

**MOTHER TERESA WOMEN'S UNIVERSITY**

**KODAIKANAL-624102**

**B.COM. BANKING MANAGEMENT**

**(CHOICE BASED CREDIT SYSTEM)**

**(Full-time)**



**SYLLABUS, REGULATION AND SCHEME OF EVALUATION**

**(From 2021-2022)**

**Mother Teresa Women's University, Kodaikanal**

**Department of Commerce**

**Choice Based Credit System (CBCS)**

**(2021-2022 onwards)**

**Bachelor of Commerce Banking Management**

**1. About the Programme**

The syllabus for B.Com. (Banking Management) is recommended from the academic year 2019 – 2020 onwards. Regulations scheme of examinations and syllabus for B.Com (Banking Management) is based on UGC/TANSICHE guidelines under Choice Based Credit System (CBCS). The Bachelor's Degree in B. Com (Banking Management) is awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the Programme. The Learning Outcomes of this particular Programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment. The Learning Outcome-based Curriculum Framework (LOCF) of B. Com. (Banking Management) has been designed keeping in view the graduate attributes, qualification descriptors, Programme Learning Outcomes, and Course Learning Outcomes.

**2. Programme Educational Objectives (PEOs)**

PEO1	Students will be able to understand the concepts of commerce.
PEO2	Students will develop comprehensive professional skills in the field of Commerce.
PEO3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting.
PEO4	Students will be able to prove the proficiency with the ability to complete exams like C.A, C.S and CMA.
PEO5	Students can do commerce-oriented research and consequence of this, they can become Professors in Colleges and Universities.

**3. Eligibility:**

Candidate should have passed the Higher Secondary Examination or CBSE Examination from school.

**4. General Guidelines for UG Programme**

- i. **Duration:** The programme shall extend through a period of 6 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.
- ii. **Medium of Instruction:** English
- iii. **Evaluation:** Evaluation of the candidates shall be through Internal Assessment and External Examination.

- **Evaluation Pattern**

Evaluation Pattern	Theory		Practical	
	Min	Max	Min	Max
Internal	10	25	10	25
External	30	75	30	75

- **Internal (Theory): Test (15) + Assignment (5) + Seminar/Quiz(5) = 25**
- **External Theory: 75**

- **Question Paper Pattern for External examination for all course papers.**

**Max. Marks: 75**

**Time: 3 Hrs.**

S.No.	Part	Type	Marks
1	A	<b>10*1 Marks=10</b> Multiple Choice Questions(MCQs): 2 questions from each Unit	<b>10</b>
2	B	<b>5*4=20</b> Two questions from each Unit with Internal Choice (either / or)	<b>20</b>
3	C	<b>3*15=45</b> Open Choice: Any three questions out of 5 : one question from each unit	<b>45</b>
Total Marks			<b>75</b>

**\* Minimum credits required to pass: 156**

- **Project Report**

A student should select a topic for the Project Work at the end of the third semester itself and submit the Project Report at the end of the fourth semester. The Project Report shall not exceed 75 typed pages in Times New Roman font with 1.5 line space.

- **Project Evaluation**

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

## 5. Conversion of Marks to Grade Points and Letter Grade

**(Performance in a Course/ Paper)**

Range of Marks	Grade Points	Letter Grade	Description
90 – 100	9.0 – 10.0	O	Outstanding
80-89	8.0 – 8.9	D+	Excellent
75-79	7.5 – 7.9	D	Distinction

**B.COM BANKING MANAGEMENT MTWU SYLLABUS 2021 ONWARDS**

70-74	7.0 – 7.4	A+	Very Good
60-69	6.0 – 6.9	A	Good
50-59	5.0 – 5.9	B	Average
40-49	4.0 – 4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

**6. Attendance**

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance lesser than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

**7. Maternity Leave**

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

**8. Any Other Information**

In addition to the above mentioned regulations, any other common regulations pertaining to the UG Programmes are also applicable for this Programme.

<b>Programme Outcomes (POs)</b>	
On successful completion of the B.Com. Banking Management programme, students will be able to	
PO1	build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
PO2	develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual with the analytical skills in the field of auditing, finance etc.
PO3	nurture the skills in personal, interpersonal, intellectual skills to develop their professional career and growth.
PO4	disseminate knowledge in developing, decision-making, and problem-solving skills to undertake their own venture as a feasible career option.
PO5	develop the needed knowledge in business and academics to develop their employability

<b>Programme Specific Outcomes (PSOs)</b>	
On successful completion of the B.Com. Banking Management programme, students will be able to	
PSO1	have strong base on the course relevant to the area of commerce which helps to choose their career.
PSO2	acquire knowledge and skills which build confidence to identify their career opportunities in multiple dimensions.
PSO3	nurture in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO4	empower necessary competencies and decision making skills to foster their innovative thinking to become entrepreneurs.
PSO5	become experts in the field of communication with ethical consciousness.
PSO6	equip with the practical skills to work as accountants, audit assistants, tax consultants, and computer operators as well as other financial supporting services.
PSO7	develop advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in Business.
PSO8	get placement in Higher Education Institutions and can make research in the field of Finance, Banking in Commerce.

**B.COM. BANKING MANAGEMENT  
CURRICULUM**

P. No.	Course Code	Course Title	Credits	Hours		CIS	ESE	Total
				T	P			
<b>First Semester</b>								
1.	U21LTA11	<b>Part-I- Tamil</b>	3	6	-	25	75	100
2.	U21LEN11	<b>Part-II-English I</b>	3	6	-	25	75	100
3.	U21CBT11	<b>Part-III Core I:</b> Financial Accounting-I	4	6	-	25	75	100
4.	U21CBT12	<b>Part-III Core II :</b> Fundamentals of Management	4	5	-	25	75	100
5.	U21CBA11	<b>Part-III Allied I:</b> Business Economics	4	5	-	25	75	100
6.	U21EVS11	<b>Part IV-</b> Environmental Studies	2	2	-	25	75	100
7.	U21PECM11	Professional English - I	4	6	-	25	75	100
<b>Total</b>			24	36	-	-	-	700
<b>Second Semester</b>								
8.	U21LTA22	<b>Part I-Tamil II</b>	3	6	-	25	75	100
9.	U21LEN22	<b>Part II-English II</b>	3	6	-	25	75	100
10.	U21CBT21	<b>Part III Core III:</b> Financialaccounting -II	4	5	-	25	75	100
11.	U21CBT22	<b>Part III Core IV:</b> BankingTheory and Practice	4	5	-	25	75	100
12.	U21CBA22	<b>Part-III Allied II :</b> Business Correspondence	4	5	-	25	75	100
13.	U21VAE21	<b>Part IV- Value Education</b>	3	3	-	25	75	100
14.	U21PECM22	Professional English - II	4	6	-	25	75	100
<b>Total</b>			25	36	-	-	-	700
<b>Third Semester</b>								
15.	U21LTA33	<b>Part I-Tamil III</b>	3	6	-	25	75	100
16.	U21LEN33	<b>Part II- English III</b>	3	6	-	25	75	100
17.	U21CBT31	<b>Part III Core V: Indian Financial System</b>	4	5	-	25	75	100
18.	U21CBA33	<b>Part- III Allied III: Business Statistics</b>	4	5	-	25	75	100
19.	U21CBE311/ U21CBE312/ U21CBE313/	<b>Part III-ELECTIVE</b> 1.International Banking 2.Personal Finance and Planning 3. Treasury Management	3	4				
20.	U21CSS31	<b>SBE-1- Computer Skills for Office Management</b>	2	-	2	40	60	100
21.		<b>Non-Major Elective – I</b>	2	2	-	25	75	100
<b>TOTAL</b>			21	31		-	-	700

**Fourth Semester**

<b>22.</b>	U21LTA44	<b>Part I-Tamil IV</b>	<b>3</b>	<b>6</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>23.</b>	U21LEN44	<b>Part II-English IV</b>	<b>3</b>	<b>6</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>24.</b>	U21CBT41	<b>Part III-Core VI: Cost Accounting</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>25.</b>	U21CBP41	<b>Part III -Core VII</b> Computerized Accounting (Practical)	<b>4</b>	<b>-</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>26.</b>	U21CBA44	<b>Part IV -Allied IV:</b> Business Mathematics	<b>4</b>	<b>4</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>27.</b>	U21CBE421/ U21CBE422/ U21CBE423	<b>Part III-Elective II:</b> 1. Practical Auditing 2. Cyber Security 3. Entrepreneurship Development	<b>3</b>	<b>3</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>28.</b>	U21CSS42	<b>SBE II-</b> Managerial Skills	<b>2</b>	<b>-</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>29.</b>		<b>Non-Major Elective – II</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Total</b>			<b>25</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>

**Fifth Semester**

<b>30.</b>	U21CBT51	<b>Part III-Core VIII</b> Management accounting	<b>4</b>	<b>5</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>31.</b>	U21CBT52	<b>Part III-Core IX</b> Risk Management	<b>4</b>	<b>5</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>32.</b>	U21CBT53	<b>Part III-Core X</b> Income Tax Law and Practice	<b>4</b>	<b>5</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>33.</b>	U21CBT54	<b>Part III-Core XI:</b> Human Resource Management	<b>4</b>	<b>5</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>34.</b>	U21CBT55	<b>Part III- Core XII</b> Banking Management	<b>4</b>	<b>5</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>35.</b>	U21CBE531/ U21CBE532/ U21CBE533	<b>Part III- ELECTIVE –III</b> 1.Cooperative Banking 2.Stock Market Operations 3. Principles of Insurance	<b>3</b>	<b>3</b>				
<b>36.</b>	U21CBS53	<b>Part IV- SKILL BASED ELECTIVE – PAPER I –</b> Digital Banking	<b>2</b>	<b>2</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Total</b>			<b>25</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>

**Sixth Semester**

<b>37.</b>	U21CBT61	<b>Part III-Core XIII</b> Corporate Accounting	<b>4</b>	<b>6</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>38.</b>	U21CBT62	<b>Part III-Core XIV</b> Retail Banking	<b>4</b>	<b>6</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>

<b>39.</b>	U21CBT63	<b>Part III-Core XV</b> Financial Markets and Services	<b>4</b>	<b>5</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>40.</b>	U21CBT64	<b>Part III- Core XVI</b> Financial Management	<b>4</b>	<b>4</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>41.</b>	U21CBT65	<b>Part-III Core XVII:</b> Customer Relationship Management	<b>4</b>	<b>4</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>42.</b>	U21CBE641/ U21CBE642/ U21CBE643	<b>Part III- ELECTIVE –IV</b> 1.Service Marketing 2.Project Management 3. Marketing of Banking Services	<b>3</b>	<b>3</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>43.</b>	U21CBS64	<b>Part IV- SKILL BASED ELECTIVE – PAPER II –</b> General Aptitude and Reasoning	<b>2</b>	<b>2</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>44.</b>	U21EAS61	<b>Part IV-Extension Activities</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Total</b>			<b>28</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>
<b>Total credits</b>			<b>148</b>	<b>193</b>				<b>4400</b>

#### **NON MAJOR ELECTIVE (NME)**

- 1 NME – 1-U21CBN31- Principles of Accounting
2. NME – II- U21CBN42- Fundamentals of Banking

#### **Additional Credit Courses**

1. U21CBO31 - Online Course – III Semester,
2. U21CBI41 - Internship – IV Semester,
3. U21CBV51 - Value added course: Project Finance – V Semester



## SEMESTER-I

<b>COURSE CODE</b>	<b>U21CBT11</b>	<b>FINANCIAL ACCOUNTING-I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -I</b>			<b>6</b>	<b>-</b>	<b>-</b>	<b>4</b>

### Course Objective:

The objective of this paper is to help the students to acquire fundamental knowledge of accounting and their applications.

### Unit-1: Book Keeping

Accounting-Introduction-Meaning and definition-objectives of accounting, Types of Accounting-Accounting concepts and Conventions- Double entry system- difference between Double entry system and single entry system-Accounting Rules- Journal-ledger-Subsidiary Books- Preparation of Trial Balance -Advantages and disadvantages of Accounting.

### Unit-2: Final Accounts

Average Due date –meaning, objectives, Account Current- difference between average due date and account current. Classification of errors – Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement. Preparation of Final Accounts of a Sole Trading Concern

### Unit-3: Single Entry System

Single Entry System- Meaning and Definition- Preparation of Trading profit and loss A/c and statement of affairs- Net worth Method- Conversion Method- Difference between Single entry system & Double entry system- Difference between Balance Sheet and Statement of Affairs.

### Unit-4: Non- Trading Concerns

Accounting for Non-trading concerns- Meaning and Definition of Income: classification, Expenditure: recurring, non recurring, deferred expenditure, General and Special Funds-Preparation of Receipts and Payment A/c, Income and Expenditure A/c & Balance Sheet, difference between Receipts and Payment A/c and Income and Expenditure A/c

### Unit-5 Branch Accounts

Branch Accounts: - Definition, objectives, Methods of branch accounting: Debtors method, Stock and debtors method, Final account method, whole sale branches method , Income Statement system Distinction between wholesale profit and retail profit – Dependent branches – Independent branch (foreign branches excluded)

**Note:** Question Paper shall cover 40% Theory and 60% Problem

**Text Books:**

1. S.P. Jain & K.L. Narang, –Advanced Accounting, Kalyani publishers New Delhi, , Volume – I, 18th Revised Edition, 2014.
2. T.S.Reddy and A.Murthy, –Financial Accounting, Margam publications, Chennai – 600 017, 7th revised edition 2015.
3. R.L. Gupta and Radhasamy, –Advanced accounting, S.Chand & company Ltd., New Delhi, edition 2013.

**Reference Books:**

1. Dr. M.A. Arulanandam & Dr.K.S.Raman, –Advanced Accountancy, Himalaya Publications, New Delhi, 1st edition 2015.
2. M.C. Shukla, T.S. Grewal & S.C. Gupta, –Advanced Accounts, Sultan & Chand Publications, New Delhi 2013.
3. P.L. Nagarajan N.Vinayagam, Mani.P.L –Principles of Accountancy, S.Chand & Company Ltd, New Delhi – 2013.
4. T.S. Grewal, Introduction to Accountancy, S.Chand & Company Ltd, New Delhi – 2014.

