

UCB 01

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641 029**

**DEPARTMENT OF COMMERCE WITH BANKING & INSURANCE (UG)
Curriculum and scheme of Examination under CBCS**

(Applicable to the students Admitted during the Academic Year 2020-2021)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	20TML1A1	Language I@	6	25	75	100	3	3
	II	20ENG101	English -I	6	25	75	100	3	3
	III	20UCB101	C.P.1 – Principles of Accountancy	5	25	75	100	3	3
	III	20UCB102	C.P.2 – Indian Banking System	5	25	75	100	3	3
	III	20UCB1A1	Allied 1– Business Mathematics	6	25	75	100	3	5
	IV	20EVS101	Environmental Studies **	2	-	50	50	3	2
	Total				30			550	-
II	I	20TML2A2	Language II@	6	25	75	100	3	3
	II	20ENG202	English –II	6	25	75	100	3	3
	III	20UCB203	C.P.3–Financial Accounting	5	25	75	100	3	3
	III	20UCB204	C.P.4–Fundamentals of Insurance	5	25	75	100	3	3
	III	20UCB2A2	Allied 2 - Business Statistics	6	25	75	100	3	5
	IV	20VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
	Total				30			550	-
III	III	20UCB305	C.P.5 – Corporate Accounting	6	25	75	100	3	5
	III	20UCB306	C.P.6 –Bank & Insurance Marketing	5	25	75	100	3	4
	III	20UCB307	C.P.7 – Commercial Law	5	25	75	100	3	4
	III	20UCB308	C.P.8 – Principles of Management	4	25	75	100	3	3
	III	20UCB3A3	Allied 3- Business Economics	6	25	75	100	3	5
	IV	20UCB3SL	Skill Based subject 1- Computer Applications (MS-Office)- Practical –I	2	40	60	100	3	3
	IV	20TBT301/ 20TAT301/ 20UHR3N1	Basic Tamil* / Advanced Tamil** / Non-major elective- 1-Human Rights**	2		75	75	3	2
Total				30			675	-	26
IV	III	20UCB409	C.P.9–Higher Corporate Accounting	6	25	75	100	3	5
	III	20UCB410	C.P.10- Company Law	5	25	75	100	3	4
	III	20UCB411	C.P.11 – Banking Law and Practice	5	25	75	100	3	4
	III	20UCB412	C.P.12 – Business Communication	4	25	75	100	3	3
	III	20UCB4A4	Allied 4- International Trade	6	25	75	100	3	5
	IV	20UCB4S1	Skill Based subject 2- Human Resource Management	2	25	75	100	3	3

	IV	20TBT402/ 20TAT402/ 20UWR4N2	Basic Tamil* / Advanced Tamil** / Non-major elective-2-Women's Rights**	2			75	3	2
	Total			30			675		26
V	III	20UCB513	C.P.13–Special Accounting I	6	25	75	100	3	5
	III	20UCB514	C.P.14– Direct Tax	6	25	75	100	3	4
	III	20UCB515	C.P.15– Investment Management	6	25	75	100	3	4
	III	20UCB516	C.P.16– Principles & Practices of Auditing	5	25	75	100	3	3
	III	20UCB5E1	Major Elective Paper 1	5	25	75	100	3	5
				Extra Departmental Course	2	25	75	100	3
		20UCB5IT	Institutional Training****	Grade****					
	Total			30			600		24
VI		20UCB617	C.P.17–Special Accounting II	5	25	75	100	3	4
		20UCB618	C.P.18– Indirect Tax	5	25	75	100	3	3
		20UCB619	C.P.19–Financial Markets	5	25	75	100	3	3
		20UCB620	C.P.20– Financial Advancement in Banking and Insurance	4	25	75	100	3	2
		20UCB6Z1	Project and Viva Voce***	4	20	80	100	-	5
		20UCB6E2	Major Elective Paper 2	5	25	75	100	3	5
		20UCB6SM	Skill Based subject 3 - Computer Applications (Tally &Advanced Excel)- Practical –II	2	40	60	100	3	3
		20NCC/NSS/ YRC/PYE/EC C/RRC/ WEC101#	Extension Activities	-	50	-	50	-	1
Total				30			750	-	26
Total (i)+(ii)+(iii)+(iv)+(v)+(vi)				180			3800		140

Note : CBCS – Choice Based Credit system
CIA – Continuous Internal Assessment
ESE – End of Semester Examinations

@ Hindi/Malayalam/ French/ Sanskrit – 20HIN/MLM/FRN/SAN101 - 202

* No End-of-Semester Examinations. Only Continuous Internal Assessment (CIA)

** No Continuous Internal Assessment (CIA). Only End-of-Semester Examinations (ESE)

*** Project Report – 60 marks; Viva-voce – 20 marks; Internal – 20 marks

**** The students shall undergo an Internship training/field work for a minimum period of 2 weeks at the end of the fourth semester during summer vacation and submit the report in the fifth semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective faculty. According to their marks, the grades will be awarded as given below.

UCB 03

Marks %	Grade
85-100	O
70-84	D
60-69	A
50-59	B
40-49	C
<40	U (Reappear)

Major Elective Papers (2 papers are to be chosen from the following 6 papers)

Major Elective Papers (can choose any one of the paper as elective)	
1	Cyber Law
2	Introduction to Business Research
3	Security Analysis and Portfolio Management
4	Entrepreneurial Development
5	Consumer Affairs
6	Customer Relationship Management

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

Sub. Code & Title of the Extra Departmental Course (EDC) :

20UCB5X1 – Extra Departmental Course: International Banking Operations

List of Extension Activities

1. National Cadet Corps (NCC)
2. National Service Scheme (NSS)
3. Youth Red Cross (YRC)
4. Physical Education (PYE)
5. Eco club (ECC)
6. Red Ribbon Club (RRC)
7. Women Empowerment Cell (WEC)

Note: In core / allied subjects, number of papers both theory and practical are included wherever applicable. However, the total credits and marks for core or allied subjects remain the same as stated below.

UCB 04

Tally Table

S.No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil/Hindi/Malayalam/ French/ Sanskrit	200	6
2.	II	English	200	6
3.	III	Core – Theory / Project	2100	77
		Allied (4)	400	20
		Major Electives (2)	200	10
4.	IV	Basic Tamil / Advanced Tamil /Non Major Electives	150	4
		Skill based Subjects (3)	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Extension Activities	50	1
		Total	3800	140

- i. 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as 'Extra Credit' courses.
- ii. The students should complete a SWAYAM – MOOC before the completion of the fifth semester and the Course Completed Certificate should be submitted to the HoD. Two extra credits will be given to the candidates who have successfully completed.
- iii. A field trip preferably relevant to the course should be undertaken every year.

Components of Continuous Internal Assessment

Components		Marks	Total
Theory			
CIA 1	75	(75+75=150 /10)	25
CIA 2	75		
Assignment/ Seminar		5	
Attendance		5	
Practical& Project			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Project Review		15	20
Regularity		5	

UCB 05

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1- Remembering ;**K2-** Understanding; **K3-** Applying; **K4-** Analyzing; **K5-** Evaluating

1.Theory Examination: Part I,II&III

(i) CIA I& II andESE:75 Marks

Knowledge level	Section	Marks	Description	Total
K1-K2 Q1 to10	A(Answer all)	10 x 1=10	MCQ	75
K2-K4 Q11to15	B(Either or pattern)	5 x 5=25	Short Answers	
K2- K4 Q16 to20	C(Either or pattern)	5 x 8=40	Descriptive / detailed	

2. Practical Examination: 100 marksESE (60 marks)

Knowledge Level	Section	Marks	Total
K3	Practical	*50	60
K4			
K5	Record Work	10	

* Program 1: 25 marks & Program 2: 25 marks

3. Project Viva Voce:

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4			
K5	Viva voce	20	

UCB 06

Sub.Code:20UCB101

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :C.P. 1 Principles of Accountancy				
Batch 2020 -2021	Semester I	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To make the students to learn the principles and concepts of accountancy.
2. To expand fundamental accounting skills and knowledge
3. To make the students familiar with application of accounting methods

Course Outcomes (COs)

K1 to K4	CO1	Memorizing the concepts and conventions of accounting
	CO2	Acquaint with the various accounting adjustments
	CO3	Apply the accounting skills for balancing the accounts
	CO 4	Consider the relevant accounting format of non-profit organisations

Syllabus

UNIT I (15 hours)

Book – keeping – Basics of Accounting concepts and conventions – Journalizing, Ledger – Subsidiary books, Trial balance - Errors and their rectification.

UNIT II(15 hours)

Final account of sole trader with adjustments – Average due date

UNIT III (15 hours)

Account current: Interest Method, Product Method, Epoque Method. Bill of exchange including accommodation of bills.

UNIT IV(15 hours)

Accounting for consignments: Consignor and Consignee Accounts – Methods: Cost Price Method and Invoice Price Method. Joint venture: When Separate set of books were maintained, when separate set of books were not maintained, Memorandum Joint Venture Account – ***Distinction between consignment & Joint venture**

UNIT V(15 hours)

Accounting for non-trading concerns: preparation of Receipts and Payments Account - Income and expenditure account. Preparation of balance sheet.

UCB 07

*** Self Study and questions for examinations may be taken from the self study portions also.**

Note : Problems - 80% Theory 20%.

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Book:

1.S.P.Jain&K.L.Narang(2017), Advanced Accountancy, Kalyani Publishers, Ludhiana,1st edition,Vol.I.

Reference Books:

1.T.S.Reddy&Dr.A.Murthy (2015), Financial Accounting, Margham Publications, Chennai, 1st edition.

2.N.Vinayakam, P.L.Mani, K.L.Nagarajan (2004), Principles of Accountancy, Eurasia Publishing House Pvt.Ltd, New Delhi, 3rd Edition.

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	H	H	S	M
CO 4	S	S	S	S	S

S-Strong H-High M-Medium L-Low

UCB 08

Sub.Code:20UCB102

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :C.P. 2 Indian Banking System				
Batch 2020 -2021	Semester I	Hours / Week 05	Total Hours 75	Credits 3

Course Objectives

1. To know the basic structure and organization of Indian banking system
2. To understand the functions of major banks in India.
3. To comprehend the role of development banks in India.

Course Outcomes (COs)

K1 to K4	CO1	Reminiscing the structure of Indian Banking System and its classifications
	CO2	Awareness of the role of central banking and its functions in the economy.
	CO3	Analyzing the functions of commercial and state bank of India.
	CO 4	Understanding the basic operation and characteristics of development banks in India.

Syllabus

Unit-1 (15 hours)

Banking – evolution – Development of banking in India – Meaning and definition – Features – classification of banks – Banks & economic development -Nationalization of banks in India – *Current trends in merger and acquisition of banks

Unit-2 (15 hours)

Reserve Bank of India –constitution - nationalization – main functions of RBI – Management – The RBI and agricultural credit – The RBI and industrial finance – The RBI and bill market scheme – RBI Measures on financial inclusion.

