

AUXILIUM COLLEGE (AUTONOMOUS)

VELLORE – 632 006

Department of Banking and Insurance



B.Com. (BANKING & INSURANCE)

SYLLABUS AND REGULATIONS

(Based on TANSICHE Model Syllabus)

Under

OUTCOME BASED EDUCATION PATTERN

With

CHOICE BASED CREDIT SYSTEM

For the Candidates Admitted from 2024-2025 Onwards

B.Com. (BANKING & INSURANCE)

Effective for the Batch of Students Admitted from 2024-2025

A) INSTITUTION LEVEL

Vision:

The vision of the college is the education of young women especially the poorest to become empowered and efficient leaders of integrity for the society.

Mission:

To impart higher education to the economically weak, socially backward and needy students of Vellore and neighbouring districts.

B) NAME OF THE PROGRAMME: B.com (Banking & Insurance)

VISION

The Department of B. Com (Banking & Insurance) strives to provide an intellectual environment that fosters the search for new knowledge in highly Competitive Banking and Insurance sectors through its integrated quality education.

ELIGIBILITY CRITERIA OF THE PROGRAMME

A candidate who has passed the Higher Secondary Examinations (Academic [10 + 2] Stream) with Commerce, Accountancy, Economics, Computer Science/Statistics/Business Mathematics as subjects, conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Syndicate of the Thiruvalluvar University shall be eligible for admission to B.com (Banking & Insurance) Degree Course.

Highlights of the Revamped Curriculum:

1. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exPOsure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application-oriented content wherever required.
2. The Core subjects include latest developments in the education and scientific front, practical training, catering to the needs of stakeholders with research aptitude.
3. The curriculum is designed to strengthen the industry-academia interface and provide more job opportunities for the students.
4. The Internship during the second-year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
5. Project with viva-voce component in the fifth semester enables the students to apply their conceptual knowledge to practical situations. Such innovative provisions of the industrial training/project/internships will give students an edge over the counterparts in the job market.

State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective and Skill Enhancement Courses, covering conventional topics to the application oriented.

Value Addition in Syllabus

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Banking concepts	<ul style="list-style-type: none"> • Instil confidence among students • Create interest in the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> • Industry-ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable • Training on Computing / Computational skills enables the students to gain knowledge and exPOsure on latest computational aspects • Data analytical skills will enable students to gain internships, apprenticeships, fieldwork involving data collection, compilation, analysis etc. • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment • Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centri	<ol style="list-style-type: none"> 1. Strengthening the domain knowledge 2. Introducing the stakeholders to the State-of-the-art techniques from the streams of multi-disciplinary, cross-disciplinary and inter-disciplinary nature 3. Students are exPOsed to the Latest topics on Regulatory aspects/ Commerce/ Banking technology / Insurance/ Financial Market/to be competent in diverse fields.
II year Vacation	Internship / Industrial Training	1. Practical training in the Industry/ Banking Sector / Private/ Public sector organizations, enables the

activity		students to gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	2. Self-learning is enhanced 3. Application of the concept to a real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought-after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.

TANSICHE BASED PROGRAMME STRUCTURE FOR B.Com. (Banking & Insurance) (For the candidates admitted from the academic year 2024-2025)									
Sem	Part	Category	Paper Code	Title	Hours/ Week	Exam		Credits	Marks
						Th	Pr		
I	I	Tamil/Language	ULTAA24	Language I: Tamil -I	5	3	-	3	40 + 60
	II	English	UENGA24	Language II: English Paper-I	6	3	-	3	40 + 60
	III	Core Course 1	UCBIA24	Financial Accounting I	5	3	-	5	40 + 60
		Core Course 2	UCBIB24	Banking Law, Theory & Practice	5	3	-	5	40 + 60
	III	Generic Elective I	UGEBIA24	Generic Elective I: Business Economics	4	3	-	3	40 + 60
	IV	Skill Enhancement Course SEC1	USBI124	SEC: Personal Finance Management	2	-	-	2	100
		Foundation Course FC	UFBI24	FC: Everyday Banking Instruments	2	2	-	2	40 + 60
		Value Education	UVEDA22*	Value Education	1	-	-	-	-
Total					30			23	700
II	I	Tamil/Language	ULTAB24	Language I: Tamil -II	6	3	-	3	40+ 60
	II	English	UENGB24	Language II: English -II	5	3	-	3	40 + 60
	III	Core Course 3	UCBIC24	Financial Accounting II	5	3	-	5	40 + 60
		Core Course 4	UCBID24	Business Law	5	3	-	5	40 + 60
	III	Generic Elective 2	UGEBIB24	Generic Elective II - Legal Regulatory framework of Banking	4	3	-	3	40 + 60
	IV	Skill Enhancement Course SEC 2	USBI224	SEC: E – Commerce & E Banking	2	-	-	2	100
		Skill Enhancement Course SEC 3	USBI324	SEC: Introduction to Indian Knowledge System	2	-	-	2	100
	IV	Value Education	UVEDA22*	Value Education	1	-	-	-	-
Total					30			23	700
III	I	Tamil/Language	ULTAC24	Language I: Tamil -III	5	3	-	3	40+ 60
	II	English	UENGC24	Language II: English -III	6	3	-	3	40 + 60
	III	Core Course 5	UCBIE24	Corporate Accounting I	5	3	-	5	40 + 60
		Core Course 6	UCBIF24	Company Law	5	3	-	5	40 + 60
	III	Generic Elective 3	UGEBIC24	Generic Elective III – Principles and Practice of General Insurance	4	3	-	3	40 + 60
	IV	Skill Enhancement Course SEC 4	USBI424	SEC: Tally	1	-	-	1	100
		Skill Enhancement Course SEC 5	USBI524	SEC: Online Trading	2	-	-	2	100
		EVS	UNEVS24*	Environmental Studies	1	-	-	-	-
	IV	Value Education	UVEDA22**	Value Education	1	-	-	-	-
Total					30			22	800

Sem	Part	Category	Paper Code	Title	Hours/ Week	Exam		Credits	Marks
						Th	Pr		
IV	I	Tamil/Language	ULTAD24	Language I: Tamil -IV	6	3	-	3	40+ 60
	II	English	UENGD24	Language II: English -IV	5	3	-	3	40 + 60
	III	Core Course 7	UCBIG24	Corporate Accounting II	5	3	-	5	40 + 60
		Core Course 8	UCBIH24	Principles of Marketing	5	3	-	5	40 + 60
		Generic Elective 4	UGEBID24	Generic Elective IV– Principles and Practice of Life Insurance	3	3	-	3	40 + 60
	IV	Skill Enhancement Course SEC 6	USBI624	SEC: Company Secretarial Practice	2	-	-	2	100
		Skill Enhancement Course SEC 7	USBI724	SEC: Credit Management	2	-	-	2	100
		EVS	UNEVS24	Environmental Studies	1	2	-	2	40 + 60
	Value Education	UVEDA22** **	Value Education	1	-	-	-	-	
Total					30			25	800
V	III	Core Course 9	UCBII24	Cost Accounting I	5	3	-	4	40 + 60
		Core Course 10	UCBIJ24	Principles of Management	5	3	-	4	40 + 60
		Core Course 11	UCBIK24	Income Tax Law and Practice I	5	3	-	4	40 + 60
		Core Course 12	UCBIL24	Project	5	-	-	4	40 + 60
		Discipline Specific Elective 1/1A	UEBIA24	Elective: Theory of Money and Banking	5	3	-	3	40 + 60
			UEBIB24	Elective: Indirect Taxation					
	Discipline Specific Elective 2/2A	UEBIC24	Elective: Insurance and Risk management	4	3	-	3	40 + 60	
		UEBID24	Elective: Technology in Banking						
	IV	Value Education	UVEDA22** ***	Value Education	1	-	-	-	-
Summer Internship/Industrial Training		UIBI24	Internship	-	-	-	2		
Total					30			24	700
VI	III	Core Course 13	UCBIM24	Cost Accounting - II	6	3	-	4	40 + 60
		Core Course 14	UCBIN24	Management Accounting	6	3	-	4	40 + 60
		Core Course 15	UCBIO24	Income Tax Law and Practice II	6	3	-	4	40 + 60
		Discipline Specific Elective 3/3A	UEBIE24	Elective: Financial Management	5	3	-	3	40 + 60
			UEBIF24	Elective: Computer Application in Business					
		Discipline Specific Elective 4/4A	UEBIG24	Elective: Insurance Regulation, Governance and Compliances	4	3	-	3	40 + 60
	UEBIH24		Elective: Spreadsheet for Business						
	IV	Professional Competency SEC	UPBI24	General awareness for Competitive Examination	2	2	-	2	40 + 60
		Value Education	UVEDA22	Value Education	1	2	-	2	40 + 60
V	Extension Activity	-	Extension Activity (90 hours)	-	-	-	1	-	
Total					30			23	700
Grand Total					180			140 +2*	4800/4600

- Any one course of the following to be completed during III semester (15 hours teaching and 15 hours activities):
 - i) Fundamentals of Computer and MS Office (Computer Science & B.C.A)
 - Advanced Excel
 - Multimedia Using Flash
 - Photoshop
 - ii) Health and Fitness (Physical Education)

Methods of Evaluation						
S. No.	Category	Assessment Tool	Maximum Marks	Exam Theory	Weightage	
1	Core Courses/Generic & Discipline Specific Electives	I Continuous Assessment (ICA)	50	1 ½ h	35	40
		II Continuous Assessment (IICA)	50	1 ½ h		
		Innovative Component (IC)	5	-	5	
		End Semester Examination	100	3 h		60
2	Foundation Course/Professional Competency SEC/	I Continuous Assessment (ICA)	30	1 h	35	40
		II Continuous Assessment (IICA)	30	1 h		
		Innovative Component (IC)	5	-	5	
		End Semester Examination	60	2 h		60
3	EVS	Continuous Assessment (IICA)	40	1 h		40
		Innovative Component (IC)	40	-		
		End Semester Examination	60	2 h		60

Activity-based Assessment for Skill Enhancement Courses:

Activity 1 for Unit I: (Nature of Activity) – 20 marks

Activity 2 for Unit II: (Nature of Activity) – 20 marks

Activity 3 for Unit III: (Nature of Activity) – 20 marks

Activity 4 for Unit IV: (Nature of Activity) – 20 marks

Activity 5 for Unit V: (Nature of Activity) – 20 marks

Nature of Activity – Field visit/Industrial visit/Project (individual or group)/Exhibits/Model making/Hands on training/Lab practice/Product making/Extempore/Block and Tackle/Debate/Report writing/Case study/Interpretation of data or results/Transcription/Quiz (LMS)/Problem solving/ Designing/Role play/Start-up proPOsal/Research proPOsal/POster presentation/Oral presentation (live or video recorded)/Survey (Field or Online)/Group discussion/Problem solving/Problem formulation/Interviews/Concept mapping/Mind mapping /Promoting public awareness etc.

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

Taxonomy Levels of Assessment	
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions
Understand/ Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, short summary or Overview
Application (K3)	Suggest idea/concept with examples, suggest formulae, Solve problems, Observe, Explain
Analyze (K4)	Problem-solving questions, finish a procedure in many steps, Differentiate between various ideas, Map knowledge
Evaluate (K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

PROGRAM OUTCOME (PO)

Undergraduate Programme (UG) On completion of the UG Programme, students will be able to:

PO1: Attain knowledge and understand the principles and concepts in the respective discipline.

PO2: Acquire and apply analytical, critical and creative thinking, and problem-solving skills

PO3: Effectively communicate general and discipline-specific information, ideas and opinions.

PO4: Appreciate biodiversity and enhance eco-consciousness for sustainable development of the society.

PO5: Emulate POSitive social values and exercise leadership qualities and team work.

PO6: Pursue higher knowledge, qualify professionally, enhance entrepreneurial skills and contribute towards the needs of the society.

PROGRAM SPECIFIC OUTCOMES (PSO)

PSO1: To understand and apply the knowledge of Accounting & finance in the domain of Commerce, Banking and Insurance.

PSO2: Identify, analyse and synthesize problems related to the field of Banking and Insurance.

PSO3: To encourage teamwork and skills for effective Collaboration towards the changing needs of the environment.

PSO4: Engaging in Lifelong Learning, apply ethical principles and excel as a socially committed individual having empathy for the needs of the society.

PSO5: Enhance Eco-consciousness for sustainable development of the society through application of green Banking and Insurance services.

PSO6: Acquire competence to efficiently handle technology and communicate in the field of Banking and Insurance Sector through internship and project.

MAPPING OF PROGRAMME SPECIFIC OUTCOME WITH PROGRAMME OUTCOME

PSO	PO					
	PO1	PO2	PO3	PO4	PO5	PO6
PSO1	H	H	H	H	M	M
PSO2	H	H	M	L	H	H
PSO3	H	M	H	L	M	H
PSO4	H	M	H	M	L	M
PSO5	H	M	H	H	H	H
PSO6	H	H	M	M	H	H

(H- HIGH M- MODERATE L- LOW)

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	24	20	92
Part IV	4	4	3	6	-	3	22
Part V	-	-	-	-	-	-	2
Other	-	-	-	-	-	-	2
Total	23	23	22	25	24	23	142

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

FIRST YEAR – SEMESTER – I - CORE – I

UCBIA24 - FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIA24	5				4	5	40	60	100
Learning Objectives									
CLO1	To understand the basic accounting concepts and standards.								
CLO2	To know the basis for calculating business profits.								
CLO3	To familiarize with the accounting treatment of depreciation.								
CLO4	To learn the methods of calculating profit for single entry system.								
CLO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Fundamentals of Financial Accounting 1.1 Financial Accounting – Meaning, Definition, Objectives 1.2 Basic Accounting Concepts and Conventions 1.3 Accounting Cycle; Journal; Rules of debit and credit 1.4 Compound journal entry; Opening entry 1.5 Relationships between Journal and Ledger; Rules regarding Posting 1.6 Journal, Ledger Accounts– Subsidiary Books — Trial Balance							15	
II	Final Accounts 2.1 Final Accounts of Sole Trading Concern 2.2 Capital and Revenue Expenditure and Receipts 2.3 Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. 2.4 Classification of Errors – Rectification of Errors 2.5 Preparation of Suspense Account 2.6 Bank Reconciliation Statement - Need and Preparation							15	

III	Depreciation and Bills of Exchange 3.1 Depreciation - Meaning – Objectives 3.2 Accounting Treatments - Types - Straight Line Method 3.3 Diminishing Balance method – Conversion method. Units of Production Method 3.4 Cost Model vs. Revaluation 3.5 Bills of Exchange – Definition – Specimens – Discounting of Bills 3.6 Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15
IV	Accounting from Incomplete Records – Single Entry System 4.1 Incomplete Records -Meaning and Features 4.2 Types of Single Entry System 4.3 Limitations - Difference between Incomplete Records and Double Entry System 4.4 Methods of Calculation of Profit 4.5 Statement of Affairs Method 4.6 Preparation of final statements by Conversion method.	15
V	Royalty and Insurance Claims 5.1 Meaning – Minimum Rent – Short Working 5.2 Types of Insurance Claim 5.3 Steps for working out / Calculation of claim 5.4 Recoupment of Short Working – Lessor and Lessee 5.5 Sublease – Accounting Treatment. 5.6 Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		60
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements (K1,K2,K3)	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns (K1,K2,K3,K4)	
CO3	Analyse the various methods of providing depreciation (K1,K2,K3,K4)	
CO4	Evaluate the methods of calculation of profit (K1,K2,K3,K4,K5)	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. (K1,K2,K3,K4,K5)	
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, 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

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

3 – Strong, 2- Medium, 1- Low

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

FIRST YEAR – SEMESTER – I - Core II

UCBIB24 – BANKING LAW THEORY AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIB24	5				5	5	40	60	100
Learning Objectives									
CLO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
CLO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
CLO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
CLO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
CLO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking 1.1 History of Banking- Provisions of Banking Regulations Act 1949 1.2 Components of Indian Banking - Indian Banking System-Phases of Development 1.3 Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks 1.4 RRB, UCB, Payment Banks and Small Finance Banks 1.5 Banking System – Branch Banking - Unit Banking 1.6 Universal Banking- Financial Inclusion								15
II	Central Bank and Commercial Bank 2.1 Central Banking: Definition –Need – Principles 2.2 Central Banking Vs. Commercial Banking 2.3 Functions of Central Bank – Credit Creation. 2.4 Commercial Banking: Definition - Functions 2.5 Personal Banking – Corporate Banking – Digital banking 2.6 Core Banking System (CBS) - Role of Banks in Economic Development.								15