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	explain the fundamental concepts and conventions of accounting	K1, K2,K3
CO 2	prepare the final accounts of sole traders.	K1, K2,K3
CO 3	give the accounting treatment for single entry system of accounting	K1, K2,K3
CO 4	acquire knowledge in maintaining the non- trading concern's entries in the books of accounts	K1, K2,K3
CO 5	understand the accounting entries for branch accounts	K1, K2,K3

K1- Remembering    K2 – Understanding    K3 – Applying

**Mapping- POs and PSOs**

(COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O1	P O2	P O3	P O4	P O5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	4	4	5	5	4	4	4	3	53/13=4.07
CO-2	4	5	4	3	4	4	4	5	4	4	3	4	4	52/13=4.00
CO-3	4	4	4	4	4	5	4	4	4	4	4	4	4	53/13=4.07
CO-4	5	4	4	4	5	4	4	4	4	4	4	4	4	54/13=4.15
CO-5	4	5	5	5	4	4	4	4	4	4	4	4	4	55/13=4.23

20.42/5=4.084

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

COURSE CODE	U21CBT12	FUNDAMENTALS OF MANAGEMENT	L	T	P	C
CORE -II			5	-	-	4

**Course Objective:**

To give basic knowledge to the students on concepts and principles of management.

**Unit –1: Introduction to Management**

Definition & Meaning of management-Functions of Management -Managerial skills - levels of management - roles of manager, Management as a Science or Art -Approaches to Management - Contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker, C. K. Prahalad.

**Unit-2: Planning**

Planning –Definition, Characteristics, importance - Process of planning - types of planning - planning methods (Objectives- Policies- Procedures - Strategies & Programmes) - Obstacles to effective planning. Decision making –Meaning, definition, Steps - Types - Decision Tree

**Unit-3: Organising**

Organization - Importance - Principles of Organizing Delegation & Decentralization – Departmentation - Span of Management. Organizational structure - line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment -selection-Training, promotion and appraisal

**Unit-4: Directing and Motivating**

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types

**Unit -5: Co-ordination and Control**

Coordination: Meaning, Features, Nature –Steps involved in Coordination, Problems of effective coordination. Control: Meaning, Definition, Nature, Process and Types- Basic control function - control techniques (traditional and non-traditional)-Use of Computers in managing information – Concepts of Keizen – Six sigma.

**Text book:**

1. Gupta C. B, Business Management, Sultan Chand & Sons, New Delhi.2018.
2. PagareDinkar, Principles of Management, Sultan Chand & Sons, New Delhi.2018.

**Reference Books:**

1. Koontz, O'Donnell, Weirich, Essentials of Management, Tata McGraw Hill Publishing Company Ltd., New Delhi, 5th Edition.2006.
2. Prakash Chandra Tripathi, Principles of Management, Tata Mc-Graw Hill Education.2008.

3. Sherlekar&Sherlekar, Principles of Business Management, Himalaya Publishing House, New Delhi.2017.

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain principles and functions of management implemented in the Organisation	K1, K2, K3
CO 2	explains the process of planning in management	K1, K2, K3
CO 3	gives the nature and concepts of organizing	K1, K2, K3
CO 4	identify and explain the directing and motivation aspects	K1, K2, K3
CO 5	analyse the concept of coordination, and control	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

**Mapping- POs and PSOs**

COS	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	3	4	4	4	4	4	4	5	5	4	4	4	4	53/13=4.07
CO-2	4	4	4	3	4	4	3	5	4	4	4	4	4	51/13=3.92
CO-3	4	4	4	4	4	5	4	4	3	4	4	4	4	52/13=4.00
CO-4	5	4	4	4	5	4	4	3	4	4	4	4	4	53/13=4.07
CO-5	4	5	5	5	4	4	4	4	4	3	4	3	4	53/13=4.07

20.13/5=4.026

**Mapping Relation**

1 – Very Poor            2 – Poor            3 – Moderate            4 – High            5 – Very High

<b>COURSE CODE</b>	<b>U21CBA11</b>	<b>BUSINESS ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ALLIED-I</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

1. To introduce the concept of economic analysis and application in decision making in business
2. To understand the concepts and principles and to apply them in a variety of economic situations

**Unit 1: Introduction to Managerial Economics**

Business Economics : Definitions, scope, role in Business decisions- Economics systems – theories of economics -Interdependence of Micro and Macro Economics – theory of firm - Production Possibility Curve - Opportunity Cost – consumer preference- utility analysis and Types of Utility -Introduction to Cardinal and Ordinal Approaches- indifference curve analysis - roles of business economist.

**Unit 2: Production Laws and Functions**

Production Function: Definition, Features, Short Run and long run production function - Importance and Factors of Production-Theory Production, Introduction to Iso-quants. Concept of technology, Production laws- Laws of Increasing Return, Constant Return, Diminishing Returns

**Unit 3: Demand and Its Determination**

Demand function - Determinants of demand - Demand elasticity, degrees and methods – Price, Income and cross elasticity - Use of elasticity for analysing demand - Demand forecasting: Introduction and techniques – Supply Function- determinants of supply, supply law – elasticity of supply.

**Unit 4: Cost Output Relationship**

Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - Different Types of Revenues- scale of economies.

**Unit 5: Market Structure**

Market structure - Perfect competition: features, Assumptions -Equilibrium of the firm and the industry in the short and the long runs - imperfect competitions: Monopoly: features -Short-run and long-run equilibrium of monopoly firm -Price discrimination -Monopolistic Competition: features Assumption; Short – run and Long run Equilibriums - Oligopoly: features Causes for the existence of oligopolistic firms in the market rather than perfect Competition - difference between perfect and Imperfect competitions.

**Text books:**

1. S.Shankaran, Business Economics - Margham Publications, Chennai 17- 2014
2. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons, New Delhi 55. 2016.

**Reference books:**

1. P.L. Mehta, Managerial Economics – Analysis Problems & Cases - Sultan Chand & Sons - New Delhi – 2016.
2. Francis Cherunilam, Business Environment - Himalaya Publishing House Pvt Ltd -Mumbai, 2014
3. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia - Can -004603454.27th Edition , 2019.
4. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur 2019.

**Note:** Question Paper shall cover 100% Theory

**Course outcome:**

Number	At the end of the course, students would be able to:	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	Understanding the Business systems, the reason for existence of Firms, consumer preference and application of utility analysis and knowing role of business economist.	K1, K2, K3
CO 2	understanding and estimating production function, stages of production and forms of production function and laws	K1, K2, K3
CO 3	Understanding basic concepts of demand and supply and its determinants, the determinants of elasticity and applications of different forecasting techniques.	K1, K2, K3
CO 4	Understanding cost function, Analysis cost and concepts of relevant costs and revenues.	K1, K2, K3
CO 5	Compare and contrast four basic market types, concepts of monopolistic and oligopoly competition and its effect of non-price factors on products and services.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O1	P O2	P O3	P O4	P O5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	4	4	5	5	4	4	4	4	54/13=4.15
CO-2	4	5	4	5	4	4	4	5	4	4	4	4	4	55/13=4.23
CO-3	4	4	4	4	4	5	4	4	4	4	4	4	4	53/13=4.07
CO-4	5	4	4	4	5	4	4	4	4	4	4	4	4	54/13=4.15
CO-5	4	5	5	5	4	4	4	4	4	4	4	4	4	55/13=4.23

20.83/5=4.166

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High



**SEMESTER- II**

COURSE CODE	U21CBT21	FINANCIAL ACCOUNTING -II	L	T	P	C
CORE -III			5	-	-	4

**Learning objective:**

To learn the accounting entries in the various types of business systems.

**Unit 1: Hire Purchase System:**

Definition – Features – Terms used in Hire Purchase transactions – Accounting procedure – Calculation of interest - Default and Repossession – Instalment Purchase System: Distinction between Hire Purchase System and Instalment Purchase System.

**Unit 2: Branch accounts**

Branch Accounts -(excluding foreign branches) – Dependent branches – Independent branches – Goods and cash-in-transit – Inter branch transactions. Departmental accounts – Allocation of expenses – Inter departmental branches.

**Unit 3: Partnership Account - Admission:**

Introduction – Accounts of a Partner: Fixed and Fluctuating, treatment of Interest on capital, drawings, Admission of a partner – Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill Capital adjustment.

**Unit 4: Partnership Account – Retirement**

Retirement of partner – Calculation of New ratio and gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – – Treatment of Accumulated Reserves and undistributed profit -Adjustment of goodwill through capital A/c only – Settlements of accounts.

**Unit 5: Partnership Account - Dissolution**

Dissolution– forms of dissolution- settlements of accounts on dissolution-Insolvency of partners – Garner Vs Murray – Insolvency of all partners – Deficiency accounts – piecemeal distribution – proportionate capital method only.

**Note:** Question Paper shall cover 20% Theory and 80% Problem

**Text Books:**

- 1 S.P. Jain & K.L. Narang, — Advanced Accounting, Kalyani publishers New Delhi, Volume – I, 18th Revised Edition, 2014.
- 2 T.S.Reddy and A.Murthy, — Financial Accounting, Margam publications, Chennai – 600 017, 7th revised edition 2015.
- 3 S.P. Jain and K.L.Narang –Advanced Accountancy -18th Revised Edition, Kalyani publishers New Delhi. 2014

**Reference Books:**

1. Dr. M.A. Arulanandam & Dr.K.S.Raman, -Advanced Accountancy| Himalaya publications, New Delhi, 1st edition 2015.
2. M.C. Shukla, T.S. Grewal & S.C. Gupta, -Advanced Accounts|, Sultan &C hand Publications, New Delhi, 2013.
3. R.L. Gupta and Radhasamy, -Advanced accounting| S.Chand & Company Ltd., New Delhi, Edition 2013.
4. T.S. Grewal,|| Introduction to Accountancy||, S.Chand & Company Ltd, New Delhi – 2014.
5. P.L.Tulsian – Advanced Accountancy – Tata MC Grow Hill Companies, Noida, UP. 2019.

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level (According to Bloom’s Taxonomy)
CO 1	gain through knowledge in the accounting practice prevailing in hire purchase and instalment system.	K1, K2, K3
CO 2	gain knowledge in the accounting practice prevailing in Branch and department accounts.	K1, K2, K3
CO 3	gain knowledge in the accounting practice prevailing in admission of partner.	K1, K2, K3
CO 4	gain knowledge in the accounting practice prevailing in retirement of a partner.	K1, K2, K3
CO 5	gain knowledge in the accounting practice in dissolution of partner.	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	3	3	4	4	4	4	4	3	49/13= 3.76
CO-2	4	5	4	5	4	4	4	5	4	4	4	4	4	55/13= 4.23
CO-3	4	4	3	4	4	5	4	4	4	4	4	4	4	52/13= 4.00
CO-4	5	4	4	4	2	4	4	4	4	4	4	4	4	51/13= 3.92
CO-5	4	5	5	5	4	4	4	4	5	4	4	3	3	54/13= 4.15

20.06/5=4.012

**Mapping Relation**

1 – Very Poor                      2 – Poor                      3 – Moderate                      4 – High                      5 – Very High

<b>COURSE CODE</b>	<b>U21CBT22</b>	<b>BANKING THEORY AND PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE- IV</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

To gain an insight on the nature of current banking law and to know the practices of banking in India.

**Unit 1: Banking Legislation**

Banking Legislation – Provisions of Banking Regulations – Definition of Banker – Relationship between Banker and Customer – General Relationship Between Banker and Customer – Obligations of Banker – Rights of Banker – Right of Appropriation Clayton's Rule – Pass Book – Legal Implications of Entries in Pass Book.

**Unit 2: Types of Bank Accounts**

Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits - Account Opening Formalities - KYC Norms – Fixed Deposit Receipts – Non Residence Deposit Account – Currency ( Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account. Bank Customer: Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies.

**Unit 3: Negotiable Instruments**

Definition of negotiable instruments – Essential Features – Types – Comparison Between Cheque, Bills and Pro Note – Cheque – Crossing – Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour - Account – Reasons for Dishonour a Cheque.

**Unit 4: Paying and Collecting Banker**

Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Material Alterations - Closing of an Account – Collecting Bank – Statutory Protection to Collecting Banker – Negligence Liability of Collecting Banker – Duties of Collecting Banker.

**Unit 5: Lending**

Principles of good Lending – Forms of Unsecured Advances and Secured Advances – Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts , Life Policy, Supply Bills – Fixed Deposit Receipt Mortgage – Types of Mortgage – Hypothecation – Pledge - Non Performing Assets - Causes - Remedial Measures - Management of NPA - Debt Recovery Tribunal.

**Text Book:**

1. M. L.Tannan, Banking Law and Practice in India - India Book House, New Delhi. 27th Edition 2017
2. Gurusamy.S, Banking Theory Law and Practice, Tata McGraw Hill, New Delhi,2017.

**Reference Books**

1. Sundaram, .K.P.M.&Varshney, Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi. 2003.
2. Gordon, E.Natarajan, Banking Theory Law & Practice, Himalaya Publishing House, Mumbai. 2005.
3. Radhasamy&Vasudevan, A Text Book of Banking, Sultan Chand & Sons, New Delhi. 2003.

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	know the banking legislations and relationship between banker and customer.	K1, K2, K3
CO 2	know the various types of bank accounts.	K1, K2, K3
CO 3	gain knowledge of negotiable instruments used in banks.	K1, K2, K3
CO 4	know the statutory provisions of the banker.	K1, K2, K3
CO 5	know the principles and various forms of lending by the banks.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)							PSO
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	
CO-1	4	4	4	4	4	4	4	5	5	4	4	4	4
CO-2	4	5	4	5	4	4	4	5	4	4	4	4	4
CO-3	4	4	4	4	4	5	4	4	4	4	4	4	4
CO-4	5	4	4	4	5	4	4	4	4	4	4	4	4
CO-5	4	5	5	5	4	4	4	4	4	4	4	4	4

$$20.83/5=4.166$$

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

<b>COURSE CODE</b>	<b>U21CBA22</b>	<b>BUSINESS CORRESPONDENCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ALLIED-II</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.

**Unit 1: Business Communication**

Meaning – Objectives – Media – Barriers –Dimensions – Functions of communication- Importance of Effective Business Communication-Role of Technology in Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

**Unit 2: Business Correspondence**

Enquiries -credit enquiries- Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

**Unit 3: Banking Correspondence**

Introduction –Banking Correspondent and Business Facilitators- Role and Responsibilities- advantages of having Business Correspondent and Business Facilitators correspondence with customer, Head office – Insurance Correspondence –Life insurance- Fire insurance - Marine insurance - Agency Correspondence.

**Unit 4: Company Secretarial Correspondence**

Meaning of motion, meaning of Resolution, difference between motions and resolution, types of resolution, difference between motions and amendment, Agenda, Minutes -contents of minutes- , kinds of minutes. and Report Writing- Types- Characteristics of good Report- Report of individuals.

**Unit 5: Application for Jobs**

Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for interview- guidelines to be observed during an interview- Business Report Presentations. Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation - Internet - Video conferencing - Group Discussion – Social Networking

**Note:** Question Paper shall cover 100% Theory

**Text Book:**

1. R.S.N. Pillai and Bagavathi, Commercial Correspondence and Office Management, S.Chand and Co. Ltd. New Delhi.2007.
2. M.S. Ramesh, C.C. Pattanshetti and Madumathi M., Business Communication, R. Chand & Co., New Delhi.2019.