Unit-3 (15 hours)

Commercial Bank – Functions – Public sector banks – Private sector banks – Foreign banks – Regional Rural Bank (RRB) – Capital structure – Management – Objectives -Progress.

UCB 09

Unit-4 (15 hours)

State Bank of India – Organisational set-up and management – functions – SBI and agricultural finance – SBI and small-scale industries – Non-banking financial corporation (NBFC): Meaning – Classification – functions - Co-operative banks – Structure & functions.

Unit-5 (15 hours)

Development Banks – Meaning -Major development banks in India – NABARD – SIDBI – NHB – EXIM Bank – IDBI – ICICI – IFCI – SFC – NBFC - Growth of development bank in India.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion.

Text Book:

1. Gordon, E. and Natarajan, K. (2014), Banking Theory, Law and Practice, Himalaya Publishing House, New Delhi, 24th edition.

Reference Books:

1. Natarajan, S. and Parameswaran, R. (2013), Indian Banking, New Delhi, S.Chand and Company Ltd.
2. Sundharam, K.P.M. and Varshney, P.N. (2012), Banking Theory Law and Practice, Sultan Chand and Sons Publications, New Delhi.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	S
CO2	S	S	H	S	S
CO3	M	S	S	M	M
CO4	H	H	S	S	S

S-Strong H-High M-Medium L-Low

UCB 10

Sub.Code:20UCB203

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :C.P. 3 Financial Accounting				
Batch 2020 -2021	Semester II	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To facilitate the students to learn the principles and concepts of financial accountancy.
2. To widen basic financial accounting skills and knowledge
3. To make the students familiar with application of financial accounting methods

Course Outcomes (COs)

K1 to K4	CO1	Recollecting the students about depreciation and its methods
	CO2	Understanding about the partnership, past adjustments and guarantee
	CO3	Accrue knowledge about the procedure for admission of a new partner, retirement and death of partner.
	CO 4	Gain knowledge in insolvency of a partner.

Syllabus

UNIT I (15 hours)

Depreciation: Meaning, *causes- Method of Depreciation: Straight line ,Written down value, Annuity method, Sinking Fund, Insurance policy method.

UNIT II (15 hours)

Partnership accounting: Meaning and definition: fixed and fluctuating capital – past adjustments and guarantee.

UNIT III (15 hours)

Admission of new partner :Treatment of new profit ratio, Goodwill, Revaluation of assets and liabilities – preparation of balance sheet.

UNIT IV (15 hours)

Retirement of partner: Sacrificing Ratio, Realisation Account and Preparation of Balance Sheet – Death of partner - Accounting for sale of firm.

UNIT V (15 hours)

Insolvency of partner: Insolvency of one partner and all partners - Rule in Garner vs Murray – Piecemeal Distribution.

UCB 11

*** Self Study and questions for examinations may be taken from the self study portions also.**

Note: Problem 80%; Theory 20%

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion.

Text Book:

1.S.P.Jain&K.L.Narang(2017), Advanced Accountancy, Vol.I, Kalyani Publishers, Ludhiana, 19th Edition.

Reference Books:

1.Maheswari.S.N,Maheshwari.K (2009), Advanced Accountancy, Vol.I, Vikas Publishing House, Noida, 10th Edition

2.T.S.Reddy&Dr.A.Murthy (2017), Financial Accounting, Margham Publications, Chennai, 1st edition.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	H	S
CO2	S	S	S	S	H
CO3	S	S	M	M	M
CO4	H	S	H	H	H

S-Strong

H-High

M-Medium

L-Low

UCB 12

Sub.Code:20UCB204

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.4. Fundamentals of Insurance				
Batch 2020 -2021	Semester II	Hours / Week 05	Total Hours 75	Credits 3

Course Objectives

1. To know the basic need of insurance in the present scenario
2. To understand the functions of an agent in an insurance field
3. To comprehend the importance of major insurance contracts & its procedures.

Course Outcomes (COs)

K1 to K4	CO1	Remembering basic concepts of insurance and a key insurance act
	CO2	Making the student understand the function of development officer, agent and related procedures
	CO3	Endow with comprehensive knowledge about marine and fire insurance contract.
	CO 4	Figure out the need and importance of miscellaneous insurance

Syllabus

Unit I (15 hours)

Insurance – Definition and nature – Principles of insurance – Purpose & need - Types of insurance – Insurance as a social security tool – Insurance and economic development.

Unit II (15 hours)

Insurance contract – Definition – Elements - Insurance documents – Difference between insurance and assurance – Life insurance – Classification – Life Insurance Corporation of India.

Unit III (15 hours)

Marine insurance contract: Definition – Elements – Kinds of marine insurance policies – Fire Insurance contract: definition – Fundamental principles – ***Difference between life and fire insurance** – Types of fire insurance policies.

Unit IV (15 hours)

Miscellaneous insurance: Health insurance – Motor vehicle insurance – Property insurance – Fidelity guarantee insurance – Cattle insurance – Engineering insurance – Crop insurance.

Unit V (15 hours)

Insurance intermediaries: Insurance officer- Importance – Duties – Qualities of a successful insurance officer – Insurance Agent: Meaning & Definition – Procedure to become an agent – Training – Duties and code of conduct – Essential qualities – Termination – Procedure regarding settlement of policy claims.

UCB 13

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion.

Text Book:

- 1.Mishra.M.NandMishra,S.B,(2014),Insurance Principles and Practice, S. Chand&CompanyLtd,NewDelhi,,23rdedition.

Reference Books:

1. Dr.GuptaP.K., InsuranceandRiskManagement,(2011),HimalayaPublishing House, New Delhi, 2ndedition.
2. Dr.GhanashyamPandProf.MonikaMahajan,(2011),Principles&PracticeoffInsurance,KalayaniPublishers, NewDelhi,3rdedition.
- 3.Dr.Periasamy.P, Principles &Practice of Insurance, (2015), Himalaya Publishing House, NewDelhi, 2ndedition.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	S	S	S	M
CO2		S	S	H	S	S
CO3		M	S	S	M	S
CO4		S	H	M	H	M

S-Strong

H-High

M-Medium

L-Low

UCB14

Sub.Code:20UCB305

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.5 Corporate Accounting				
Batch 2020 -2021	Semester III	Hours / Week 06	Total Hours 90	Credits 5

Course Objectives

1. To enrich knowledge about shares and types of shares
2. To understand the procedures for redemption of debentures
3. To comprehend the methods of preparing final accounts and profit & loss account

Course Outcomes (COs)

K1 to K4	CO1	Gain knowledge in the basics and concepts of share capital
	CO2	Make the students to understand the procedures for redemption of shares and debentures
	CO3	Construct ideas to the students about redemption of debentures and procedures for payback of shares.
	CO 4	Expertise in preparation of company final accounts, profit and loss account.

Syllabus

UNIT I (18 hours)

Company: Meaning & Features - shares –***Types of shares : Equity shares, Preference shares and Stock.** Issue of shares : at par , discount , and premium – Pro – rate allotment – Forfeiture and re-issue of shares – Rights issue – Book building process

UNIT II(18 hours)

Redemption of preference shares: Accounting entries – Capital redemption reserve,Underwriting of shares. Buy back of shares.

UNIT III(18 hours)

Issue and redemption of debentures: at par, discount and premium, Method of redemption: Sinking fund method (only) - Ex-interest and Cum-interest.

UNIT IV (18 hours)

Methods of valuation of goodwill – Valuation of shares

UNIT V (18 hours)

Final accounts of companies – Managerial remuneration – Bonus shares - Preparation of Profit and loss account – Balance sheet

*** Self Study and questions for examinations may be taken from the self study portions also.**

UCB15

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion.

Note: Problem 80% and Theory 20%

Text Books

- 1.Reddy T.S & A Murthy (2015), Corporate Accounting, Margham Publishers, 6th Revised edition.

Reference Books

1. Arulanandam M.A &K.S. Raman, (2000), Advanced Accountancy, Himalaya Publishing, 5th Revised edition.
2. Gupta R L & M Radhaswamy(2015), Advanced Accountancy, Sultan Chand &Co.Ltd, 15th Revised Edition.
3. Maheshwari S.N. (2013), Advanced Accountancy, Vikas Publications, 10th Revised Edition.
4. Jain S P & K L Narang, (2014), Advanced Accountancy , Kalyani Publishers, 20th Revised Edition.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	S	S	S	S
CO2		S	M	S	S	H
CO3		S	S	S	M	S
CO4		S	H	M	H	M

S-Strong

H-High

M-Medium

L-Low

UCB 16

Sub.Code:20UCB306

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.6 – Bank and Insurance Marketing				
Batch 2020 -2021	Semester III	Hours / Week 05	Total Hours 75	Credits 4

Course Objectives

1. To know the basic concepts of modern marketing in the present scenario
2. To understand the importance of marketing mix and its components
3. To comprehend the marketing mix for banking and insurance services..

Course Outcomes (COs)

K1 to K4	CO1	Gain knowledge in the basics and concepts of marketing
	CO2	Make the student understand the functions of product and price mix
	CO3	Execution of the role of distribution channel and promotion methods
	CO 4	Enable to interpret the marketing mix for banking and Insurance.

Syllabus

Unit 1: (15 hours)

Foundation of Services Marketing: Introduction – Services: The concept – Goods and Services – Salient Features of Marketing services – Concept of Services marketing – Need and Significance – Emerging key Services

Unit II:(15hours)

Management of Services Marketing: Introduction – Concept of Marketing Mix – The product mix – The promotion mix – The price mix – The place mix – Capacity planning and Scheduling.

Unit - III(15 hours)

Consumer Behaviour in Services: Introduction – Importance of Consumer behaviour – Factors influencing consumer behaviour – Consumer expectations – Service perception – Consumer's distinctive behaviour pattern towards services

Unit – IV(15 hours)

Bank marketing: Meaning, Features, Types of bank products – Marketing mix for the banking services – Bank marketing in the Indian perspective – Banking Ombudsman scheme.

UCB17

Unit – V(15 hours)

Insurance marketing: Meaning & Features – Marketing mix for insurance services – Insurance marketing in the Indian perspective – Bancassurance.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books:

1. S.M.Jha, (2007), Services Marketing, Himalaya publication, 6th edition.

Reference Books:

1. K.Rama Mohana Rao, (2007), Services Marketing, Pearson Education Pvt.Ltd.
2. Kathiresan Radha (2013), Marketing, Prasanna publications.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	S	S	S	H	S
	CO2	S	S	H	S	S
	CO3	S	S	H	S	S
	CO4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

UCB 18

Sub.Code:20UCB307

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :C.P.7 – Commercial Law				
Batch 2020 -2021	Semester III	Hours / Week 05	Total Hours 75	Credits 4

Course Objectives

1. To enable the students to understand the legal provisions of Indian contract Act, 1872
2. To extend their knowledge on importance and role of Indian contract Act and Sale of Goods Act
3. To facilitate the students to analyse and apply legal provisions of various act of business

Course Outcomes (COs)

K1 to K4	CO1	Remembering about the various aspects of Indian Contract Act and the Sale of Goods Act
	CO2	Understanding the essential features of valid contract and consequences in violation of Indian Contract and the Sale of Goods Act
	CO3	Applying the provisions of Indian Contract Act and Sale of Goods Act in business dealings
	CO 4	Analyse and make effective business decisions without breaching of contract.

