B.COM BANKING & INSURANCE

Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Mark	Total Mark
		FIRST YE	AR				
		FIRST SEME	STER				
Part I	23U1LTO1	Language I	3	6	25	75	100
Part II	23U1LE01	English I	3	4	25	75	100
Part III	23U1BIC01	Core Paper I – Financial Accounting I	4	5	25	75	100
Part III	23U1BIC02	Core Paper II - Banking Theory Law & Practice	4	5	25	75	100
	23U1BIDE01	Elective I – Business Communication					
Part III	23U1BIDE02	Elective I – Indian Economic Development	3	4	25	75	100
	23U1BIDE03	Elective I – Business Economics					
Part IV	23U1BIS01	Skill Enhancement Course SEC-1 Aptitude for Competitive Success	2	2	25	75	100
	23U1AC01	Ability Enhancement Course (AECC 1) (Soft Skill)	2	2	25	75	100
	23U1VE01	Yoga	2	2	25	75	100
		TOTAL	23	30	200	600	800
		SECOND SEM					
Part I	23U2LTO2	Language II	3	6	25	75 75	100
Part II	23U2LE02	English II Core Pener III Financial	3	4	25 25	75 75	100
Part III	23U2BIC03	Core Paper III – Financial Accounting II	4	5			100
Part III	23U2BIC04	Core Paper IV-Business Law	4	5	25	75	100
	23U2BIDE04	Elective II – Marketing of Banking Services			25	75	100
Part III	23U2BIDE05	Elective II - Legal Regulatory framework of Banking	3	4			
	23U2BIDE06	Elective II – Indian Business Environment					
Part IV	23U2BIS01	Skill Enhancement Course SEC – 2 Social Media Marketing	2	2	25	75	100
	23U2AC02	Ability Enhancement Course (AECC2)(Office Automation)	2	2	25	75	100
	23U2EVS01	Environmental Studies	2	2	25	75	100
		TOTAL	23	30	200	600	800

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{I}}$

Core I- Financial Accounting I

Subject Code	e L	T	P	S	Credits	Inst.		Marks	1				
		•	1			Hours	CIA	External	Total				
23U1BIC01	5				4	5	25	75	100				
				Lea	arning Obje	ctives							
LO1	To unc	derstand	d the ba	asic acc	counting cond	cepts and sta	ndards.						
LO2					lating busine	-							
LO3					ounting treati	-	eciation.						
LO4					culating prof			tem.					
LO5	To gai	n know	ledge o	on the a	accounting tr	eatment of in	nsurance	claims.					
Prerequisites	: Shoul	ld have	studie	ed Acc	ountancy in	XII Std							
Unit	Contents Even domentals of Financial Associations												
I	Financ Accou Subsid Rectifi	Fundamentals of Financial Accounting Financial Accounting — Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts— Fundamentals of Financial Accounting Financial Accounting Tournal, Ledger Accounts— Financial Accounting — Meaning, Definition, Objectives, Basic Financial Accounting — Meaning, Definition — Meaning, Definition — Meaning, Definition — Meaning, Definition — Meaning — Meaning, Definition — Meaning, Definition — Meaning, Definition — Meaning, Definition — Meaning — Meaning, Definition — Meaning —											
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.												
III	Deprece Straigh method Annuit – Reva Machin Bills of Endors Bill un	ciation of Line d. ty Meth aluation ne Hou of Exchange ment ader reb	- Mean - Meth- nod – Do n Meth- r Rate: nange - of Bill pate – In	ing – Cod – I eprecia od – D Method – Defir l – Col nsolver	nition – Spec lection – No ncy of Accep	Balance meethod – Insuthod – Sume imens – Ditting – Renetor – Accomp	rance Pol of Digits scounting wal – Re	Conversion icy Method s Method – g of Bills – tirement of	15				
IV	Accounting from Incomplete Records Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of final statements by Conversion method. Average Due Date and Account Current												
V	Average Due Date and Account Current. Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim amount - Average clause(Loss of stock only)												
					Total				75				

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
	Textbooks
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.