**Reference Books:**

1. Prasanta K. Ghosh, Office Management, S.Chand and Sons, New Delhi.2000.
2. Homai Pradhan, D.S.Bhende, Vijaya Thakur. Business Communication, Bombay. Himalaya Publishing House, New Delhi.2003
3. Penrose, Rasberry, Myers. Advanced Business Communication. Thomson South western Publishers, Bangalore, 2014.

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	Know about the principles, objectives and importance of communication.	K1, K2, K3
CO 2	Know how to make business enquiries, place orders and write collection letters.	K1, K2, K3
CO 3	Write banking, insurance and agency letters.	K1, K2, K3
CO 4	acquire knowledge on report preparation	K1, K2, K3
CO 5	Gain practical knowledge in E-Communication.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	3	2	3	2	5	4	4	4	4	4	47/13= 3.62
CO-2	4	4	3	5	4	4	4	5	4	4	4	4	4	53/13= 4.07
CO-3	4	4	4	4	4	5	4	4	4	4	4	4	4	53/13= 4.07
CO-4	3	4	4	4	5	4	4	4	4	4	4	4	4	52/13= 4.00
CO-5	4	3	3	3	4	4	4	4	5	3	4	4	3	48/13= 3.69

19.45/5=3.89

**Mapping Relation**

1 – Very Poor            2 – Poor            3 – Moderate            4 – High            5 – Very High

**SEMESTER- III**

COURSE CODE	U21CBT31	INDIAN FINANCIAL SYSTEM	L	T	P	C
CORE -V			5	-	-	4

**Course Objective:**

To learn about the Indian Financial System and to understand the role and development of Banks in India.

**Unit 1: Financial System**

Financial System: Meaning, significance and components: Financial Institutions, Financial Assets, Financial Markets, Financial Services- Composition of Indian financial system-Indian money market: Meaning, Advantages, Disadvantages, Classification – Indian capital market: Meaning, Advantages, Disadvantages, Classification

**Unit 2: Reserve Bank Of India:**

Reserve Bank of India: Organization; Management; Functions – credit creation and credit control; monetary policy- role of Reserve Bank of India in economic development -Payment and Settlement system- Financial regulation and supervision-Reserve Bank and Rural Credit- Reserve Bank and Industrial Finance

**Unit 3: Commercial Banks**

Commercial Banks: Meaning; Functions; Management and investment policies of commercial banks; Economic growth and commercial banks- Service Area Approach- Village Adoption scheme, Lead Bank Scheme, Self Employment Scheme for unemployed youth, Self employment programme for urban poor, Priority sector advances-recent trends in Indian commercial banks.

**Unit 4: Development Banks**

All India Development Banks: Concept, objectives, and functions- Industrial development banks- Industrial Finance Corporation, Industrial Development Banks of India, Industrial Credit and Investment corporation of India- Industrial Reconstruction Bank of India- NABARD- National Housing Bank- Operational and promotional activities of all India Development Banks – UTI.

**Unit 5: State Level Development Banks**

State Level Development Banks: Origin, Objectives, Management- functions and role of state level banks; Development banks in industrial financing -State Financial Corporation's (SFCs), the State Industrial Development Corporation (SIDCs) and the State Industrial Investment Corporations (SIICs)

**Text Books**

- 1 Bhole, L.M. -Financial Markets and Institutions| Tata McGraw-Hill Publishing Company, New Delhi.6<sup>th</sup> edition, 2017.

- 2 Khan, M.Y., –Indian Financial System: Theory and practice, Vikas Publishing House, New Delhi.2015.

**Reference Books**

1. Chandra, Prasanna, –Financial Management: Theory and Practice, McGraw-Hill India,10<sup>th</sup> edition, 2019.
2. Sharma, G.L. and Singh, Y.P. (eds.) –Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.2019.
3. Madura, Jeff, –Financial Markets and Institutions, West Publishing Co., New York.2019.

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	know about basics of Indian financial system	K1, K2, K3
CO 2	know the functions of Reserve Bank of India	K1, K2, K3
CO 3	know the functions of commercial banks	K1, K2, K3
CO 4	know the functions of All India development banks	K1, K2, K3
CO 5	know the functions of State level development banks	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	4	4	5	5	4	4	4	4	54/13= 4.15
CO-2	4	5	4	5	4	4	4	5	4	4	4	4	4	55/13= 4.23
CO-3	4	4	4	4	4	5	4	4	4	4	4	4	4	53/13= 4.07
CO-4	5	4	4	4	5	4	4	4	4	4	4	4	4	54/13= 4.15
CO-5	4	5	5	5	4	4	4	4	4	4	4	4	4	55/13= 4.23

20.83/5=4.166

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High



<b>COURSE CODE</b>	<b>U21CBA33</b>	<b>BUSINESS STATISTICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ALLIED-III</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To promote the skill of applying statistical techniques in business by enabling the students to apply the statistical tools in analysis and interpretation of data.

**Unit 1: Introduction and Measures of Central Tendency:**

Introduction – Collection and Tabulation of Statistical data – sample and sample designs- Frequency Distribution – Measure of Central Tendency: Introduction, objectives of averaging, Types of averaging: Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

**Unit 2: Measures of Dispersion:**

Measures of Dispersion: Introduction, significance of measuring variation, methods of variation: Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness: difference between dispersion and Skewness– Karl Pearson and Bowley's Co-efficient of skewness.

**Unit 3: Correlation and Regression:**

Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

**Unit 4: Index Numbers:**

Index Numbers- introduction, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Methods of constructing index numbers: Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers- consumer price index numbers

**Unit 5: Analysis of Time Series:**

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only. Indian Statistics – Birth and Death rates – Crude, Correlated and Standardized – Methods of Economic survey, preparation of schedules and questionnaires.

**Text Books**

- 1 P.R. Vittal, Business mathematics & Statistics, Margham publications, Chennai 2020.
- 2 S.C.Gupta,, Fundamentals of Statistics, Himalaya Publications, 2002.

**Reference Books**

1. Ken Black, Applied Business Statistics: Making Better Business Decision. John Wiley & Sons; 6th Edition ,2010.
2. Norean Radke Sharpe, Richard D. De Veaux, Paul F. Velleman, Business Statistics. Pearson; 4th edition, 2018.

**Note:** Question Paper shall cover 20% Theory and 80% Problem

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	acquire knowledge about averages to be used in Business Research	K1, K2,K3
CO 2	gain knowledge about Standard Deviation, Skewness.	K1, K2,K3
CO 3	gain knowledge about the application of Correlation and Regression	K1, K2,K3
CO 4	get an in depth knowledge about Index Numbers	K1, K2,K3
CO 5	acquire knowledge in Measures of Trend and its application in Business Research.	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	4	4	5	5	4	4	4	4	54/13= 4.15
CO-2	4	5	4	5	4	4	4	5	4	4	4	4	4	55/13= 4.23
CO-3	4	4	4	4	4	5	4	4	4	4	4	4	4	53/13= 4.07
CO-4	5	4	4	4	5	4	4	4	4	4	4	4	4	54/13= 4.15
CO-5	4	5	5	5	4	4	4	4	4	4	4	4	4	55/13= 4.23

20.83/5=4.166

**Mapping Relation**

1 – Very Poor                      2 – Poor                      3 – Moderate                      4 – High                      5 – Very High

COURSE CODE	U21CBE311	CHOICE - I	L	T	P	C
ELECTIVE-I		INTERNATIONAL BANKING	4	-	-	3

**Course Objective:**

To obtain basic knowledge about the role and function of overseas banking and banking instruments foreign exchange mechanism and international financial intermediaries.

**Unit 1: International Banking**

International Banking- Definition, Need – Objectives, Functions- Importance- Domestic Banking – Drawbacks in domestic banking- Difference between International Banking and Domestic Banking – Foreign Trade Financing – International Financial Transactions: Lending and Borrowing across borders.

**Unit 2: Foreign Exchange**

Foreign Exchange: Meaning, Functions, Market; rate and Currency – Exchange rate determination under Fixed exchange rate and Floating exchange rate regimes – Determination of exchange rates: Spot and Forward – Basic exchange arithmetic – Forward Cover and Hedging.- major foreign exchange crisis

**Unit 3: International Financial Institutions**

International Financial Institutions and Functions: World Bank: International Bank for Reconstruction and Management, International Development Association, Multilateral Investment Guarantee Agency, International Monetary Fund: Asian Development Bank – International Financial Corporation

**Unit 4: Source of Foreign Exchange**

Source of Foreign Exchange – remittance Facilities under LRS, Other Remittance Facilities for Resident Indians/ others , Various foreign currency accounts in India/ abroad, Acquisition of Assets, Immovable properties outside India, including investments in securities abroad, Remittance of Assets, - Facilities for Non-resident Indians – Deposits Accounts, Investments, Borrowing -Export Earnings – Invisible Export Earnings – Role of NRI Remittances – Foreign Direct Investment – Foreign Institutional Investment – External Commercial Borrowings – Global Depositors Receipts – Offshore Borrowings.

**Unit 5: Foreign Exchange Management**

Foreign Exchange Management – Composition of Foreign Exchange Reserves: Foreign Currencies – Determination of Exchange Rates-Foreign Exchange rate risk and Exposure Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions-alternative strategies for exposure management

**Text Books:**

1. Rupnarayan Bose -Fundamentals of International Banking, Laxmi Publications, 2014
2. Pan Macmillan-International Banking -Pan Macmillan Publication UK-2011

**Reference Books:**

1. Andrew Mullinex and Victor Murinde -Hand Book of International Banking-Edward Elgar Publishing, Northampton, USA-2003
2. Institute of Banking and Finance, -International Banking: Legal and Regulatory aspects, Indian, Macmillan Education UK 2007
3. Indian Institute of Banking and Finance -International Banking Operations, , Macmillan Education UK 2007

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	know about international banking	K1, K2,K3
CO 2	understanding the concepts of Foreign exchange	K1, K2,K3
CO 3	know about the functions of International Financial Institutions	K1, K2,K3
CO 4	know the various sources of foreign exchange	K1, K2,K3
CO 5	know the management of foreign exchange.	K1, K2,K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O1	P O2	P O3	P O4	P O5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	5	4	4	4	4	4	4	4	4	3	52/13=4
CO-2	4	4	4	4	5	4	4	4	4	4	4	4	4	53/13=4.07
CO-3	4	4	4	4	4	4	4	4	4	4	4	4	3	51/13=3.92
CO-4	4	4	4	4	3	4	4	4	3	3	4	4	4	49/13=3.77
CO-5	4	4	4	4	4	4	4	4	4	4	4	4	4	52/13=4

19.76/5=3.952

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

COURSE CODE	U21CBE312	CHOICE - II	L	T	P	C
ELECTIVE -I		PERSONAL FINANCE AND PLANNING	4	-	-	3

### Course Objective:

The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

### Unit I: Introduction to Financial Planning

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

### Unit 2: Investment Planning

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

### Unit 3: Personal Tax Planning

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

### Unit 4: Insurance Planning

Insurance: life and non-life insurance schemes- Principles of Risk and Insurance-Legal characteristics of Insurance Contract- Need for Protection planning. Risk of mortality, health, disability and property. Importance of Deductions available under the Income-tax Act for premium paid for different policies.

### Unit 5: Retirement Benefits

Planning Retirement -Introduction, Qualified plans overview, Qualified Pension plans, non qualified deferred compensation-Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

**Text Books:**

1. Dr. Khujan Singh, Chand Kiran -Concepts of Personal Finance Bharti Publications, Edition: 1st, New Delhi, 2020
2. S.Murai, K.R.Subbakrishna - Personal Financial Planning (Wealth Management) - Himalaya Publishing House Pvt Ltd. New Delhi-2018

**Reference Books:**

1. Indian Institute of Banking & Finance -Introduction to Financial Planning.: Taxmann Publication, New Delhi, 2017.
2. Pandit, A. The Only Financial Planning Book that You Will Ever Need. Mumbai Network Publications Ltd. (2014).
3. Sinha, M. Financial Planning: A Ready Reckoner. McGraw Hill Education, New York: 2008.
4. Halan, M. Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. HarperCollins Publishers, New York 2018
5. Tripathi, V. Fundamentals of Investment. Taxmann Publication. New Delhi 2017

**Note:** Latest edition of Text Books may be used

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	Understand the meaning and appreciate the relevance of Financial Planning.	K1, K2, K3
CO 2	Familiarize with regard to the concept of Investment Planning and its methods.	K1, K2, K3
CO 3	Examine the scope and ways of Personal Tax Planning.	K1, K2, K3
CO 4	analyses Insurance Planning and its relevance	K1, K2, K3
CO 5	develop an insight in to Retirement planning and its relevance	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	3	3	3	4	3	3	3	3	3	3	3	3	41/13=3.15
CO-2	3	3	3	4	3	3	3	3	3	3	3	3	4	41/13=3.15
CO-3	3	3	3	3	3	3	3	4	4	3	4	3	4	43/13=3.31
CO-4	4	3	3	4	4	3	3	4	3	4	3	3	4	45/13=3.46
CO-5	4	4	3	3	4	4	4	3	3	4	4	3	4	47/13=3.62

16.69/5=3.34

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

COURSE CODE	U21CBE313	CHOICE - III	L	T	P	C
ELECTIVE -I		TREASURY MANAGEMENT	4	-	-	3

**Course Objective:**

To enable the students to know treasury operations, techniques deployed by global organizations, ways to optimize liquidity, current trend and to impart the skills concerned with treasury management

**Unit 1: Asset and Liability Management**

Asset Liability Management – Objective – Concept – Risk Management – functions, types of risk Interest Risk.

**Unit 2: Treasury Concepts**

Concept of Treasury Management – Employment of Statutory/Surplus funds – Need for Specialized approach in the bank – Role and Function of Treasury Department.

**Unit 3: Money Market**

Domestic Money Market – Source of funds – capital – reserves – SLR – CRR – Surplus cash – Market Players.

**Unit 4: Instrument**

Money Market Instruments and Players – Government Securities – Treasury bill – CP – CD – Call Money Banks and Specified Institutions

**Unit 5: Foreign Currency Market**

Foreign Currency Market – Combined Treasury Management – RBI and Regulatory Functions.