Syllabus

Unit I (15 Hours)

Contract: Indian Contract Act, 1872: Important Definitions – Essential Elements of a Valid Contract – Classification of Contract – Offer and Acceptance: Legal rules to Offer and Acceptance – Consideration: Legal rules to Consideration and exceptions – Capacity to Contract - Free Consent.

Unit II:(15 Hours)

Voidable Contracts and Void Agreements – Contingent Contracts – Quasi-Contract – Wagering Contract - Performance of Contract – Discharge of Contract – Remedies for Breach of Contract

Unit III:(15 Hours)

Contract of Indemnity and Guarantee: Essentials of Contract of Indemnity – Rights of Indemnity holder and Liability of Indemnifier – Contract of Guarantee – Bailment and Pledge: Types of bailment – Rights and Duties of bailor and bailee – Rights and Duties of Pawnor and Pawnee – Contract of Agency: Essential features

UCB 19

Unit IV:(15 Hours)

The Sale of Goods Act, 1930: Concept and Definitions – Performance of the Contract of Sale – Performance of the Contract of Sale – Conditions and Warranties – Buyer and Seller: Rights and Duties – Rights of Unpaid Seller - Breach of Contract – Auction Sales

Unit V:(15 Hours)

The Indian Partnership Act, 1932: Nature and Concepts – ***Rights and Duties of Partners** – Implied Authority of a partner – Limited Liability partnership - Dissolution of Firm

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion.

Text Book:

1. Kapoor. N. D (2016), Business Law, Sultan Chand & Sons, New Delhi, 29th Edition.

Reference Books:

1. Pillai.R.S.N, Bhagavathi, (2014) Business Law, S.Chand& Company Ltd, New Delhi, 4th Edition.
2. Tulsian P.C, (2014), Business Law, Tata McGraw Hill Publishing Ltd, New Delhi, 2nd Edition.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	H
CO2	S	S	H	S	H
CO3	S	S	H	S	H
CO4	S	S	S	H	S

S-Strong H-High M-Medium L-Low

UCB 20

Sub.Code: 20UCB308

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.8 – Principles of Management				
Batch 2020 -2021	Semester III	Hours / Week 04	Total Hours 60	Credits 3

Course Objectives

1. To cover the basic concepts of management.
2. To identify the key competencies needed to be an effective manager.
3. To provide the ability to apply theoretical knowledge in simulated and real-life settings.

Course Outcomes (COs)

K1 to K4	CO1	Considering the fundamental aspects of effective management
	CO2	Understanding the major internal factors of management in a business system
	CO3	Identifying the importance of the management process and several important skills required for the contemporary management practice.
	CO 4	Demonstrating critical thinking when presented with managerial problems and express their views and options on managerial issues in an articulate way

Syllabus

Unit I (12 Hours)

Management-Definition of Management –Management and Administration –Nature and scope –Functions of Management –Contribution of F.W. Taylor, Henry Fayol and Peter Drucker

Unit II (12 Hours)

Planning –Meaning-Nature and importance of planning –Planning premises –Planning process -Methods and Types of plans –Decision-making –MBO –Business Process Re-engineering (BPR)

Unit III(12 Hours)

Organization –Meaning, nature and importance –Process of Organization –Principles of sound organization –Organization structure –Span of Control -Organization chart – Departmentation –***Delegation, Centralization and Decentralization** –Authority Relationship -line, functional and staff

UCB 21

UnitIV(12 Hours)

Staffing -Motivation –Need –Determinants of behaviour –Maslow’s theory of Motivation – Motivation Theories in Management –X, Y and Z theories –Leadership: Types of leadership.

UnitV(12 Hours)

Communication in Management –Principles –Types –Co-ordination –Need and Techniques – Control –Nature and Process of Control –Techniques of Control

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion.

Text book

1.DinkarPagare,(2007),Principles of Management, Sultan Chand &Co.Ltd, 7th Edition.

Reference Books

1.Prasad L M,(2007), Principles and Practice of Management, Sultan Chand &Co.Ltd, 7th Edition.

2.Bhushan Y.K, (2013), BusinessOrganisation&Management, Sultan Chand & Sons, 14th Edition.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	S	H	H	S
CO2		H	S	S	S	H
CO3		M	S	M	S	S
CO4		S	H	S	S	S

S-Strong H-High M-Medium L-Low

UCB 22

Sub.Code:20UCB409

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.9 – Higher Corporate Accounting				
Batch 2020 -2021	Semester IV	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To obtain knowledge in the concepts of Corporate Accounting.
2. To know the procedures and schedules of Corporate Accounts.
3. To enable the students to develop awareness on liquidation and holding of company accounts

Course Outcomes (COs)

K1 to K4	CO1	Understanding the fundamentals of corporate accounting.
	CO2	Acclimatize accounts related to shares and debentures as per the Companies Act.
	CO3	Determining the various schedules of corporate accounting.
	CO 4	Knowledge in the practical applications of corporate accounting in Banking and insurance.

Syllabus

UNIT I (18 hours)

Profit prior to incorporation :Pre – incorporation and Post incorporation period – Net profit or loss – Change in accounting policies – ***Acquisition of business.**

UNIT II (18 hours)

Amalgamation & Absorption: Purchase consideration, Inter - Company transaction, External reconstruction

UNIT III (18 hours)

Reconstruction: Alteration of share capital - Reduction of share capital, Disposal of capital reduction – Internal reconstruction

UNIT IV (18 hours)

Liquidation: Liquidation of companies - Liquidation & Insolvency – Modes of winding up - Statement of affairs – Deficiency account.

UCB 23

UNIT V (18 hours)

Holding Company Accounts: Capital Reserve, Revenue Reserve, Minority Interest, Revaluation of assets and liabilities – Inter-company Owing – Consolidated Balance Sheet.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion.

Note: Problem 80% and Theory 20%

Text Books

1 Reddy T.S & A Murthy,(2017), Corporate Accounting, Margham Publishers.

Reference Books

- 1 Jain S.P. & K.L. Narang,(2014), Advanced Accountancy, Kalyani Publishers, 20th Revised edition.
- 2.Gupta R L & M Radhaswamy,(2012), Advanced Accountancy, Sultan Chand &Co.Ltd, 5th Revised edition.
3. Arulanandam M.A &K.S. Raman,(2015),Advanced Accountancy, Himalaya Publishing, 15thRevised edition.
4. Maheshwari S.N, (2013), Advanced Accountancy,VikasPublications, 10th Revised edition.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	H	S	H	S
CO2		S	S	S	S	H
CO3		S	H	S	M	M
CO4		S	S	S	S	S

S-Strong H-High M-Medium L-Low

UCB 24

Sub.Code:20UCB410

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.10 – Company Law				
Batch 2020 -2021	Semester IV	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To enable the students how to deal with the legal provisions of Companies Act, 2013
2. To enrich the students knowledge in formation and incorporation of a company
3. To facilitate students to understand role of Key Managerial Personnel(KMP) and importance of conducting statutory and annual general meeting

Course Outcomes (COs)

K1 to K4	CO1	Remembering about the various aspects of Companies Act, 2013 and its important features
	CO2	Understanding the nature of companies, privileges for a private company, conversion of companies
	CO3	Applying the provisions of Companies Act, 2013, in formation and incorporation of a company, Alteration of Articles of a company
	CO4	Analysing the need for conducting Statutory, Annual General Meeting and role and responsibilities of KMP in making an appropriate decisions.

Syllabus

Unit I (15 hours)

Indian Companies Act, 2013: Objectives and Salient features of Companies Act, 2013 - Company – Definition, Features – Kinds of companies - One person company (OPC) – Small Company - Special privileges enjoyed by private company – Conversion of Public company into private company and private company into public company.

Unit II(15 hours)

Formation and Incorporation: Advantages and Disadvantages of incorporation – Certificate of incorporation – Effects of certificate of incorporation – Floatation of capital – Commencement of business.

Unit III(15 hours)

Memorandum of Association: Meaning and Importance - Forms and contents – Alteration of Memorandum. Articles of Association: Contents – Alteration of Articles – Effects of memorandum and Articles – ***Differences between Memorandum of Association and**

UCB 25

Articles of Association – Ultra vires - Doctrine of constructive notice – Doctrine of indoor management.

Unit IV(15 hours)

Key Managerial Personnel (KMP): Directors: Qualifications, Disqualifications and Appointment of and Removal of Directors – Duties and Liabilities of Directors – Women Director – Qualification, Appointment and tenure of Manager – Managing Director – Whole-time Managers – Managerial Remuneration of KMP. Company Secretary: Qualification, Appointment, Duties and Liabilities.

Unit V(15 hours)

Company Meetings: Need for meetings - Kinds of meeting: Statutory meeting – Annual General Meeting – Board meeting. Notice of Board Meeting – Quorum – Proxy - Minutes of Board meeting. Resolutions: Ordinary and Special resolution.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Book:

1. A.K. Majumdar, Dr.G.K.Kapoor (2013), Company Law, Taxmann Publications Pvt.Ltd,New Delhi

Reference Books:

- 1.Kapoor. N. D,(2016), Company Law, Sultan Chand & Sons, New Delhi, 30th Edition.
- 2.Pillai.R.S.N, Bhagavathi (2014) Business Law, S.Chand& Company Ltd, New Delhi, 4th Edition.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	H	H
CO2	S	H	H	S	S
CO3	S	H	S	S	H
CO4	S	S	S	H	S

S-Strong H-High M-Medium L-Low

UCB 26

Sub.Code:20UCB411

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.11 – Banking Law and Practice				
Batch 2020 -2021	Semester IV	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To Acquire knowledge in banking acts in India and banker- customer relationship.
2. To understand the regulations of opening bank accounts and negotiable instruments
3. To accustom the procedures for providing loans & advances and e-banking scenario.

Course Outcomes (COs)

K1 to K4	CO1	Knowing the relationship between banker & customer
	CO2	Describing the procedures for bank accounts & negotiable instruments
	CO3	Determining the principles and procedures for granting loans
	CO 4	Understanding thee-banking scenario in India

Syllabus

Unit 1(15 hours)

Banker and Customer: Definition & Origin - Relations between banker & customer – general & special relationship - Bank accounts: meaning – Opening of bank accounts – Types of bank account – Special types of customers – Passbook and Statement of account – Garnishee order – Know Your Customer(KYC).