III	<p>Banking Practice</p> <p>3.1 Types of Accounts CASA – Types of DePOsits - Opening Bank Account</p> <p>3.2 Jan DhanYojana - Account Statement vs. Passbook vs. e-statement</p> <p>3.3 Banker Customer Relationship - Special Types of Customers – KYC norms.</p> <p>3.4 Loans & Advances –Lending Sources- Lending Principles-Types of Loans</p> <p>3.5 classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate</p> <p>3.6 securities of lending-Factors influencing bank lending.</p>	15
IV	<p>Negotiable Instruments Act</p> <p>4.1 Negotiable Instruments – Meaning & Definition – Characteristics - Types of negotiable instruments.</p> <p>4.2 Crossing of Cheques– Concept - Objectives – Types of Crossing Consequences of Non-Crossing.</p> <p>4.3 Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative - Negotiation bank-Effect of endorsement-Rules regarding Endorsement</p> <p>4.4 Paying banker - Banker’s duty - Dishonouring of Cheques-Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment</p> <p>4.5 Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction</p> <p>4.6 Paying Banker Vs. Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	15
V	<p>Digital Banking</p> <p>5.1 Meaning- Services - e-banking and financial services- Initiatives</p> <p>5.2 Opportunities - Internet banking Vs Traditional Banking</p> <p>5.3 Mobile banking–Anywhere Banking-Any Time Banking-Electronic Mobile Wallets.</p> <p>5.4 ATM – Concept - Features - Types-.</p> <p>5.5 Electronic money-Meaning-Categories-Merits of e-money</p> <p>5.6 National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
TOTAL		60
Course Outcomes		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks (K1.K2)	

CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function (K1,K2, K3)
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion (K1,K2,K3)
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc (K1,K2,K3,K4,K5)
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. (K1,K2,K3,K4,K5)
Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	M	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	H	M	H
CO5	H	M	H	M	H	M

3 – Strong, 2- Medium, 1- Low

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	M
CO3	H	M	H	H	M	M
CO4	H	M	H	M	M	M
CO5	H	M	H	H	M	M

Low – L, Medium – M, High - H

FIRST YEAR – SEMESTER – I

UGEBIA24 – GENERIC ELECTIVE I - BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UGEBIA24	4				3	4	40	60	100
Learning Objectives									
CLO1	To understand the approaches to economic analysis								
CLO2	To know the various determinants of demand								
CLO3	To gain knowledge on concept and features of consumer behaviour								
CLO4	To learn the laws of variable proportions								
CLO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics 1.1 Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics 1.2 POSitive and Normative Economics - Definition – Scope and Importance of Business Economics 1.3 Concepts: Production POSSibility frontiers – Opportunity Cost 1.4 Accounting Profit and Economic Profit 1.5 Incremental and Marginal Concepts – Time and Discounting Principles 1.6 Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.								12
II	Demand & Supply Functions 2.1 Meaning of Demand - Demand Analysis: Demand Determinants, 2.2 Law of Demand and its Exceptions 2.3 Elasticity of Demand: Definition, Types 2.4 Measurement and Significance. Demand Forecasting 2.5 Factors Governing Demand Forecasting - Methods of Demand Forecasting 2.6 Law of Supply and Determinants.								12
III	Consumer Behaviour 3.1 Consumer Behaviour – Meaning, Concepts and Features 3.2 Law of Diminishing Marginal Utility – Equi-Marginal Utility 3.3 Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties 3.4 Consumer’s Equilibrium. Price, Income and Substitution Effects. 3.5 Types of Goods: Normal, Inferior and Geffen Goods 3.6 Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								12

IV	Theory of Production 4.1 Concept of Production - Production Functions: Linear and Non – Linear 4.2 Homogeneous Production Functions - Law of Variable Proportion 4.3 Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale 4.4 Economies of Scale – Internal and External Economies 4.5 Internal and External Diseconomies 4.6 Producer’s equilibrium	12
V	Product Pricing 5.1 Price and Output Determination under Perfect Competition 5.2 Short Period and Long Period Price Determination 5.3 Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives 5.4 Price Determination under Monopoly, kinds of Monopoly, Price Discrimination 5.5 Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination 5.6 Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60
CO	Course Outcomes	
CO1	Explain the POSitive and negative approaches in economic analysis(K1,K2)	
CO2	Understood the factors of demand forecasting (K1,K2)	
CO3	Know the assumptions and significance of indifference curve (K1,K2,K3)	
CO4	Outline the internal and external economies of scale (K1,K2)	
CO5	Relate and apply the various methods of pricing (K1,K2)	
	Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocolo, Chennai.	
4	T.P Jain, Business Econnomics, Global Publication Pvt.Ltd, Chennai.	
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
	Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	

4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjepVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	M	H	M	H
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High – H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	H	H	H	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

Title of the Course	SKILL ENHANCEMENT COURSE: PERSONAL FINANCE MANAGEMENT						
Paper No.	Skill Enhancement Course –I						
Category	SEC	Year	I	Credits	2	Course Code	USBI124
		Semester	I				
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total		
	2	-	-		2		
Prerequisites	Prerequisites: Should have studied XII Std						
Objectives of the Course	<ul style="list-style-type: none"> ● To Familiarize students with different aspects of Personal Financial Planning. ● To Create Awareness on importance of Savings. ● To Provide them knowledge on Investment and Budgeting. 						
Course Outline	<p>UNIT-I (6 hours) - Introduction to Financial Planning: Financial Planning an Introduction – Importance - Steps in Financial Planning - Setting personal goals - Estimate likely expenses - Monitor spending to obtain the most value for available funds - Concept and Classification of Costs (Fixed, Variable, Committed costs, Discretionary costs - Controllable and Non-controllable costs). Budget – Need and Importance - Types- Family Budget- Business Budget and National Budget. Budget deficit and surplus.</p>						
	<p>UNIT-II (6 hours) - Introduction to Savings: Need and Importance of Savings - Advantages of saving money - Concept of the Present and Future value of money - List the learner’s Short term and Long-term goals - Corresponding money requirements - Small amounts saved and invested can grow into large amounts of money - Build funds for Emergencies – Small Saving Schemes.</p>						
	<p>UNIT-III (6 hours) - Instruments for Saving: Simple and Compound Interest an Introduction - Power of Compounding - Calculation of Simple and Compound Interest and its Uses. - Common Instruments for Saving: Savings Accounts, Fixed Deposit, Recurring Deposit - Post Office Saving Schemes and Other Saving Methods.</p>						
	<p>UNIT-IV (6 hours) - Investment Avenues: Importance of Investment - Difference between Investment Vs Gambling- Risk Return – Principles of Investment – Investment Avenues- Bonds, Stocks and Mutual funds - Real Estate- Gold ETFs.</p>						

	<p>UNIT-V (6 hours) - Budgeting:</p> <p>Risk Management: Concept of risk, type of risk – systematic risk unsystematic risk, risk management process, risk identification, risk evaluation, risk mitigation, risk handling.</p> <p>Risk Governance – Importance and scope of risk Governance, risk and three lines of defence, risk management and corporate governance.</p> <p>Risk Assurance – Purpose and sources of risk Assurance- Nature of Risk assurance reports and Challenges of risk.</p> <p>Risk and Stakeholders Expectations – Identifying the range of Stakeholders and Responding to Stakeholder’s Expectations.</p>
<p>Recommended Text</p>	<ol style="list-style-type: none"> 1. Indian Institute of Banking and Finance “Introduction to Financial Planning” Taxman Publication New Delhi 2. Tripathi V Fundamental of Investment Taxman Publication 3. Pandit A “ The only Financial planning book that you will ever need ” Network 18 Publication Limited Mumbai. 4. Chandra. P (2012) , Investment Game: How to Win ,New Delhi : Tata McGraw Hill Education. 5. Milling B.E, (2003), The Basics of Finance: Financial Tools for Non-Financial Managers Indiana: Universe Company.
<p>Website and e-learning source</p>	<ol style="list-style-type: none"> 1. Pandey, I. M. (2021). Financial Management (12th ed.). Vikas Publishing. 2. Chandra, P. (2019). Financial Management Theory & Practice (10th ed). McGraw Hill Education (India) Private Limited. 3. Chandra, A. (n.d). NPTEL course on Behavioural and Personal Finance (Lectures 23 and 24). [Video]. NPTEL. https://nptel.ac.in/courses/110/105/110105144/.

Course Outcomes:

On completion of the course the students should be able to

CO1: Able to understand the meaning and appreciate the relevance of financial planning.

CO2: Students will be able to understand the importance of Savings.

CO3: Students will be able to identify beneficial saving scheme.

CO 4: Students will be able to identify various investment avenues.

CO5: Students will be able to prepare their own family budget.

Method of Assessment	Mark
Activity – I Quiz on Unit I	20
Activity – II – Conduct survey among 10 families and submit report about their saving patterns.	20
Activity – III Assignment on any five best saving methods.	20
Activity – IV Rapid Fire question conducted on various investment avenues	20
Activity – V Prepare an annual family budget considering the income of their own family.	20

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	M
CO3	H	H	H	H	H	H
CO4	H	M	H	M	H	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High – H

Title of the Course	FC: EVERYDAY BANKING INSTRUMENTS						
Paper No.	Foundation Course –I						
Category	FC	Year	I	Credits	2	Course Code	UFBI24
		Semester	I				
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total		
	2	-	-		2		
Prerequisites	Prerequisites: Should have studied XII Std						
Objectives of the course	<p>This course aims at providing an overall view of the</p> <ul style="list-style-type: none"> ● To make the students know the various types of Accounts in Banking ● To prepare the students in filling up forms in day-to-day Banking activities and online banking transactions. ● To acquire knowledge at practical and Procedure aspects of various fund transfer in Digital Banking. 						
Course Outline	UNIT-I (6 hours) Introduction to Banking Banking – Definition - Types of Accounts -Steps in opening Account-Saving vs. Current Account - KYC norms – pass book – cheque book - Demand Draft- – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives.						
	UNIT-II (6 hours) Filling forms Account Opening form – Filling up - Format of Cheque – Filling up of Cheque- Transfer cheque - Demand Draft -Deposit Challan – Withdrawal form Filling up – Creating Fixed deposit.						
	UNIT-III (6 hours) Fund Transfer ATM Transactions - Documents required - Debit Card – Credit Card - Cash Deposit Machine – Pass book printing machine - MICR- IFSC- Fund transfer through ECS - NEFT – RTGS						
	UNIT-IV (6 hours) Filling Fund Transfer forms Fund transfer through ECS - NEFT – RTGS – Form filling for Fund transfer – Locating ATMs – Tracking spending Application - QR code payments- Alerts and notifications.						
	UNIT-V (6 hours) Online Banking Online Banking – Sign up – Process – Requirements - Log in – Customer ID – User ID – Pass word- Hints for creating Pass words – change of pass word - on line transactions -Account statements – Fund Transfer - Payment of bills – Utility payments.						

Recommended Text	1. B. Santhanam- Banking & Financial systems, Margham Publications 2. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications 3. Parameswaran- Indian Banking, S. Chand& Co.
Reference Books	1. Practice of Banking – Kelly. 2. The anatomy of Indian banking - D.M.Mithani 3. Banking Theory, Law and Practice - . Varshey and Sundaram
Website and e-learning source	1. https://en.wikipedia.org/wiki/Online_banking 2. https://www.sbi.co.in/portal/web/services/internet-banking 3. https://www.hdfcbank.com/assets/popuppages/netbanking.htm 4. https://www.investopedia.com/terms/m/mobile-banking.asp 5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

Course Outcomes:

On completion of the course the students should be able to

- Students will have a solid foundation in understanding the various types of accounts in banking
- Students will be proficient in filling out various banking forms
- Students will be able to identify and describe different methods of digital fund transfers
- Students will be proficient in understanding and filling out various fund transfer forms
- Students will have a deep conceptual understanding and in-depth knowledge of online banking transactions

Method of Assessment	Mark
Activity – Open Bank Account and submit KYC procedure	20
Activity – II – Helping 10 rural people to fill various forms in bank. (Geo Tag Photo & Submitting Video)	20
Activity – Preparation of Report on usage & Problems faced by people using ATM	20
Activity – IV Fund transfer through Various UPI methods (10 transfer)	20
Activity – V Teach & Help 10 students from other departments to pay College Fees. (geo tag photo)	20

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	H	H
CO2	H	M	H	M	H	M
CO3	H	M	M	H	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	M	M	H	M
CO4	H	M	H	H	M	M
CO5	H	M	M	H	H	M

Low – L, Medium – M, High - H

FIRST YEAR – SEMESTER – II - Core III

UCBIC24 - FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIC24	5				5	5	40	60	100
Learning Objectives									
CLO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
CLO2	To understand the allocation of expenses under departmental accounts								
CLO3	To gain an understanding about partnership accounts relating to Admission and retirement								
CLO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
CLO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System 1.1 Hire Purchase System – Accounting Treatment 1.2 Important Terms 1.3 Difference between Hire Purchase system and Instalment system 1.4 Calculation of Interest - Default and RePOsessionion 1.5 Hire Purchase Trading Account - Instalment System 1.6 Calculation of Profit								15
II	Branch and Departmental Accounts 2.1 Branch – Dependent Branches: Accounting Aspects 2.2 Debtors system -Stock and Debtors system 2.3 Distinction between Wholesale Profit and Retail Profit 2.4 Independent Branches (Foreign Branches excluded) 2.5 Departmental Accounts: Basis of Allocation of Expenses 2.6 Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts – I 3.1 Partnership Accounts: –Admission of a Partner 3.2 Treatment of Goodwill –Methods of Treating Goodwill 3.3 Factors that Affect the Value of Goodwill 3.4 Calculation of Hidden Goodwill 3.5 Retirement of a Partner 3.6 Death of a Partner.								15

IV	Partnership Accounts – II 4.1 Dissolution of Partnership - Methods 4.2 Settlement of Accounts Regarding Losses and Assets 4.3 Realization account – Treatment of Goodwill Preparation of Balance Sheet 4.4 One or more Partners insolvent – All Partners insolvent 4.5 Application of Garner Vs. Murray Theory – Accounting Treatment 4.6 Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) 5.1 Objectives and Uses of Financial Statements for Users 5.2 Role of Accounting Standards 5.3 Development of Accounting Standards in India 5.3 Role of IFRS- IFRS Adoption vs. Convergence 5.4 Implementation Plan in India- Ind AS- 5.5 An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		60
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems (K1,K2,K3,K4)	
CO2	To prepare Branch accounts and Departmental Accounts (K1,K2,K3)	
CO3	To understand the accounting treatment for admission and retirement in partnership (K1,K2)	
CO4	To know Settlement of accounts at the time of dissolution of a firm. (K1,K2)	
CO5	To elaborate the role of IFRS (K1,K2,K3)	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	

4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mesharma1/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

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High – H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High - H

FIRST YEAR – SEMESTER – II - CORE – IV

UCBID24 - BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBID24	5				5	5	40	60	100
Learning Objectives									
CLO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
CLO2	To gain knowledge on performance contracts								
CLO3	To be acquainted with the rules of Indemnity and Guarantee								
CLO4	To make aware of the essentials of Bailment and pledge								
CLO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract								15
	1.1 Indian Contract Act 1872: Development of Act ;Definition of Contract								
	1.2 Essentials of Valid Contract, Classification of Contract								
	1.3 Offer and Acceptance – Consideration								
	1.4 Capacity to Contract – Free Consent								
	1.5 Legality of Object – Contingent Contracts								
	1.6 Void Contract								
II	Performance of Contract								15
	2.1 Meaning of Performance, Offer to Perform								
	2.2 Devolution of Joint liabilities & Rights								
	2.3 Time and Place of Performance, Reciprocal Promises								
	2.4 Assignment of Contracts - Remedies for Breach of contract								
	2.5 Termination and Discharge of Contract								
	2.6 Quasi Contract								
III	Contract of Indemnity and Guarantee								15
	3.1 Contract of Indemnity and Contract of Guarantee								
	3.2 Rights of indemnity- holder when sued								
	3.3 Extent of Surety's Liability								
	3.4 Kinds of Guarantee								
	3.5 Rights of Surety								
	3.6 Discharge of Surety - Types								