**Text Books:**

1. V.A. Avadhani Indian capital Market Himalayan Publishing House New Delhi 1997
2. Frank fabozzi and Franco Modigliani Capital Markets Prentice Hall Publisher- 1996

**Reference Books:**

1. IIB -Treasury Investment and risk Management –IIB Publication 2015
2. Jack Clank Francis Management of Investments – McGraw Hill International series , New Delhi

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level
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		( According to Bloom's Taxonomy)
CO 1	explore the techniques being deployed by the leading global treasury organisations	K1, K2,K3
CO 2	understand how treasury can deliver improved bottom-line performance for your business through tax efficient account structures, effective hedging strategies and optimising working capital	K1, K2,K3
CO 3	discuss alternative account structure for optimising liquidity and payments	K1, K2,K3
CO 4	gain a comprehensive insight into the current and future challenges facing treasury managers and CFOs	K1, K2,K3
CO 5	develop practical skills and knowledge that can be immediately applied upon your return to the office.	K1, K2,K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	3	4	3	4	4	4	5	4	4	4	4	4	5	52/13=4
CO-2	4	4	4	3	4	4	4	5	4	5	4	4	4	53/13=4.07
CO-3	4	4	3	4	4	4	4	4	5	5	4	4	5	54/13=4.15
CO-4	3	4	4	4	4	4	4	4	4	5	3	4	5	52/13=4
CO-5	4	4	3	4	4	4	4	5	5	4	4	4	4	53/13=4.07

=20.29/5=4.058

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

**SEMESTER- IV**

<b>COURSE CODE</b>	<b>U21CBT41</b>	<b>COST ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE- VI</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To familiarize the students on the use of cost accounting system in different nature of businesses.

**Unit -1: Cost Sheet**

Cost accounting – Meaning – definition – objectives – advantages – limitations – methods of costing – types of costing – differences between cost accounting, management accounting and financial accounting -Cost – Element of cost– meaning – definition– cost sheet- Meaning – Preparation of cost sheet – tenders and quotation.

**Unit –2: Material Costing**

Material control - Meaning objectives – need – advantages .1 - Inventory control and its techniques – Stock levels and EOQ- methods of pricing material issues – FIFO – LIFO – HIFO – Simple average method – Weighted average method – Standard price method – Base stock method.

**Unit 3: Overheads**

Overheads – meaning – definitions – importance – classifications – primary distribution – secondary distribution of overheads –allocation and apportionment- methods of overhead absorption - advantages and disadvantages of absorption -treatment of under absorption and over absorption -machine hour rate computation.

**Unit-4: Contract Costing**

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, advantages and disadvantages of contract costing- procedure of contract costing, calculation of profit on incomplete contracts, work certified and work uncertified-Problems.

**Unit 5: Marginal Costing**

Marginal costing – definition – features – advantages – limitations – Equation- differences between marginal costing and absorption costing- breakeven analysis –Cost Volume Profit analysis-PV ratio - margin of safety - Application of break even analysis- Meaning- methods of break even analysis-limitations

**Text books:**

- 1 S.P. Jain and K.L. Narang, –Cost Accounting|, Kalyani publications. New Delhi. Ed. 2011
- 2 R.S.N. Pillai and V. Bhagavathi, –Cost Accounting|, S Chand and company ltd., New Delhi. Ed. 2004.
- 3 T.S. Reddy and Dr. Y. Hari Prasad Reddy, –Cost Accounting|, Margam publications, Chennai – 600 017, 7th Revised Edition 2009.

**Reference Book:**

- 1 S.P. Iyyengar, –Cost Accounting Principles and Practicel, Sultan Chand, New Delhi. 2005
- 2 V.K.Saxena & C.D. Vashist, –Cost Accounting|, Sultan Chand, New Delhi 2005
- 3 M.N. Arora, –Cost Accounting|, Sultan Chand, New Delhi.2005.
- 4 B.S. Kanna, I.M. Pandey, G.K. Ahuja, M.N. Arora, Practical costing, Sultan Chand & Sons. New Delhi Edition 2009.
- 5 Bhattacharya –Principles and practices of Cost Accounting| PHI Publications, Third Edition – 2010.

**Note:** Question Paper shall cover 30% Theory & 70% Problems

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	have a knowledge about meaning, methods, types and element of cost.	K1, K2, K3
CO 2	have knowledge on the various techniques of material control.	K1, K2, K3
CO 3	have knowledge on the accounting and control procedure of labour and overheads cost.	K1, K2, K3
CO 4	have knowledge on the practical application of contract costing.	K1, K2, K3
CO 5	have knowledge on the practical methods of marginal costing.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	4	4	5	5	4	4	4	4	54/13=4.15
CO-2	4	5	4	5	4	4	4	5	4	4	4	4	4	55/13=4.23
CO-3	4	4	4	4	4	5	4	4	4	4	4	4	4	53/13=4.07
CO-4	5	4	4	4	5	4	4	4	4	4	4	4	4	54/13=4.15
CO-5	4	5	5	5	4	4	4	4	4	4	4	4	4	55/13=4.23

20.83/5=4.166

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

<b>COURSE CODE</b>	<b>U21CBP41</b>	<b>COMPUTERISED ACCOUNTING PRACTICAL</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -VII</b>			-	-	4	4

**Course Objective:**

To provide basic knowledge of computerized accounting to deserving students under self – learning mode.

**Unit 1: Introduction to Tally Erp9**

Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups – Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

**Unit 2: Voucher Creation**

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group – Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

**Unit 3: Purchase Order Process**

Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

**Unit 4: Activating Tally In GST**

Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST. Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

## **Unit 5: Activating Interest Calculations**

Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centres and Cost Categories: Cost Centres - Profit Centres, Purchase and Sales Reporting: Analysing Purchase and Sales Register - Analysing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

**NOTE: 100% practical**

### **Practical work:**

1. Program for Creation of company
2. Program for purchase voucher and sales voucher creation
3. Program for payment voucher and Receipt voucher creation
4. Program for Contra voucher creation
5. Program for journal voucher creation
6. Program for preparation of Debit note and credit note
7. Program for working for a calculator
8. Program for Single-ledger and multiple ledger creation
9. Program for single ledger and Multiple ledger
10. Program for preparation of Trial balance
11. Program for preparation of final accounts of a sole-trader
12. Program for preparation of final accounts of a partnership firm
13. Program for preparation of final accounts of a company
14. Program for single stock and multiple stock creation
15. Program for simple and compound unit
16. Program for display on inventory transaction
17. Program for cash flow and fund statement preparation
18. Program for display of ratio Analysis
19. Program for monthly wise chart preparation of sales and purchase
20. Program for Comparative analysis statements

### **Text Book:**

1. A.K. Nadhani, Implementing Tally, BPB Publications, New Delhi, December, 2006
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.

### **Reference Books:**

1. Dr.Mamrata Agrawal, Tally ERP 9 ,Dream Tech Press, New Delhi, 2010
2. K.K.Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB Publication New Delhi
3. Namrata Agrawal -Tally 9l Published by Dream tech, year – 2008.

4. K.K. Nidhani Tally Software Package – Manual Implementing Tally BPB Publications New Delhi 2007

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	prepare the accounts with accounting software.	K1, K2, K3
CO 2	prepare the vouchers and insert into the accounting software system	K1, K2, K3
CO 3	know the purchase and other procedure in accounting software	K1, K2, K3
CO 4	file GST returns and prepare GST reports in accounting software	K1, K2, K3
CO 5	prepare the financial reports in accounting software	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	4	4	4	4	4	4	4	4	52/13=4
CO-2	4	4	3	3	4	4	4	4	4	4	3	4	4	49/13=3.77
CO-3	4	4	4	4	4	4	3	3	4	4	3	4	5	50/13=3.85
CO-4	5	5	5	5	5	5	5	5	5	5	5	5	5	65/13=5
CO-5	4	4	4	4	4	4	4	4	4	3	4	4	4	51/13=3.92

20.54/5=4.108

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

<b>COURSE CODE</b>	<b>U21CBA44</b>	<b>BUSINESS MATHEMATICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ALLIED- IV</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Learning Objectives:**

The main objective of the course is to acquaint students with the familiarity of Business Mathematics and on particular emphasis is laid on the foundation aspects of business mathematics. It deals with basic knowledge of mathematics.

**Unit 1: Number System**

Operations on Numbers – Development of number system – Natural number – whole numbers-Integers – Rational and Irrational numbers – Fundamental operations on rational numbers-decimal representation on rational number-Imaginary numbers – Complex numbers – Greatest Common divisor – Least Common multiple.

**Unit 2: Theory of Sets**

Theory of Sets – Definition – Types – Union, Intersection, Difference and Union of sets, Intersection of sets and Complement of Sets – De Morgan's Law – Venn Diagram – Simple set applications – Numbers of elements in a finite set. – subset- cardinality- cardinality properties

**Unit 3: Indices and Surds**

Positive indices – Laws of indices – Zero and Unity index – Fractional index – Miscellaneous illustrations – Surds – Definition – Types of Surds – Similar Surds – Conjugate Surds – Rationalizing factors – Properties of Bi-quadratic surds – Square root of a surds – Square root of trinomial quadratic surd.

**Unit 4: Interest, Depreciation and Annuities**

Interest– Simple Interest – Compound Interest – Depreciation – meaning- -types of depreciation- methods of calculating -Annuities –meaning- Types of Annuities – Annuities Vs single payment- Definite integral – Simple applications – Finding total and average cost function – Producer surplus and consumer surplus.

**Unit 5: Probability and Matrices**

Terminology – Probability measure – Classical or priori probability – Types of approach and Mathematical expectation – Matrices – definition – Types – Addition, Subtraction, Multiplication of Matrices – Inverse matrix – Solving a system of simultaneous linear equations using matrix inversion technique – rank of a matrix.

**Text Books:**

1. V.Sundaresan and S.D.Jeyaseelan -Business Mathematics –. S Chand and Company Ltd 2016
2. M.Manoharan and C.ElangoBusiness Mathematics – Palani Paramount Publications New Delhi 2014



**Reference Books:**

1. J.K.Singh, . Business Mathematics – Himalaya Publishing House New Delhi – 2011
2. R.S.Soni, Arneet Kaur Soni, . Business Mathematics – Himalaya Publishing House New Delhi. 2013
3. M.L.Bhargara, Dr.Ashok Saini, Dr.Dalip Singh, Business Mathematics – Jeevansons Publication Sloutions, New Delhi 2007

**Note:** Question Paper shall cover 20% Theory and 80% Problem

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	know the number system	K1, K2, K3
CO 2	know the set theory	K1, K2, K3
CO 3	know the calculations of indices and surds	K1, K2, K3
CO 4	understand the calculations of interest , annuities and depreciation	K1, K2, K3
CO 5	know the applications of probability distributions and matrices	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	3	5	4	4	4	3	3	3	4	3	3	3	3	45/13= 3.46
CO-2	3	3	3	3	3	3	3	3	3	3	2	3	3	38/13= 2.92
CO-3	3	3	3	3	3	3	3	3	3	3	2	1	2	35/13= 2.69
CO-4	4	4	4	3	3	3	3	3	4	3	4	4	3	45/13= 3.46
CO-5	3	3	3	3	3	3	3	3	3	3	3	3	3	39/13= 3.00

15.53/5=3.106

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

COURSE CODE	U21CBE421	CHOICE - I	L	T	P	C
ELECTIVE -II		PRACTICAL AUDITING	3	-	-	3

**Course Objective:**

To enable the students understand the importance of Auditing and to acquaint them with the latest trends in Practical auditing.

**Unit 1: Introduction to Auditing**

Auditing - Meaning – Definition – Objectives – Scope – Advantages, Limitations - Distinction between Accounting and auditing – Difference between Auditing and Investigation, materiality in auditing, evidence – audit techniques, classification as to methods of approach to work – types and conduct of audit.

**Unit 2: Audit Planning**

Audit planning – audit strategy- audit programme- benefits- audit engagement letter - factors considered before commencing a new audit, steps in developing audit plan- audit programme, audit files, audit note book, working papers – vouching of cash and trading transaction – internal check – internal control – internal audit.

**Unit 3: Verification and Valuation**

Verification and valuation of assets and liabilities – meaning – objectives of verification and vouching – confirmation and verification-classifications of asset –components of valuation-importance of valuation – difference between verifications and valuation – verification and valuation of liabilities.

**Unit 4: Company Audit**

Audit of limited companies – necessity of company Audit - Qualification and disqualifications of auditors – appointment of auditors, ceiling on numbers of audits, remuneration of auditors, removal of auditors- powers, duties and liabilities of a company auditor- Special audit U/S 233A – powers of central government, powers and duties of special auditors - contents of special audit report.

**Unit 5: Electronic Data Processing**

Investigation – scope – objectives, procedures followed in investigation – investigation under the company act – powers of inspectors Electronic Data Processing systems – Characteristics – comparison of manual and Electronic Data Processing systems – features of auditing through computer system – computer based accounting – features of CAAT – uses of CAAT.

**Text books:**

1. N. Premavathi – -Practical Auditing|, Sri Vishnu Publications Chennai-2014
2. B. Tandon, – -Practical Auditing|, S. Chand Publishing New Delhi, 2011

**Reference Books:**

1. S. Vengadamani – –Practical Auditing, Margam Publication, Chennai, 2014
2. V. H. Krishnadwala & N. H. Krishnadwala – Sultan Chand Sons. New Delhi 2013
3. Dinkar Pagare Principles and Practice of Auditing – Sultan Chand Sons, New Delhi-2007

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	know about basic concepts of auditing	K1, K2, K3
CO 2	understanding the concepts of audit planning and internal check	K1, K2, K3
CO 3	know the process of verification and valuation in auditing	K1, K2, K3
CO 4	know the provisions of company audit	K1, K2, K3
CO 5	know the electronic data processing in investigation process	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping-POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	5	5	5	5	4	5	4	4	4	4	4	4	5	58/13= 4.46
CO-2	4	4	5	5	4	4	5	4	4	5	4	4	4	56/13= 4.30
CO-3	4	4	4	4	4	5	4	4	4	5	4	4	4	54/13= 4.15
CO-4	5	5	4	4	4	4	4	4	4	4	4	3	4	53/13= 4.07
CO-5	3	4	3	4	3	4	4	4	4	4	4	4	4	49/13= 3.76

20.74/5=4.148

**Mapping Relation**

1 – Very Poor

2 – Poor

3 – Moderate

4 – High

5 – Very High

COURSE CODE	U21CBE422	CHOICE - II	L	T	P	C
ELECTIVE -II		CYBER SECURITY	3	-	-	3

**Course Objective:**

The course aims to familiarize learners about various aspects of cyber security including digital signatures, electronic records, data protection, and government regulatory framework.

**Unit 1: Introduction**

Cyber Security – Concept, Digital Privacy, Security risks - Malware, Hacking, Pharming, Phishing, Ransomware, Adware and Spyware, Trojan, Virus, Worms, WIFI Eavesdropping, Scareware; Antivirus and Other Security solution, Password, Secure online browsing, Email Security, Social Engineering; IT Act, 2000. Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms. E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications. E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in cyber space.