Unit II(15 Hours)

Negotiable instruments: Characteristics – Presumptions as to negotiable instrument – Types - parties to negotiable instruments – Endorsement - Dishonor of negotiable instruments – e- cheque

Unit III (15 Hours)

Loans & advances: types – Nature of loans – Classification of loans – Credit worthiness of borrowers – Merits of granting loans and advances – Principles of lending – Precautions to be taken by a banker against loan.

UCB 27

Unit IV (15 Hours)

Electronic Banking: Meaning – Scenario – ***e-banking in India** – Various forms of e-banking services – e-bill payment – PAN

Unit V(15 Hours)

Banking Acts in India: Reserve Bank of India Act 1934 – Objectives - Banking Regulation Act 1949 – Origin – Important provisions of the Act.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books

1. Gordon, E. and Natarajan, K. (2014), Banking Theory, Law and Practice, Himalaya Publishing House, New Delhi, 24th edition.

Reference Books

1. S.Natarajan, R.Parameshwaran,(2004), Indian Banking, S.Chand& Company Ltd. 2nd edition.
2. J.Priyadharshini, (2016), Banking theory law and practice, Charulatha publications
3. Sundaram K.P.M and E.N.Sundaram,(2000),Modern Banking,Himalaya publications. 12th edition.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	S	S	S	S	S
	CO2	S	M	S	H	M
	CO3	S	S	M	S	S
	CO4	S	M	S	S	S

S-Strong H-High M-Medium L-Low

UCB 28

Sub.Code:20UCB412

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper : C.P.12 – Business Communication				
Batch 2020 -2021	Semester IV	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To Acquire knowledge in the basic concepts and methods of communication
2. To widen the skills of lettering business correspondence in banking & insurance
3. To develop skills in preparing company Secretarial Correspondence and interview techniques

Course Outcomes (COs)

K1 to K4	CO1	Obtain knowledge on the fundamentals of business communication
	CO2	Gain practice in drafting business letters
	CO3	Prepare the students with job oriented communication skills
	CO 4	Have an understanding in the official/ formal communication process

Syllabus

Unit – I (12 hours)

Business Communication: Meaning – Importance of Effective Business Communication-types of communication – Business Letters: Need – Functions - Kinds - *Essentials of Effective Business Letters - Layout.

Unit – II(12 hours)

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

Unit – III(12 hours)

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV(12 hours)

Company Secretarial Correspondence - Notice, Agenda, Minutes and Report Writing.

UCB 29

Unit - V(12 hours)

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books

1 Rajendra Pal Korahill,(2006), Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

Reference Books

1. Ramesh, MS, & C. C Pattanshetti,(2003), Business Communication, Sultan Chand & Sons, New Delhi.
2. Rodriguez M V,(2003), Effective Business Communication Concept, Vikas Publishing Company.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		S	S	S	S	H
CO3		S	H	S	H	S
CO4		H	M	M	S	S

S-Strong

H-High

M-Medium

L-Low

UCB 30

Sub.Code: 20UCB513

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.13 – Special Accounting I				
Batch 2020 -2021	Semester V	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To gain knowledge in the specialized area of accounting obtain knowledge in the concepts of Corporate Accounting.
2. To know the procedures and schedules in preparation of banking and insurance company accounts.
3. To enable the students to know the different ways of preparation of accounts, farm, voyage, human resource and Inflation.

Course Outcomes (COs)

K1 to K4	CO1	Understanding the concepts and keyterms of banking, insurance, voyage and human resource accounting
	CO2	Creation of awareness about the procedure to be followed in accounting of banking and insurance companies
	CO3	Determining the various schedules of corporate accounting.
	CO 4	Knowledge in the practical applications of corporate accounting in Banking and insurance.

Syllabus

Unit I(18 Hours)

Accounting for Banking Company: Meaning and Definition. Format and Preparation of Profit and Loss Account and Balance Sheet. Non-performing Assets.

Unit II (18 Hours)

Insurance Company Accounts: Important Definitions. Methods: Life Insurance, Fire and Marine Insurance – Balance Sheet. Fire Insurance Claim.

Unit III(18 Hours)

Branch Accounts: Types of branches – Methods: Final Accounts, Debtor System, Stock and Debtors System. Departmental Accounting

UCB 31

Unit IV(18 Hours)

Voyage Accounts: Meaning of important terms – Voyage Account and Voyage in Progress. Farm Accounting: ***Need and characteristics of farm accounting** – nature of transactions – cost and revenue – apportionment of common cost: product costing – farm accounting – recording of transactions – problems.

Unit V (18 Hours)

Human Resource Accounting: An overview - Methods and Human Resource Accounting Practices in India. Inflation Accounting: Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA). Computerised Accounting System.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Note: Problem 80% and Theory 20%

Text Books

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, Reprint 2017

Reference Books

1. Advanced Accountancy - Jain S.P. & K.L. Narang, Kalyani Publishers, 20th Revised edition, 2014
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co.Ltd, 5th Revised edition, 2012
3. Advanced Accountancy - Arulanandam M.A &K.S. Raman, Himalaya Publishing, 15th Revised edition, 2015

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		S	H	S	S	H
CO3		S	H	H	H	S
CO4		H	S	M	S	S

S-Strong H-High M-Medium L-Low

UCB32

Sub. Code: 20UCB514

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.14 –Direct Tax				
Batch 2020 -2021	Semester V	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To comprehend the basic models of Income Tax Act.
2. To calculate the various concepts of taxable income and exempted income.
3. To compute tax of various incomes and recognize the taxation system in India.

Course Outcomes (COs)

K1 to K4	CO1	Understanding the concepts of direct taxation in India.
	CO2	Identifying the methods of computation of Taxable Income
	CO3	Gain knowledge in various sources of income tax
	CO 4	Know the compute tax for several incomes and filing of returns

Syllabus

Unit I(18 Hours)

Taxation System in India: Direct and Indirect tax. Income Tax Act, 1961: Important Concepts and Definitions – Residential Status: Ordinary Resident, Not Ordinary Resident and Non-Resident– Scope of Total Income – Exempted Income.

Unit II(18 Hours)

Income from Salary – Income from House Property

Unit III(18 Hours)

Capital Gains – Profits and Gains of business or profession – Income from Other Sources – Set-off and carry-forward of losses

Unit IV(18 Hours)

Deduction u/s 80 – Computation of Total Income – Tax rate – Computation of tax liability

Unit V(18 Hours)

Clubbing of Income – Tax Deducted at Source (TDS) – *Advance Payment of Tax – Filing of Returns.

*** Self Study and questions for examinations may be taken from the self study portions also.**

UCB33

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion

Note: Problem 80% and Theory 20%

Text Books

1. V.P.Gaur, Narang and D.B.Narang. Income Tax Law and Practice. Recent Edition.

Reference Books

1. Income Tax Law and Practice - N.Harihara, Tata McGraw Hill, Reprint 2017
2. Income Tax law and Practice - G.Sekhar, C Sitaraman& co P Ltd, Reprint 2017
3. Direct Taxes Law and Practice - Bhagavathi Prasad, WishwaPrakasam, Reprint 2017

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	H	H	S
CO2		S	S	S	S	H
CO3		S	S	S	H	S
CO4		H	M	M	S	M

S-Strong

H-High

M-Medium

L-Low

UCB 34

Sub. Code: 20UCB515

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.15 – Investment Management				
Batch 2020 -2021	Semester V	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To impart skills on the fundamentals of investment analysis.
2. To understand the factors involved in investment management
3. To recognize and evaluate the theories in portfolio analysis

Course Outcomes (COs)

K1 to K4	CO1	Familiarizes the conceptual knowledge in investment management.
	CO2	Understanding the risk and return factors connected with investment market
	CO3	Analyses the fundamental and technical theories.
	CO 4	Evaluation of theories used in portfolio analysis and the estimation of investment process management.

Syllabus

Unit-1(18 Hours)

Investment – Financial and Economic Meaning of Investment – Investment and Gambling – Importance of Investments – Factors Favorable for Investment – Investment Media – Investment Programme – Features of Investment Programme.

Unit-2(18 Hours)

Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield Method

Unit-3(18 Hours)

Fundamental of Economic Analysis – Economic Indicators – Industry Analysis – Company Analysis

Unit-4(18 Hours)

Technical Analysis – Basic Technical Assumption – Markovitz Theory - Dow Theory – Elliot Wave Principles – Charts as a Technical Tool.

UCB 35

Unit-5 (18 Hours)

Portfolio – Meaning – *Principles of Portfolio Investment Process – Portfolio Management – Elements of Portfolio Management – Portfolio Selection – Performance Evaluation and Portfolio Revision – Theories of Portfolio – Sharp Ratio – Trainer Ratio - Capital Asset Pricing Model – Efficient Market Theory.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books

1.Preeti Singh. (2018), Investment Management, New Delhi, Himalaya Publishing House.

Reference Books

1. Bhalla, V.K. (2011). Investment Management, New Delhi, Sultan Chand & Co Ltd.

2. Prasanna Chandra. (2011). Investment Analysis and Portfolio Management. 3rd Revised Edition, New Delhi Tata McGraw Hill.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		S	S	S	S	H
CO3		S	H	S	H	S
CO4		H	M	M	S	S

S-Strong H-High M-Medium L-Low

UCB36

Sub. Code: 20UCB516

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.16 – Principles and Practices of Auditing				
Batch 2020 -2021	Semester V	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To learn about the rudiments of auditing and look at the book of accounts.
2. To pertain auditing ideas in organization to assess the financial statements
3. To recognize the different phases of auditing.

Course Outcomes (COs)

K1 to K4	CO1	Identifying the concepts of auditing and working of an auditor.
	CO2	Understanding the recent trends in auditing and auditing activities
	CO3	Investigating the verification and valuation of assets and liabilities
	CO 4	Gaining knowledge on audit of share capital and share transfer

Syllabus

Unit I (15 Hours)

Auditing- Definition – Nature and Scope - Objectives – Advantages and limitations of auditing - Auditing and investigation –Qualities of an auditor – Disqualification of an Auditor

Unit II (15 Hours)

Audit –Types – Advantages - Audit procedure- Planning of audit-Audit programme- Audit notebook - Audit working papers - Internal control - Internal check - Position of External auditors as to Internal auditor, Branches of Auditing

Unit III (15 Hours)

Vouching - Vouching of Cash, Trading transactions and Impersonal ledgers.

Unit IV (15 Hours)

Verifications and valuation of Assets and Liabilities – Depreciation – Reserves and provisions – Audit of computerized accounts - ***Electronic Auditing.**

Unit V (15 Hours)

Company audit – Audit of Share capital and share transfer - Appointment and removal of auditor –Audit report – Content of Audit Report. Rights – Duties – liabilities of auditor.

