations. **(13 Hours)**

UNIT - IV - Advertising Media Strategy:

Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies **(11Hours)**

UNIT – V- Advertising Effectiveness & Organizing Advertising Functions.

Methods of measuring advertising effectiveness; advertising research; structure & functions of an advertising agency; selection & co-ordination of advertising agency; Advertising regulations; Internet advertising. **(13 Hours)**

REFERENCE BOOKS:

1. Rajeev Batra, John.G.Myers.T.David.A.Aaker; Advertising Management; PHI New Delhi,
2. Jefkins & Yadin; Advertising, Pearson Education, New Delhi, .
3. Manendra Mohan; Advertising Management - Concepts Cases;TataMcGraw Hill Publishing company Ltd, New Delhi
- 4.S.A.Chunnawalia & K.c.Sethia Foundations of Advertising - Theory&Practice, Himalaya Publishing House,
- 5.Sonatakki, Advertising.
- 6.Wells, Advertising.
- 7.C.S Rayudu Media and Communication Management.
- 8.Murthy/ U Bhojanna ; Advertising in IMC.

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U6AFE05

Semester: VI

Credit:3

Hours: 60

B.COM (B&I).

ELECTIVE: II. 2. PERSONAL SELLING AND SALESMANSHIP.

Objectives :

1. The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Learning Outcome:

- 1..Students will be able to understand the Concept and Characteristics of Organisation.
- 2...Students will be able to know about Concept and nature of motivation.
- 3..Students will be able to know about Control of receivables and Factoring.

CO NUMBER	CO STATEMENT	KNOWLEDG E
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		LEVEL
CO1	Change the concept and nature of Organisational behavior. .	K3
CO2	Simplify the Personality facts influencing behavior at work .	K4
CO3	Analyzing the Tools and Techniques of motivation or incentives	K4
CO4	Prove the Reasons for formation of group.	K5
CO5	Show the Interpersonal Behaviour and influencing Relationships	K1

UNIT – I-Introduction to Personal Selling:

Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, **(12 Hours)**

UNIT –II - Introduction to salesman:

Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career. **(12 Hours)**

UNIT –III

Buying Motives: Concept of motivation, Maslow’s theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling **(12 Hours)**

UNIT –IV- Selling Process:

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities. **(12 Hours)**

UNIT –V- Sales Reports:

Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling. **(12 Hours)**

SUGGESTED READINGS:

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin

7...Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U6AFE06

Semester: VI

Credit:3

Hours: 60

B.COM (B&I).

ELECTIVE: II. 3. CORPORATE LAW AND GOVERNANCE

Objectives :

The objective is to enable the students to get familiarized with the existing Corporate Law and Governance.

Learning Outcome:

- Students will be able to understand the Classes of companies .
- Students will be able to know about Dividends – Borrowings and lending.
- Students will be able to know Basic understanding of Corporate Governance under Companies Act 2013.

CO NUMBE R	CO STATEMENT	KNOWLEDG E LEVEL
CO1	Change the Companies Act 1956 as repealed by Companies	K3

	Act 2013.	
CO2	Simplify the Promotion and Incorporation .	K4
CO3	Analyzing the Shares and debentures .:	K4
CO4	Prove to Basic understanding of Corporate Governance under Companies Act 2013.	K5
CO5	Show the Recent guidelines on Mergers and Acquisitions .	K1

UNIT – I - Corporate personality:

The Companies Act 1956 as repealed by Companies Act 2013, Definition of Company, Features, Classes of companies. **(12 Hours)**

UNIT - II - Formation Of a company:

Promotion – Incorporation - Memorandum of Association -Articles of Association- Prospectus and Statement In lieu of Prospectus-Recent Guidelines. Capital subscription, Commencement of Business. Recent changes. **(11 Hours)**

UNIT - III - Corporate financial structure:

Shares and debentures – Application Shares and share capital – Charges – Investments and allotment of shares - members and Shareholders - Dividends – Borrowings and lending – Inter-Corporate. **(13 Hours)**

UNIT - IV – Corporate governance:

Basic understanding of Corporate Governance under Companies Act 2013, Corporate governance practices in India, Tools for ensuring Governance Directors – Meetings - Accounts and Audits – Auditors - Corporate Social Responsibility - Majority powers and minority rights - Prevention of oppression and mismanagement - Insider trading – Investigation. **(11 Hours)**

UNIT – V- Mergers And acquisitions, Compromises.

Recent guidelines on Mergers and Acquisitions, Winding up and kinds of winding up - Administration of NCLT and CLAT and Special Courts - Powers of liquidators. **(13 Hours)**

BOOKS FOR REFERENCE:

1. Dr. Avtar Singh - CompanyLaw.
2. Gower & Davies – The Principles of Modern CompanyLaw.
3. Ramaiah - CompaniesAct
4. Reddy Appaniah- CompanyLaw

5. Raghavendra K S & Tamil Selvan, Corporate Administration, ThakurPublishers.

Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

QUESTION PAPER PATTERN (For Theory & Problem oriented subjects)

Time: 3 Hours

Max. Marks: 75

PART – A (20 x1 = 20 Marks)

**Answer All the Questions
(From each unit four questions)**

PART – B (5 x 5 = 25 Marks)

**Answer All Questions (Either or Type)
(From each unit one question)**

PART – C (3 x 10 = 30 Marks)
Answer Any Three out of Five Questions
(From each unit one question)