	Reference Books
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE:	Latest Edition of Textbooks May be Used
	Web Resources
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

FIRST YEAR – SEMESTER – I

Core II – BANKING THEORY LAW AND PRACTICE

Cul	riest Cada	L	Т	P	S	Credits	Inst.		Maı	ks	
Sui	oject Code	L	1	r	8	Credits	Hours	CIA	Exter	nal	Total
23	U1BIC02	5				4	5	25	75	;	100
				Lea	rning	Objectives	5				
LO1	To help the s				_		anking R	egulation A	Act 194	9 app	olicable to
T 02	banking com						1 ,	11 1'			1.1
LO2	To trace the e				concep	t and preva	alent cen	tral banking	g syster	n aro	und the
LO3	To throw ligh				a, it fo	rmation, n	ationalizi	ng its orga	nizatio	ı stru	cture, role
	of bank to go										
LO4	To understand how capital fund of commercial banks, objectives an										of Asset
1.05	securitization	2 242.22	inaa	fahaguag							
LO5	To explore prendorsement		anking s	ystems	reratioi	iship of ba	nkers and	i customers	s, cross	mg o	r cheques,
Unit	chaorsement	cic.		Co	ontents	<u> </u>				No.	of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking Definition - Classification of Banks. Banking System - Universal Banking Commercial Banking functions - Role of Banks in Economic Development Central Banking: Definition -Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.									15	
II	RBI Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries - Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-StructureNBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and										15
III	Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-'Donatio Mortis Causa'-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning – Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.										15
IV	Endorsemen Meaning-Cor person Endo endorsement-	t nponents orsement	s-Kinds by leg	of End	orseme resenta	tive –Neg	gotiation	bank-effe	ct of		15

	Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance Redressal –Banking Ombudsman. E-Banking Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-	
V	Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking—Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps—Benefits-Monetary policies-final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking including cooperative banks	-
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking sy and their roles and function	
CO3	Gain knowledge about the Central Bank in India, it formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, rolling inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Assecuritization etc	sset
CO5		
	Define the practical banking systems relationship of bankers and customers, crossi endorsement etc.	ng of cheques,
		ng of cheques,
1	endorsement etc.	
1 2	endorsement etc. Textbooks	nennai
	Textbooks Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Ch Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learnin	nennai
2	Textbooks Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chemory Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning New Delhi	nennai
2	Textbooks Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chemory Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learnin New Delhi Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	nennai ng Private Ltd,
2 3 4	Textbooks Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Change Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learnin New Delhi Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand	nennai ng Private Ltd,
2 3 4	Textbooks Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Change Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learnin New Delhi Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand New Delhi	nennai ng Private Ltd,
2 3 4 5	Textbooks Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, CM Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learnin New Delhi Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand New Delhi Reference Books	nennai ng Private Ltd,
2 3 4 5	Textbooks Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chemai Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learnin New Delhi Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand New Delhi Reference Books B. Santhanam, Banking & Financial System, Margam Publication, Chennai	nennai ng Private Ltd, publication,

5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London									
NOT	E: Latest Edition of Textbooks May be Used									
	Web Resources									
1	https://www.rbi.org.in/									
2	https://businessjargons.com/e-banking.html									
3	https://www.wallstreetmojo.com/endorsement/									

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

³⁻Strong, 2-Medium, 1-Low

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{I}}$

Elective I – Business Communication

0.1	C 1	_	TI.	ъ	G	Credit	Inst.		Marl	ΚS		
Subject	Coae	L	T	P	S	S	Hours	CIA	Exte	rnal	Total	
23U1BII	DE01	4				3	4	25	75	5	100	
					L	earning O	bjectives					
LO1						know abou merce and	it the princi trade.	ples, objec	tives and	l impo	rtance	
LO2	To de	velop	the	stude	ents to	understar	nd about tra	de enquirie	es			
LO3	To ma	ake th	e stu	dent	s awa	re about v	arious types	of busine	ss corres	ponder	nce.	
LO4		Γο develop the students to write business reports. Γο enable the learners to update with various types of interview										
LO5									rview			
Prerequis	sites: S	hould	l hav	e stı	udied		ce in XII S	td		1		
Unit	Contents No. of Hours Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers											
I	Definition – Meaning – Importance of Effective										12	
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters									12		
III	Corre Corre Insura Corre Corre	ing C spond spond spond ance spond spond	Corre lence lence lence lence lence	espor e – I e – Mea e R e –	ndenc — E nsura Diff aning elatin Intro	e — Type Elements nce — Mea ference b of Fire ag to Ma duction —	aning and Tetween Lie Insurandurine Insur Kinds –	Good B Types – Institute and Coce – Kitance – A Stages of	Sanking surance General nds – Agency		12	
IV	Correspondence – Terms of Agency Correspondence Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing										12	
V	Mean	cation	n Le	etters jecti	s – I ves a	and Techn	n of Resu iques of Vacteristics (⁷ arious Ty	pes of		12	
						TOTAL					60	