UCB37

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books

1. Practical Auditing - Tandon B N, S.Chand&Co.P.Ltd, Reprint 2017

Reference Books

1. Fundamentals of Practical Auditing - Ravindarkumar&Virendar Sharma, Prentice hall, Reprint 2015
2. Practical Auditing - V.Radha, Prasanna Publishers, Reprint 2012
3. Practical Auditing - Dinkarpagare, Sultan Chand & Co P.Ltd, Reprint 2013

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	H	S	S
CO2		S	S	S	H	H
CO3		S	H	S	S	M
CO4		H	S	H	S	S

S-Strong H-High M-Medium L-Low

UCB38

Sub. Code: 20UCB617

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.17 – Special Accounting II				
Batch 2020 -2021	Semester VI	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To construct acquaintance in the field of cost accounting
2. To obtain knowledge in Management accounting and its techniques.
3. To understand the procedures of Ratio Analysis and fund flow statement

Course Outcomes (COs)

K1 to K4	CO1	Comprehend the several cost conception involved in business
	CO2	Construe the impact of the select cost methods.
	CO3	Understand the classification of ratios and statement.
	CO 4	Exhibit the ratios and budgetary control.

Syllabus

Unit I (18 Hours)

Cost Accounting – Definition, meaning and scope – Relationship of Cost Accounting with financial accounting and management accounting – Methods of costing– Types of costing - Cost analysis, concepts and classifications – Elements of cost, preparation of Cost sheet.

Unit II (15 Hours)

Materials and Labour Cost: Material- Methods of Valuing material issues – FIFO, LIFO, Simple Average and Weighted Average –Levels setting – EOQ. Labour –Systems of wage payment – Time rate, Piece rate, Taylor’s Differential piece rate, Halsey premium and Rowan’s premium plan.

Unit III (15 Hours)

Management accounting – Meaning – Nature and Scope - Objectives– Advantages and disadvantages – Tools and techniques of Management accounting. Budgeting and Budgetary control – Definitions -Preparation of functional budgets – Cash, Production and Sales.

Unit IV (15 Hours)

Ratio analysis – Significance – Classifications - Liquidity, Efficiency, Solvency and Profitability ratios (excluding construction of Balance sheet) ***Limitations of Ratios Analysis.**

UCB39

Unit V (15 Hours)

Fund flow analysis - Cash flow analysis (New Format only – Direct and Indirect Method).

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Note: Problem 80% and Theory 20%

Text Book

1. Management Accounting- Sharma & Shashi K. Gupta, Kalyani Publishers, 13th Revised Edition, 2014

Reference Books

1. Cost Accounting - Jain S.P. &K.L.Narang, Kalyani Publishers, 21stEdition, 2010
2. Cost and Management Accounting- Saxena V.K. &C.D.Vashist, Sultan Chand & sons, 18thEdition, Reprint 2005

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		S	S	H	S	H
CO3		S	M	S	H	S
CO4		H	S	S	S	M

S-Strong

H-High

M-Medium

L-Low

UCB 40

Sub. Code: 20UCB618

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.18 –Indirect Tax				
Batch 2020 -2021	Semester VI	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To know the concept of Indirect Taxes and Law and its comparison with direct tax.
2. To enrich meticulous knowledge about GST in India.
3. To demonstrate the levy and collection of GST

Course Outcomes (COs)

K1 to K4	CO1	Understanding the concepts of indirect taxes and law
	CO2	Gain thorough facts about GST in India
	CO3	Epitomize the various sections involved in GST
	CO 4	Applying the uses of GST and custom duties.

Syllabus

UNIT-I(15 Hours)

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advalorem and Specific. Contribution of Indirect taxes to Government Revenues.

UNIT-II(15 Hours)

Good and Services Tax in India - Introduction – Concept of GST - Need for GST – Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST- IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

UNIT-III(15 Hours)

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

UCB 41

UNIT-IV(15 Hours)

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

UNIT-V(15 Hours)

Introduction to Customs Laws in India: ***The Customs Act 1962** - The Customs Tariff Act 1975- Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text book

1. Indirect Taxes - V.S.Datey. Taxmann Publication (p) Ltd. New Delhi, 2017
2. Indirect Taxes - Dr.R.Parameswaran and CA.P.Viswanathan, GST and Customs Laws, Kavin Publications, First edition (2018).

Reference Books

1. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi, 2017
2. H.C. Mehrotra and prof. V.P.Agarwal, goods and service tax- sahitya bhawan Publication, Agra (2018)

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	M	S	M
CO2		S	S	S	S	S
CO3		H	H	S	H	S
CO4		H	H	S	S	S

S-Strong H-High M-Medium L-Low

UCB42

Sub. Code: 20UCB619

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.19 – Financial Markets				
Batch 2020 -2021	Semester VI	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To enable the students to understand to basics of financial markets in India.
2. To identify the role of Financial Intermediaries in financial markets.
3. To observe the new modes of financing related to financial markets.

Course Outcomes (COs)

K1 to K4	CO1	Understanding the concepts involved in financial markets in India
	CO2	Identification of the role of various financial intermediaries
	CO3	Distinguishing of new issue market and secondary market
	CO 4	Examination of recent modes of financing trending in financial markets

Syllabus

Unit – I(15 Hours)

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India –Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets

Unit – II(15 Hours)

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking -Role and Functions of Merchant Bankers in India – Under writing

Unit – III(15 Hours)

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange –Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit – IV(15 Hours)

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC –UTI – Mutual Funds – Investments Companies

Unit – V(15 Hours)

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital –Dimension Functions – Venture Capital in India – Factoring – Types – Modus

UCB 43

Operandi of Factoring –Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility ofSecuritisation – Securitisation in India,

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Book

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House, 2nd Edition, 2015

Reference Books

1. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 6th Edition, 2009
2. Financial Management - M Y Khan and Jain, Tata Mc Grew Hill, 6th Edition, 2016

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		S	S	S	S	H
CO3		H	H	S	M	S
CO4		S	H	M	S	S

S-Strong

H-High

M-Medium

L-Low

UCB44

Sub. Code: 20UCB620

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper : C.P.20 – Financial Advancement in Banking and Insurance				
Batch 2020 -2021	Semester VI	Hours / Week 4	Total Hours 60	Credits 2

Course Objectives

1. To understand the recent finance developments in banking and insurance
2. To observe the business correspondents involved in banking and insurance industry
3. To discern the reforms in General Insurance Industry

Course Outcomes (COs)

K1 to K4	CO1	Understanding the marketing of banking and financial products
	CO2	Acquiring skills in promoting insurance products
	CO3	Know the benefits of insurance to the individuals and society
	CO 4	Analyzing the latest policies emerging in life and general insurance

Syllabus

Unit-1 (12 Hours)

E-banking – Features – Difference between Traditional Banking and E-banking –Constraints in E-banking – Advantages and Disadvantages – Security Measures – Electronic Delivery Channels – ATM – Operation – Credit Card – Features – Operation – Advantages and Disadvantages – Debit card – Features – Smartcard – Features – Telebanking –Features – Mobile Banking – Advantages and Disadvantages – Internet Banking –Advantages and Disadvantages

Unit-II(12 Hours)

Recent Development in Banking Industry: Corporate Banking – Product and Service – Features – Role of banking in development of Micro Small and Medium Enterprises - Door Step Banking – Cash Management System – Relationship Manager - Retail Banking -Product and Service – Growth Drivers of Retail Banking – Challenges – Insta Banking – Itrack – Imobile – Tab Banking

Unit-III(12 Hours)

Business Correspondent - PMJDY – PMJBY Scheme I and Scheme II – Rights to Information Act – Objective – Scope and Powers – Exclusion – Information Technology Act – Objectives– Features and Structure - Banking Ombudsman –Appointment – Powers and Duties

UCB45

Unit-IV(12 Hours)

Micro Insurance Plans – *Pension Plans* – Health Plan – Single Window System – Online Insurance – Different Payment Gateways: ECS – EBPP – ATM – PORTAL – Collecting Bank – AP online – MP online – Agents Collection – SMS Payment – SUVIDHAA – Direct Debit – Senior Business Associates – Retired Employee Collection Payment – PMJDY – PMJJBY – ***Information Technology and LIC**

Unit-V(12 Hours)

Long Term Liability Policy for Motor Vehicles – Students Safety Insurance – Overseas Mediclaim Policy – Conditions – Exclusion – Add on Covers – Topup and Super Topup Policy in Health Insurance – Passenger and Goods Carrying Policy – General Rules and Regulations – Reforms in General Insurance Industry

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion

Text Books

1. Jyotsna Sethi and Nishwan Bhatia (2014) Elements of Banking and Insurance.2nd Edition.Delhi: PHI Learning Private Limited.

Reference Books

1. Gordon, E. and Natarajan, K. (2017). Banking Theory, Law and Practice.26th ed. New Delhi: Himalaya Publishing House.
2. Jagroop Singh (2014) Banking and Insurance Law. Kalyani Publishers.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	S	S	H	S	S
	CO2	S	S	S	S	H
	CO3	S	H	S	M	S
	CO4	H	S	M	H	S

S-Strong H-High M-Medium L-Low

UCB 46
ALLIED

Sub. Code: 20UCB3A3

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper :Allied 3 – Business Economics				
Batch 2020 -2021	Semester III	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To understand the Nature and Scope of Economics
2. To learn and apply the various theories and practices involved in Business Economics
3. To take hold of knowledge on the concept of National Income

Course Outcomes (COs)

K1 to K4	CO1	Familiarize the basic concepts of economics
	CO2	Get an idea about the use of economics in business
	CO3	Achieve comprehensive knowledge about demand, supply, production and market structure
	CO 4	Figure out the concepts of National Income

Syllabus

UnitI (18 Hours)

Economics-Definition -Nature and scope of Economics –Methods of Economics-Utility analysis –Law of Equi-Marginal utility–Law of Diminishing Marginal Utility

Unit II (18 Hours)

Demand -Meaning and Definition–Demand Schedule –Law of Demand –Demand curves – Elasticity of Demand –Consumer’s surplus

Unit III (18 Hours)

Production-Factors of production –Law of diminishing returns –Returns to scale –Scale of production –***Economies of Scale of Production**-Factors influencing supply-Supply Curve-Law of Supply

UnitIV (18 Hours)

Market-Classification of Market under Competition –Equilibrium under Perfect Competition of Firm and Industry -Pricing under perfect competition, Monopoly –Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly

UCB47

UnitV (18 Hours)

National Income - Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method –Problems in Estimating National Income – Wholesale price index – Consumer price index – Current trends in Indian economy,

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books

1. Sankaran S,(2009), Business Economics, Margham Publishers.

Reference Books

- 1.Seth M L, Lakshmi Narain Agarwal, (2012), Principles of Economics, S.Chand&Co.Ltd4th Edition.
2. Sundaram K P &ESundaram, (2011), Managerial Economics, S.Chand&Co.Ltd, 9th Edition.
- 3.Varshney R L and N Maheswari (2012), Managerial Economics, S.Chand&Co.Ltd, 16th Edition.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	H	H	S
CO2		S	S	S	S	H
CO3		H	M	S	S	S
CO4		S	S	M	S	S

S-Strong

H-High

M-Medium

L-Low

UCB48
ALLIED

Sub.Code:20UCB4A4

Programme Code :19		Commerce with Banking & Insurance		
Title of the paper :Allied 4- International Trade				
Batch 2020 -2021	Semester IV	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To gain knowledge about international trade and theories
2. To enrich knowledge on balance of payment and foreign exchange market operations
3. To proliferate awareness on export promotion agencies

Course Outcomes (COs)

K1 to K4	CO1	Understanding nature of international trade and its theories
	CO2	Describing the Balance of Payment concept and foreign exchange market operations
	CO3	Determining the principles and procedures of terms of payment
	CO 4	Developing the knowledge in export promotion agencies and its role.