**Unit 2: Digital Signatures and Electronic Records**

Cryptography – Encryption and Decryption; Concept of public key and private key; Creation and authentication of digital signature; Electronic signature certificates; Certification authorities and their role. Electronic Records -Concept, authentication, applications, usage and legal recognition of electronic records; Legal recognition of digital signatures; Retention of Electronic Records; Intermediaries and their liabilities; Attribution, acknowledgement and dispatch of electronic records; Secure electronic records and digital signatures; Digital signatures in Government and its agencies.

**Unit 3: Data Protection**

Data Protection on Internet - Concept of privacy, right to privacy, Threat to privacy on internet, Ingredients to decide confidentiality of information, Breach of sensitive personal information and confidentiality under IT Act and penalties for the same, Right of Interception under IT Act; Different offences under IT Act, 2000.

**Unit 4: E- Governance and Regulatory Framework**

E-Governance - Components of E Governance; Types of interactions in E-Governance- Government to Government (G2G), Government to Business (G2B), Government to Citizen (G2C), Government to Employee (G2E); Benefits of E- Governance- Governance, Public Service, Management; E - Governance challenges specific to India; Legal framework for E-Governance under IT Act; Initiatives taken in India ( Various E Governance Programmes); Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue; Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures

Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.

### Unit 5: Cyber Security- Issues and Challenges

Cyber Crimes; Sources of cybercrime law (substantive and procedural); Cyber Crimes Vs. Conventional Crime; Reasons for cyber-crimes and cyber criminals; Cyber Crimes against Individuals, Institution and State; Cyber Crimes: Hacking, Digital Forgery, Cyber Stalking/Harassment, Identity Theft & Fraud, Cyber Terrorism, Cyber Defamation, Salami attacks- Web Jacking, Malware, DDoS attacks, and Botnets; Preventive measures under IT Act, 2000. Block-chain, Artificial Intelligence and Machine Learning for Cyber Security. Network Security Techniques: Access Control and Intrusion Detection System, Server Management and Firewall; VPN Security, Systems Security, Operating System Security.

#### Text books:

1. Sharma, J. P., & Kanojia, S.. E Business and Cyber Laws. New Delhi: Bharat Law House Pvt. Ltd. 2018
2. Rattan, J. Cyber Laws & Information Technology. Bharat Law House Pvt. Ltd. New Delhi: 8<sup>th</sup> Edition 2020

#### Reference Books:

1. Craig, B. Cyber Law: The Law of the Internet and Information Technology Pearson Education, London 2012
2. Dietel, H. M. E-business and E-commerce for managers. Pearson Education., London:2001
3. Ismail, N., & Cie, E. L. Y Beyond Data Protection: Strategic Case Studies and Practical Guidance. Springer Berlin: 2013

**Note:** Learners are advised to use latest edition of Text Books.

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	explain various domains of cyber security.	K1, K2, K3
CO 2	describe the use of digital signatures and their use in electronic records;	K1, K2, K3
CO 3	explain the concept of data privacy and the scope of IT Act, 2000;	K1, K2, K3
CO 4	discuss the regulatory framework covering various aspects of E-governance;	K1, K2, K3
CO 5	identify and explain various cyber security issues.	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	3	3	3	4	3	3	3	3	3	3	3	3	41/13=3.15
CO-2	3	3	3	4	3	3	3	3	3	3	3	3	4	41/13=3.15
CO-3	3	3	3	3	3	3	3	4	4	3	4	3	4	43/13=3.31
CO-4	4	3	3	4	4	3	3	4	3	4	3	3	4	45/13=3.46
CO-5	4	4	3	3	4	4	4	3	3	4	4	3	4	47/13=3.62

$$16.69/5=3.34$$

**Mapping Relation**

1 – Very Poor

2 – Poor

3 – Moderate

4 – High

5 – Very High

COURSE CODE	U21CBE423	CHOICE - III	L	T	P	C
CORE -II		ENTREPRENEURSHIP DEVELOPMENT	3	-	-	3

**Course Objective:**

To enable the students to understand the concept of entrepreneurship, know the essential skill, feasibility of starting business unit, schemes available for entrepreneurship, role of entrepreneurship in economic growth

**Unit 1: Concept of Entrepreneurship**

Concept of Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs

**Unit 2: Interaction with Entrepreneurs**

Why to become entrepreneur, the skills/ traits required to be an entrepreneur, Creative and Design Thinking, the entrepreneurial decision process, skill gap analysis, and role models, mentors and support system, entrepreneurial success stories.-Entrepreneurs Skills and Competencies, Interaction with Entrepreneurs

**Unit 3: Project Management**

Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report – Tools of Appraisal.

**Unit 4: Entrepreneurial Development Programmes (EDP)**

Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation.

**Unit 5: Role of Entrepreneurship**

Economic development and entrepreneurial growth Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play, Geographic Concentration, Franchising / Dealership – Development of Women Entrepreneurship.

**Text books:**

1. Ramachandran , Entrepreneurship Development, Mc Graw Hill , New Delhi-2013
2. Katz , Entrepreneurship Small Business, Mc Graw Hill , New Delhi, 2015

**Reference books:**

1. Byrd Megginson,,Small Business Management An Entrepreneur's Guidebook 7th ed, McGrawHillNew Delhi, 2015
2. Fayolle A Entrepreneurship and new value creation, Cambridge University Press. Cambridge2007

3. Hougard S. The business idea. Springer Berlin, 2005
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, ButterworthHeinemann
5. Léo-Paul Dana, World Encyclopedia of Entrepreneurship, Edward Elgar

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	explain various concepts on entrepreneurship.	K1, K2, K3
CO 2	describe the need, skills essentials for entrepreneurship	K1, K2, K3
CO 3	prepare business plan for the proposal identified	K1, K2, K3
CO 4	identify the various development programmes available before them to enrich their potential	K1, K2, K3
CO 5	identify and explain their role as entrepreneurs in society	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

### Mapping- POs and PSOs

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PSO 1	PSO 2	PS O3	PSO 4	PS O5	PSO 6	PSO 7	PS O8	
CO-1	3	4	3	4	4	4	5	4	4	4	4	4	5	52/13= 4
CO-2	4	4	4	3	4	4	4	5	4	5	4	4	4	53/13= 4.07
CO-3	4	4	3	4	4	4	4	4	5	5	4	4	5	54/13= 4.15
CO-4	3	4	4	4	4	4	4	4	4	5	3	4	5	52/13= 4
CO-5	4	4	3	4	4	4	4	5	5	4	4	4	4	53/13= 4.07

=20.29/5=4.058

### Mapping Relation

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High



**SEMESTER - V**

<b>COURSE CODE</b>	<b>U21CBT51</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -VIII</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To enable the students to know the importance of management accounting and its concepts.

**Unit 1: Introduction**

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

**Unit 2: Fund Flow and Cash Flow Statements**

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

**Unit 3: Budget and Budgetary Control**

Budget – meaning- types-classification-Budgetary control – Meaning – importance and essentials of effective budgeting- its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets. -Zero base budgeting-meaning-procedure for Zero base budgeting- advantages and disadvantages

**Unit 4: Standard Costing**

Standard costing– Meaning, Advantages and its Limitations. Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

**Unit 5: Capital Budgeting**

Capital Budgeting – Meaning of capital – sources of capital-Objectives of capital budgeting-Importance – Techniques- merits and Limitations-Appraisal methods – Payback period – Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return. – Capital Rationing

**Text Books**

1. S.N.Maheswari Management accounting Sultan Chand & sons publications, New Delhi 2016
2. Sharma and Guptha Management accounting, Kalyani Publishers, Chennai. 2014
3. R.Ramachandran and R.Srinivasan Management accounting – Sriram publication, Trichy 2012

**Reference Books**

1. R.S.N.Pillai & V.Baghavathi – Management Accounting S.Chand & Co, Mumbai. - 2014

2. E.Gordon, P.Jeyaram, N.Sundaram & R. Jayachandran, Management Accounting Himalaya Publishing House, Mumbai. 2016
3. Reddy.T.S & Hari Prasath.Y, -Management Accounting Margham Publications, Chennai.2016
4. A. Murthi and S. Gurusamy, Management Accounting Vijay Nicole Publications, Chennai 2017
5. Hingorani & Ramanathan Management Accounting – S.Chand & Co, New Delhi. 2014

**Note:** Question Paper shall cover 20% Theory and 80% Problem

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	acquire knowledge about the Basics of Management Accounting.	K1, K2, K3
CO 2	enable the students to prepare Fund Flow & Cash Flow Statement.	K1, K2, K3
CO 3	gain the knowledge in Budget and Budgetary control.	K1, K2, K3
CO 4	familiarize the students with the concepts of Marginal costing and its applications	K1, K2, K3
CO 5	Know the appraisal methods of Capital Budgeting.	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO-1	4	3	4	4	4	3	3	4	4	4	4	4	4	4	49/13=3.77
CO-2	4	4	4	3	4	4	4	3	4	4	4	4	4	4	50/13=3.84
CO-3	5	4	4	4	5	5	4	4	4	4	4	5	5	57/13=4.38	
CO-4	4	4	4	4	4	3	4	4	3	3	3	4	4	48/13=3.69	
CO-5	4	3	4	4	4	3	4	4	3	4	4	3	4	48/13=3.69	

19.37/5=3.874

Mapping Relation

1 – Very Poor

2 – Poor

3 – Moderate

4 – High

5 – Very High

<b>COURSE CODE</b>	<b>U21CBT52</b>	<b>RISK MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -IX</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To make the student understand the basic concept of risk management in banks and impart the skills required to mitigate and manage the risks as a professional risk manager.

**Unit 1: Introduction and overview:**

Risk definition - Types and sources of risk- Risk and the economic environment -BIS – Basel Committee – Basel I, II and III norms; Risk Process- Risk Organization - Key risks-Credit risk, market risk, operational risk, liquidity risk, legal risk, interest rate risk and currency risk – Concept of Asset Liquidity Management for Banks.

**Unit 2: Credit Risk:**

Definition - - Framework for risk management - RBI guidelines for risk management - Risk rating and risk pricing - Methods for estimating capital requirements -Credit risk - standardized approach and advanced approach - Credit rating /scoring - Credit Bureaus - Stress test and sensitivity analysis - Internal Capital Adequacy Assessment Process (ICAAP) - Structured products.

**Unit 3: Operational Risk:**

Definition - RBI guidelines for Operational risk - Types of operational risk - Causes for operational risk - Sound Principles of Operational Risk Management (SPOR) - Identification, measurement, control / mitigation of operational risks; Organizational set up and Policy requirements; Strategic approach and key responsibilities of ORM; Capital allocation for operational risk, methodology and qualifying criteria for banks for the adoption of the methods; Computation of capital charge for operational risk.

**Unit 4: Market Risk**

Definition - Liquidity risk - Interest rate risk - foreign exchange risk - ALM organization - ALCO - Simulation, Gap, Duration analysis, Linear and other statistical methods of control; Price risk (Equity) - Commodity risk - Treatment of market risk under Basel-standardized duration method- internal measurement approach – var.

**Unit 5: Risk Measurement, Control and Risk Management:**

Risk Calculation - Risk exposure analysis - Risk management / mitigation policy - Risk immunization policy / strategy for fixing exposure limits - Risk management policy and procedure - Risk adjusted return on capital - Prudential norms – Income Recognition and Asset Classification (IRAC) norms -Capital adequacy norms - Hedging – Forwards – Futures – Options Arbitrage opportunities -Regulatory prescriptions of risk management –Exposure Norms - Systems Audit - Risk Organization and Policy.

**Text Book**

1. Global Association of Risk Professionals -Foundations of Banking Risk: An Overview of Banking, Banking Risks, and Risk-Based Banking Regulation
2. Moorad Choudhry Bank Asset and Liability Management: Strategy, Trading, Analysis, Wiley Publishing, New York, 2016

**Reference books:**

1. John C. Hull, Risk Management and Financial Institutions, Pearson Publication- 2011.
2. Indian Institute of Banking, Amp, Finance (IIBF), Risk Management, Macmillan Publishers UK, 2008
3. IIBF Material -Risk Measurement Models to Capital Allocation Policies, Wiley Publisher, Canada May 2007.

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	understating the concepts of risks	K1, K2, K3
CO 2	knowing about the credit risk	K1, K2, K3
CO 3	knowing the operational risk	K1, K2, K3
CO 4	gaining the knowledge of market risk	K1, K2, K3
CO 5	gaining basic knowledge of risk management in banks	K1, K2, K3

**K1- Remembering**

**K2 – Understanding**

**K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	5	4	4	4	5	4	4	4	4	4	4	4	5	55/13= 4.23
CO-2	4	3	4	4	4	4	4	3	4	4	4	4	4	50/13= 3.84
CO-3	5	4	4	4	4	4	4	4	4	3	4	4	5	53/13= 4.08
CO-4	4	3	4	4	4	3	4	4	3	4	4	3	4	48/13= 3.69
CO-5	4	4	3	3	5	4	4	3	4	3	3	4	4	48/13= 3.69

19.53/5=3.906

**Mapping Relation**

1 – Very Poor

2 – Poor

3 – Moderate

4 – High

5 – Very High

<b>COURSE CODE</b>	<b>U21CBT53</b>	<b>INCOME TAX LAW AND PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -X</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

To enable the students to know the provisions of the income tax law.

**Unit 1: Income Tax Act**

Indian Tax System-Difficulties and Prospects of Tax Administration in India - Income tax Act-meaning of income – important definitions under the Income tax Act – Scope of the total Income – Residential status – Income exempt from tax-capital, revenue –Agricultural Income

**Unit 2: –Income from Salaries**

Income from salaries- Salary -Definition-scope of salary income –allowances- taxable perquisites of perquisites – admissible and non-admissible education from salary income- Income from the house property – definition of Gross, Net annual value –basis of charge-composite rent- deduction from annual value- computation of income from House property

**Unit 3: –Income from Business and Profession**

Income from business and profession-basic principles of arriving at business Income – Losses incidental to trade – specific deductions in computing income from business – general deductions – instances of general deductions under section 37 (1) – specific disallowances under the act.

**Unit 4: –Income under Capital Gains**

Income under capital gains, short term and long term capital gains – transfer of capital assets – Certain transactions not included as transfer – computation of capital gains – cost of acquisition – Cost of improvement of cost – capital gains under different circumstances –Exempted capital gains.