CO	Course Outcomes									
CO1	Acquire the basic concept of business communication.									
CO2	Exposed to effective business letter									
CO3	Paraphrase the concept of various correspondences.									
CO4	Prepare Secretarial Correspondence like agenda, minutes andvarious business reports.									
CO5	Acquire the skill of preparing an effective resume									
Textbooks										
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.									
2	Gupta and Jain, Business Communication, Sahityabahvan publication, New Delhi.									
3	K.P.Singha, Business Communication, Taxmann, New Delhi.									
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.									
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.									
	Reference Books									
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.									
2	RithikaMotwani, Business communication, Taxmann, New Delhi.									
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.									
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- NewDelhi.									
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.									
NOTE: 1	Latest Edition of Textbooks May be Used									
	Web Resources									
1	https://accountingseekho.com/									
2	https://www.testpreptraining.com/business-communications-practice-examquestions									
3	https://bachelors.online.nmims.edu/degree-programs									

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

$\underline{FIRST\ YEAR-SEMESTER-I}$

Elective 1 – Indian Economic Development

Subject Co	l of	Т	Р	S	Credits	Inst.	Marks					
Subject Co	ie L	1	1	3	Credits	Hours	CIA	External	Total			
23U1BIDE	2 4				3	4	25	75	100			
Learning Objectives												
LO1	To und	erstanc	the c	oncep	ts of Econom	ic growth a	nd develo	nd development				
LO2	To kno	w the f	eature	es and	factors affect	ing econom	ic develoj	pment				
LO3	To gain	under	standi	ng ab	out the calcul	ation of nati	ional inco	me				
LO4									development			
LO5	To unde	erstanc	the c	auses	of inflation			_				

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Economic Development And Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.	12
II	Economic Development Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development-Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply. TOTAL	12

СО	Course Outcomes								
CO1	Elaborate the role of State and Market in Economic Development								
CO2	Explain the Sectorial contribution to National Income								
CO3	Illustrate and Compare National Income at constant and current prices.								
CO4	Describe the canons of public expenditure								
CO5	Understand the theories of money and supply								
	Textbooks								
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi								
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai								
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.								
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.								
5	Sanjeverma, The Indian Economy, unique publication, Shimla.								
	Reference Books								
1	GhatakSubrata: Introduction to Development Economics, Routledge Publications, New Delhi.								
2	Sukumoychakravarthy : Development Planning- Indian Experience, OUP, New Delhi.								
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.								
4	Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.								
5	Todaro, Micheal P: Economic Development in the third world, Orient Longman, Hyderabad								
NOTE: Lat	test Edition of Textbooks May be Used								
	Web Resources								
1	http://www.jstor.org								
2	http://www.indiastat.com								
3	http://www.epw.in								

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3-Strong, 2-Medium, 1-Low

 $\underline{FIRST\ YEAR-SEMESTER-I}$

Elective 1 – Business Economics

	,		TT.		S Credits		Inst.	Marks				
Subject Co	de	L	T	P	8	3 4 Learning Objectives aches to economic and erminants of demand oncept and features of able proportions	Hours	CIA	Total			
23U1BIDE	3U1BIDE03 4					3	4	25	75	100		
Learning Objectives												
LO1	To	To understand the approaches to economic analysis										
LO2	To	kno	w the	vario	ıs det	erminants of	demand					
LO3	То	gain	knov	vledge	on c	oncept and fe	atures of co	nsumer b	ehaviour			
LO4	To	learı	n the l	laws c	f vari	able proporti	ons					
To enable the students to understand the objectives and importance of pricing								cing				
LO5	pol	icy										