IV	Bailment and Pledge 4.1 Bailment and Pledge 4.2 Bailment – Concept – Essentials 4.3 Classification of Bailments 4.4 Duties and Rights of Bailor and Bailee 4.5 Law of Pledge – Meaning – Essentials of Valid Pledge 4.6 Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930 5.1 Definition of Contract of Sale – Formation 5.2 Essentials of Contract of Sale 5.3 Conditions and Warranties 5.4 Transfer of Property – Contracts involving Sea Routes 5.5 Sale by Non-owners 5.6 Rights and duties of buyer - Rights of an Unpaid Seller	15
TOTAL		60
Course Outcome		
CO1	Explain the Objectives and significance of Mercantile law (K1,K2)	
CO2	Understand the clauses and exceptions of Indian Contract Act. (K1,K2)	
CO3	Outline the contract of indemnity and guarantee (K1,K2,K3)	
CO4	Familiar with the provision relating to Bailment and Pledge (K1,K2,K3)	
CO5	Explain the various provisions of Sale of Goods Act 1930 (K1,K2,K3,K4)	
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&VivekKuchhal, 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	PreethiAgarwal, 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 NiraliPrakashan Publication, Pune.	
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.	
NOTE: Latest 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	

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	H	H
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

FIRST YEAR – SEMESTER – II
UGEBIB24 – GENERIC ELECTIVE II - LEGAL REGULATORY FRAMEWORK OF
BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UGEBIB24	4				3	4	40	60	100
Learning Objectives									
CLO1	To enable the students understand the banking Regulation Act 1949								
CLO2	To enlighten the students on the reconstruction of financial assets.								
CLO3	To give an insight on the prevention of Money Laundering Act 2002								
CLO4	To familiarize the provisions of FEMA 1999								
CLO5	To enhance the knowledge on Banking Ombudsman Scheme								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Business of Banking Companies 1.1 Banking Regulation Act 1949 Provisions relating to- Definition of bank (Sec. 5B and 5C), 1.2 Business of Banking Companies (Sec.6) 1.3 Restrictions on business of banking companies (Sec.8, 19 and 20), 1.4 Capital Structure(Sec.12), Powers of the RBI (Sec.21, 22and 36 to 36AD), 1.5 Applicability of the Act to Cooperative Banks (Sec.56), 1.6 Amendments of BRA1949 up to 2012, Banking Regulation (Amendment) Bill 2017								12
II	Provisions and Regulations of Financial Asset 2.1 Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 2.2 Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation 2.3 Reconstruction of financial assets and financial institutions (Section 3 to 12 A) 2.4 Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) 2.5 Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008 2.6 Amendments in SARFAESI Act in 2016: (Taking POssession over collateral: Audit and inspection)								12
III	Money Laundering 3.1 Introduction to Prevention of Money Laundering Act, 2002: Provisions relating to: Preliminary (Section 1 and 2),								12

	3.2 Offence of money laundering (Section 3 and 4), Attachment, adjudication and confiscation (Section 5 and 11) 3.3 Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) 3.4 Summons, searches and seizures (Section 16 and 24) 3.5 The RBI guidelines regarding prevention of money laundering 3.6 The Prevention of Money Laundering (Amendment) Act, 2012	
IV	Foreign Exchange Management Act 4.1 The Foreign Exchange Management Act, 1999 4.2 Provisions relating to: Preliminary (Sec 1-2) 4.3 Regulation and management of foreign exchange (Sec 3 to 9) 4.4 Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) 4.5 Adjudication and appeal (Sections 16 to 21 and sections 34-35) 4.6 Directorate of enforcement (section 36 to 38).	12
V	Banking Ombudsman Scheme 5.1 Banking Ombudsman Scheme 2006:- I. Role of Banking Ombudsman 5.2 Grounds of Complaint, Procedure for Filing Complaint 5.3 Power to Call for Information, 5.4 Settlement of Complaint by Agreement 5.5 Award II. The Banking Codes and Standards Board of India 5.6 Customer Service, Grievances Redressal Mechanism	12
	TOTAL	60
CO	Course Outcomes	
CO1	Remember the banking system and its powers in Banking Regulation Act (K1,K2)	
CO2	Demonstrate the provisions relating to Securitisation and Reconstruction of financial Assets (K1,K2,K3)	
CO3	Paraphrase the act the Money Laundering Act (K1,K2,K3)	
CO4	Acquire the skills of Foreign Exchange Management Act. (K1,K2,K3)	
CO5	Enumerate the role of Banking Ombudsman and its compliances. (K1,K2,K3,K4)	
	Textbooks	
1	IIBF, Legal and Regulatory Aspects of Banking, MacMillian, 2008	
2	libf, Legal Aspects of Banking Operations, MacMillian, 2005	
3	ShubhamSinha, The Banking Laws of India, Indian Law Series	
4	Sonai Jain, Banking industry in India, New Century Publication	
	Reference Books	
1	Kern Alexander, Principles f Banking Regulation, Camrbridge University Press,	
2	Alexander Dills, Bank Regulation, Risk Management and Compliances, Taylor &	

	Francis, 2019
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.scribd.com/doc/117041132/Legal-Regulatory-Aspects-of-Banking
2	https://www.youtube.com/watch?v=wpFZstiviAA
3	https://books.google.co.in/books?id=WUxmA9RjRawC&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	H	M	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	H	H	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	H	M	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

Title of the Course	SKILL ENHANCEMENT COURSE: E-COMMERCE AND E BANKING						
Paper No.	Skill Enhancement Course -2						
Category	SEC	Year	I	Credits	2	Course Code	USBI224
		Semester	I				
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total		
	2	-	-		2		
Prerequisites	Prerequisites: Should have studied XII Std						
Objectives of the course	<ul style="list-style-type: none"> • Students will be able to describe the evolution, types, and benefits of e-commerce. • Provide students with an in-depth understanding of mobile commerce • Provide students with a comprehensive understanding of electronic banking • Explain the basic concept and importance of delivery channels in banking. • Explore the latest developments and emerging trends in the banking industry 						
Course Outline	UNIT-I (6 hours) Introduction to E-Commerce Concept – elements – E-Commerce in Indian Scenario – Economic potential of E- Commerce - Creation of website - Advantages of E-Commerce - Business models of E-Commerce – B2B, B2C C2B, G2B						
	UNIT-II (6 hours) About M- Commerce Mobile Commerce- Introduction – Factors that drive M-Commerce - Difference between E-Commerce and M-Commerce - Advantages of mobile commerce - Technology behind Mobile commerce - Application of M-Commerce – Types of mobile payment						
	UNIT-III (6 hours) E Banking E-Banking- Meaning – Benefits – Internet banking services – mobile banking - Tele banking – call Centre banking – features - Biometric and MICR Cheque – Benefits - E-Money – digital cash – benefits to banker and customer - Single window – concept and benefits						
	UNIT-IV (6 hours) Delivery Channels Delivery Channels - Overview of delivery channels – Automated Teller Machine (ATM) – Phone Banking – Call centers – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – debit card, credit card, smart card						
	UNIT-V (6 hours) Emerging trends in banking Emerging trends in banking – E-Banking - Centralized Online Real-time Electronic Banking CORE – Core banking solutions CBS - Electronic fund transfer : NEFT;RTGS;SWIFT						

Text Books:

Study material will be provided to students

Course Outcomes:

On completion of the course the students should be able to

- Students will be able to describe the evolution, types, and benefits of e-commerce.
- Students will be able to describe the evolution, types, and benefits of M-Commerce.
- students will have a thorough understanding of the essential components and strategies of E-Banking
- students will have a thorough understanding of various banking delivery channels
- students will have a deep understanding of the emerging trends shaping the banking industry

Method of Assessment	Mark
Activity – I Analysing and optimizing e-commerce site for usability	20
Activity – II – Show E Commerce Transaction	20
Activity – III Exploring functionalities of E – Banking	20
Activity – IV Designing a prototype of an e-banking application.	20
Activity – V Report writing on real-time experience of E-banking.	20

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	H
CO3	H	M	H	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	H	H	M	H	M
CO4	H	M	H	H	M	M
CO5	H	H	H	M	H	M

Low – L, Medium – M, High - H

Title of the Course	Introduction to Indian Knowledge System						
Paper No.	Skill Enhancement Course III						
Category	Year	I	Credits	2	Course Code	USBI324	
	Semester	II					
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total		
	2	-	-		2		
Prerequisites	NIL						
Objectives of the course	<p>This course aims at providing an overall view of the</p> <ul style="list-style-type: none"> • Students will be able to Meaning and need for Indian Knowledge system. • Provide students with an in-depth understanding of traditional ayurvedic system. • Provide students with a comprehensive understanding on basis of traditional agriculture system to modern agriculture techniques. • Explain the role of Arthasastra in today's governance. • Explore the various ancient methods to maintain mental health and wellbeing. 						
Course Outline	<p>Unit -1 :Understanding of IKS</p> <p>1.1 Meaning of the phrase Indian Knowledge System</p> <p>1.2 The purpose of creating knowledge in the Indian tradition</p> <p>1.3 Myths and Facts about the Indian Knowledge Systems</p> <p>1.4 Need of IKS</p> <p>1.5 Unique Aspects of IKS</p> <p>1.6 Approaches to IKS</p>						
	<p>Unit -2 : Traditional Ayurvedic System</p> <p>2.1 Basic concepts of Ayurveda.</p> <p>2.2 Common ailments in everyday life.</p> <p>2.3 Home remedy using various spices.</p> <p>2.4 Home remedy using fruits and vegetables.</p> <p>2.5 Home remedy using herbs.</p> <p>2.6 Ayurvedic beauty rituals.</p>						
	<p>Unit -3 : Contribution of IKS in Agriculture</p> <p>3.1 Ancient agriculture system in India.</p> <p>3.2 Modern agriculture techniques.</p> <p>3.3 Introduction to Terrace Farming.</p> <p>3.4 List of crops grown in terrace farming.</p> <p>3.5 Types and Purposes of Terrace farming.</p> <p>3.6 Advantages of Terrace farming.</p>						

Unit -4 :Impact of Arthasastra in modern governance

- 4.1 Strategic planning & policy making.
- 4.2 Resource management.
- 4.3 Risk management.
- 4.4 Ethical Leadership & Diplomacy.
- 4.5 Entrepreneurial skill development.
- 4.6 Environmental consciousness.

Unit- 5 : Contribution of IKS in mental health and wellbeing.

- 5.1 Meaning and importance of mental health.
- 5.2 Attainment of Equilibrium of mind- body consciousness.
- 5.3 Development of spiritual & ritual character.
- 5.4 Diet and nutrition.
- 5.5 Physical Fitness.
- 5.6 Various Performing Arts (Dance , Music, Drama).

Text Books

Study material

Course Outcomes:**On completion of the course the students should be able to**

- Students will be able to describe the need for Indian Knowledge system.
- Students are aware of usage of spices, fruits, vegetables and herbs as medicine for common ailments.
- Students will exhibit the skill of terrace farming.
- Students will have a thorough understanding of Arthasastra .
- Students will ability to maintain their mental health and wellbeing.

Assessment will be done through activities.

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

MAPPING WITH PROGRAMME OUTCOMES

COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H\	H	H
CO3	H	M	H	H	H	H
CO4	H	M	H	H	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	M	M	H	H	H	H
CO2	M	M	H	H	H	M
CO3	M	M	H	M	H	H
CO4	M	M	H	H	M	M
CO5	M	M	H	M	H	M

Low – L, Medium – M, High - H

SECOND YEAR – SEMESTER – III - Core Paper V
UCBIE24 - CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIE24	5				5	5	40	60	100
Learning Objectives									
CLO1	To understand about the pro-rata allotment and Underwriting of Shares								
CLO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
CLO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
CLO4	To examine the various methods of valuation of Goodwill and shares								
CLO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares 1.1 Issue of Shares – Premium - Discount 1.2 Forfeiture - Reissue – Pro-rata Allotment 1.3 Issue of Rights and Bonus Shares 1.4 Underwriting of Shares and Debentures 1.5 Underwriting Commission 1.6 Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures 2.1 Redemption of Preference Shares–Provisions of Companies Act 2.2 Capital Redemption Reserve – Minimum Fresh Issue 2.3 Redemption at Par , Premium and Discount. 2.4 Debentures: Issue and Redemption – Meaning – Methods 2.5 In-One lot–in Instalment – Purchase in the Open Market includes 2.6 Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	Final Accounts 3.1 Introduction – Final Accounts 3.2 Form of Financial Statements as Per Schedule III of Companies Act 2013 3.3 Contents of Financial Statements as Per Schedule III of Companies Act 2013 3.4 Part I Form of Balance Sheet 3.5 Part II Form of Statement of Profit and Loss 3.6 Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares								15

	4.1 Valuation of Goodwill – Meaning – Need for Valuation of Goodwill 4.2 Methods of Valuing Goodwill – Average Profit 4.3 Super Profit – Annuity and Capitalisation Method. 4.4 Valuation of Shares – Need for Valuation of Shares – 4.5 Methods of Valuation of Shares – Net Assets Method 4.6 Yield and Fair Value Methods.	
V	Indian Accounting Standards 5.1 International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India 5.2 Indian Accounting Standards – Meaning – Objectives – Significance 5.3 Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement 5.4 Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, 5.5 Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment 5.6 Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
	TOTAL	60
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites (K1,K2,K3)	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures (K1,K2,K3,K4)	
CO3	Construct Financial Statements applying relevant accounting treatments (K1,K2,K3,K4)	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability (K1,K2,K3,K4)	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS (K1,K2,)	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	

Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	M	M	H	H	M
CO4	H	M	H	H	M	M
CO5	H	M	M	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	M	H	H	M
CO3	H	M	M	H	H	M
CO4	H	M	H	H	H	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

SECOND YEAR – SEMESTER – III - CORE – VI
UCBIF24 - COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIF24	5				4	5	40	60	100
Learning Objectives									
CLO1	To know Company Law 1956 and Companies Act 2013								
CLO2	To have an understanding on the formation of a company								
CLO3	To understand the requisites of meeting and resolution								
CLO4	To gain knowledge on the procedure to appoint and remove Directors								
CLO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law 1.1 Companies Act 2013 – Definition of a Company 1.2 Characteristics of Company 1.3 Lifting or Piercing the Corporate Veil 1.4 Company Distinguished from Partnership 1.5 Company Distinguished From Limited Liabilities Partnerships 1.6 Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								15
II	Formation of Company 2.1 Formation of a Company – Promoter 2.2 Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects 2.3 Articles of Association 2.4 Certificate of Incorporation – Prospectus – Contents - Kinds 2.5 Liabilities – Share Capital – Kinds 2.6 Issue – Alternation – Dividend – Debentures								15
III	Meeting 3.1 Meeting and Resolution – Types 3.2 Requisites – Voting & Poll – Quorum 3.3 Proxy - Resolution – Ordinary & Special 3.4 Audit & Auditors 3.5 Qualification, Disqualification 3.6 Appointment and Removal of an Auditor								15

IV	Management & Administration 4.1 Management & Administration - Directors – Legal Position – Board of Directors 4.2 Appointment/ Removal – Disqualification- Director Identification Number – Directorships 4.3 Powers – Duties – Board Committees – Related Party Transactions – Contract by One 4.4 Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit 4.5 Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) 4.6 National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	Winding up 5.1 Meaning – Modes – 5.2 Compulsory Winding Up 5.3 Voluntary Winding Up 5.4 Consequences of Winding Up Order 5.5 Powers of Tribunal – Petition for Winding Up 5.6 Company Liquidator.	15
TOTAL		60
Course Outcomes		
CO1	Understand the classification of companies under the act (K1, K2,K3)	
CO2	Examine the contents of the Memorandum of Association & Articles of Association(K1, K2,K3)	
CO3	Know the qualification and disqualification of Auditors ((K1, K2,K3, K4)	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT) K1, K2,K3, K4.K5)	
CO5	Analyse the modes of winding up (K1, K2,K3, K4, K5)	
Textbooks		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
Reference Books		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	