Syllabus

Unit I (18 Hours)

International Trade – Basis of International Trade, Gains from trade and terms of trade. – Forms of International Trade - Balance of Payments.

Unit II (18 Hours)

Trade Barriers – Tariff and non-tariff barriers – Export Import documentation – Letter of Credit and its types – Special economic zone - 100% Export Oriented Unit(EOU) – ***Free trade zones.**

Unit III (18 Hours)

Export Financing –Preshipmentand post shipment credit – EXIM bank – Export credit Guarantee Corporation (ECGC) – Counter trade – Forms of counter trade.

Unit IV (18 Hours)

Recent foreign trade Policy – Foreign Exchange Markets – Determination of foreign exchange rates-Foreign Exchange Management Act- Provisions relating to export of goods

UCB 49

and services and Foreign Investment-Exchange Control – Objectives of Exchange Control
Methods of Exchange Control

Unit V (18 Hours)

International Institutions: World Trade Organisation (WTO) – International Monetary Fund (IMF) – World Bank – Trade blocks: ASEAN – SAARC – ESCAP – Implications of trade blocks in international trade.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books

1. Francis Cherunilam, (2019), International Trade and Export Management, Himalaya Publishing House, 21st edition.

Reference Books

1. P.Subba Rao (2019), International Business, Himalaya Publications, 5th edition.
2. C. Jeevanandham, (2013), Foreign Exchange Risk Management, Sultan Chand & Sons, 6th edition.
3. R.L. Varshney & B. Bhattacharyya, (2012), International Marketing Management, Sultan Chand Sons, 14th Edition.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	H	S	M	S
CO2		S	S	S	S	H
CO3		H	S	S	H	S
CO4		S	H	S	S	S

S-Strong H-High M-Medium L-Low

UCB 50

Programme Code : 19		Commerce with Banking & Insurance	
Batch 2020 -2021	Major Elective Paper 1 – Cyber Law		Credits 5

Course Objectives

1. To spread awareness among the students about threats of cyber crime.
2. To create basic knowledge on concept of e-governance and digital signature.
3. To understand the need for preventing cyber crimes

Course Outcomes (COs)

K1 to K4	CO1	Keep in mind the nature and scope of cyber laws and the types of cyber crimes
	CO2	Understand the frame work of e-governance in India
	CO3	Apply digital signatures and online banking systems for ensuring authentication of transactions
	CO 4	Analyze the various provisions of law and realize individual responsibilities to prevent crimes

Syllabus

Unit I (15 hours)

Cyber Law: Meaning – Definition – Nature and Scope of Cyber laws – Need and Application of Cyber law. Cyber crime: Meaning – Nature – Classification- Reasons for cyber crime – Types of cyber crime – *Prevention of cyber crime. Interpol – CERT – Role and Functions.

Unit II (15 hours)

Cyber terrorism: Meaning – Reasons – Dangers. E-Commerce: Meaning – Types - Advantages and Disadvantages. E-Governance: Meaning – National plan – E-Governance in India.

Unit III (15 hours)

Digital signature: Meaning – Importance – Essential steps – Digital signature certificate. Certifying authority: Meaning – Need – Types of certificates – ***Electronic signature certificate.**

Unit IV (15 hours)

Online banking – Meaning – Need – Advantages and Disadvantages – Security. Authentication of electronic records.

Unit V (15 hours)

Prevention of cyber crimes – Classification of offences – Cyber crimes and other statutes – Regular cyber crime and applicable provisions. Trade mark act - Major provisions and features. Evidence Act 1872 – Objectives and applicability.

UCB 51

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion

Text Book:

1. Shilpa surayabhanDongre (2015), Cyber law and its applications, Current publicationsMumbai, 1st Edition.

Reference Books:

- 1.K.Mani(2012), A practical approach to cyber laws, Kamal publishers, New Delhi, 2nd Edition.
- 2.M.Dasgupta(2014), Cyber crime in India – A Comparative Study, Eastern law house, Kolkatta, 1st Edition.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	S	S	S	M	S
	CO2	S	S	S	S	H
	CO3	H	S	S	S	S
	CO4	S	H	H	S	S

S-Strong

H-High

M-Medium

L-Low

UCB52

Programme Code : 19	Commerce with Banking & Insurance	
Batch 2020 -2021	Major Elective Paper 2 – Introduction to Business Research	Credits 5

Course Objectives

1. To understand the research process and its application in real business.
2. To pertain the major types of research designs in research field.
3. To develop skills of literacy, inquiry, presentation and interpretation in research.

Course Outcomes (COs)

K1 to K4	CO1	Understanding the ethical issues linked with the conduct of Research.
	CO2	Clearly identify the business problems and effective ways to answer those problems
	CO3	Ability of the students is enriched in formulating and presenting an effective research reports.
	CO 4	Analyse and summarize key issues for further research.

Syllabus

Unit I (15 Hours)

Meaning and definition of research – objectives of research – Types of research - Significance of research – Research process – ***Criteria of good research.**

Unit II (15 Hours)

Research Problem – Selecting and defining the problem – Research Design – Concept relating to Research Design – Different Research Design – Research Plan.

Unit III (15 Hours)

Sampling Design and Hypothesis – Implication of Sample Design – steps – Criteria of selecting sampling procedure – Characteristics of sampling design – Different types of sample design. Hypothesis – Characteristics – Concepts – Procedure.

Unit IV (15 Hours)

Data Collection – Methods of Data Collection – Primary – Secondary–Others – pilot study Report.

Unit V (15 Hours)

Interpretation and report writing – interpretation techniques – Significance – Steps in report writing – Layout of research report – Precaution for report writing.

*** Self Study and questions for examinations may be taken from the self study portions also.**

UCB53

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion

Text Books

1. Research Methodology - C.R.Kothari, 3rd Edition, 2014

Reference Books

1. Statistical Methods - S.P.Gupta, Reprint 2014
2. Advanced Statistical Methods - Sancheeti&Kapoor, 2015
3. Survey Method - Mose C.A., Reprint 1999
4. Research Methodology - P.Saravanel, 16th Edition, 2008

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	M	S
CO2	S	S	S	S	H
CO3	S	S	S	S	S
CO4	H	H	S	H	S

S-Strong

H-High

M-Medium

L-Low

UCB54

Programme Code : 19		Commerce with Banking & Insurance	
Batch 2020 -2021	Major Elective Paper 3 – Security Analysis and Portfolio Management		Credits 5

Course Objectives

1. To understand the various processes in risk and return of investment management
2. To enable the students to gain in-depth knowledge of security valuation, fundamental and Technical analysis
3. To make students to learn performance evaluation and Formula plans.

Course Outcomes (COs)

K1 to K4	CO1	Discovering the relationship between risk and return.
	CO2	Consideration of various alternatives available for investment.
	CO3	Learn to value the equities and bonds in the recent stock market
	CO 4	Gaining knowledge of the various strategies followed by investors

Syllabus

Unit I (15 Hours)

Investment - Meaning and process of Investment Management –Speculation Investment Avenues in India

Unit II (15 Hours)

Risk and Return – Historical and Expected return – Measurement – Risk and its measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.

Unit III (15 Hours)

Security Valuation – Bond, Equity and preference share valuation – Yield to maturity- Bond value theorems.

Unit IV (15 Hours)

Fundamental and Technical Analysis – Economy, Industry and Company analysis –Tools for technical analysis- ***Sources of information for analysis.**

Unit V (15 Hours)

Portfolio Selection, performance evaluation and portfolio revision- Formula plans. –Capital Asset Pricing Model (CAPM).

***Self Study Questions for Examination may be taken from the Self Study portion also.**

UCB55

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text book

1. Prasanna Chandra (2006), Investment analysis and portfolio management, Tata McGraw Hill, 2nd edition

Reference books

1. Kevin.S.(2006), Security Analysis and Portfolio Management,prentice hall of India.
2. Punithavathy Pandian (2012), Security Analysis and portfolio management -, Vikas Publications- 2012

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	S	S	S	M	M
	CO2	S	M	S	S	H
	CO3	S	S	H	S	S
	CO4	H	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

UCB56

Programme Code : 19	Commerce with Banking & Insurance	
Batch 2020 -2021	Major Elective Paper 4 – Entrepreneurial Development	Credits 5

Course Objectives

1. To understand the basis of Entrepreneurial development.
2. To know the institutional finance and services provided to entrepreneurs.
3. To observe the subsidies and incentives provided to the entrepreneurs.

Course Outcomes (COs)

K1 to K4	CO1	Know the various characteristics and phases in the entrepreneurship.
	CO2	Understanding the financial and technical assistance offered to the entrepreneurs
	CO3	Investigating the issues faced by the entrepreneurs
	CO 4	Applying the ideas in the formulation and evaluation of project report

Syllabus

Unit – I(15 Hours)

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. ***Development of women entrepreneur & rural entrepreneur** –including self-employment of women council scheme.

Unit – II(15 Hours)

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III(15 Hours)

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV(15 Hours)

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V(15 Hours)

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

UCB57

***Self Study Questions for Examination may be taken from the Self Study portion also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text book

1. Entrepreneurial Development- Gupta C B & N P Srinivasan, EssPeeKay publishing, Revised edition 2012

Reference Books:

1. Entrepreneurial Development- Saravanavel, Tata Mc Grew Hill, 5th edition 2014
2. Entrepreneurial Development - Bhanushali S, Kalyani Publishing, 8th edition 2012
3. Entrepreneurial Development- Khankha, Sultan Chand&Co.P.Ltd, 4th revised edition reprint 2013

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	H	S	S	M	M
	CO2	S	M	S	S	S
	CO3	S	S	S	S	S
	CO4	H	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

UCB58

Programme Code : 19		Commerce with Banking & Insurance	
Batch 2020 -2021	Major Elective Paper 5 – Consumer Affairs		Credits 5

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer
2. To make the students to understand the social framework of consumer rights and legal framework of protecting consumer rights.
3. To provide an understanding of the procedure for redressal of consumer complaints

Course Outcomes (COs)

K1 to K4	CO1	Remember the conceptual framework on consumer and markets.
	CO2	Understand the important provisions of the consumer protection act
	CO3	Apply grievance redressal mechanism and leading case studies
	CO 4	Analyse the business firms' interface with consumers and the consumer related regulatory and business environment

Syllabus

UNIT - I CONCEPTUAL FRAMEWORK(15 Hours)

Consumer and Markets: Concept of Consumer- Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets-E-Commerce with reference to Indian Market- Concept of Price in Retail and Wholesale- Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws- Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances -complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

UNIT - II THE CONSUMER PROTECTION LAW IN INDIA (15 Hours)

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service,unfair trade practice, and restrictive trade practice. UPA60 Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), ***Role of Supreme Court under the CPA with important case law.**

UNIT - III GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW (15 Hours)

UCB59

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit - IV ROLE OF INDUSTRY REGULATORS IN CONSUMER PROTECTION (15 Hours)

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI iv. Electricity Supply: Electricity Regulatory Commission
- v. Real Estate Regulatory Authority

Unit - V CONTEMPORARY ISSUES IN CONSUMER AFFAIRS (15 Hours)

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

***Self Study Questions for Examination may be taken from the Self Study portion also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi (2007), Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005), Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd. G.
3. Ganesan and M. Sumathy. (2012), Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012), Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002), Consumer Right for Everyone Penguin Books.
7. E-books :- www.consumereducation.in

UCB 60

8. Empowering Consumers e-book, www.consumeraffairs.nic.in
9. ebook, www.bis.org
10. The Consumer Protection Act, 1986 and its later versions.