**Unit 5:–Income from Other Sources**

Income from other sources-other sources meaning- deductions in computing income under this head- gift income-definition of gift-provisions-computation of income from other sources

**Text Book:**

1. S.Reddy & Y.Hari Prasad Reddy Income tax theory, law & Practice – /new edition/ Margam Publications Chennai .-2021

**Reference books:**

1. Bhagawati Prasad -Income tax law and practice –Wishwa prakasan Publishers, Chennai-2021
2. Gaur and Narang Income tax law and practice-Kalyani Publisher/ , Chennai Revised edition., 2021
3. Mehrotra Income tax and Law and practice-Sathya Bhawan Publications, New Delhi. 2021

**Note:** Question Paper shall cover 40% Theory and 60% Problem

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	know the basic concepts of income tax.	K1, K2, K3
CO 2	understand the calculation procedure of income from salary and its deductions.	K1, K2, K3
CO 3	know the determination of house property income	K1, K2, K3
CO 4	understand the method of computation of gain on business or profession and capital gains.	K1, K2, K3
CO 5	know the income from other sources	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	5	4	4	4	4	3	4	4	5	53/13= 4.07
CO-2	4	4	4	4	4	4	3	4	3	4	3	4	4	49/13= 3.77
CO-3	4	4	4	3	4	4	3	4	4	3	4	4	4	49/13= 3.77
CO-4	4	3	4	4	4	4	4	4	4	4	3	4	4	50/13= 3.85
CO-5	4	4	4	3	5	3	4	4	4	4	4	4	5	52/13= 4

19.46/5=3.89

Mapping Relation

1 – Very Poor

2 – Poor

3 – Moderate

4 – High

5 – Very High

<b>COURSE CODE</b>	<b>U21CBT54</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -XI</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To enable the students to understand the Human resource management concepts and principles and create an awareness about the existing HR practices of the companies in India.

**Unit 1: Introduction**

Human resources management – definition – meaning, nature, scope and objectives, functions of Human Resource management, importance, qualities and roles of HR manager - problems and challenges of a HR manager-Human capital management (HCM) jobs and career in human capital management

**Unit 2: Human Resource Planning**

Human resource planning – definition, features, objectives, need and importance, HRP process, problems and barriers to HRP- essentials for Effective HRP -Factors influencing HRP-Job analysis – nature, process, concept of job design, methods- techniques– Job description- job specification

**Unit 3: Recruitment and Selection**

Recruitment– meaning and definition, objectives - sources of recruitment, process, methods, characteristics of good recruitment policy, principles of recruitment and recruitment practice in India- selection – definition, principles, selection procedure, essentials- placement-interviews-retention strategy.

**Unit 4: Training**

Meaning – nature, objectives, principles, assessing the needs of training, Inputs and gaps in training– training and development as source of competitive advantage – methods of training, training procedure, evaluation of effectiveness of training programme difference between training and development

**Unit 5: Performance Appraisal**

Performance and potential Appraisal -meaning, purpose-process -approaches- methods, problem –essentials of good performance appraisal-issues involved in evaluation system-managing grievances and discipline. Stress Management – Meaning - Features - Causes of Stress - Management of Stress.

**Text Book:**

1. S. S. Khanka. Human resource management S.Chand & Company Ltd., New Delhi, 2017
2. K.Sundar & J. Srinivasan Essentials of Human Resource Management –, Vijay Nichole Imprints, Chennai , Ed .2017

**Reference books:**

1. K. A. Aswathappa Human resource management McGraw Hill Education, Noida, UP, 8<sup>th</sup> edition 2017
2. P. C. Tripath Personnel management and industrial relations –i, Sultan Chand and Sons, Ed 21st, 2013

3. Arun Monappa, Mirza S. Saiyadain., Personnel management – Mcgraw-Hill Book Comp.2016

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	understanding the recent HRM concepts and its challenges	K1, K2, K3
CO 2	knowing job analysis for placing the suitable person at the suitable place	K1, K2, K3
CO 3	knowing the recruitment and selection process	K1, K2, K3
CO 4	gaining the benefits of training and development to the employees of an organisation with a view to attaining goals of the organization	K1, K2, K3
CO 5	gaining basic knowledge of assessing and techniques of performance appraisal	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	5	3	4	4	4	4	4	3	5	52/13=4
CO-2	4	4	3	4	4	4	3	4	4	4	4	4	4	50/13=3.84
CO-3	3	4	4	4	5	5	5	4	4	3	4	4	4	53/13=4.08
CO-4	4	3	4	4	4	4	3	4	4	4	4	3	4	49/13=3.77
CO-5	4	4	4	4	4	3	4	4	4	4	4	3	4	50/13=3.84

19.53/5=3.91

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High



<b>COURSE CODE</b>	<b>U21CBT55</b>	<b>BANKING MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -XII</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To enable the students to understand and to contribute to the strategic operational policies and practices of commercial bank management in a competitive environment.

**Unit 1: Banking Structure**

Banking structure in India –RBI-scheduled, non scheduled Development Banks-Cooperative banks-commercial banks-banking functions and services - Foreign commercial banks - Private commercial banks –Liquidity, need for liquidity, loan theory,-capital adequacy. Small banks and payment banks.

**Unit 2: Lending Procedures**

Principles of lending -types of loan -factors determining the growth and mix of loans- financial adequacy assessing the borrower -the basic six ‘c’ of lending– common types of collateral - project appraisal - structural and Infrastructural analysis - legal formalities - follow up loans, asset management companies.

**Unit 3: Management of Npas**

Non Performing Assets (NPAs) –types of NPAs – provisioning norms—factors contributing to NPAs- Early Warning Signals –Impact of NPA on bank operations -Management of NPAs- Remedies Available - Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act

**Unit 4: Investment of Bank Fund**

Investment management -need, objectives-factors determining the allocation of fund-problems in allocation of fund- Investment policy of banks -priorities in allocation of bank funds - investment in governments securities - maturity and yield - quality and diversification, profitability management - profit planning-problems

**Unit 5: E-Banking**

Traditional Banking vs. E-Banking - facets of E-Banking - Internet Procurement - E-Banking Transaction - Electronic Delivery Channels - Truncated Cheque - Complete Centralized Solution - Features of CCS - Advances of E-Banking - Constraints in E-Banking - Security Measures.

**Text Books**

1. Varshney, PN. Banking Law & Practice, Sultan Chand, New Delhi.2015
2. S.N.Maheswari, Banking Law & Practice, Kalyani Publications Ludiana,.2011

**Reference Books**

1. Vasant Desai, Principles of Bank Management, Himalaya Publications Mumbai, 2017.
2. K.Subramanian, Banking Reforms in India, TMH, New Delhi. 2013
3. Joseph Sinkey, Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall) USA

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	understanding the banking structure in India	K1, K2, K3
CO 2	knowing about Nonperforming assets	K1, K2, K3
CO 3	knowing the recruitment and selection process	K1, K2, K3
CO 4	gaining the knowledge about investment of bank funds	K1, K2, K3
CO 5	gaining basic knowledge of e-banking	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcome (COS)	Programme Outcomes (POS)				Programme Specific Outcomes (PSOS)									Mean Scores of COS
	P O 1	P O 2	P O 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	3	4	3	4	4	4	5	4	4	4	4	4	5	52/13=4
CO-2	4	4	4	3	4	4	4	5	4	5	4	4	4	53/13=4.07
CO-3	4	4	3	4	4	4	4	4	5	5	4	4	5	54/13=4.15
CO-4	3	4	4	4	4	4	4	4	4	5	3	4	5	52/13=4
CO-5	4	4	3	4	4	4	4	5	5	4	4	4	4	53/13=4.07

=20.29/5=4.058

**Mapping Relation**

1 – Very Poor            2 – Poor            3 – Moderate            4 – High            5 – Very High

COURSE CODE	U21CBE531	CHOICE - I	L	T	P	C
ELECTIVE –III		CO-OPERATIVE BANKING	3	-	-	3

**Course Objective:**

To provide basic knowledge on co-operative law and banking operation.

**Unit1: Co-Operative Banking Law**

Principles and Laws of co-operative Banking Law and rules relating to Co-op Banks Principles of Co-operation - brief overview of structure of co-operative credit institutions - Membership - Legal aspects of banking operations - Banking related laws - Provisions of Bankers Book Evidence Act - Special features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993 -Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002-The Consumer Protection Act, 1986 - Banking Ombudsman.

**Unit 2: Co-Operative Banking Operations**

Co-operative Banking Operations Deposits, Credit & Investment Management Different Deposit Products - Deposit Policy - Credit Management Loans and advances - Priority sector lending - MSME financing - Personal Finance - Banker - Customer relations - Garnishee orders and Attachment orders, Bankers' right of lien, set-off and appropriation - 8 Indemnities and Bank Guarantees.

**Unit 3: Loan Policy**

Loan Policy - Management of NPA - Investment Management - CRR / SLR Management - Financial Markets - guidelines of RBI / NABARD in regard to investment - Money Market - Call money - Repos and Reverse Repos - Foreign Exchange Market - Debt market - Banc assurance - Meaning and Scope of Investment Policy.

**Unit 4: Technology and Risk Management**

Technology in Banking - Electronic Payment systems / core banking solutions - Electronic funds transfer systems - RTGS - Risk Management - Exposure limits-Asset Liability Management - Capital Adequacy - Basel-II - Profit and Profitability - Approach of Banks to profitability - Effects of NPA on profitability - Profitability Model.

**Unit 5: Supervisory and Regulatory Aspects**

Supervisory and Regulatory aspects Banking Regulation Act (As applicable to Co-op. Banks) - Role of R.B.I. -Supervision and control - Branch licensing-Inspection / audit-Statutory / Reserve requirements - R.B.I. guidelines on Deposits, Advance, Priority sector lending, Weaker section lending, Control Returns - Recommendations of Marathe Committee, Madhav Rao Committee and Vaidyanathan committee - Role of Directors and Corporate Governance Best Practices - Management Information System.

**Text Books**

1. S. Nakkiran Co-operative Banking in India. Rainbow Publications 2017

**Reference Books**

1. C.D. Indule Cooperative Banking –Continental Prakashan, Chennai- 2011
2. B.N. Chubeg Principles and practice of Cooperative Banking in India –Asia Publishing House, 2009

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	know the co-operative banking laws	K1, K2, K3
CO 2	understand the co-operative banking operations	K1, K2, K3
CO 3	know the loan policies	K1, K2, K3
CO 4	evaluate the risk management	K1, K2, K3
CO 5	know the supervisory and regulatory aspects	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	3	4	3	4	4	4	3	3	3	3	3	4	45/13= 3.46
CO-2	4	4	4	3	4	4	3	4	3	3	4	4	4	48/13= 3.69
CO-3	4	4	4	4	4	4	3	4	4	3	3	4	4	49/13= 3.77
CO-4	4	4	4	4	3	4	4	4	4	4	4	4	4	51/13= 3.92
CO-5	4	3	4	3	4	4	4	4	4	4	3	4	4	49/13= 3.77

18.61/5=3.722

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

COURSE CODE	U21CBE532	CHOICE - II	L	T	P	C
ELECTIVE –III		STOCK MARKET OPERATIONS	3	-	-	3

**Course objective:**

The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

**Unit 1: Introduction**

Concept and types of Securities; - Securities Market-definition — What are Securities? — Mobilisation of Savings for Investment — IOUs as Securities — Characteristics of Securities-Legal Framework for Securities Markets Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

**Unit 2: Primary Market**

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

**Unit 3: Secondary Market**

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers Activities of Brokers — Brokers' Charges —Trading and Settlement — Speculative Traders vs. Genuine Investors — Types of Speculators —Delivery/ Payment — Settlement Procedure — Auctions — Clearing Procedure — Regulation

**Unit 4: Regulatory Framework**

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.- Regulation of Stock Exchanges — Recognition by Government — Licensed Dealers — Securities Contracts (Regulation) Rules, 1957 — Present Recognised Stock Exchanges — Qualifications for Membership — Organisation — Demutualisation of Stock Exchanges — Advantages of Demutualisation — Disadvantages — Governing Body — Functions of Stock Exchanges —

**Unit 5: Demat Trading**

Concept ,need and Significance-types of Demat account- meaning of Dematerialisation- Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat account Opening –online Trading demat account.

**Text Books**

1. Gordon E. and Natarajan K. Financial Markets and Services. Himalaya Publishing

House. New Delhi: 2019

**Reference books:**

1. Benjamin, G.. The Intelligent Investor. Harper Publishing. Dalton, New York: 2011
2. J. M. How The Stock Market Works? Prentice Hall Press. New York: 2001
3. Machiraju, H. R. Merchant Banking. New Age Publishers New Delhi 2019
4. SEBI Regulations from SEBI Website

**Note:** Learners are advised to use latest edition of Text Books.

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	explain the basic concept of securities market;	K1, K2, K3
CO 2	practice trading on stock market;	K1, K2, K3
CO 3	analyze the legal framework of securities market;	K1, K2, K3
CO 4	explain different segment of Stock Exchange;	K1, K2, K3
CO 5	perform demat trading.	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	5	4	4	4	4	3	4	4	5	53/13= 4.07
CO-2	4	4	4	4	4	4	3	4	3	4	3	4	4	49/13= 3.77
CO-3	4	4	4	3	4	4	3	4	4	3	4	4	4	49/13= 3.77
CO-4	4	3	4	4	4	4	4	4	4	4	3	4	4	50/13= 3.85
CO-5	4	4	4	3	5	3	4	4	4	4	4	4	5	52/13= 4

19.46/5=3.89

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

COURSE CODE	U21CBE533	CHOICE - III	L	T	P	C
ELECTIVE –III		PRINCIPLES OF INSURANCE	3	-	-	3

**Course Objective:**

To facilitate the learners to understand the various aspects of and thrust areas insurance, emerging trends in the insurance sectors, the principles of insurance, marketing strategy and its practicalities.

**Unit 1: Concept on Insurance**

Insurance – Definition – Evolution of Insurance- Functions of Insurance – Nature of Insurance – Benefits of Insurance to Individuals, Business Units and the Society, Classification of Insurance - Types of Life Insurance: Pure and Term – Types of General Insurance – Fire, Marine, Motor and Miscellaneous

**Unit 2: Principles of Insurance**

Basic Principles of Insurance – Utmost good faith – Insurable Interest – Material Facts - Indemnity – Proximate Cause. Economic Principles of Insurance – Sharing - Subrogation – Contribution. Financial Principles of Insurance – Premium Funds – Investments – Reserves – Surplus – Valuation of Surplus.

**Unit 3: Insurance Marketing**

Insurance Marketing – Significance – Marketing Plan of Insurance Companies – Products and Pricing – Positioning and Promotion – Distribution Channels – Selling Process

**Unit 4: Management of Risk**

Measurement and Management of Risks in Insurance – Risk Identification and Evaluation – Sources of Risk – Exposures to Risk – Framework for Potential Risk Identification – Hazard and Loss Analysis – Risk Evaluation – Direct and Indirect Losses – Hidden Cost of Accidents – Risk Profiling – Risk Assessment – Statistical Methods and Probability Concept.

**Unit 5: Risk Control in Insurance**

Risk Control Tools and Techniques in Insurance – Risk Avoidance – Risk Reduction – Prevention of Loss – Loss Control – Risk Financing – Risk Retention – Risk Transfer – Risk Management Policy.