Prereq	uisites: Should have studied Commerce in XII Std	
Unit	Contents	No. of Hours
I	Introduction to Economics Introduction to Economics — Wealth, Welfare and Scarcity Views on Economics — Positive and Normative Economics — Definition — Scope and Importance of Business Economics — Concepts: Production Possibility frontiers — Opportunity Cost — Accounting Profit and Economic Profit — Incremental and Marginal Concepts — Time and Discounting Principles — Concept of Efficiency— Business Cycle:— Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non - Linear Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale - Economies of Scale - Internal and External Economies - Internal and External Diseconomies - Producer's equilibrium	12
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives	12

	of Pricing Policy, Its importance, Pricing Methods and	
	Objectives – Price Determination under Monopoly, kinds of	
	Monopoly, Price Discrimination, Determination of Price in	
	Monopoly –Monopolistic Competition – Price Discrimination,	
	Equilibrium of Firm in Monopolistic Competition—Oligopoly—	
	Meaning – features, "Kinked Demand" Curve	
	TOTAL	60
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Evaluate the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
	Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Delhi.	Sons, New
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03	•
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Ecomnomics, Global Publication Pvt.Ltd, Chenn	ai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, M	umbai.
	Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics—Analysis, Problems & Cases, Su Sons, New Delhi.	ıltan Chand &
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thom Australia	nas Nelson
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Chennai.	on Pvt.Ltd,
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation material, Chennai.	Study
NOTE:	Latest Edition of Textbooks May be Used	
	Web Resources	
1	https://youtube.com/channel/UC69P77nf5-rKrjcpVEsqQ	
2	https://www.icsi.edu/	
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricibasis-and-factors/74160	ng-objectives-

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3-Strong, 2-Medium, 1-Low

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{I}}$

SEC-I: APTITUDE FOR COMPETITIVE SUCCESS

							Inst.		Marks	
Subject	t Code	L	T	P	S	Credits	Hours	CIA	External	Total
23U1BIS	01	2				2	2	25	75	100
	T	•			Lear	ning Objec	ctives			
LO1	To unde	erstanc	d the b	oasic co	ncepts	of Basic N	umber sys	tem.		
LO2	To know	w the l	basis	of Math	ematic	al Operatio	ns.			
LO3	To familiarize with Average & Percentage.									
LO4	To learn the Series completion and Analogy.									
LO5	To gain	know	ledge	about l	Mather	natical Con	cepts.			
Prerequi	sites: Sho	uld h	ave st	udied 1	Mathe	matics up 1	o X Std			
Unit					Cont	ents			No. o	f Hours
I	Quantit	tative	Aptit	tude: N	umber	System				6
1	Verbal	Reaso	oning	: Series	Comp	letion				U
II	_		-		ecimal	FractionV	erbal Rea	soning:		6
	Mathem	natical	Oper	ations						
III			_		_	Roots and C	Cube Root	sVerbal		6
	Reason						.			6
IV	Quantit Reason		_		ımplıfı	cation Non	-Verbal			U
				-	verage	, Percentag	e			6
V	Non-Ve		_		_	, i creentag	C			
	1 - 13 - 13				ΓAL					
	1									30
CO						Course (Outcomes			
CO1	Remem	ber th	e con	cept of	Basic N	Number sys	tem.			
CO2	Apply th	he kno	owled	ge of Si	mplifi	cation.				
CO3	Analyse	the c	oncep	t of Sei	ies Co	mpletion.				
CO4	Determi	ine the	e impo	ortance	of Ana	logy.				