Articles

1. MisraSuresh,(Aug 2017) “ Is the Indian Consumer protected? One india one people
2. Raman Mittal, SonkarSumit and ParineetKaur(2016) regulating unfair trade practices : an analysis of the past and present Indian legislative models, Journal of consumer policy.
3. Chakravarthy.S, (2014) MRTP Act metamorphoses into competition Act. CUTS UPA62 Institute for regulation and competition position paper. Available online at www.cutsinternational.org/doc01.doc.
4. Kapoor Sheetal (2013) “Banking and the Consumer” Akademos (ISSN 2231-0584)
5. Bhatt K.N, Misra Suresh and Chadah Sapna (2010). Consumer, Consumerism and Consumer Protection, Abhijeet publications
6. Kapoor Sheetal(2010) “Advertising – An essential part of Consumer’s life-Its legal and ethical aspects”, Consumer protection and trade practices journal, October 2010.
7. Verma, D.P.S.(2002) Regulating misleading advertisements, legal provisions and institutional framework. Vikalpa.Vol.26.No.2.pp.51-57.

Periodicals

1. Consumer protection judgements (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: International Journal on Consumer law and practice, National Law School of India University, Bengaluru
3. ‘Consumer Voice’, published by VOICE Society, New Delhi.

Websites

1. www.ncdrc.nic.in
2. www.consumeraffairs.nic.in www.iso.org
3. www.bis.org.in
4. www.consumereducation.in
5. www.consumervoice.in
6. www.fssai.gov.in
7. www.cercindia.org

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		S	S	S	S	S
CO3		S	S	S	S	S
CO4		S	S	S	S	S

S-Strong H-High M-Medium L-Low

UCB 61

Programme Code : 19	Commerce with Banking & Insurance	
Batch 2020 -2021	Major Elective Paper 6 – Customer Relationship Management	Credits 5

Course Objectives

1. To enlighten the students about the customer relationship management techniques and practices used in banking and insurance.
2. To understand CRM Strategies involved in real business
3. To gain ample of knowledge in CRM services, Data Warehousing and E-CRM.

Course Outcomes (COs)

K1 to K4	CO1	Create insight in the area of customer relationship management
	CO2	Understand the conceptual foundations of relationship marketing and its implications for further development in the field of business
	CO3	Analyze the different components of customer relationship management plan
	CO 4	Identify the values created by customer relationship management and customer's behavior in present scenario

Syllabus

Unit-1(15 Hours)

Customer Relationship Management – Evolution of CRM – Meaning - Definition – Characteristics of CRM – Objectives of CRM - Process of CRM – Types of CRM - Components of CRM – Steps of Achieving CRM Goals – CRM Selection and Implementation Process – Benefits of CRM – Limitations of CRM.

Unit-II(15 Hours)

CRM Strategy: Introduction – Reasons for adopting CRM Strategies – Types of CRM Strategies – Building CRM Strategies – Implementing CRM Strategies – Essentials of CRM Strategy. CRM Process – Objectives – Benefits – Process Selection Procedure – CRM Business Transformation – Steps in CRM Implementation – CRM Business Cycle – CRM for client server model – CRM at work.

Unit-III(15 Hours)

CRM Services – CRM in b2c markets: CRM in Hospitality – Telecom – Airlines – Banking and Insurance Sector – Healthcare – Retail Industry – Service Recovery – Service Guarantees – CRM in b2b markets – Characteristics of Business Markets – Importance – Key Account Management.

UCB62

Unit-IV(15 Hours)

Data warehousing – Data warehousing Architecture – Data warehousing and CRM – Data mining – Characteristics of Data mining – Tools and Techniques – Data mining in Banks and Insurance Companies – Campaign Management – Sales force Automation – Customer Service and Support.

Call Centre – Meaning – Objectives – Features and Functionality – Components of Call Centre – Call Centre Architecture – Measures for Call Centre – Call Centre Technology.

Unit- V(15 Hours)

E-CRM – Features – Need – e-CRM Architecture –Channels for customer Interaction – Need – Basic Requirements – Dimension of e-CRM – Applications of e-CRM – Advantages – Problems in e-CRM – e-CRM tools – Functional components of CRM Solution.

***Self Study Questions for Examination may be taken from the Self Study portion also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text book

1. S.Alok Kumar Rai. (2014),Customer Relationship Management, New Delhi: PHI Learning Private Limited, 2nd edition.

Reference books

1. Bhanu Prakash Verma and Tripti Singh (2012). Customer Relationship Management. Chennai: Thakur Publishers.
2. Nisha Bansal and Preeti Chauhan. (2012). Customer Relationship Management. Delhi: Nisha Enterprises.
3. Shainesh G and Jagdish N Sheth. (2010). Customer Relationship Management. Macmillan Publishers India Limited.
4. Shanmugasundaram. S (2008). Customer Relationship Management. New Delhi: Prentice-Hall of India Private Limited.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	H	S	H	H	M
	CO2	S	S	S	S	S
	CO3	S	S	S	S	S
	CO4	H	M	H	S	S

S-Strong

H-High

M-Medium

L-Low

UCB 63

20UHR3N1

SEMESTER III

PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS

Total Hours of Teaching : 30

Total Credits : 2

Objectives:

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
2. To impart education on national and international regime on Human Rights.
3. To sensitive students to human suffering and promotion of human life with dignity.
4. To develop skills on human rights advocacy
5. To appreciate the relationship between rights and duties
6. To foster respect for tolerance and compassion for all living creature.

UNIT – I (6 Hours)

Definition, Meaning, Concept ,Theories and Kinds of Human Rights- Evaluation and Protection of Human Rights in India- Development of Human Rights under the United Nations.

UNIT – II (6 Hours)

United Nations Charter and Human Rights - U.N.Commission on Human RightsUniversal Declaration of Human Rights - International Covenant on

- Civil & Political Rights
- Economic, Social and Cultural Rights

UNIT – III(6 Hours)

Human Rights and Fundamental Rights (Constitution) - Enactments regarding Human Rights Laws in India - National Human Rights Commission and State Human Rights Commission.

UNIT – IV (6 Hours)

Aged persons and their Human Rights - Human Rights of Persons with Disabilities - Tribal Human Rights in India - Three Generation Human Rights.

UNIT – V (6 Hours)

Rights of Women, Child, Refugees and Minorities - Media and Human Rights - NGO's in protection of Human Rights - Right to Election

UCB 64

Books for Study

1. Human Rights Compiled by Dr.V.Sugantha, Kongunadu Arts and Science College, Coimbatore –29. Book for Reference:
 - 1.Human Rights, Jaganathan,MA.,MBA.,MMM.,ML.,ML., Humanitarian Law and J.P.ArjunProprietor,UshaJaganathan Refugee Law law series, 1st floor, NarmathaNanthi Street, Magathma Gandhi Nagar, Madurai – 625014.
2. Promoting Women’s Rights Publisher : United Nations. As Human Rights New York., 1999

UCB 65

SEMESTER-IV

20UWR4N2

NON MAJOR ELECTIVE-II WOMEN'S RIGHTS

Total Hours of Teaching: 30

Total Credits: 2

OBJECTIVES:

To know about the laws enacted to protect women against violence.→

To impart awareness about the hurdles faced by women.→

To develop a knowledge about the status of all forms of women to access to→ justice.

To create awareness about women's rights.→

To know about laws and norms pertaining to protection of women.→ To understand the articles which enables the women's rights.→

To understand the Special Women Welfare laws.→

To realize how the violence against women puts an undue burden on health→ care services.

Unit I (6 Hours)

Laws, Legal System & Change Definition- Constitutional law, CEDAW and international human rights-law and norms-laws and social context-constitutional and legal frame.

Unit II (6 Hours)

Politics of Land and Gender in INDIA Introduction-faces of poverty-land as productive resources-locating identities- women's claim to land →rights of properties-case studies.

Unit III (6 Hours)

Women's Rights: Access to Justices Introduction-criminal law-crime agent women-domestic violence-dowry related harassment and dowry deaths-molestation-sexual abuse and rape-loop-holes in practice- laws enforcement agency.

Unit IV(6 Hours)

Women's Right Violence against-women-domestic violence-the protection of women from domestic violence act, 2005-The Marriage Validation Act, 1982-The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961.

UCB 66

Unit V (6 Hours)

Special Women Welfare Laws Sexual harassment at work place-rape and indecent representation-the indecent representation act, 1956-acts enacted for women development and empowermentrole of rape crisis center.

Book for study :

Published by Kongunadu Arts & Science College, 2011.

Books for reference:

1. Good Women do not Inherit land Nitya Rao, Social Science Press and Orient Blackswan (2008).
2. Knowing Our Rights An Impart for Kali for Women (2006).
3. International solidarity network.
4. Women Rights P.D.Kaushik, Bookwell Publications (2007).
5. Violence Protective Measures for Aruna Goal, Women Development and Empowerment Deep and Deep Publications Pvt. (2004).
6. Gender Justice Monika Chawla, Deep and Deep Publications Pvt. (2006).
7. Domestic Violence Against Women Preeti Mishra, Deep and Deep Publication Pvt. (2007).
8. Violence against Women Clair M. Renzetti, Jeffrey L. Edleson, Raquel Kennedy Bergen, Sage Publications (2001).

UCB 67

Skill- based Subject

Sub. Code: 20UCB3SL

Programme Code : 19		Commerce with Banking & Insurance		
Skill Based Subject - 1 Computer Applications (MS- Office) Practical –I				
Batch 2020 -2021	Semester III	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To know about components of computer and it's working.
2. To create a word document, a worksheet, a slide in a power point.
3. To know to create documentation and innovative presentation.