**Text Books**

1. Arif Khan.Gupta . Theory and Practice of Insurance. Kalyani Publishers Chennai 2016
2. S.B.Mishra. Insurance: Principles and Practice. S.Chand publications, New Delhi 2016

**Reference Books:**

1. National Insurance Academy Legal & Regulatory Aspects of Insurance.-Cengage Learning Publisher- 2014
2. Trieschman ,Gustavson and Hoyt Risk Management and Insurance. South Western College Publishing Cincinnati, Ohio -2018

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	explain the basic concept of Insurance	K1, K2, K3
CO 2	explain the principles of insurance and its practicalities	K1, K2, K3
CO 3	analyze the marketing trends for insurance sector	K1, K2, K3
CO 4	explain different risks and perform risk calculation	K1, K2, K3
CO 5	explain the control mechanism in insurance sector.	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping-POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	3	4	4	4	3	3	4	4	4	4	4	4	49/13= 3.77
CO-2	4	4	4	3	4	4	4	3	4	4	4	4	4	50/13= 3.84
CO-3	5	4	4	4	5	5	4	4	4	4	4	5	5	57/13= 4.38
CO-4	4	4	4	4	4	3	4	4	3	3	3	4	4	48/13= 3.69
CO-5	4	3	4	4	4	3	4	4	3	4	4	3	4	48/13= 3.69

19.37/5=3.874

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High



COURSE CODE	U21CBS53	DIGITAL BANKING			
SBE -III		2	-	-	2

**Course Objective:**

To understand the genesis and concept of Online-Banking and to analyse the present e-banking scenario concerned with ATM, Internet banking, Mobile banking, credit card-debit card, fund transfer and other e-banking services

**Unit 1: Electronic Banking**

Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -truncated cheque and Electronic cheque -Models for E-banking-complete centralized solution-features-CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.

**Unit 2: Online Banking**

Introduction –concept and meaning-the electronic delivery channels-need for computerization-Automatic Teller Machine(ATM) at home –Electronic Fund Transfer(EFT)-uses –computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT.

**Unit 3: Updating Bank Saving Accounts**

Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque-Magnetic Ink Character Recognition (MICR) and Cheques -E-Banking in India-Procedure-Programmes-Components-How to go on net for Online Banking-advantages-Limitations.

**Unit 4: E-Banking Security**

Introduction need for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cyber crimes-Reasons for Privacy-Tampering-Encryption –Meaning-The encryption process may appear as follows -Cryptogram-Cryptanalyst-cryptography-Types of Cipher systems –Code systems-Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto system-Data Encryption Standard (DES).

**Unit 5: E-Builder Solutions**

Digital certificate-Digital Signature &Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions-Pry Zone -E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-inc –security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET).

**Text Book**

1. C.S. Rayudu, E-Business, Himalaya Publishing House New Delhi 2009.

**Reference Books**

1. Roger Hunt & John Shelly, Computers and Common sense Prentice-Hall, London :2005.
2. Bhushan Dewan, E-Commerce -S.Chand & Company Pvt Ltd. New Delhi- 2018

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	know about concepts of electronic banking	K1, K2, K3
CO 2	understanding the concepts of online banking	K1, K2, K3
CO 3	know the process of updating the bank accounts	K1, K2, K3
CO 4	know the e- banking security concepts	K1, K2, K3
CO 5	know the e-builder solutions applied by banks	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P1	P2	P3	P4	PO5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PSO8	
CO-1	3	4	3	4	4	4	5	4	4	4	4	4	5	52/13=4
CO-2	4	4	4	3	4	4	4	5	4	5	4	4	4	53/13=4.07
CO-3	4	4	3	4	4	4	4	4	5	5	4	4	5	54/13=4.15
CO-4	3	4	4	4	4	4	4	4	4	5	3	4	5	52/13=4
CO-5	4	4	3	4	4	4	4	5	5	4	4	4	4	53/13=4.07

$$=20.29/5=4.058$$

**Mapping Relation**

1 – Very Poor            2 – Poor            3 – Moderate            4 – High            5 – Very High

**SEMESTER- VI**

<b>COURSE CODE</b>	<b>U21CBT61</b>	<b>CORPORATE ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-XIII</b>			<b>6</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course objective:**

To enable the students to understand the basic concepts relating to issue, redemption of shares, to prepare company final accounts and acquisition of business.

**Unit 1: Issue of Shares**

Issue of Shares-Introduction-Meaning-Definition-Features-Kinds of Components-Under Subscription and Over Subscription-Issue of shares at par-At Premium-At -Discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares-Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

**Unit 2: Acquisition of Business**

Acquisition of Business-Meaning-When new set of books are opened-Purchase consideration - Net asset method-Net payment method-Debtors and Creditors taken over on behalf of vendors - Profits prior to incorporation -Meaning-Methods of Ascertaining profit or loss Prior to Incorporation-Basis of Apportionment of Expenses.

**Unit 3: Final Accounts of Companies**

Introduction-books of account to be maintained-statutory requirement for Statement of profit and loss- (Part II of Revised Schedule VI)-Balance Sheet- (Part I of Revised Schedule VI)- special adjustments calls in arrears- unclaimed dividend -forfeited shares account-securities premium account-calculation of Managerial Remuneration.

**Unit 4: Liquidation of Companies**

Liquidation of Companies meaning of liquidation or winding up – Modes of winding up – winding up by the Court, Compulsory, Voluntary, Members, Creditors – Order of Payment – Secured Creditors – Preferential Creditors – statement of affairs- deficiency account- Liquidator's Final Statement of accounts.

**Unit 5: Bank Accounts**

Bank-Meaning- books of account: Memorandum books- principal books of account, books, subsidiary books-Legal requirements-Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

**Textbooks:**

- 1) T.S.Reddy and A.Murthy –Corporate Accounting| (Volume I) -Margham Publications-Chennai. 2007
- 2) R.L.Gupta and M.Radhaswamy –Advanced Accountancy| (Volume I) Sultan Chand & Sons-New Delhi. 2009

**Reference Books:**

- 1) S.P.Jain and K.L.Narang -Corporate Accounting (Volume I) -Kalyani Publishers-Ludhiana-19th Revised Edition.2016

- 2) S.P.Iyengar Advanced Accountancy (Volume I) - Sultan Chand & Sons-New Delhi.2017
- 3) Dr.R.Rangarajan and Dr.V.Chandrasekaran-Corporate Accounting S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai. 2014

**Note:** Question Paper shall cover 25% Theory and 75% Problem

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	develop the skill of preparing entries for issue of shares	K1, K2, K3
CO 2	know the accounting entries and provisions for acquisition of business	K1, K2, K3
CO 3	know the preparation of final accounts of companies	K1, K2, K3
CO 4	know the liquidation process of companies	K1, K2, K3
CO 5	gain the knowledge in in preparation of bank accounts	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	3	4	4	4	4	4	3	3	4	49/13= 3.77
CO-2	4	3	4	3	3	4	4	4	4	3	4	4	5	49/13= 3.77
CO-3	4	4	4	4	4	3	3	4	4	3	4	3	4	48/13= 3.69
CO-4	3	4	4	3	4	3	3	3	3	4	3	4	4	45/13= 3.46
CO-5	4	3	3	3	3	3	4	3	3	3	3	3	3	41/13= 3.15

17.84/5=3.568

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

<b>COURSE CODE</b>	<b>U21CBT62</b>	<b>RETAIL BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -XIV</b>			<b>6</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To give basic knowledge on retail products of banks and its related process.

**Unit 1: Concepts of Retailing**

Retailing Concepts- History and definition, scope, types of retail banks-functions of retail banks-business process structure of retail banking-role within the bank operations, Applicability of retailing concepts, distinction between Retail and Corporate/Wholesale Banking -Impact on economic development-

**Unit 2: Retail Products**

Retail Products Overview: personal loan, auto/vehicle loan, personal loan, educational loan, and other products– Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of Asset Products. Retail services-delivery channels

**Unit 3: Credit & Debit Cards**

Credit / Debit Cards – Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points.

**Unit 4: Selling Of Retail Products**

Marketing / selling of retail products, Tie –up with Institutions for Delivery Channels – Branch, Extension counters, ATM, POS, Internet Banking, M- Banking. Micro credit- MSMEs (an overview) - challenges in selling the retail products-pricing and promotional strategy for selling products and services

**Unit 5: Customer Relationship Management**

Customer Relationship Management – meaning, perspectives, factors responsible for the growth of CRM, Role and impact of Customer relationship, Stages in customer relationship management process. Account opening, basic loan origination data. – reasons for customer switching, retention strategies

**Text Books:**

1. Macmillan Education Experts Retail Banking Macmillan Education, UK 2011
2. Dr. Ramamurthy N Retail Banking (a guide for Novices) – Originals, New Delhi 2017

**Reference Books:**

1. Keith Pond Retail Banking Global Professional Pub , New Delhi 2009
2. Suresh Samudrala Retail Banking Technology JAICO Publishing House Mumbai ,2015
3. Poppy Sharma Smart Manager Retail Banking Decoded, ,Taxmann’s Publication, New Delhi 2010

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	know about concepts of retailing	K1, K2, K3
CO 2	understand the concepts of retail products	K1, K2, K3
CO 3	know the process of usage of debit card and credit cards	K1, K2, K3
CO 4	know the ways of selling the retail products	K1, K2, K3
CO 5	know the role of customer relationship management in retailing	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	5	4	4	4	4	4	4	4	4	4	4	4	3	52/13=4
CO-2	3	4	4	4	4	4	4	4	3	4	4	4	4	50/13=3.84
CO-3	4	3	3	4	4	4	3	4	4	4	3	4	3	47/13=3.61
CO-4	4	4	4	4	4	3	4	4	4	3	4	4	4	50/13=3.84
CO-5	4	4	4	4	4	4	4	4	3	3	4	4	3	49/13=3.77

19.06/5=3.812

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

<b>COURSE CODE</b>	<b>U21CBT63</b>	<b>FINANCIAL MARKETS AND SERVICES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -XV</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To enable the students to acquire knowledge in Financial, Capital and Stock Market operations.

**Unit 1: Financial Market in India:**

Meaning and Significance - Types of market- capital and Money Market- Money market: Indian money market's composition and structure; Acceptance House, Discount House, and call money market & recent trends in Indian money market – Money Market Instruments-

**Unit 2: Capital Market**

Security market- new issue market, – Methods of Floating New Issues – General Guidelines for New Issue – Recent Trends in New Issue Market- Advantages of Primary Market Secondary market & Functions and role in stock exchanges: Listing Procedure and legal requirements; Public issue-pricing and marketing

**Unit 3: Stock Exchange**

Stock Exchanges - Distinction between New Issue Market and Stock Exchange Functionaries on Stock Exchanges: Brokers, Sub Brokers, Market makers, Jobbers, Portfolio consultants, institutional investors, Registration of brokers- and NRI's NSE and Over -the-counter exchange

**Unit 4: Security Contract and Regulation Act**

Security Contract and Regulation Act: Objectives of the SCR Act, Rules and Regulations made there under; Important Definitions; Recognized Stock Exchange, Clearing Corporation; Main provisions. Investors Protection: Grievance concerning stock exchanges dealings and their removal: Grievance cells in stock exchanges; SEBI: company law board; Press; Remedy through courts.

**Unit 5: Financial Services**

Financial Services: Meaning, Characteristics, Distinctiveness and Classification of Financial Services Specialized Financial Services – Microfinance, Venture Capital, Private Placement, Private Equity, Securitization & Asset Reconstruction Company-Merchant banking – Functions and roles; SEBI guidelines; Credit ratings-concepts, Functions and types.

**Text books:**

1. Chandler M.V. and goldfield S.M. Economics of Money and Banking; Harper and Row, New York 2011
2. Gupta, Suraj b: Monetary Economics; S. Chand and Co. New Delhi 2008

**Reference books:**

1. M.Y.Khan Financial Services – MC Graw Hill Education, New Delhi 9<sup>th</sup> Edition 2017
2. B.Santhanam Financial Services – Margham Publications, Chennai 1-- 2016
3. Hr. Machiraj Indian Financial System – Vikas Publication House, Chennai -2018

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	know the financial marketing system in India	K1, K2, K3
CO 2	know the functions of capital market	K1, K2, K3
CO 3	know the functions of stock exchanges	K1, K2, K3
CO 4	know the provisions of Security Contract and Regulations Act	K1, K2, K3
CO 5	know the merchant banking system in India	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	5	5	4	4	5	5	4	4	4	4	3	4	4	55/13= 4.23
CO-2	4	4	4	4	4	4	4	4	3	4	3	4	4	50/13= 3.84
CO-3	3	3	3	3	4	3	3	3	4	3	4	3	4	43/13= 3.31
CO-4	4	3	3	4	4	4	4	4	3	3	4	4	4	48/13= 3.69
CO-5	3	3	3	3	3	4	3	3	3	3	3	3	4	41/13= 3.15

18.22/5=3.64

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High



<b>COURSE CODE</b>	<b>U21CBT64</b>	<b>FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -XVI</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To enable the students to know the principles and practices of managing the finance.

**Unit 1: Introduction**

Financial Management: Meaning, objectives Scope, and Importance of Finance – Interface between Finance and Other Business Functions, Sources of finance – Functions of financial management – Duties and responsibilities of financial manager in Financial Manager, Emerging role of Finance Managers in India.

**Unit 2: Capital Structure**

Capital structures planning - Introduction, Features of an Ideal Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure – Capital structures planning- Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

**Unit 3: Cost of Capital**

Cost of capital – Definition, Nature, Scope, Types, Uses, Factors affecting cost of capital-Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC)

**Unit 4: Dividend Policies**

Dividend policies – definition, types and Importance of Dividend and Dividend Policies-Factors affecting dividend payment –Essentials of sound dividend policy -Company Law provision on dividend payment –Various Dividend Models (Walter's Gordon's – M.M. Hypothesis)

**Unit 5: Working Capital**

Working capital – Definition, objectives, components of working capital –Importance of effective working capital management working capital operating cycle – Factors influencing working capital – working capital management policies-Determining (or) Forecasting of working capital requirements.