Evaluate various opportunities in Competitive Examination.
Text Books
"Quantitative Aptitude for Competitive Examinations" Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
"A Modern Approach to Verbal Reasoning" Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
"A Modern Approach to Non-Verbal Reasoning" Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
"A Modern Approach to Logical Reasoning" Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
"A Modern Approach to Verbal & Non-Verbal Reasoning" Revised Edition-2012 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
Reference Books
"Quantitative Aptitude and Reasoning" Second Edition-2013 (R.V. Praveen, PHI Learning Private Limited, Delhi)
"Quantitative Aptitude for Competitive Examinations" Second Edition-2012 (Dinesh Khattar- Dorling Kindersley Pvt. Ltd)
"A New Approach to Reasoning Verbal & Non Verbal" (B S Sijwali, Indu Sijwali – Arihant Publications (I) Pvt Ltd, Meerut)
"An Approach to Quantitative Aptitude and Reasoning" (Prakritesh Bhattacharyya, Revised Edition-2021, Unique Publisher- New Delhi)
"Logical Reasoning & Analytical Ability" (Dr.M.B.Lal & Ashok Gupta, Revised Edition-2015)
Latest Edition of Textbooks May be Used
Web Resources
1. www.themathpage.com
2. https://swayam.gov.in
3. www.brightstorm.com

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$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{II}}$

Core III - Financial Accounting II

Subject Co	do	L	Т	P	S	Credits	Inst.		Mai	:ks
•		L	1	1	S	Creuns	Hours	CIA	Externa	al Total
23U2BIC03	•	5				4	5	25	75	100
					Le	earning Obje	ectives			
LO1						are different ents System.	kinds of acc	ounts suc	h	
LO2	To	To understand the allocation of expenses under departmental accounts								
LO3	reti	reme	nt			out partnersh				
LO4			knowl ution o		the le	arners regard	ing Partners	hip Acco	unts relati	ing
LO5						internationa		standard	S	
Prerequisite	es: Sl	hould	l have	studie	d Acco	•	XII Std			
Unit						Contents				No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Intere - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								15	
п	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) Departmental Accounts: Basis of Allocation of Expenses – Inter Departmental Transfer at Cost or Selling Price.								rofit and uded) -	15
III	Partnership Accounts - I Partnership Accounts:—Admission of a Partner — Treatment of Goodwill - Calculation of Hidden Goodwill —Retirement of a Partner — Death of a Partner.							15		
IV	Dis Reg Goo or n	ssolut gardir odwil nore l Accou	ng Los 1 – Prep Partner anting	Partreses and parations insolute freatm	nership d Asse n of Ba vent – A	- Methods ts – Realiza lance Sheet - All Partners Piecemeal D ethod.	tion accoun Insolvency o insolvent - O	t — Treat of a Partn Garner Vs	ement of er – One Murray	15

V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15					
THEORY	TOTAL 20% & PROBLEMS 80%	75					
CO	Course Outcomes						
CO1	To evaluate the Hire purchase accounts and Instalment systems						
CO2	To prepare Branch accounts and Departmental Account						
CO3	To understand the accounting treatment for admission and retirement in p	artnership					
CO4	To know Settlement of accounts at the time of dissolution of a firm.						
CO5	To elaborate the role of IFRS						
	Textbooks						
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.						
2	M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publish Delhi.	ing, New					
3	R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New I	Delhi.					
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, I	New Delhi.					
5	T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Che	ennai.					
	Reference Books						
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.						
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Ch	ennai.					
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publicati	ons, Mumbai.					
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.						
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, N	ew Delhi.					
NOTE: La	test Edition of Textbooks May be Used						
	Web Resources						
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1						
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting						
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.l	<u>ntml</u>					

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

$\underline{\mathbf{FIRST\ YEAR}-\mathbf{SEMESTER}-\mathbf{II}}$

Core IV – BUSINESS LAW

Subject Co	da	L	Т	P	S	Credits	Inst.		Ma	rks			
		L	1	Г	3	Credits	Hours	CIA	Exterr	nal Total			
23U2BIC04		5				4	5	25	75	100			
					Lea	arning Obje	ctives						
LO1	To k	know	the na	ture an	d objec	tives of Mer	cantile law						
LO2	Τοι	ınder	stand t	he esse	entials o	of valid contr	act						
LO3	To g	gain l	knowle	dge on	perfor	mance contra	ects						
LO4	To	defin	e the co	oncepts	of Bai	lment and pl	edge						
LO5	Toι	ınder	stand t	he esse	entials o	of contract of	sale						
Prerequisite	es: Sh	<u>10ulc</u>	l have	studie	d Com	merce in XI	I Std						
Unit						Contents				No. of Hours			
I	An i		ing and Nature,	15									
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								ance –	15			
III	Mea liabi Pror	aning ilities mises	s & R s, Assig	erforma ights, anment	ance, C Time of Con	Offer to Per and Place of tracts - Remonstracts - Contract - Contr	of Performa edies for Bre	nce, Receath of co	ciprocal	15			
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.									15			
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller									15			
	TOTAL									75			
СО													