4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	M	H	H	M
CO3	H	M	H	H	M	M
CO4	H	M	M	H	H	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High – H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	M	M	H
CO2	H	M	H	H	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	H	M	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High – H

SECOND YEAR – SEMESTER – III

UGEBIC24 – GENERIC ELECTIVE III - PRINCIPLES AND PRACTICE OF GENERAL INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UGEBIC24	4				3	4	40	60	100
Learning Objectives									
CLO1	To understand the regulations of Insurance Companies.								
CLO2	To give knowledge on the different forms of insurance.								
CLO3	To familiarize the fire and marine insurance concepts.								
CLO4	To understand the risk factors of insurance								
CLO5	To learn claim the procedures in general insurance.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Insurance Legislation 1.1 Insurance Legislation : General Insurance Business (Nationalisation) Act 1972 1.2 The Insurance Act, 1938, Insurance Regulatory Authority, Motor Vehicles Act, 1939 1.3 Exchange Control Regulations, Various Other Statistics, Consumer Protection Act 1986 1.4 The Insurance Market : Structure of General Insurance Corporation of India 1.5 The Subsidiary Companies – Insurance Agents – Development Staff – Insurance Intermediaries in Overseas Markets 1.6 Tariff Advisory Committee – Loss Prevention Associations of India Ltd.								12
II	Insurance Policy Practices & Procedures: 2.1 Insurance Forms: Proposal Forms – Cover Notes 2.2 Certificate of Insurance, Policy Forms 2.3 Endorsements - Signatures, Insurance Riders, and Public Approvals 2.4 Interpretation of Policies – Methods and Practices 2.5 Co-insurance- Definition – How it works 2.6 Renewal Notice - process								12

III	<p>Fire & Marine Insurance:</p> <p>3.1 Fire and Marine Coverage's : Standard Policies, Specified Perils vs. All Risks</p> <p>3.2 Fire Insurance Coverage, Reinstatement Value Policies, Declaration Policy, Floating Policies</p> <p>3.3 Building in Course of Erection, Consequential Loss (Fire Insurance)</p> <p>3.4 Marine Insurance Coverage's, Hull Insurance, Marine (Cargo) Insurance, Types of Marine Policies; Miscellaneous Coverage's</p> <p>3.5 Motor Insurance, Third Party Insurance on Inland Vessels, Personal Accident Insurance, Medical Policies, Burglary Insurance, Legal Liability Insurance</p> <p>3.6 Fidelity Guarantee Insurance, Other Classes of Miscellaneous Insurance, Aviation Insurance, Engineering Insurance, Non Traditional Classes, Rural Insurance, New Covers.</p>	12
IV	<p>Reinsurance & Risk Management:</p> <p>4.1 Specialised Insurance : Industrial All Risk Insurance, Project and Advance Loss of Profits Insurance, Oil and Gas Insurance</p> <p>4.2 Satellite Insurance; Rating – Premium : Tariff rating, Market Agreement, Physical and Moral Hazard, Premium</p> <p>4.3 Short Period Scales, Advance Payment of Premium, Relaxation</p> <p>4.4 Underwriting Practice : Acceptance of New Business, New Business Procedure</p> <p>4.5 Renewal Procedure, Reinsurance Practice, Risk Inspection, Risk Management, Indian Institute of Insurance and Risk Management (I.I.I.R.M.),</p> <p>4.6 Customer Service, Practice in the U.K., Practice in the USA.</p>	12
V	<p>Risk Assessment & Accounting Procedures:</p> <p>5.1 Claims : Preliminary Procedure : Investigation and Assessment</p> <p>5.2 Surveyors & Loss Assessors, Claims Documents, Arbitration, Limitation, Settlement, Loss Minimisation and Salvage, In House Settlement</p> <p>5.3 Practice in U.K., Practice in USA; Investment And Accounting : Investment – Guidelines in Force on 31.3.1995 earlier to Malhotra Committee Recommendation</p> <p>5.4 Accounting, Reserves for Outstanding Claims, Unexpired Risk Reserves, Other Reserves, General Ledger</p> <p>5.5 The Trial Balance, Revenue Account</p> <p>5.6 The Balance Sheet, Returns, Database on Computer.</p>	12
	TOTAL	60
CO	Course Outcomes	
CO1	Illustrate the different acts of Insurance Industry.(K1,K2,K3)	
CO2	Describe the procedures of taking an general Insurance. (K1,K2,K3)	
CO3	Enumerate the pros and cons of fire and marine insurance. (K1,K2,K3)	
CO4	Outline the risk factors of general insurance and the suggestions for overcoming it. (K1,K2,K3,K4)	
CO5	Apply the claims procedures in general insurance (K1,K2,K3)	

Textbooks	
1	HargovindDayal, The fundamentals of Insurance, Notion Press
2	M. N. Mishra, Insurance Principles and Practice, S Chand, 2009
3	George E Rejda, Principles of Risk Management and Insurance, Pearson
Reference Books	
1	Roger J Grey, Susan M. Pitts, Risk Modelling in General Insurance, Cambridge University
2	A. S. Arnold, General Insurance Principles, University Press of America, 1983
3	David C. M. Dickson, Insurance, Risk and Ruin, Cambridge
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=o8Lis9NPJCM&list=PL92RPe36fLKha8tbOPDxZj_xuRxRmiJB_
2	https://www.google.co.in/books/edition/The_Fundamentals_of_Insurance/OWs8DwAAQBAJ?hl=en&gbpv=1&dq=principles+and+practice+of+general+insurance+in+India+book&printsec=frontcover
3	https://www.google.co.in/books/edition/Insurance_Risk_and_Ruin/XbgtDQAAQBAJ?hl=en&gbpv=1&dq=principles+and+practice+of+general+insurance+in+India+book&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES
COs consistency with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES
COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	M
CO3	H	M	H	M	H	M
CO4	H	M	H	M	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

Title of the Course	SKILL ENHANCEMENT COURSE: TALLY						
Paper No.	Skill Enhancement Course - 4						
Category	SEC	Year	I	Credits	2	Course Code	USBI424
		Semester	I				
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total		
	1	-	1		2		
Prerequisites	Prerequisites: Should have studied XII Std						
Objectives of the course	<p>This course aims at providing an overall view of the</p> <ul style="list-style-type: none"> • To create Trading, Profit and Loss account. • To Prepare Balance sheet using Single and Multiple Ledger. • To calculate Inventory and Stock Summary • To prepare Cost Centre and Cost Category • To prepare Bank Reconciliation Statement. 						
Course Outline	UNIT-I (6 hours) Fundamentals of Tally ERP 9						
	Introduction – Salient features of Tally ERP 9 – Technological Advantages – Getting Functional with Tally ERP 9 – Setting up of company in Tally ERP 9: Create, Select, Alter Shut a Company – F11 & F12 features – Creating Ledgers – Creating Accounting Vouchers – Show Trading, Profit and Loss account						
	Unit-II (6 hours)						
	Prepare a Balance Sheet Using Single and Multiple Ledger						
	UNIT-III (6 hours)						
Create Stock group- stock item – units of measure – Godown Creations - show Inventory and Stock Summary							
UNIT-IV (6 hours)							
Create Cost Centre- Cost Category – Create Branch - Report of Cost Centre and Cost Category							
UNIT-V (6 hours)							
Create related accounts - Prepare a Bank Reconciliation Statement – Show the report of Bank Reconciliation statement							

Text Books: Study material will be provided to students

Course Outcomes:**On completion of the course the students should be able to**

- Creates Trading, Profit and Loss account.
- Prepares Balance sheet using Single and Multiple Ledger.
- Analyse and prepares stock summary.
- Show cost centre and Cost category
- Prepares Bank Reconciliation Statement.

Method of Assessment	Mark
Activity – Practical Assignments	20
Activity – II – Explanation of the rationale behind certain entries and transactions	20
Activity – III An oral exam to assess understanding of concepts and practical application.	20
Activity – IV Set of practical tasks to be completed within a specified time	20
Activity – Show report of Bank Reconciliation statement in Tally	20

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

MAPPING WITH PROGRAMME OUTCOMES**COs consistency with POs**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	M	H	M
CO3	H	M	H	H	H	H
CO4	H	H	H	M	M	M
CO5	H	M	H	H	H	H

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES**COs consistency with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	H	H
CO2	H	M	H	H	H	M
CO3	H	M	H	M	H	H
CO4	H	H	H	H	M	M
CO5	H	M	H	M	H	M

Low – L, Medium – M, High - H

Title of the Course	SKILL ENHANCEMENT COURSE: ONLINE TRADING						
Paper No.	Skill Enhancement Course -5						
Category	SEC	Year	I	Credits	2	Course Code	USBI524
		Semester	I				
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total		
	2	-	-		2		
Prerequisites	Prerequisites: Should have studied XII Std						
Objectives of the course	This course aims at providing an overall view of the To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.						
Course Outline	UNIT-I (6 hours) Company - Definitions - Types of Companies. Share - Types of shares - How to apply for shares – Primary Market – Secondary Market – Market conditions – Bull - Bear.						
	UNIT-II (6 hours) Stock Exchanges in India – NSE, Nifty - BSE, Sensex. Investments in shares – Demat - Trading account on line and off line trading of shares.						
	UNIT-III (6 hours) SEBI - functions – Role – Investor protection- Investor grievance and their redressal system, insider trading, investor awareness and activism.						
	UNIT-IV (6 hours) Bond -Features-Types of bond - estimating bond yields, Bond Valuation types of bond risk, default risk and credit rating.						
	UNIT-V (6 hours) Portfolio and Diversification - Portfolio risk and return - Mutual fund, Introduction to Financial Derivatives - Financial Derivatives Markets in India.						

Text Books: Study material will be provided to students

Course Outcomes:

On completion of the course the students should be able to

- Identify different type of capital market.
- Do online / offline trading.
- Aware about the resolve investor grievance.
- Familiarize with bond yields.
- Analyse market dynamics and build individual portfolio..

Method of Assessment	Mark
Activity – I Home Assignment on listed companies in NSE and BSE	20
Activity – II – Opening Demat account and trading of shares	20
Activity – III News Reports on current Share market conditions	20
Activity – IV Preparing report on Bond yield and risk involved in it.	20
Activity – V Assignment on financial derivatives.	20

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	M	M	M	M	H	M
CO3	H	M	H	H	H	M
CO4	H	H	M	M	M	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	H
CO3	H	M	H	M	H	M
CO4	H	M	H	H	M	H
CO5	H	M	H	M	H	M

Low – L, Medium – M, High - H

SECOND YEAR – SEMESTER – IV - CORE – VII

UCBIG24 - CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIG24	5				5	5	40	60	100
Objectives									
CLO1	To know the types of Amalgamation, Internal and external Reconstruction								
CLO2	To know Final statements of banking companies								
CLO3	To understand the accounting treatment of Insurance company accounts								
CLO4	To understand the procedure for preparation of consolidated Balance sheet								
CLO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction 1.1 Amalgamation – Meaning - Purchase Consideration 1.2 Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method 1.3 Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). 1.4 Internal Reconstruction – Conversion of Stock 1.5 Increase and Decrease of Capital – Reserve Liability 1.6 Accounting Treatment of External Reconstruction								15
II	Accounting of Banking Companies 2.1 Final Statements of Banking Companies (As Per New Provisions) 2.2 Legal Requirements, Guidelines of RBI 2.3 Non-Performing Assets 2.4 Rebate on Bills Discounted 2.5 Profit and Loss a/c 2.6 Balance Sheet as Per Banking Regulation Act 1949.								15
III	Insurance Company Accounts: 3.1 Meaning of Insurance – Principles 3.2 Types 3.3 Regulation of Insurance Business in india, duties, power of IRDA 3.4 Preparation of Final Accounts of Insurance Companies 3.5 Accounts of Life Insurance Business 3.6 Accounts of General Insurance Companies -New Format.								15
IV	Consolidated Financial Statements 4.1 Introduction-Holding & Subsidiary Company 4.2 Legal Requirements Relating to Preparation of Accounts								15

	4.3 Consolidated Financial statements 4.4 Preparation of Consolidated Balance Sheet – Terms involved 4.5 Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). 4.6 Steps involved in preparation of Consolidated Balance Sheet.	
V	Liquidation of Companies 5.1 Meaning-Modes of Winding Up 5.2 Winding up by court or compulsory winding up, voluntary winding up 5.3 Preparation of Statement of Affairs 5.4 Statement of Deficiency or Surplus (List H) Order of Payment 5.5 Liquidators Remuneration 5.6 Liquidator’s Final Statement of Accounts.	15
	TOTAL	60
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction. K1,K2,K3,K4,K5	
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. K1,K2,K3,K4	
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format. K1,K2,K3,K4,K5	
CO4	Give the consolidated accounts of holding companies. K1,K2,K3,K4,K5	
CO5	Preparation of liquidator’s final statement of account. K1,K2,K3,K4,K5	
Textbooks		
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.	
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.	
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	
Reference Books		
1	B.Raman, Corporate Accounting, Taxmann, New Delhi	
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi	
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh	
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.	

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	M	H
CO2	H	H	H	M	H	M
CO3	H	H	M	L	M	H
CO4	H	M	M	M	L	M
CO5	H	M	M	L	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	M	M	M	M	M
CO3	H	H	L	L	H	H
CO4	H	M	M	H	M	H
CO5	H	H	H	M	H	M

SECOND YEAR – SEMESTER – IV – CORE PAPER VIII

UCBIH24 – PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIH24	5				5	5	40	60	100
Learning Objectives									
CLO1	To know the concept and functions of marketing								
CLO2	To understand the importance of market segmentation								
CLO3	To examine the stages of new product development								
CLO4	To gain knowledge on the various advertising medias								
CLO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing 1.1 Meaning–Definition 1.2 Functions of Marketing 1.3 Evolution of Marketing Concepts 1.4 Innovations in Modern Marketing. Role and Importance of Marketing 1.5 Classification of Markets 1.6 Niche Marketing.								15
II	Market Segmentation 2.1 Meaning and definition 2.2 Benefits–Criteria for segmentation 2.3 Types of segmentation–Geographic–Demographic Psychographic–Behavioural 2.4 Targeting, POsitioning & RePOsitioning 2.5 Introduction to Consumer Behaviour –Consumer Buying Decision Process and POst Purchase Behaviour 2.6 Motives - Freud’s Theory of Motivation.								15
III	Product & Price 3.1 Marketing Mix—an overview of 4P’s of Marketing Mix 3.2 Product–Introduction to Stages of New Product Development 3.3 Product Life Cycle 3.4 Pricing–Policies-Objectives								15

	3.5 Factors Influencing Pricing 3.6 Kinds of Pricing.	
IV	Promotions and Distributions 4.1 Elements of promotion 4.2 Advertising–Objectives -Kinds of Advertising Media - Traditional vs Digital Media 4.3 Sales Promotion – types of sales promotion 4.4 Personal Selling– Qualities needed for a personal seller 4.5 Channels of Distribution for Consumer Goods- Channel Members 4.6 Channels of Distribution for Industrial Goods.	15
V	Competitive Analysis and Strategies 5.1 Global Market Environment 5.2 Social Responsibility and Marketing Ethics 5.3 Recent Trends in Marketing 5.4 A Basic Understanding of E–Marketing & M–Marketing 5.5 E-Tailing–CRM–Market Research 5.6 MIS and Marketing Regulation.	15
	TOTAL	60
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing. K1,K2,K3,K4	
CO2	Apply the 4p’s of marketing in their venture. K1,K2,K3,K4	
CO3	Identify the factors determining pricing. K1,K2,K3,K4	
CO4	Use the different Channels of distribution of industrial goods. K1,K2,K3,K4	
CO5	Understand the concept of E-marketing and E-Tailing. K1,K2,K3,K4	
Textbooks		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. NewDelhi	
2	Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanCh and&Sons, NewDelhi.	
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHou se,Chennai	
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi	

5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	H
CO2	H	M	M	M	M	M
CO3	H	H	L	H	L	H
CO4	H	H	H	L	H	M
CO5	H	H	L	M	M	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	L	H	H
CO2	H	M	M	M	M	M
CO3	H	H	L	H	L	H
CO4	H	H	H	H	H	M
CO5	H	H	M	M	M	H

SECOND YEAR – SEMESTER – IV

UGEBID4 – GENERIC ELECTIVE IV - PRINCIPLES AND PRACTICE OF LIFE INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UGEBID24	3				3	3	40	60	100
Learning Objectives									
LO1	To understand the life insurance and its different plans.								
LO2	To enlighten the importance of group insurance and its various policies								
LO3	To familiarize the concepts such as premiums, surrenders, etc								
LO4	To gain knowledge on the claims and create awareness on the IRDA regulations								
LO5	To develop the conceptual framework of insurance business and its principles								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Life Insurance								9
	1.1 Life Insurance Organization: Important Activities.								
	1.2 The Indian Context, Internal Organization, The Distribution, System.								
	1.3 Appointment of Agent, Functions of Agents, Remuneration of Agents.								
	1.4 Trends in Distribution Channels; Plans of Life Insurance : Need Levels, Basic Elements, Some Popular Plans.								
	1.5 Limited Payment Plans, Participating Policies, Convertible Plans.								
II	Group Insurance:								9
	2.1 Group Insurance : Nature of Group Insurance, Types,								
	2.2 Group Gratuity Schemes, Ways of Meeting Gratuity Liability, Group Superannuation Schemes, Other Group Schemes, Social Security Schemes;								
	2.3 Other Special Need Plans - Industrial Life Insurance, Salary Saving Schemes, Additional Benefits,								
	2.4 Married Women’s Property Act; Application and Acceptance :								
	2.5 Principal of Utmost Good Faith, Insurable, Interest, Prospectus, ProPOSal Form & Other Related Documents, Medical Examination, Age Proof, Special Report, Specimen of ProPOSal Form;								
2.6 Policy Document : Need and Format, Policy Preamble, Schedule, Attestation, Conditions and Privileges, Alteration, Duplicate Policy, Specimen of Policy Document.									