Course Outcomes (COs)

K3 to K5	CO1	Develop the ability to use computer.
	CO2	Demonstrate the use of computer by way of MS-Word, MS-Excel and MsPower point.
	CO3	Evaluate the working of MS – word, MS – Excel and MS- Power point

Syllabus

MS WORD (10 hours)

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

MS EXCEL (10 hours)

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

UCB68

2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation, Decline.

POWERPOINT (10 hours)

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:
Top down, Bottom up, Zoom in and Zoom out.-The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:
Creation of different slides, changing background color, font color using wordart.

Mapping

PSO \ CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	S	S
CO2	S	S	S	S	H
CO3	S	H	S	S	S

S-Strong H-High M-Medium L-Low

UCB69

Skill- based Subject

Sub.Code:20UCB4S1

Programme Code :19		Commerce with Banking & Insurance		
Skill Based subject 2- Human Resource Management				
Batch 2020 -2021	Semester IV	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To make out the importance of human resources management in an organisation.
2. To grasp the key issues related in administering the human resources in a company.
3. To study about the overall human resources environment.

Course Outcomes (COs)

K1 to K4	CO1	Memorizing the basic concepts of human resource management
	CO2	Understanding the recruitment process in an organization
	CO3	Identifying the need for motivation and its theories
	CO4	Recognizing the employees participation in the management

Syllabus

Unit-1 (6 Hours)

Human Resource Management in Organizational Context – Analysis and Designing of Human Resource Department – Human Resource Planning– Job Evaluation – Job Description

Unit-2 (6 Hours)

Recruitment – Selection – Placement – Induction – Internal – Mobility and Separation – Performance Appraisal – Career and Succession – Planning – Training and Development.

Unit-3 (6 Hours)

Motivation – Types – Theories of Motivation – Morale – Measures to Improve Morale –
***Job Satisfaction**

Unit-4 (6 Hours)

Employee Participation in Management – Forms of Participation – Employees Stock Options – Joint Management Council - Merits and Limitations

Unit-5(6 Hours)

Conflict Management – Types of Conflict – Causes and Remedies of Conflict.

UCB 70

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books

1. Human Resource Management – C.B.Gupta, Mcgraw Hill, Reprint 2013

Reference Books

1. Human Resource Management – K.Aswhappa, Tata McgrawHill, 9th Edition, 2015

2. Human Resource Management - C.B.Memoria, Himalaya Publication.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		S	S	S	S	H
CO3		S	H	S	H	S
CO4		H	M	M	S	S

S-Strong

H-High

M-Medium

L-Low

UCB 71

Skill- based Subject

Sub.Code:20UCB6SM

Programme Code : 19		Commerce with Banking & Insurance		
Skill Based subject 3 - Computer Applications (Tally & Advanced Excel) Practical –II				
Batch	Semester	Hours / Week	Total Hours	Credits
2020 -2021	VI	2	30	3

Course Objectives

1. To understand the salient features of Tally ERP.9 and its keycomponents.
2. To introduce the students to the usage of Tally for accountingpurpose
3. To assist the students to work with the Advanced Excel.

Course Outcomes (COs)

K3 to K5	CO1	Students do possess required skill and can also be employed as Tally data entry operator
	CO2	Students be able to understand the need of Tally software in developing computerized accounts
	CO3	Students be able to distinguish and identify between the principal layers of communication system

Syllabus

TALLY

1. Creation of acompany.
2. Create ledgers in single ledger mode and multi ledgermode
3. Create Inventory masters - stock categories, stock groups, stock items, units of measure and Godowns.
4. Prepare Subsidiarybooks
5. Enter transactions using accounting and inventory vouchers

ADVANCED EXCEL

1. Flash fill
2. Prepare a Pivot Table
3. Prepare a Pivot Table with Charts
4. Create V Lookup
5. Create H Lookup

UCB 72

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		H	S	S	S	H
CO3		S	H	S	H	S

S-Strong

H-High

M-Medium

L-Low

UCB 73

Programme Code : 19		Commerce with Banking & Insurance		
Title of the paper :Extra Departmental Course: International Banking Operations				
Batch 2020 -2021	Semester V	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To enable the students to obtain facts about the foreign exchange.
2. To understand the international financial institutions and it's working.
3. To comprehend the role of banks in export and import finance.

Course Outcomes (COs)

K1 to K4	CO1	Acquire ideas about the foreign exchange market
	CO2	Students are familiarized with the various international financial institutions
	CO3	Obtain thorough information about FEDAI and FEMA
	CO 4	Realize the procedures involved in export and import finance

Syllabus

Unit-1 (6Hrs)

Introduction to International Banking - Foreign Exchange – Meaning – Foreign Exchange Markets – Factors Determining Exchange Rates – Exchange Rate Mechanism

Unit-2 (6Hrs)

RBI / FEDAI Guidelines – FEMA – Administrative Setup – Provisions – Foreign Currency Account in India- Letter of Credit – Meaning – Types of Letters of Credit – Operations of Letter of Credit

Unit-3 (6Hrs)

Exchange and Trade Control Guidelines for Exporters – Facilities for Exporters – Export Finance – Procedures –Basic documents needed for Pre-shipment and Post-shipment Finance – Exchangeand Trade guidelines for Importers – Import Finance-Procedure

Unit-4 (6Hrs)

ECGC of India – Roles, Products and Policies – EXIM Bank – Role, Functions andFacilities – Role of Commercial Banks in International Banking in India

Unit-5 (6Hrs)

International Financial Institutions – International Monetary Fund– World Bank Group – International Bank for Reconstruction and Development – International Financial

UCB 74

Corporation – International Development Association-Asian Development Bank-Asian Infrastructure Investment Bank

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Smart Class Room/ PowerPoint presentation/Seminar/ Quiz / Discussion
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Text Books

1. Bank Financial Management. 2nd edition, (2018) . Indian Institute of Banking and Finance Macmillan

Reference Books

1. International Banking. (2010). Indian Institute of Banking and Finance Macmillan.
2. Jeevanandam. (2015). Foreign Exchange Practise, Concepts and Controls.14th edition NewDelhi: Sultan Chand and Sons.
3. Jhiangan M.L. Money Banking International Trade

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S	S
CO2		S	S	S	S	H
CO3		S	H	S	H	S
CO4		H	M	M	S	S

S-Strong **H**-High **M**-Medium **L**-Low

SEMESTER I**PART IV – ENVIRONMENTAL STUDIES****Total Credits: 2****Total Hours: 30****Objectives:**

- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “ecocitizens” thereby catering to global environmental needs.

UNIT I MULTIDISCIPLINARY NATURE OF ENVIRONMENT (6 hours)

Definition : scope and importance – Need for public awareness - Natural resources – Types of resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

UNIT II ECOSYSTEMS (6 hours)

Concept of an ecosystem – Structure and functions of an ecosystem – Procedures, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem – Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.

UNIT III BIODIVERSITY AND ITS CONSERVATION (6hours)

Introduction – Definition – Genetic – Species and ecosystem diversity- Bio geographical classification of India – Value of biodiversity – Biodiversity at global, national and local levels – India as a mega - diversity Nation - Hot spot of biodiversity – Threats to biodiversity - Endangered and endemic species of India – Conservation of Biodiversity – insitu Conservation of Biodiversity – exsitu Conservation of Biodiversity

UNIT IV ENVIRONMENTAL POLLUTION (6 hours)

Definition - Causes, effects and control measures of : Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution – Solid Waste Management: Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.

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UNIT V SOCIAL ISSUES AND THE ENVIRONMENT (6 hours)

Sustainable Development – Urban problems related to energy – Water Conservation: Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness – Human Population and the environment – Population Growth and Distribution – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – Value Education – HIV/ AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human Health -.

Self Study (Questions may be asked from these topics also)

Text Book

1.P.Arul, A Text Book of Environmental Studies, Environmental Agency, No 27, Nattar street, Velacherry main road, Velacheery, Chennai – 42, First Edition, Nov.2004.

References

1.Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs.SaraswatiProhit, Student Education , Behind Naswan Cinema Chopansi Road, Jodhpur.

2.Dr.Suresh and K.Dhameja, Environmental Sciences and Engineering , Publisher S.K.Kataria& Sons, 424/6, Guru Nanak Street, Vaisarak, Delhi -110 006.

3.J.Glynn Henry and Gary W Heinke, Environmental Science and Engineering, Prentice Hall of India Private Ltd., New Delhi – 110 001.

Question paper pattern

(External only)

Duration: 3 hrs

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

SEMESTER – II
PART – IV VALUE EDUCATION: MORAL AND ETHICS

Total Hours: 30**Total Credits: 2****OBJECTIVES:**

- To impart Value Education in every walk of life.
- To help the students to reach excellence and reap success.
- To impart the right attitude by practicing self introspection.
- To portray the life and messages of Great Leaders.
- To insist the need for universal brotherhood, patience and tolerance.
- To help the students to keep them fit.
- To educate the importance of Yoga and Meditation.

UNIT I:**4 Hours**

Moral and Ethics: Introduction – Meaning of Moral and Ethics – Social Ethics – Ethics and Culture – Aim of Education.

UNIT II:**6 Hours**

Life and Teachings of Swami Vivekananda: Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda

UNIT III:**4 Hours**

Warriors of our Nation: Subhas Chandra Bose – Sardhar Vallabhbhai Patel – Uddham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – DheeranChinnamalai – Thillaiyadi Valliammai – VeluNachiyar – Vanchinathan

UNIT IV:**8 Hours**

Physical Fitness and Mental Harmony: Simplified Physical Exercise – Hand Exercises – Leg Exercises – Neuro Muscular Breathing Exercises – Eye Exercises – Kabalabathi – Maharasana A & B – Massage - Acupressure – Relaxation – KayakalpaYogam - LifeForce – Aim & Objectives – Principle – Methods. Introspection – Analysis of Thoughts – Moralization of Desires – Neutralization of Anger – Eradication of Worries

UNIT V:**8 Hours**

Yoga and Meditation – The Asset of India:Yogasanam – Rules & Regulations – Surya Namaskar – Asanas –Sitting – Stanging – Prone - Supine - Pranayama – NaadiSudhi – Ujjayi – Seethali – Sithkari - Benefits.Meditation – Thanduvasudhi - Agna – Shanthi – Thuriyam – Benefits.

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Text Book:

Value Based Education – Moral and Ethics – Published by Kongunadu Arts and Science College (Autonomous), First Edition (2020).

Reference Books:

1. Swami Vivekananda – A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24th Reprint Edition (2010).
2. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, Kalpana Rajaram, Spectrum Books Pvt. Ltd., revised and enlarged edition(2004).
3. Freedom Fighters of India, Lion M.G. Agrawal, Isha Books Publisher, First Edition (2008).
4. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication(2000).
5. Yoga Practices - 1 – The World Community Service Centre – Vethathiri Publications, Sixth Edition (2017),Erode.
6. Yoga Practices - 2 – The World Community Service Centre – Vethathiri Publications – Eighth Edition (2017),Erode.

Question paper pattern

(External only)

Duration: 3 hrs

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