CO1	Explain the Objectives and significance of Mercantile law										
CO2	Understand the clauses and exceptions of Indian Contract Act.										
CO3	Explain concepts on performance, breach and discharge of contract.										
CO4	Outline the contract of indemnity and guarantee										
CO5	Explain the various provisions of Sale of Goods Act 1930										
	Textbooks										
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.										
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.										
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi										
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.										
5	Shusma Aurora, Business Law, Taxmann, New Delhi.										
	Reference Books										
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.										
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.										
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.										
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.										
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.										
NOTE: Lat	est Edition of Textbooks May be Used										
	Web Resources										
1	www.cramerz.comwww.digitalbusinesslawgroup.com										
2	http://swcu.libguides.com/buslaw										
3	http://libguides.slu.edu/businesslaw										

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

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{II}}$

Elective II – MARKETING OF BANKING SERVICES

Subject Code	т	Т	P	S	Credits	Inst.		M	Iarks			
Subject Code	L	1	r	3	Credits	Hours	CIA	Exte	rnal	Total		
23U2BIDE04	4				3	4	25	7:	5	100		
				L	earning Obj	ectives						
LO1	To 1	ecall th	ne mark	eting o	concepts as w	ell as the ba	nking ind	ustry				
LO2					n the macro				the ma	arket		
LO3	Τοι	o understand the banking customer need										
LO4	To l	o learn the methods of market segmentation in banking										
LO5					market info		arch					
Prerequisites: S	houle	d have	studie	d Com	merce in XI	I Std						
Unit					Contents				No.	of Hours		
I	Mar	keting	concep	ots and	their applicated elements – ing – Product	Why Marke	ting? – S	pecial		12		
II	Environmental Scanning – Assessment and Management of Competition – Macro and Micro factors influencing the Market, goods and services – applicability to Banking – Banking regulation and its impact on Bank marketing strategies – Understanding competition – and their focus – Strategic benefits of goods competition – What makes a goods competitor.							larket, inking ies –	12			
III	Und mot factorindi	Customer need analysis and customer care – Customer focus – Understanding customer need – customer care – consumer motivation and buying behaviour – perception / behaviour – other factors affecting buying behaviour – decision making process – individual and organizational – selective exposure – selective distortion – effect on consumer behaviour.								12		
IV	Mar proc segr Cha Mar	Market Segmentation (Banking) – Product Designing – Marketing – Feedback and review – purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market segmentation – Characteristics of a viable Market segment – Benefits from Market segmentation – Disadvantages – Market segmentation techniques for personal and corporate customers.								12		
V	Mar and Reso Mar Nee	ket info market earch to nageme d for si	ormatic resear o a bar nt Info ituatior	on Research — Dak — Ty ormation analy	earch – Defir ifferences – ypes of data on System a sis – steps ir bjective – str	nition of mar Contribution – primary and Marketin volved in th	ns of Mar and second ang Resea are develo	keting lary – rch – pment		12		