III	Premium Procedures: 3.1 Premium Payment, 3.2 Lapse and Renewal: Premium, Surrender Values, 3.3 Non- Forfeiture Options, Revival; 3.4 Assignment Nomination Loans - Surrenders 3.5 Foreclosure : Assignment, Nomination. 3.6 Loan and Surrenders, Foreclosure	9
IV	Claims ; 4.1 Policy Claims: Maturity Claims 4.2 Survival Benefits, 4.3 Death Claims, Claim Concession Presumption of Death, Accident Benefit Options, Settlement Options, 4.4 Valuation and Surplus, Reinsurance, Exchange Control Regulations, 4.5 Consumer Protection Act. Ombudsman, 4.6 Information Technology, IRDA Regulations.	9
V	Classification of Insurance: 5.1 The Conceptual Framework, The Insurance Device, The Professional Approach. 5.2 The Classification of Insurance Business, 5.3 The Financial Aspects of Insurance Business, 5.4 The Basic Principles – Utmost Good Faith, The Basic Principles – Insurable Interest. 5.5 The Basic Principles – Indemnity, The Basic Principles – Corollaries of Indemnity. 5.6 The Basic Principles – proximate Cause.	9
TOTAL		45
CO	Course Outcomes	
CO1	Enumerate the different types of life insurance policies K1,K2,K3,K4	
CO2	Describe the group insurance and its different schemes K1,K2,K3,K4	
CO3	Illustrate the premium, surrenders, loans and foreclosure K1,K2,K3,K4	
CO4	Discuss the maturity claims and policy holders rights in Insurance Business K1,K2,K3,K4	
CO5	Elaborate the principles of insurance business in India. K1,K2,K3,K4,	
Textbooks		
1	Gupta, P.K., “Principles and Practice of Non life Insurance”, 2006, Himalaya Publications	
2	Periasamy, P., “Principles and Practice of Insurance”, 2010, Himalaya Publication.	
3	Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill	
Reference Books		

1	Gupta, P.K., “Insurance and Risk Management”, 2010, Himalaya Publication.
2	GopalKrishan, G., “Insurance Principles and Practice”, 1994, Sterling Publishers, New Delh
3	HargovndDayal, The Fundamentals of Insurance, 2017, Notion Press

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.google.co.in/books/edition/The_Fundamentals_of_Insurance/OWs8DwAAQBAJ?hl=en&gbpv=1&dq=Principles+of+life+insurance+in+India+book&printsec=frontcover
2	https://www.youtube.com/watch?v=-NEhWb4CEEE
3	www.irda.org

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	M	M	H	H
CO2	H	H	H	L	M	M
CO3	H	H	H	H	L	H
CO4	H	H	M	M	M	M
CO5	H	H	H	L	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	H	M	H	M	M
CO3	H	H	H	L	L	H
CO4	H	H	M	H	M	H
CO5	H	H	H	M	H	H

Title of the Course	SKILL ENHANCEMENT COURSE: COMPANY SECRETARIAL PRACTICE						
Paper No.	Skill Enhancement Course-6						
Category	SEC	Year	I	Credits	2	Course Code	USBI624
		Semester	I				
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total		
	2	-	-		2		
Prerequisites	Prerequisites: Should have studied XII Std						
Objectives of the course	<p>This course aims at providing an overall view of the Gain knowledge on preparing minutes of all board and general meetings. Familiarize with the role of secretary related to inter corporate transaction of a company. Understand the procedure for declaring dividend a company.</p>						
Course Outline	<p>UNIT-I Company Meeting (6 hours) Meetings: Calling and conducting meetings of Board, its committees – shareholders and others POS – Meeting formalities including writing of minutes – Specimen notices and resolutions.</p>						
	<p>UNIT-II Preparation of Annual Reports (6 hours) Preparation of Annual Reports Balance sheet, profit and loss account/ income and expenditure statement – Auditor report – directors report – statement on corporate governance – Directors responsibility statement – compliance certificate – Chairman Statement.</p>						
	<p>UNIT-III Inter-Corporate Transactions (6 hours) Inter-corporate Loans, Investments, Guarantee and Security – Procedure for making inter- company loans, investments, giving of guarantees and providing of security – specimen resolutions.</p>						
	<p>UNIT-IV Dividend Procedure (6 hours) Declaration and Payment of Dividend Procedure for Ascertainment - Declaration and payment of dividend – Interim and final Transfer of unpaid/ unclaimed dividend to Investor Education and Protection Fund – specimen resolutions.</p>						
	<p>UNIT-V Maintenance of Registers (6 hours) Maintenance of Statutory Books/Registers and Filing of Return – Maintaining and monitoring of Statutory books/ registers prescribed under various provisions of the company law – Filing of various forms/returns to Registrar of Companies – Streamlined procedure for registration of documents – procedure and penalties for delayed filing etc.</p>						

References

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan chand, New Delhi.
2. P.K.Ghose & V. Balachander, Company Law & Secretarial Practice.
3. A.Ramaiya, Guide to Companies Act, Wadhwa & Co., Nagpur
4. Manual of Companies Act, Corporate Laws and SEBI Guidelines: Bharat Law House, New Delhi.
5. Dr. P.N.Reddy and H.R.Appanaiah, Essentials of company Law and Secretarial Practice, Himalaya Publications

Web Resources

1. https://www.gurukpo.com/Content/B.Com/Company_law_&_Sec_Practice.pdf
2. <https://vskub.ac.in/wp-content/uploads/2020/04/Notes-4.5.1.pdf>
3. https://www.youtube.com/results?search_query=company+secretarial+practice+video+english
4. <https://www.youtube.com/watch?v=oezossWP3d8>

Course Outcomes

On completion of the course the students should be able to

- Explain how to conduct the different type of meetings as per the company law and writing minutes of the meeting.
- Develop the documents which must be filed include the directors' report and auditors' report and financial statements, including details of the company's assets and liabilities.
- Explore how facets inter corporate transaction relates in a company activity.
- Assess the declaration of dividend procedure of a company.
- Evaluation of maintaining Statutory Books/Registers of a company

Method of Assessment	Mark
Activity – I Drafting agenda / Minutes / Report for assigned meeting	20
Activity – II – Quiz – Unit 2	20
Activity – III Assignment On Unit 3	20
Activity – IV. Assignment on Declaration and payment of Dividend	20
Activity – V . Filing Various Forms Of Company	20

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	H	H	H	H	M
CO4	H	M	H	M	H	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	M	H	H	M	H
CO2	H	M	H	H	H	M
CO3	H	H	H	M	H	M
CO4	H	M	H	H	M	M
CO5	H	H	H	M	H	M

Low – L, Medium – M, High - H

Title of the Course	SKILL ENHANCEMENT COURSE: CREDIT MANAGEMENT						
Paper No.	Skill Enhancement Course-7						
Category	Year	I	Credits	2	Course Code	USBI724	
	Semester	I					
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total		
	2	-	-		2		
Prerequisites	Prerequisites: Should have studied XII Std						
Objectives of the course	<p>This course aims : To enhance the students to know about the concepts and its application in credit management and understands the concepts, processes and techniques that underpins best practice across a range of credit environments.</p>						
Course Outline	<p>UNIT-I Introduction to Credit Management (6 hours) Credit- Definitions- Forms of credit; Commercial credit, Banking Credit, Agriculture credit-Bank credit- Basic principles and Approach – three C’s Purpose of lending- Legal Documents – Loan Documents. .</p>						
	<p>UNIT-II Lending (6 hours) Principles of Lending- The 7C’s of credit – Fair practice code – various types of Borrowers- Lending to Different customers- Know your customers – Individuals – Partnership – Limited companies – Trust – Association..</p>						
	<p>UNIT-III Loan Processing (6 hours) Loan Processing – Sanctioning – Monitoring – recovering- Commercial Loans- Government sponsored Loans- Trading : small – Retail – Wholesale- Chain/ supermarket – Government sponsored priority sector lending – Lead Bank Scheme- Government sponsored loan to weaker section- subsidy.</p>						
	<p>UNIT-IV Corporate Financing (6 hours) Corporate Finance- Project Finance- Appraisal – Assessment- Documentation – Disbursement – Monitoring – Follow up- Review credit policy : Definition – Role and use of the policy – Basic contents of the policy.</p>						
	<p>UNIT-V NPA Management (6 hours) Consumer Assessments : Credit Bureau – credit applications- References – Credit evaluation of borrowers, Collection procedures, Debt Recovery Tribunal, writing off Bad Debts, NPA – causes and remedial measures – Management of NPAs.</p>						

References

- Credit Management by Ed. Vol – Oscar Publication, New Delhi.
- Credit Management Hand book by Cecil J. Bond, McGraw Hill, USA.
- Credit Planning and Management by Krishna Gupta – Arihant Publishers, Jaipur.
- Credit Appraisal, Risk Analysis and Decision Making – Dr.D.D.Mukherjee, Snow White Publications, Chennai.
- Risk Management , IIBF, Macmillan , New Delhi.
- Credit Risk Management, Andrew Fight Butterworth Heinmann, Oxford UK.

Web Resources

1. <https://credit mgmt.com>
2. <https://nagpurical.org>
3. <https://youtu.be/dWTsHPMEIL8?si=e1utsZC-Nrg2jSEw>
4. https://youtu.be/d_R-yvQgcxE?si=sTip-uaiWyEr75UF
5. https://youtu.be/g8iAddL6Y0M?si=WNfCzZ3u4aQ_9JUQ

Course Outcomes

On completion of the course the students should be able to

- Understand the role of credit management within the business environment.
- Understand the organisational requirements of credit management functions.
- Understand Loan Processing procedure.
- Understand how to assess and control risk.
- Understand the different documents and systems used for trade and consumer.

Method of Assessment	Mark
Activity – I Assignments on different forms of credit.	20
Activity – II – Assignment on comparing Purpose of loan by different customers	20
Activity – III Visit nearby bank and prepare report on loan processing methods	20
Activity – IV Report writing on Project Appraisal and Assessment.	20
Activity – V Case study on collection procedure / Debit recovery Tribunal.	20

Record of Assessment will be maintained by the course instructors and verified by the Head of the department.

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	M	H	H	M	H
CO2	M	H	H	H	H	M
CO3	M	H	H	M	H	M
CO4	H	M	H	M	H	M
CO5	H	M	H	H	H	M

Low – L, Medium – M, High - H

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	M	M	H	H	M	H
CO2	H	M	M	H	H	M
CO3	M	M	H	M	H	M
CO4	H	M	H	H	M	M
CO5	M	H	M	M	H	M

Low – L, Medium – M, High - H

THIRD YEAR – SEMESTER – V - CORE – IX

UCBII24 - COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBII24	5				4	5	40	60	100
Learning Objectives									
CLO1	To understand the various concepts of cost accounting.								
CLO2	To prepare and reconcile Cost accounts.								
CLO3	To gain knowledge regarding valuation methods of material.								
CLO4	To familiarize with the different methods of calculating labour cost.								
CLO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting 1.1 Definition-Nature and Scope 1.2 Principles of Cost Accounting 1.3 Cost Accounting and Financial Accounting 1.4 Cost Accounting Vs Management Accounting 1.5 Installation of Costing System –Classification of Costs 1.6 Cost Centre– Profit Centre.								15
II	Cost Sheet and Methods of Costing 2.1 Introduction to Cost Sheet 2.2 Preparation of Cost Sheet 2.3 Tenders & Quotations 2.4 Reconciliation of Cost and Financial Accounts 2.5 Unit Costing 2.6 Job Costing.								15
III	Material Costing 3.1 Material Control – Meaning and Objectives 3.2 Purchase of Materials – EOQ 3.3 Stores Records – Reorder Levels 3.4 ABC Analysis - Issue of Materials 3.5 Methods of Issue – FIFO – LIFO 3.6 Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	Labour Costing 4.1 Direct Labour and Indirect Labour 4.2– Time Keeping – Methods and Calculation of Wage Payments – 4.3 Time Wages – Piece Wages 4.4 Incentives – Different Methods of Incentive Payments 4.5 Idle time–Overtime 4.6 Labour Turnover - Meaning, Causes and Measurement.								15

V	Overheads Costing 5.1 Overheads – Definition 5.2 Classification 5.3 Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution 5.4 Absorption of Overheads – Methods of absorption 5.5 Preparation of Overheads Distribution Statement 5.6 Machine Hour Rate – Computation of Machine Hour Rate.	15
TOTAL		60
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall the various concepts of cost accounting K1,K2,K3,K4,K5	
CO2	Demonstrate the preparation and reconciliation of cost sheet. K1,K2,K3,K4,K5	
CO3	Analyse the various valuation methods of issue of materials. K1,K2,K3,K4,K5	
CO4	Examine the different methods of calculating labour cost. K1,K2,K3,K4,K5	
CO5	Critically evaluate the apportionment of Overheads. K1,K2,K3,K4,K5	
Textbooks		
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.	
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,	
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi	
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai	
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html	
2	https://www.accountingtools.com/articles/what-is-material-costing.html	
3	https://www.freshbooks.com/hub/accounting/overhead-cost	

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	M	H
CO2	H	H	H	H	L	H
CO3	H	H	M	H	H	M
CO4	H	H	H	H	M	H
CO5	H	M	H	L	M	M

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	H	M	M	H	H
CO3	M	H	H	L	M	H
CO4	H	H	H	M	L	M
CO5	H	H	H	H	H	H

THIRD YEAR – SEMESTER - V - Core X
UCBIJ24 - PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIJ24	5				4	5	40	60	100
Learning Objectives									
CLO1	To understand the basic management concepts and functions								
CLO2	To know the various techniques of planning and decision making								
CLO3	To familiarize with the concepts of organisation structure								
CLO4	To gain knowledge about the various components of staffing								
CLO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management 1.1 Meaning- Definitions 1.2 Nature and Scope 1.3 Levels of Management – Importance - Management Vs. Administration – Management: Science or Art 1.4 Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, 1.5 Peter F. Drucker, Elton Mayo - Functions of Management 1.6 Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning 2.1 Planning – Meaning – Definitions 2.2 Nature – Scope and Functions – Importance and Elements of Planning 2.3 Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). 2.4 Decision Making: Meaning – Characteristics 2.5 Types - Steps in Decision Making 2.6 Forecasting.								15
III	Organizing 3.1 Meaning - Definitions 3.2 Nature and Scope – Characteristics 3.3 Importance – Types - Formal and Informal Organization 3.4 Organization Chart – Organization Structure: Meaning and Types 3.5 Departmentalization– Authority and Responsibility 3.6 Centralization and Decentralization – Span of Management.								15

IV	<p>Staffing</p> <p>4.1 Introduction - Concept of Staffing- Staffing Process</p> <p>4.2 Recruitment – Sources of Recruitment – Modern Recruitment Methods –</p> <p>4.3 Selection Procedure – Test- Interview–</p> <p>4.4 Training: Need - Types– Promotion –Management Games</p> <p>4.5 Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal</p> <p>4.6 Work from Home - Managing Work from Home [WFH].</p>	15
V	<p>Directing</p> <p>5.1 Motivation –Meaning - Theories</p> <p>5.2 Communication – Types - Barriers to Communications- Measures to Overcome the Barriers.</p> <p>5.3 Leadership – Nature - Types and Theories of Leadership</p> <p>5.4 Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders</p> <p>5.5 Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control</p> <p>5.6 Co-ordination – Meaning - Techniques of Co-ordination- Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
Total		60
Course Outcomes		
CO1	Demonstrate the importance of principles of management. K1,K2,K3,K4	
CO2	Paraphrase the importance of planning and decision making in an organization. K1,K2,K3,K4	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization. K1,K2,K3,K4	
CO4	Enumerate the various methods of Performance appraisal K1,K2,K3,K4	
CO5	Demonstrate the notion of directing, co-coordination and control in the management. K1,K2,K3,K4	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	M
CO2	H	H	H	M	M	H
CO3	H	H	H	L	L	H
CO4	H	H	H	H	M	H
CO5	H	H	H	M	M	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	M	M	H
CO2	H	H	H	L	L	H
CO3	H	H	H	H	H	M
CO4	H	H	H	M	M	M
CO5	H	H	M	L	M	H

THIRD YEAR – SEMESTER – V - Core Paper XI

UCBIK24 - INCOME TAX LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIK24	5				4	5	40	60	100
Learning Objectives									
CLO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
CLO2	To compute the residential status of an assessee and the incidence of tax.								
CLO3	To compute income under the head salaries.								
CLO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
CLO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Income Tax 1.1 Introduction to Income Tax – History 1.2 Objectives of Taxation 1.3 Features of Income Tax – Meaning of Income – Types – 1.4 Important Definitions Under the Income Tax Act 1.5 Types of Assessee 1.6 Income exempted under Section 10.								15
II	Residential Status 2.1 Residential Status 2.2 Residential Status of an Individual 2.3 Company – HUF 2.4 Basic Conditions – Additional Conditions 2.5 Incidence of Tax and Residential Status – 2.6 Problems on Residential Status and Incidence of Tax.								15
III	Income from Salary 3.1 Salary Income - Definition 3.2 Allowances –Taxability 3.3 Perquisites – Kinds of Perquisites 3.4 Types of Provident Fund - Gratuity 3.5 Pension – Commutation of Pension – Deduction of Salary 3.6 Profits in Lieu of Salary - Computation of Salary Income .								15
IV	Income from House Property 4.1 Income from House Property 4.2 Basis of Charge 4.3 Annual Value – Gross Annual Value, Net Annual Value 4.4 Let-out vs Deemed to be let out 4.5 Self-Occupied Property – Deductions 4.6 Computation of Income from House Property.								15

V	Profits and Gains from Business or Profession	15
	5.1 Income from Business or Profession - Allowable Expenses – Expenses Disallowed.	
	5.2 General Deductions – Depreciation	
	5.3 Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D)	
	5.4 Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons	
	5.5 Special Provisions for Computing Incomes on Estimated Basis (Deemed Income)	
	5.6 Computation of Income from Business or Profession.	
TOTAL		60
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. K1,K2,K3,K4,K5	
CO2	Assess the residential status of an assessee& the incidence of tax. K1,K2,K3,K4,K5	
CO3	Compute income of an individual under the head salaries. K1,K2,K3,K4,K5	
CO4	Ability to compute income from house property. K1,K2,K3,K4,K5	
CO5	Evaluate income from a business carried on or from the practice of a Profession. K1,K2,K3,K4,K5	
Textbooks		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.	
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3 – Strong, 2- Medium, 1- Low

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	L	M	H
CO2	H	H	M	M	H	H
CO3	H	H	H	H	M	M
CO4	H	H	M	M	L	H
CO5	H	H	L	L	H	M

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO1	PSO1	PSO1	PSO1	PSO1
CO1	H	H	H	H	L	H
CO2	H	H	H	M	M	M
CO3	H	H	M	L	H	H
CO4	H	M	H	M	M	H
CO5	H	H	M	M	M	H

THIRD YEAR – SEMESTER – V - Core Paper XII
UCBIL24 – PROJECT

PROJECT WORK (GROUP)-
5 Hours, 4 Credits

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year.

The project shall be evaluated externally. The external examiner shall be forming the panel of examiner.

Learning Objectives	
CLO1	To Give Idea about Research Project
CLO2	To identify the research problem
CLO3	To review Literature
CLO4	To give knowledge on Data Collection and Analysis
CLO5	To Learn Project Preparation

Course Outcome	On completion of this course, students will;	K Level
CO1	Gain knowledge about Research Project	K1
CO2	Increase knowledge on research problem	K1, K2
CO3	Improve practice in review of literature	K2,K3
CO4	Gain knowledge on Data Collection and Analysis	K4, K5
CO5	Be Proficient in Project Preparation	K6

PROJECT DESCRIPTION

GUIDELINES

1. Project report is to bridge theory and practice.
2. The project work should be neatly presented in not less than 50 pages and not more than 120 pages
3. Paper Size should be A4
4. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Times New Roman / Font Size: 12 for text)
5. Subheading shall be typed in the Font style (Font: Times New Roman / Font Size: 14 for headings). The report should be professional.
6. The candidate should submit periodical report of the project to the supervisor.
7. Two reviews will be conducted before the Viva Voce
8. Each candidate should submit hardcopy (3 copies) and a soft copy to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate.

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	20Marks
	Review I	
	Review II	
External Evaluation	Project Report – Viva Voce	80 Marks
	Total	100 Marks

Method of Assessment	
Review I	Problem Identification and Review of Literature
Review II	Rough Draft
Final	Project Report – Viva Voce

CO-PO Mapping (Course Articulation Matrix)

Level of Correlation between PSO's and CO's

CO/PO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H

CO/PSO	PSO					
	1	2	3	4	5	6
CO1	H	H	H	H	H	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H

THIRD YEAR – SEMESTER – V - DISCIPLINE SPECIFIC ELECTIVE 1

UEBIA24 – ELECTIVE: THEORY OF MONEY AND BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UEBIA24	5				3	5	40	60	100
Learning Objectives									
CLO1	To recall the functions of money and money supply in India								
CLO2	To understand the challenges of inflation and deflation								
CLO3	To enlighten the banking system in India and its growth								
CLO4	To familiarize the different bank accounts								
CLO5	To learn the relationship between the banker and customer.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Money: 1.1 Nature and Function of Money: 1.2 Barter System- Primary, Secondary and Contingent Function of Money 1.3 Metallic Money-Paper Money-Credit Money 1.4 Role of Money in capitalistic and socialistic economic system- 1.5 Defects of Evils of money- 1.6 Composition of money supply in India								12
II	Business Cycle: 2.1 Business Cycle: Definition- 2.2 Characteristics- Phases of Trade cycle- 2.3 Types of Business Cycles. 2.4 Inflation and Deflation: Definition- Characteristics- 2.5 Types Causes- 2.6 Consequences of Inflation and Deflation- Control measures.								12
III	Banking System: 3.1 Overview of Indian Banking System: 3.2 Banking Structure in India- Defects of indigenous banking. 3.3 Nationalization of banks- Rationale & Arguments for Nationalization. 3.4 Performance & Growth after nationalization. 3.5 Impact of Liberalization on Banking Industry- Role of Private sector banks. 3.6 Merger of Banks -CTS rules –scanned cheque								12

IV	Accounts & Instruments: 4.1 Bank Accounts: Types- 4.2 Opening of Various types of accounts- 4.3 Precautions to be exercised- Entries in Pass book- 4.4 Legal aspects- closing of a bank account 4.5 Special types of customers including Partnership firm, Joint Stock Companies, 4.6 Club, Societies, Charitable Institution and NRIs 18	12
V	Customer Relationship Management 5.1 Banker and Customer Relationship: Definition of a Customer- 5.2 Relationship as debtor and creditor. 5.3 Banker as Trustee 5.4 As Agent 5.5 Obligation of a Banker 5.6 Rights of a Banker	12
	TOTAL	60

CO	Course Outcomes
CO1	Remember the main elements of the money supply in India. K1,K2,K3,K4
CO2	Apply both inflation and deflation in the areas of money and banking. K1,K2,K3,K4
CO3	Describe the rationale behind nationalization of banks and also the impact of liberalization on banks K1,K2,K3,K4
CO4	Enumerate the concept of bank account and how to deal with special types of customers K1,K2,K3,K4
CO5	Express their view about the relationship between banker and customers and evaluate the effectiveness of such policies. K1,K2,K3,K4
Textbooks	
1	Santhanam.B(2000), Theory of money and banking(2017), Chennai, Margham publications
2	Dr.guruswamy.S(2005), Theory of money and banking(2008), Uttar Pradesh, MC Graw hill education
3	Nirmala Prasad .k.(2005), Theory of money and banking,Mumbai, Himalaya publication house.
Reference Books	
1	Jacob T. Schwartz, Theory of money and Credit, Taylor &Francies, 2017
2	The theory of money and credit, Ludwig Von Mises, LVMI Mises Institute
3	T. N. Hajela, Money and Banking, Ane Books Pvt Ltd
NOTE: Latest Edition of Textbooks May be Used	

Web Resources

1	www.investopedia.com
2	https://www.google.co.in/books/edition/The_Theory_of_Money_and_Credit/hHnIHlCm_CcC?hl=en&gbpv=1&dq=theory%20of%20money%20book&pg=PR3&printsec=frontcover
3	https://www.google.co.in/books/edition/Money_Banking_Theory_with_Indian_Banking/10CY9NO8C?hl=en&gbpv=1&dq=theory%20of%20money%20book&pg=PP1&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	M	H
CO2	H	H	H	L	H	H
CO3	H	M	M	H	M	M
CO4	H	H	H	M	L	H
CO5	H	H	H	H	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	M	H
CO2	H	H	H	M	M	H
CO3	H	H	H	H	H	M
CO4	H	H	H	L	H	H
CO5	H	H	H	M	H	H

THIRD YEAR – SEMESTER – V - DISCIPLINE SPECIFIC ELECTIVE 1A

UEBIB24 – ELECTIVE: INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UEBIB24	5				3	5	40	60	100
Learning Objectives									
CLO1	To get introduced to indirect taxes								
CLO2	To have an overview of Indirect taxes								
CLO3	To be familiar the CGST and IGST Act								
CLO4	To learn procedures under GST								
CLO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax 1.1 Concept and Features of Indirect Taxes 1.2 Difference between Direct and Indirect Taxes 1.3 Special Feature of Indirect Tax Levies 1.4 Contribution to Government Revenues – 1.5 Role of Indirect Taxation – Merits and Demerits of Indirect Taxation. 1.6 Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023.								12
II	An Overview of Goods & Service Tax (GST) 2.1 Introduction of Goods and Service Tax in India—Kelkar Committee. 2.2 Constitutional Amendment - Goods and Service Tax: Concepts, Meaning. 2.3 Significance, Features and Benefits 2.4 Important GST Common Portals 2.5 Taxes and Duties not Subsumed in GST – Rates of GST in India 2.6 Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	CGST & IGST Act 2017 3.1 Supply – Meaning 3.2 Classification – Time of Supply 3.3 Valuation –Voluntary – Compulsory – Input Tax Credit Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill 3.4- Various Provisions Regarding E-way Bill in GST – IGST Act 3.5- Export and Import of Goods and Services– Inter State Vs Intra State Supply 3.6 Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12

IV	Procedures under GST 4.1 Registration under GST Law, 4.2 Tax Invoice Credit and Debit Notes, Different GST Returns, 4.3 Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, 4.4 Different Assessment under GST, Interest Penalty under GST, 4.5 Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), 4.6 Audit under GST.	12
V	Customs Act 1962 5.1 Custom Duty: Concepts; 5.2 Territorial Waters 5.3 High Seas 5.4 Levy of Customs Duty, 5.5 Types of Custom Duties – 5.6 Valuation - Baggage Rules & Exemptions.	12
TOTAL		60
Course Outcomes		
CO1	Acquaintance with Indirect tax laws K1,K2,K3,K4	
CO2	ExPOSED to the overview of GST. K1,K2,K3,K4	
CO3	Apply provisions of CGST and IGST K1,K2,K3,K4	
CO4	Summarise procedures of GST K1,K2,K3,K4	
CO5	Discuss aspects of Customs Duty in India K1,K2,K3,K4	
Textbooks		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
Reference Books		
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	

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

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	M	H
CO2	H	H	M	M	L	M
CO3	H	H	H	H	M	H
CO4	H	H	M	M	H	M
CO5	H	H	H	L	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	M	M	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	L	H
CO4	H	H	H	L	M	H
CO5	H	M	H	H	H	M

THIRD YEAR – SEMESTER – V - DISCIPLINE SPECIFIC ELECTIVE 2

UEBIC24 – ELECTIVE: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UEBIC24	4				3	4	40	60	100
Learning Objectives									
CLO1	To know the concepts and principles of contract of insurance								
CLO2	To understand the basic concepts of life insurance								
CLO3	To gain knowledge on the principles of general insurance								
CLO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
CLO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance 1.1 Definition of Insurance 1.2 Characteristics of Insurance 1.3 Principles of Contract of Insurance – General Concepts of Insurance 1.4 Insurance and Hedging 1.5 Types of Insurance – Insurance Intermediaries 1.6 Role of Insurance in Economic Development.								12
II	Life Insurance 2.1 Life Insurance Business – Fundamental Principles of Life Insurance 2.2 Basic Features of Life Insurance Contracts 2.3 Life Insurance Products – Traditional and Unit Linked Policies 2.4 Individual and Group Policies - With and Without Profit Policies 2.5 Types of Life Insurance Policies – Pension and Annuities 2.6 Reinsurance – Double Insurance								12
III	General Insurance 3.1 General Insurance Business 3.2 Fundamental Principles of General Insurance 3.3 Types - Fire Insurance – Marine Insurance 3.4 Motor Insurance – Personal Accident Insurance 3.5 Liability Insurance – Miscellaneous Insurance 3.6 Claims Settlement.								12
IV	Risk Management 4.1 Risk Management – Objectives 4.2 Process – Identification and Evaluation of Potential Losses 4.3 Risk Reduction - Risk Transfer 4.4 Risk Financing - Level of Risk Management 4.5 Corporate Risk Management 4.6 Personal Risk Management.								12

V	IRDA Act 1999 5.1 Insurance Regulatory and Development Authority (IRDA) 1999 5.2 Introduction – PurPOse. 5.3 Duties and Powers 5.4 Functions of IRDA – Operations of IRDA 5.5 Insurance Policyholders’ Protection under IRDA 5.6 ExPOsure/Prudential Norms - Summary Provisions of related Acts.	12
TOTAL		60
Course Outcomes		
CO1	Identify the workings of insurance and hedging K1,K2,K3,K4	
CO2	Evaluate the types of insurance policies and settlement K1,K2,K3,K4	
CO3	Settle claims under various types of general insurance K1,K2,K3,K4	
CO4	Know the protection provided for insurance policy holders under IRDA K1,K2,K3,K4	
CO5	Evaluate the assessment and retention of risk K1,K2,K3,K4	
Textbooks		
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.	
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.	
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.	
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.	
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.	
Reference Books		
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey.	
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.	
3	Dr.Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.	
4	NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.	
5	AnandGanguly – Insurance Management, New Age International Publishers.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/	
2	https://www.investopedia.com/terms/l/lifeinsurance.asp	
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1	

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	H
CO2	H	H	H	M	M	M
CO3	H	H	H	L	M	H
CO4	H	M	H	H	L	M
CO5	M	H	H	M	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	M	H	H	M
CO2	H	H	H	M	M	H
CO3	M	M	H	L	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