	of information for situation analysis	
go.	TOTAL	60
CO	Course Outcomes	
CO1	Application of marketing in Banking Industry	
CO2	Remember the Banking Regulation Act and acquire the knowled micro factors of Marketing of Banking.	ge on the macro and
CO3	Enumerate the behaviour of customer and customer motivation	
CO4	Demonstrate the various market segmentation.	
CO5	Acquire the information of marketing research and its various ap	proaches.
	Textbooks	
1	Padmalatha Suresh, Justin Paul, Management of Banking and Fin Pearson Education India, 2014	nancial Services,
2	Rajeeve, Marketing of Banking Service	
3.	Pabbati Saritha Srinivas, P. Mohan Reddy, Marketing of Bankin Publications 2010	g Services, Serials
	Reference Books	
1.	Madhukar R. K. ynamics of Banking Marketing, VBS publishes,	1990
2.	Desai, Vsant, Principles of Bank Management, Himalaya Publica	ations, 1993
3.	Middi Appala Raju, Marketing of banking services,	
NOTE: Lates	et Edition of Textbooks May be Used	
	Web Resources	
1	https://books.google.co.in/books?id=84jsBAAAQBAJ&printsec==gbs_ge_summary_r&cad=0#v=onepage&q&f=false	=frontcover&source
2	https://www.scribd.com/doc/19639288/Marketing-of-Banking-S	ervices-1#
3	https://www.youtube.com/watch?v=0epWyxDQY9A	

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

$\underline{\mathbf{FIRST\ YEAR} - \mathbf{SEMESTER} - \mathbf{II}}$

SEC- II – Social Media Marketing

Subject Code	e L	Т	P	S	Credits	Inst.		Marks				
Subject Code	L	1	Г	3	Credits	Hours	CIA	External	Total			
23U2BIS01	2				2	2	25	75	100			
	•			Lea	arning Obje	ctives						
LO 1	To und	lerstand	the ba	sic cor	ncepts Social	Media Marl	keting					
LO 2					ook & Instag							
LO 3	To fan	niliarize	with 7	Γwitter	Marketing							
LO 4	To lear	To learn the marketing aids in You Tube										
LO 5	To gain	n know	ledge a	bout se	earch engine	optimizatior	ı					
Prerequisite:	Should	l have s	studiec	l Com	merce in XII	Std						
Unit	Contents											
I	Social Media Introduction Define Media – Difference between Media & Social Media- significance of social media marketing – Planning process for social media – social media platform – rules and engagement in social media – Social Media Analytics											
II	Steps t tags – a	o create automa	e Facel tion in	ook pa Instagi	arketing age – Faceboo cam – tools u allowed in in	sed for Insta	•	-	6			
III	-	o create	e a Twi		count – conte nd creation –	• •			6			
IV	You Tube Marketing Steps to create a You Tube channel – You Tube analytics – you tube channel verification – benefits – webmaster tools – Assets in webmaster tools											
V	Search Engine Optimization: Meaning – Advantages - Google algorithms for SEO – User Insights – Tools – Challenges of SEO – Content Marketing with the help of SEO – SEO Dashboard – Blog/Article Creation. Recent Trends in Social Media Marketing.											
					TOTAI	.			30			

CO	Course Outcomes
CO1	Remember the concept of Social Media Marketing.
CO2	Apply the knowledge of Facebook and Instagram Marketing.
CO3	Analyse the concept of Twitter Marketing.
CO4	Evaluate various opportunities in Youtube Marketing

CO5	Determine the importance of SEO in Marketing.										
	Textbooks										
1	Social Marketing in India 1st Edition (Sameer Deshpande, Philip Kotler, Nancy R. Lee)										
2	Marketing with Social Media (Linda Coles)										
3	The Social Media Marketing Book (Dan Zarrella)										
4	Social Media Marketing 1st Edition (Michael R. Solomon, Tracy Tuten)										
5	The Art of Social Media: Power Tips for Power Users (Guy Kawasaki, Peg Fitzpatrick)										
	Reference Books										
1	Goldink Books. E-Commerce Business through Social Media Marketing.2021										
2	Michael Branding. Social Media Marketing. 2021										
3	Eric Butow. Ultimate Guide to Social Media Marketing. 2020										
4	Melissa S. Barker. Donald I. Barker. Social Media Marketing: A Strategic Approach.2013										
5	Andrew Proctor. Social Media Marketing. 2021										
NOTE: 1	Latest Edition of Textbooks May be Used										
	Web Resources										
1	https://www.studocu.com/in/document/davangere-university/open-elective/social-										
1	media- marketing-notes-open-elective/50102974										
2	https://www.slideshare.net/seanjoan/social-media-marketing-ppt										
3	https://www.slideshare.net/INNOTHOUGHTS/ppt-on-social-media-marketing										

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