THIRD YEAR – SEMESTER – V - DISCIPLINE SPECIFIC ELECTIVE 2A

UEBID24 – ELECTIVE: TECHNOLOGY IN BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UEBID24	4				3	4	40	60	100

Learning Objectives

CLO1	To familize the system of e banking
CLO2	To enhance the technical skills of networking system
CLO3	To understand the epayment in banking sectors
CLO4	To learn the advancements in technology
CLO5	To provide insight on the cyber laws and regulations

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	<p>Internet Banking:</p> <p>1.1 Meaning – Services – e-banking and financial services – initiatives – Opportunities.</p> <p>1.2 Internet Banking – Meaning – Internet banking Vs Traditional Banking – Services – Drawbacks</p> <p>1.3 Frauds in Internet Banking. Core banking solution (CBS) – Mobile Banking – Meaning – Features – Services – Security Issues –</p> <p>1.4 Electronic Mobile Wallets. ATM- Evolution – Concepts – Features – Types – Mechanism – Functions.</p> <p>1.5 Electronic Money- Meaning - Categories – Merits of e-money – Electronic Funds Transfer (EFT) system – Meaning – Steps – Benefits.</p> <p>1.6 Digital Signature – Document Handling System and Document Storage Retrieval Systems</p>	12
II	<p>Bank Instruments:</p> <p>2.1 WAN, LAN, VSAT, Networking system</p> <p>2.2 Single window concept</p> <p>2.3 Bank Branch network applications – Intranet – Internet - other services</p> <p>2.4 Corporate internet – Anywhere Banking – Anytime Banking</p> <p>2.5 Home Banking - Internet Banking – Online enquiry and update facilities</p> <p>2.6 PIN – Debit Card – Smart Card – Credit Card- VISA Card- Master Card - RuPay - benefits –disadvantages.</p>	12

III	Payment Platforms: 3.1 E – Payments and settlements 3.2 NEFT-RTGS-IMPS 3.3 Payment Gateway 3.4 SWIFT 3.5 Electronic Clearing System. 3.6 ECS Debit and ECS Credit Clearing	12
IV	Customer Service: 4.1 Impact of Technology on its employees 4.2 – Customer services 4.3 Management control 4.4 Impact of Technology 4.5 Trends in banks	12
V	Security & Safety: 5.1 Protecting – Confidentiality and Secrecy of Data 5.2 Cyber Laws and its Implications: 5.3 Information Technology Act 2000 – Legal Frame Work 5.4 Preamble – Salient Provisions – 5.5 Exceptions – Other statues of Relevance – The Prevention of Money Laundering ACT (PMLA) , 2002 – 5.6 Payments and Settlements systems Act, 2007 – RBI Guidelines	12
TOTAL		60

CO	Course Outcomes
CO1	Illustrate Indian banking developments and Paraphrase the ATM, Mobile banking, Plastic cash, WAN, LAN, VSAT. K1,K2,K3,K4
CO2	Explain the importance of document storage and retrieval systems in digital signature system K1,K2,K3,K4
CO3	Enumerate the different payment systems in E Banking K1,K2,K3,K4
CO4	Discuss the impact of technology and its recent trends in India. K1,K2,K3,K4
CO5	Elaborate the implication of cyber laws and the regulations of IT Act 2000. K1,K2,K3,K4
Textbooks	
1	Tim Walker, Lucian Morries, The handbook of Banking Technology, Wiley Publication,2021
2	Donald H. Sanders, Computers Today, McGraw-Hill, 2015.
3	Banking Technology, Indian Institute of Bankers Publication
Reference Books	
1	Revell.T.R.S.(2014), Technology and Banks NIBM, Pune.
2	Donald H. Sanders, Computers Today, McGraw-Hill, 2015

3	Indian Commercial Banks NIBM, Pune, 2014.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.bankingtech.com
2	https://www.youtube.com/watch?v=_Cw-FMDL_WQ
3	https://www.google.co.in/books/edition/The_Handbook_of_Banking_Technology/cp4ZEAAAQBAJ?hl=en&gbpv=1&dq=technology%20banking&pg=PP1&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	H	M	H
CO3	H	H	M	L	M	M
CO4	H	M	H	H	H	M
CO5	H	M	H	M	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO1	PSO1	PSO1	PSO1	PSO1
CO1	H	H	H	H	H	H
CO2	H	H	M	L	M	H
CO3	H	H	H	M	H	M
CO4	H	M	H	H	M	H
CO5	M	H	H	H	M	M

H – Strong, M- Medium, L- Low

THIRD YEAR – SEMESTER – VI – CORE 13

UCBIM24 - COST ACCOUNTING – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIM24	6				4	6	40	60	100
Learning Objectives									
CLO1	To understand the standards in Cost Accounting								
CLO2	To know the concepts of contract costing.								
CLO3	To be familiar with the concept of process costing.								
CLO4	To learn about operation costing.								
CLO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents							No. of Hours	
I	Cost Accounting Standards 1.1 An Introduction to CAS 1.2 PurPOse of CAS – Advantages of CAS 1.3 Difference between CAS and FAR Regulations 1.4 Different Degrees of CAS Coverage 1.5 Cost Accounting Standards 1.6 Responsibility Accounting and Divisional Performance Measurement.							18	
II	Job Costing, Batch Costing and Contract Costing 2.1 Definitions 2.2 Features 2.3 A Comparison 2.4 Calculation of Profit on Contracts 2.5 Cost Plus Contract. 2.6 Preparation of Contract A/c.							18	
III	Process Costing 3.1 Process Costing – Meaning – Features of Process Costing 3.2 Application of Process Costing 3.3 Fundamental Principles of Process Costing 3.4 Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss 3.5 Abnormal Gain - Concept of Equivalent Production 3.6 Joint Products and By Products.							18	
IV	Operation Costing 4.1 Operation Costing – Meaning 4.2 Preparation of Operating Cost Sheet 4.3 Transport Costing 4.4 Power Supply Costing 4.5 Hospital Costing 4.6 Hospital Costing–Simple Problems.							18	

V	Standard Costing and Variance Analysis 5.1 Definition of Standard costing and Variance Analysis 5.2 Objectives – Advantages – 5.3 Standard Cost and Estimated Cost 5.4 Installation of Standard Costing System – 5.5 Variance Analysis – Material, Labour, Overhead, 5.6 Sales Variances – Calculation of Variances.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall standards in cost accounting K1,K2,K3,K4,K5	
CO2	Apply the knowledge in contract costing K1,K2,K3,K4,K5	
CO3	Analyze and assimilate concepts in process costing K1,K2,K3,K4,K5	
CO4	Understand various bases of classification cost and prepare operating cost statement. K1,K2,K3,K4,K5	
CO5	Set up standards and analyse variances. K1,K2,K3,K4,K5	
Textbooks		
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.	
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.	
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.	
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.	
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/34097	
2	https://www.wallstreetmojo.com/process-costing/	
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17605	

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	H
CO2	H	M	M	M	H	H
CO3	H	H	H	L	M	H
CO4	H	M	H	M	M	M
CO5	H	H	H	H	L	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	M	H	H
CO2	H	H	M	L	M	H
CO3	H	M	H	H	H	H
CO4	M	H	H	M	M	M
CO5	H	H	H	H	H	H

THIRD YEAR – SEMESTER – VI - CORE – XIV

UCBIN24 - MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIN24	6				4	6	40	60	100
Learning Objectives									
CLO1	To understand basics management accounting								
CLO2	To know the aspects of Financial Statement Analysis								
CLO3	To familiarize with fund flow and cash flow analysis								
CLO4	To learn about budgetary control								
CLO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting 1.1 Management Accounting – Meaning 1.2 Scope – Importance- Limitations 1.3 Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. 1.4 Analysis and Interpretation of Financial Statements – Nature and Significance 1.5 Types of Financial Analysis – Tools of Analysis -Comparative Statements 1.6 Common Size Statement – Trend Analysis.								18
II	Ratio Analysis 2.1 Ratio Analysis: Meaning 2.2 Advantages – Limitations 2.3 Types of Ratios – Liquidity Ratios 2.4 Profitability Ratios -Turnover Ratios 2.5 Solvency Ratios – Leverage Ratios 2.6 Preparation of Financial Statements from Ratios.								18
III	Funds Flow & Cash Flow Analysis 3.1 Introduction, Meaning of Funds Flow Statement- 3.2 Ascertainment of Flow of Funds – 3.3 Schedule of Changes in Working Capital- 3.4 Adjusted Profit and Loss Account – Preparation of Funds Flow Statement. 3.5 Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – 3.6 Cash Flow from Operating, Financing and Investing activities								18

IV	Budget and Budgetary Control 4.1 Meaning – Preparation of Various Budgets – 4.2 Cash Budget – 4.3 Flexible Budget– 4.4 Production Budget – 4.5 Sales Budget – Master Budget – 4.6 Budgetary Control – Benefits	18
V	5.1 Marginal Costing: Meaning - Features 5.2 Marginal Costing vs Absorption Costing 5.3 Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- 5.4 Marginal Cost Equation- P/V Ratio - Break Even Point – 5.5 Margin of Safety – Cost- Volume Profits Analysis. 5.6 Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
TOTAL		90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting K1,K2,K3,K4,K5	
CO2	Apply the knowledge of preparation of Financial Statements K1,K2,K3,K4,K5	
CO3	Analyse the concepts relating to fund flow and cash flow K1,K2,K3,K4,K5	
CO4	Evaluate techniques of budgetary control K1,K2,K3,K4,K5	
CO5	Formulate criteria for decision making using principles of marginal costing. K1,K2,K3,K4,K5	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.	
Reference Books		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and Gurusamy S ,Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	

5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	H	H	H
CO2	H	H	H	M	M	M
CO3	H	H	M	L	H	H
CO4	H	M	H	M	M	H
CO5	H	H	H	H	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	M	H
CO2	H	H	H	M	H	H
CO3	H	H	H	L	M	H
CO4	M	M	H	H	M	M
CO5	H	M	H	M	H	H

THIRD YEAR – SEMESTER – VI - CORE – XV

UCBIO24 - INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UCBIO24	6				4	6	40	60	100
Learning Objectives									
CLO1	To understand provisions relating to capital gains								
CLO2	To know the provisions for computation of income from other sources.								
CLO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
CLO4	To learn about assessment of individuals								
CLO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									
Unit	Contents								No. of Hours
I	Capital Gains 1.1 Capital Assets 1.2 Transfer 1.3 Short term vs Long term capital assets 1.4 Computation of Capital Gains 1.5 Exemption under Section 54 , 54B, 54D, 1.6 Exemption under Section 54EC, 54F, 54GA.								18
II	Income From Other Sources & Clubbing of Income 2.1 Chargeability 2.2 Computation of Income from Other Sources 2.3 Deductions Allowed 2.4 Clubbing of Income 2.5 Concept								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income 3.1 Gross Total Income vs Total Income 3.2 Provisions for Set-off and Carry Forward of Losses 3.3 Provisions for Set-off and Carry Forward of Losses (Simple Problems). 3.4 Deductions U/S 80C, 80CC, 80CCB, 80CCC, 3.5 Deductions U/S 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 3.6 Deductions U/S 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	Computation of Total Income – Individual 4.1 Computation of Total Income – 4.2 Tax Liability of an Individuals (Old regime) 4.3 Tax Liability of an Individuals New regime								18

V	4.4 Income Tax Authorities - Administration of Income Tax Act 4.5 Income Tax Authorities – Powers of CBDT 4.6 Powers of Income Tax Officer - Procedure for Assessment – 5.1 Filing of Return – Due Dates of Filing 5.2 Voluntary Filing 5.3 Return of Loss – Belated Return 5.4 Defective Return – Signing of Return 5.5 Permanent Account Number (PAN) , e-PAN 5.6 Tax credit statement (26 AS) and Annual Information Statement (AIS).	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		

Course Outcomes	
CO1	Remember and recall provisions on capital gains K1,K2,K3,K4,K5
CO2	Apply the knowledge about income from other sources K1,K2,K3,K4,K5
CO3	Analyse the set off and carry forward of losses provisions K1,K2,K3,K4,K5
CO4	Learn about assessment of individuals K1,K2,K3,K4,K5
CO5	Apply procedures learnt about assessment procedures. K1,K2,K3,K4,K5
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.

4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	L	H	H
CO2	H	M	M	M	M	H
CO3	H	H	H	H	L	M
CO4	H	H	H	H	H	H
CO5	H	H	L	M	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	H	H	M	M	H
CO3	H	M	H	H	L	H
CO4	M	H	H	M	M	H
CO5	H	M	H	L	H	M

THIRD YEAR – SEMESTER – VI - DISCIPLINE SPECIFIC ELECTIVE 3

UEBIE24 – ELECTIVE: FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UEBIE24	5				3	5	40	60	100

Learning Objectives

CLO1	To introduce the concept of financial management.
CLO2	To learn the capital structure theories.
CLO3	To gain knowledge about techniques in capital budgeting
CLO4	To learn about dividend payment models.
CLO5	To understand the needs and calculation of working capital in an organization.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction 1.1 Meaning and Objectives of Financial Management – 1.2 Functions of Financial Management. Finance – 1.3 Sources of Financing- 1.4 Role of Financial Manager in Financial Management- 1.5 Financial Goals- Profit maximization Vs. Wealth Maximization 1.6 Components of Financial Management.	15
II	Financial Decision 2.1 Capital Structure – Definition - Meaning- Theories 2.2 Factors determining Capital Structure – Various approaches of Capital structure 2.3 Cost of Capital – Meaning - Methods - Cost of Equity Capital 2.4 Cost of Preference Capital – Cost of Debt – 2.5 Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) 2.6 Leverage – Concept – Operating and Financial Leverage on EPS.	15
III	Investment Decision 3.1 Capital Budgeting - Meaning – Process 3.2 Cash Flow Estimation- Capital Budgeting Appraisal Methods 3.3 Traditional Methods - Payback Period – Accounting Rate of Return (ARR). 3.4 Discounted Cash-flow Methods : Net Present Value (NPV) 3.5 Net Terminal Value - Internal Rate of Return 3.6 Profitability Index	15

IV	Dividend Decision 4.1 Meaning – Dividend Policies 4.2 Factors Affecting Dividend Payment 4.3 Provisions on Dividend Payment in Company Law 4.4 Dividend Models 4.5 Walter’s Model 4.6 Gordon’s Model - M. M. Model.	15
V	Working Capital Decision 5.1 Working Capital - Meaning and 5.2 Importance 5.3 Factors Influencing Working Capital 5.4 Determining -Working Capital Operating Cycle 5.5 Management of Current Assets: Inventories, 5.6 Accounts Receivables and Cash.	15
TOTAL		60

CO	Course Outcomes
CO1	Recall the concepts in financial management. K1,K2,K3,K4,K5
CO2	Apply the various capital structure theories. K1,K2,K3,K4,K5
CO3	Apply capital budgeting techniques to evaluate investment proPOsals. K1,K2,K3,K4,K5
CO4	Determine dividend payouts. K1,K2,K3,K4,K5
CO5	Estimate the working capital of an organization. K1,K2,K3,K4,K5
Textbooks	
1	R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, MC Graw Hill Education, Noida.
3	I.M.Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, NewDelhi.
5	Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	Prasana Chandra, Financial Management, Tata Mc.Graw Hill, NewDelhi.
2	I.M.Pandey, Financial Management, VikasPublishing, Noida.
3	Khan &Jain ,Financial Management, Sultan Chand &Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	

1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	H	H	H	M	H
CO3	H	M	H	M	L	H
CO4	H	H	H	H	M	M
CO5	M	H	M	M	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	M	M	H	H
CO2	H	M	H	H	M	M
CO3	H	H	H	M	H	H
CO4	M	H	M	L	L	M
CO5	H	H	H	M	H	H

THIRD YEAR – SEMESTER – VI - DISCIPLINE SPECIFIC ELECTIVE 3A

UEBIF24 – ELECTIVE: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UEBIF24	1	2	2		3	5	40	60	100
Learning Objectives									
CLO1	To apply various terminologies used in the operation of computer systems in a business environment.								
CLO2	To Understand the basic concepts of a word processing package								
CLO3	To apply the basic concepts of electronic spread sheet software in business.								
CLO4	To Understand and apply the basic concepts of PowerPoint presentation.								
CLO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing 1.1 Introduction to Word Processing, 1.2 Word Processing Concepts, Use of Templates, 1.3 Working with Word Document: Editing Text, Find and Replace Text, 1.4 Formatting, Spell Check, Autocorrect, 1.5 Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, 1.6 Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge 2.1 Tables - Inserting, 2.2 Filling and Formatting a Table 2.3 Inserting Pictures and Video – 2.4 Mail Merge Including Linking with Database 2.5 Printing Documents, 2.6 Creating Business Documents.								15
III	Preparing Presentations 3.1 Basics of Presentations: Slides, 3.2 Fonts, Drawing, 3.3 Editing, Inserting, Tables, 3.4 Images, texts, Symbols. 3.5 Media – Design – Transition – 3.6 Animation - Slideshow. Creating Business Presentations.								15

IV	Spreadsheet and its Business Applications 4.1 Spreadsheet: Concepts, Managing Worksheets 4.2 Formatting, Entering Data, Editing, 4.3 Printing a Worksheet - Handling Operators in Formula, 4.4 Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. 4.5 Mathematical, Statistical, Financial, Logical, Date and Time, 4.6 Lookup and Reference, Database, and Text Functions.	15
V	Creating Business Spreadsheet 5.1 Creating Spreadsheet in the Area of: Loan and Lease Statement, 5.2 Ratio Analysis, 5.3 Payroll Statements, 5.4 Capital Budgeting, Depreciation Accounting, Graphical Representation of Data 5.5 Frequency Distribution and its Statistical Parameters, 5.6 Correlation and Regression.	15
	TOTAL	60
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Recall various techniques of working in MS-WORD. K1,K2,K3,K4	
CO2	Prepare appropriate personal bio data. K1,K2,K3,K4	
CO3	Analyse financial data using EXCEL tools. K1,K2,K3,K4	
CO4	Understanding various tools used in MS-EXCEL. K1,K2,K3,K4	
CO5	Creating presentations for seminars and lectures using animations. K1,K2,K3,K4	
Textbooks		
1	<u>R Parameswaran</u> , Computer Application in Business - S. Chand Publishing,UP.	
2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications,UP.	
3	<u>MansiBansal</u> , <u>Sushil Kumar Sharma</u> , Computer Application In Business ,_Mumbai, Maharashtra.	
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.	
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.	
Reference Books		
1	Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA.	
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida.	
3	Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.	

4	John Walkenbach , MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	H	H
CO2	H	M	H	H	M	H
CO3	H	H	M	L	M	H
CO4	H	H	H	M	H	H
CO5	H	H	H	H	L	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	M	M	L	M	M	M
CO3	H	H	M	H	H	H
CO4	H	M	H	L	M	M
CO5	H	H	H	H	H	H

THIRD YEAR – SEMESTER – VI - DISCIPLINE SPECIFIC ELECTIVE 4

UEBIG24 – ELECTIVE: INSURANCE REGULATION, GOVERNANCE AND COMPLIANCES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UEBIG24	5				3	5	40	60	100
Learning Objectives									
CLO1	To learn the concepts of Insurance Act 1938.								
CLO2	To Understand various insurance laws in India								
CLO3	To enhance the knowledge on the protection of consumer protection Act 1986.								
CLO4	To enlighten the different tax exemptions of Insurance policies in India								
CLO5	To create an awareness on the code of conduct of advertisement on insurance sector.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Insurance Concepts: 1.1 The Insurance Act 1938: Registration, 1.2 Deposit, Maintenance of Accounts, 1.3 Investments, Minimum Business, 1.4 Investigation Authority, Licensing of Agents, 1.5 Licensing of Surveyors and Loss Assessors, Solvency Margin, 1.6 Advance Payments of Premium								15
II	Regulations of Insurance: 2.1 GIBNA - IRDA 1999 : Objective – Composition, Duties, Powers 2.2 Functions of the Authority; Marine Insurance Act 1963 : The Carriage of Goods by Sea Act 1940, 2.3 The Merchant Shipping Act 1958, The Bill of Lading Act 1855, The Indian Port Act 1963; The Carriers Act 1865 2.4 Indian Railways Act 1989, Indian Post Office Act 1898, Carriage by Air Act 1972, Multi Model Transportation Act 2.5 The Motor Vehicle Act 1988 : The Inland Steam Vessel’s Act 1977; Public Liability Insurance Act 1991 2.6 The Workmen’s Compensation Act 1923; Sale of Goods Act; The Indian Stamp Act 1899; Exchange Control Regulations								15
III	Consumer Protection: 3.1 Consumer Protection Act 1986 : Consumer Forum, 3.2 Insurance Ombudsman, Right of Consumer, Redressal Forum;								15

	3.3 Insurance Act 1938 : Aim & Effect, Defining Agents, 3.4 Authority of Controller; 3.5 Life Insurance Corporation Act 1956 : Body Corporate and ComPOsition, 3.6 Duty and Obligations	
IV	Tax Benefits : 4.1 Income Tax Act : Tax Exemption on Maturity / Death Claim, 4.2 Tax Exemption in Jeevan Suraksha Plan, 4.3 Tax Exemption in Jeevan Aadhar Plan, 4.4 Rebate in Respect of Contribution to PF Insurance Premiunente, Wealth Tax, Tax Exemption in Partnership Insurance, 4.5 Tax Exemption in Employer Employee Scheme; 4.6 Married Women’s Property Act 1924;	15
V	Advertisement of Insurance: 5.1 Code of Conduct in Advertisement 5.2 Publicity Areas 5.3 Objectives of the Code of Conduct, 5.4 Role of Advertising Agency, 5.5 Relevance to Insurance.	15
	TOTAL	60

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	Acquire the knowledge of Insurance Act 1938 K1,K2,K3,K4
CO2	Gain knowledge on the IRDA and other Insurance Act. K1,K2,K3,K4
CO3	Evaluate the importance of consumer protectin act 1986 for the customers of Insurance companies. K1,K2,K3,K4
CO4	Explain the exemptions in Income tax for the insurance policies. K1,K2,K3,K4
CO5	Discuss the code of conduct in advertisement and paraphrase the objectives. K1,K2,K3,K4

Textbooks

1	The Insurance Regulatory and Development Authority Act 1999, Universals Publication
2	Kotreshwar, G., “Risk Management- Insurance and Derivatives”, 2005, Himalaya Publishing House.
3	GopalKrishan, G., “Insurance Principles and Practice”, 1994, Sterling Publishers, New Delhi.

Reference Books

1	Gupta, P.K., “Insurance and Risk Management”, 2010, Himalaya Publication
2	Niehaus, Harrington, “Risk Management and Insurance”, 2007, Tata McGraw-Hill

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.google.co.in/books/edition/The_Insurance_Regulatory_and_Development/t7iMcuXRHGQC?hl=en&gbpv=1&pg=PP1&printsec=frontcover
2	www.irda.org
3	https://www.youtube.com/watch?v=xojTrXb4qTg

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	M	M	M	H
CO2	H	M	H	L	L	H
CO3	H	H	H	H	H	H
CO4	H	H	H	M	H	H
CO5	H	H	H	H	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	M	M	H
CO2	H	M	M	H	H	H
CO3	H	H	H	L	L	M
CO4	H	H	H	M	H	H
CO5	H	H	H	M	M	H

THIRD YEAR – SEMESTER – VI - DISCIPLINE SPECIFIC ELECTIVE 4A

UEBIH24 – ELECTIVE: SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UEBIH24	1	2	2		3	5	40	60	100
Learning Objectives									
CLO1	To introduce students to Excel as an important tool in business applications								
CLO2	To familiarize them with the features and functions of a spread sheet.								
CLO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
CLO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
CLO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction 1.1 Spreadsheets - Workbook – Cell Referencing, Cell Addressing, File Menu. 1.2 Home Menu, Conditional Formatting, Formatting as a Table. 1.3 Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables. 1.4 Smart Arts, Charts- Page Layout, Review 1.5 View Menus; Converting Text to Columns, Removing Duplicates. 1.6 Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions 2.1 Depreciation (DB, DDB, VDB) 2.2 Simple Interest (PMT, NPER, INTRATE) 2.3 Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); 2.4 Logical Functions: AND, OR,NOT, IF, TRUE; 2.5 Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; 2.6 Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis 3.1 Functions Statistical Functions: Mean, 3.2 Median, Mode, 3.3 Standard Deviation, 3.4 Correlation, 3.5 Skewness, F Test, Z Test, 3.6 Chi-Square Analysis.								15

IV	Reference 4.1 Date & Time Functions: Date, Date Value, 4.2 Day, Days 360, Now, Time, Time Value, 4.3 Workday, Weekday, Year. 4.4 Lookup and Reference Functions: Hlookup, Vlookup, 4.5 TransPOSE, Getpivot Data, Hyperlink – 4.6 Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15
V	Projects and Applications 5.1 Ratio Analysis. 5.2 Cash Flow Statement, Payroll Processing. 5.3 Marketing, Sales and Advertising Data Analytics. 5.4 Social Media Marketing Analysis. 5.5 Basic Applications with Macros and VBAs. 5.6 Trending Business Applications Using MS Excel.	15
TOTAL		90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills. K1,K2,K3,K4,K5	
CO2	Understanding Various Tools Used In Ms-Excel. K1,K2,K3,K4,K5	
CO3	Knowledge On Various Statistical Tests In Ms-Excel. K1,K2,K3,K4,K5	
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions. K1,K2,K3,K4,K5	
CO5	Develop Trending Application Using MS-Excel K1,K2,K3,K4,K5	
Textbooks		
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
Reference Books		
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.	
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.	
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida.	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	M	M	H	H
CO2	H	H	H	L	M	H
CO3	H	M	H	M	H	H
CO4	M	H	H	H	M	H
CO5	H	H	H	M	L	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	H	H	H
CO2	H	M	M	M	M	H
CO3	H	H	H	L	H	H
CO4	H	H	L	M	M	H
CO5	H	H	M	L	H	H

THIRD YEAR – SEMESTER – VI - PROFESSIONAL COMPETENCY SKILL

UPBI24 - GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
UPBI24	2				2	2	40	60	100
Learning Objectives									
C1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
C2	To build experiences for students as they grow into lifelong learners.								
C3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	Indian Polity 1.1 Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary). 1.2 Introduction to Indian Constitution – Salient features of constitution, 1.3 Preamble, Fundamental rights, Fundamental duties. 1.4 Directive Principles of State policy. 1.5 Types of Majority, Amendments to the Constitution, Basic structure Doctrine. 1.6 Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	Geography 2.1 Major oceans of the world . 2.2 Important Canals – Gulfs – Straits and passes – 2.3 Indian Rivers and its Tributaries – 2.4 Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – 2.5 Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, 2.6 Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	Economy 3.1 National Income – Inflation. 3.2 Money and Banking - Agriculture in India. 3.3 Union Budget 3.4 Planning in India – Poverty – Unemployment. 3.5 Inclusive Development and Development issues.								6

		3.6 Industrial polices – Financial Markets.	
IV		History 4.1 Modern India – formation of Indian National Congress 4.2 Morley Minto Reforms, Revolutionary activities – World War I and India’s Response. 4.3 Home Rule league – Montague Chelmsford reforms – Rowlatt Act 4.4 Non –Cooperation Movement – Simon commission and Nehru Report 4.5 Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan . 4.6 Cabinet Mission – Formation of Constituents Assembly and partition of India.	6
V		Environment and Ecology 5.1 Basic concepts – Ecology, Biodiversity- Food chain and food web 5.2 Bio Geo Chemical Cycles 5.3 International Bio Diversity organisations. 5.4 International Conventions . 5.5 Conferences and Protocol. 5.6 Indian Environmental laws and Environment Related organisation	6
		TOTAL	30
Course Outcomes			
CO		On completion of this course, students will K1,K2,K3,K4	
CO1		Develop board knowledge of the different components in polity K1,K2,K3,K4	
CO2		Understand the Geographical features across countries and in India K1,K2,K3,K4	
CO3		Acquire knowledge on the aspects of Indian Economy K1,K2,K3,K4	
CO4		Understand the significance of India’s Freedom Struggle K1,K2,K3,K4	
CO5		Gain knowledge on Ecology and Environment K1,K2,K3,K4	
Textbooks			
1		Class XI and XII NCERT Geography	
2		History – Old NCERT’S Class XI and XII	
Reference Books			
1		M. Laximikanth (2019), Indian polity, McGraw- Hill	
2		Ramesh Singh (2022), Indian Economy, McGraw - Hill	
3		G.C Leong, Physical and Human Geography, Oxford University Press	
4		MajidHussain- India Map Entries in Geography, GK Publications Pvt, Ltd.	
NOTE: Latest Edition of Textbooks May be Used			

Web Resources		
1		https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2		https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3		https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING PROGRAMME OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	H	H	H	M	M	H
CO2	H	M	M	L	L	H
CO3	H	H	H	H	H	H
CO4	H	H	H	M	M	H
CO5	H	H	H	M	H	H

H – Strong, M- Medium, L- Low

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	H	H	H	M	H	H
CO2	H	H	H	M	H	H
CO3	H	H	M	H	H	H
CO4	H	H	H	H	M	H
CO5	H	M	M	H	M	H

Question Paper Pattern for Core and Elective Papers

Internal :

Section A – $7 \times 2 = 14$

Section B – $3 \times 7 = 21$ (3/5)

Section C – $1 \times 15 = 15$ (1/2)

Semester :

Section A – $10 \times 2 = 20$

Section B – $5 \times 7 = 35$ (Internal Choice)

Section C – $3 \times 15 = 45$ (3/5)

Continuous Assessment -1

Section A (7x2=14)			
Answer All the Following			
1	Unit - I	CO1	K1
2	Unit - I	CO1	K2
3	Unit - I	CO1	K1
4	Unit - I	CO1	K2
5	Unit - II	CO2	K1
6	Unit - II	CO2	K2
7	Unit - II	CO2	K3
Section B(3x7=21)			
Answer any THREE of the Following			
8	Unit - I	CO1	K2
9	Unit - I	CO1	K3
10	Unit - I	CO1	K4
11	Unit - II	CO2	K3
12	Unit - II	CO2	K4
Section C(1x15=15)			
Answer Any ONE of the Following			
13	Unit - I	CO1	K3
14	Unit - II	CO2	K4

Continuous Assessment -II

Section A (7x2=14)			
Answer All the Following			
1	Unit III	CO3	K1
2	Unit III	CO3	K2
3	Unit III	CO3	K1
4	Unit III	CO3	K2
5	Unit IV	CO4	K1
6	Unit IV	CO4	K2
7	Unit IV	CO4	K3
Section B (3x7=21)			
Answer any THREE of the Following			
8	Unit III	CO3	K2
9	Unit III	CO3	K3
10	Unit III	CO3	K4
11	Unit IV	CO4	K3
12	Unit IV	CO4	K4
Section C (1x15=15)			
Answer Any ONE of the Following			
13	Unit III	CO3	K3
14	Unit IV	CO4	K4

Semester Examination

Section A (10x2=20)			
Answer All the Following			
1	Unit I	CO1	K1
2	Unit I	CO1	K2
3	Unit II	CO2	K1
4	Unit II	CO2	K2
5	Unit III	CO3	K1
6	Unit III	CO3	K2
7	Unit IV	CO4	K1
8	Unit IV	CO4	K2
9	Unit V	CO5	K1
10	Unit V	CO5	K2
Section B (5x7=35)			
Answer ALL of the Following			
11 A	Unit I	CO1	K2
11 B	Unit I	CO1	K2
12 A	Unit II	CO2	K3
12 B	Unit II	CO2	K3
13 A	Unit III	CO3	K4
13 B	Unit III	CO3	K4
14 A	Unit IV	CO4	K3
14 B	Unit IV	CO4	K3
15 A	Unit V	CO5	K4
15 B	Unit V	CO5	K4

Section C (3x15=45)			
Answer Any THREE of the Following			
16	Unit I	CO1	K2
17	Unit II	CO2	K3
18	Unit III	CO3	K4
19	Unit IV	CO4	K2
20	Unit V	CO5	K3