**Text Books**

1. Dr.Murthy – Financial Management – Margham Publications Chennai-17 -2016
2. Prasanna Chandra- Financial Management – MC Graw Hill Education, New Delhi 10<sup>th</sup> Edition, 2019
3. S.N. Maheswari Financial Management – Sulthan Chand & Sons- 2019

**Reference Books**

1. I.M. Pandey Financial Management -- Vikas Publishing House, Chennai-11e -2019
2. Khan and Jain -Financial Management -McGraw Hill New Delhi- 7e -2018

**Note:** Question Paper shall cover 25% Theory and 75% Problem

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	know the basic concepts of financial management	K1, K2, K3
CO 2	understand the theories of capital structure	K1, K2, K3
CO 3	gain an insight about cost of capital	K1, K2, K3
CO 4	able to know about the dividend policies.	K1, K2, K3
CO 5	know the concepts of working capital management	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	4	4	3	4	4	4	3	4	50/13= 3.85
CO-2	4	4	4	4	3	4	3	4	3	4	5	4	4	50/13= 3.85
CO-3	4	4	4	3	4	3	4	4	4	3	4	4	4	49/13= 3.77
CO-4	3	3	3	3	3	3	3	4	4	3	3	3	3	41/13= 3.15
CO-5	3	3	3	3	3	3	3	4	3	3	3	3	3	40/13= 3.08

17.70/5=3.54

Mapping Relation

1 – Very Poor

2 – Poor

3 – Moderate

4 – High

5 – Very High

<b>COURSE CODE</b>	<b>U21CBT65</b>	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE -XVII</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objective:**

To understand how information technology can be aligned with business practices.

**Unit 1: CRM**

Customer Relationship Management (CRM): Meaning – Definitions– Objectives –need - Advantages and Disadvantages - Types - CRM Cycle - Necessity for adoption in CRM- Implementation of CRM - Reasons and failure of CRM – customers behaviour and expectations towards service sectors- concept of delight in customer service.

**Unit 2: E-CRM**

Electronic Customer Relationship Management (E-CRM): Meaning -Definition -Features- Advantages and Disadvantages –Difference between CRM and E-CRM – Components and Challenges of E-CRM.-criteria for evaluating technological solutions for CRM- CRM LINKS IN E-BUSINESS: E-Commerce and Customer Relationships on the Internet, Supplier

**Unit 3: Lead Management**

Lead Management: Meaning - Process – Needs – Benefits. Contact Management: Meaning – Needs – Benefits. Enterprise Marketing Automation: Meaning – Functions –Components. Campaign management: Meaning – Significance – Benefits. Call Center Operations: Meaning – Components – Types – Benefits.

**Unit 4 : Data Base Management**

Database Management: Meaning - Definitions– Importance. Customer database: Meaning – Importance – Implementation of a Customer Database. Database Construction: Meaning – Definition – Phases. Data Structure: Meaning – Definition – Advantages and disadvantages. Data Mining: Meaning – Features – Elements – Tools and Techniques. Data Warehousing: Meaning – Characteristics – Domains – Functions.

**Unit 5: Customer Satisfaction**

Customer Satisfaction: Meaning – Definition – Significance – Components – methods of customer satisfaction- Customer loyalty- ways to increase customer loyalty-Delight: Meaning – Purpose – Principles- Ombudsman Scheme- Meaning-

**Text Book:**

1. Dr. K. Govinda Bhat Customer Relationship Management, Himalaya Publishing House, Mumbai.-2017
2. Jagadish N Sheth, Customer Relationship Management, Emerging concepts, Tools and applications by Mc Graw Hill Education, New Delhi. 2019

**Reference Books:**

1. P.P.Singh and Jinendar Kum -Customer Relationship Management, , Regal publications, New Delhi.2016
2. Jagdish N. Sheth, Atul Parvatiyar, G.Shainesh,-Customer Relationship Management: Emerging concepts, tools, and applications, Tata McGraw-Hill Education, Noida.- 2019
3. Alok Kumar Rai, Customer Relationship Management: Concepts and cases, Prentice Hall of India, New Delhi. -2018

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	know about concepts of customer relationship management	K1, K2, K3
CO 2	understanding the concepts of e-CRM	K1, K2, K3
CO 3	know the concept of lead management	K1, K2, K3
CO 4	know about data base management	K1, K2, K3
CO 5	know the components of customer satisfaction	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	3	3	3	4	3	3	3	3	4	3	3	3	3	41/13= 3.15
CO-2	3	3	3	3	3	3	3	4	3	4	3	3	3	41/13= 3.15
CO-3	3	3	3	3	4	3	3	3	3	4	4	3	3	42/13= 3.23
CO-4	4	3	3	4	3	3	3	3	3	3	3	4	3	42/13= 3.23
CO-5	3	3	3	3	3	3	3	3	3	4	3	3	3	40/13= 3.07

15.83/5=3.166

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

COURSE CODE	U21CBE641	CHOICE - I	L	T	P	C
ELECTIVE- IV		SERVICES MARKETING	3	-	-	3

**Course Objective:**

1. To understand the concepts and application in service marketing and issues in service marketing.

**Unit 1: Introduction to Services Marketing**

Meaning, Definition, Characteristics, Components, Classification of Service Marketing, contribution and reasons for the growth of services sector, difference in goods and service in marketing, characteristics of services, concept of service marketing triangle, service marketing mix, Factors Leading to a Service Economy.

**Unit 2: Service Consumer Behaviour**

Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimension.

**Unit-3: The Service Delivery Process**

Service delivery channels- Direct channels, franchising, agents and brokers, Internet channels, channel conflict and its resolution, assuring quality and consistency across channels Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits.

**Unit-4: Strategic Issues in Service Marketing**

Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services- individualised service and mass customisation Service strategy for financial sector- price and positioning, retention Strategy, role of technology strategic issues- Developing and maintaining Demand and Capacity.

**Unit-5: Challenges of Service Marketing**

Marketing Planning for Services, Developing and Managing the Customer Service Function, Developing and Maintaining Quality of Service relationship marketing- challenges fin service marketing- steps to overcome the challenges

**Text Books**

1. SP.Mathur-Service Marketing – New Age International Pvt Ld. Publishers, Chennai - 2018

**Reference Books**

1. K Rama Mohana Rao -Service Marketing – Discovery Publishing House Pvt. Ltd., Delhi -2013
2. Valarie A.Zeithaml-Service Marketing – Integrating Customer Focus Across The Firm - McGraw-Hill Education, Delhi- 2012

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	know about basics of service marketing	K1, K2, K3
CO 2	understanding the Service Customer as a Decision Maker	K1, K2, K3
CO 3	know the service delivery process	K1, K2, K3
CO 4	know the strategic issues in service marketing	K1, K2, K3
CO 5	know the challenges of service marketing	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS	
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO-1	4	4	4	4	4	4	4	4	4	4	4	4	4	4	52/13=4
CO-2	4	4	3	3	4	4	4	4	4	4	3	4	4	4	49/13=3.77
CO-3	4	4	4	4	4	4	3	3	4	4	3	4	5	50/13=3.85	
CO-4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	65/13=5
CO-5	4	4	4	4	4	4	4	4	4	3	4	4	4	4	51/13=3.92

20.54/5=4.108

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

COURSE CODE	U21CBE642	CHOICE - II	L	T	P	C
ELECTIVE IV		PROJECT MANAGEMENT	3	-	-	3

**Course Objective:**

The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

**Unit 1: Introduction**

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study

**Unit 2: Project Preparation and Budgeting**

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

**Unit 3: Project Scheduling and Appraisal**

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

**Unit 4: Project Planning Techniques**

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management- Identify common sources of conflict within a project environment.

**Unit 5: Project Risk and Performance Assessment**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

**Text Books**

1. Chandra. P. Projects: Planning, Analysis, Selection, Financing, Implementation and Review. Tata McGraw Hill. New Delhi:2019

**Reference Books**

1. Gido, J., & Clements, J. P. Project Management. Cengage Learning Pvt. Ltd. New Delhi: 2015.

2. Gray, C. F., Larson, E. W., & Desai, G. V. Project Management: The Managerial Process. Tata McGraw Hill. New Delhi: 2014
3. Khatua, S. Project Management and Appraisal. Oxford Press University, Oxford 2011. **Note:** Learners are advised to use latest edition of Text Books.

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO 1	explain the concept and attributes of projects, project management system, process and its principles	K1, K2, K3
CO 2	perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;	K1, K2, K3
CO 3	develop schedule for a specific project and its appraisal using various techniques;	K1, K2, K3
CO 4	calculate project duration and assess project cost;	K1, K2, K3
CO 5	evaluate project management in terms of risk and performance.	K1, K2, K3

**K1- Remembering K2 – Understanding K3 – Applying**

### Mapping- POs and PSOs

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	P O 1	P O 2	P O 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8	
CO-1	4	4	4	4	4	4	4	4	4	4	3	4	4	51/13= 3.92
CO-2	4	4	3	3	3	3	4	4	4	4	3	4	4	47/13= 3.61
CO-3	4	4	4	4	4	4	3	3	4	4	3	4	5	50/13= 3.85
CO-4	5	4	4	4	4	3	2	4	4	4	3	4	4	49/13= 3.76
CO-5	4	4	4	4	4	4	4	4	4	3	4	4	4	51/13= 3.92

19.06/5=3.813

### Mapping Relation

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High



COURSE CODE	U21CBE643	CHOICE - III	L	T	P	C
ELECTIVE IV		MARKETING OF BANKING SERVICES	3	-	-	3

**Course Objective:**

To enable the students to apply marketing concepts in banking industry, know environmental scanning, need for customer analysis, segmentation of market, do research in service areas

**Unit 1: Marketing concepts**

Marketing concepts and their Application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing.

**Unit 2: Environmental concepts**

Environmental Scanning – Assessment and Management of Competition – Macro and Micro factors influencing the market goods and services – applicability to Banking – Banking regulation and its impact on Bank marketing strategies – Understanding competition, Identification of competition and their focus – Strategic benefits of good competition – What makes a good competitor.

**Unit 3: Consumer concepts**

Customer need analysis and customer care: customer focus – Understanding customer need – customer care – Consumer motivation and buying behaviour – perception / behaviour – other factors affecting buying behaviour – decision making process – individual and organizational – selective exposure, selective distortion, and effect on consumer behaviour.

**Unit 4: Market Segmentation concepts**

Market Segmentation(banking) – Product Designing – Marketing – feedback and review – purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market segmentation – Characteristics of viable Market segment – Benefits from Market segmentation – Disadvantages – Market segmentation techniques for personal and corporate customers.

**Unit 5: Research concepts**

Market information Research – Definition of marketing research and market research – Differences – Contributions of Marketing Research to a bank – Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis – objective, strategies and tactics – sources of information for situation analysis.

**Text Books**

1. Madhukar R.K. Dynamics of Bank Marketing, VBS publishers, Chennai 2000
2. Desai, Vasant Principles of Bank Management, Himalaya Publication, New Delhi 2013

**Reference Books**

1. Zeithml-Services Marketing Integrating Customer Focus McGraw Hill Education, Mumbai-2018
2. Govind Apte -Services Marketing -Oxford University Press- Oxford, 2004
3. Narkundkar- Services Marketing 3E- McGraw Hill Education, Mumbai-2017

**Note:** Question Paper shall cover 100% Theory

**Course outcome:** At the end of the course, students would be able to:

Number	Course outcome	Knowledge Level ( According to Bloom’s Taxonomy)
CO 1	apply marketing concepts in banking sector	K1, K2,K3
CO 2	know environmental scanning	K1, K2,K3
CO 3	explore different approaches of Marketing research and analyze customer service quality	K1, K2,K3
CO 4	explain the concepts of market segmentation	K1, K2,K3
CO 5	apply marketing concepts in service sector researches	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO-1	4	4	4	4	4	4	4	4	4	4	4	4	4	4	52/13=4
CO-2	4	4	3	3	4	4	4	4	4	4	3	4	4	4	49/13=3.77
CO-3	4	4	4	4	4	4	3	3	4	4	3	4	5	5	50/13=3.85
CO-4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	65/13=5
CO-5	4	4	4	4	4	4	4	4	4	3	4	4	4	4	51/13=3.92

20.54/5=4.108

**Mapping Relation**

1 – Very Poor      2 – Poor      3 – Moderate      4 – High      5 – Very High

<b>COURSE CODE</b>	<b>U21CBS64</b>	<b>GENERAL APTITUDE AND REASONING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SBE-II</b>			<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Course Objectives:**

1. To provide a hands on experience in understanding the quantitative techniques to solve problems self.
2. To help the students learn the techniques of breaking competitive exams so that they can face competitive exams

**Unit 1: Reasoning Skill**

Test of reasoning – analogy – choosing the analogy pair I simple analogy – analogy of words and expression – double, triple analogy – numerical analogy – applied analogy

**Unit 2: Arithmetic Skill**

Logical Reasoning (Including mathematical) Blood Relations – Odd man out – Pairs as groups – Letter group – Classification of numbers – Understanding the structure of arguments.

**Unit 3: General English Skill**

Synonyms – Antonyms \_ Verb – Error Correction – Tenses – Sentence Rearrangement – Fill in the Blanks with modals, Articles and Prepositions etc, Reading Comprehension

**Unit 4: Aptitude Skill**

Series Completion – Finding the missing number – Finding wrong term – Alphabet series – Mixed Series.

**Unit 5: ICT**

Information and Communication Technology (ICT): Meaning, Advantages, Disadvantages – General abbreviations and terminology – Basics of Internet and e-mailing.

**Reference books:**

1. Dr. R.S. Aggarwal. -Verbal and Non-verbal Reasoning A Modern Approach to Verbal & Non-Verbal Reasoning S.Chand Publication- October 2018
2. Dr. R.S. Aggarwal Quantitative aptitude. S.Chand Publication 2017
3. Wren and Martin English grammar and composition- S.Chand Publication 2017

**Note:** Question Paper shall cover 80% problem and 20 % theory

**Course Outcomes:**

On the successful completion of the course, student will be able to:

Number	Course outcome	Knowledge Level ( According to Bloom's Taxonomy)
CO1	understand the analogy system	K2
CO2	application of logical reasoning	K3
CO3	understand the sentence re-arrangement , Synonyms and Antonyms	K2
CO4	apply Series Completion and Finding the missing numbers	K3
CO5	understand the ICT	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

COURSE CODE	U21CBN31	PRINCIPLES OF ACCOUNTING	L	T	P	C
NME - I			2	-	-	2

**Objective:**

To gain comprehensive understanding of all aspects relating to financial statements, principles, procedures of accounting and their application to different practical situations

**Unit -1: Accounting Concepts**

Accounting Process (a) Accounting Principles, Concepts and Conventions (b) Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts (c) Double entry system, Books of prime entry

**Unit -2: Accounting Books**

Journal, Ledger, Trial Balance, Rectification of Errors (g) Opening entries, Transfer entries, Adjustment entries, Closing entries

**Unit – 3: Subsidiary Books**

Subsidiary Books, Cash Book

**Unit -4: -Reconciliation Statement**

Bank Reconciliation Statements and Rectification of Errors

**Unit – 5: Final Accounts**

Preparation of Final Accounts

**Text Book**

1. Dr Vishal Saxena Principles & Practices of Accounting Book for CA Foundation - Bharat Law House. 2019, New Delhi
2. Rajni Sofat-Basic Accounting- PHI Learning- New Delhi-2018

**Reference Books**

1. John Wild, Ken Shaw and Barbara Chiappetta Fundamental Accounting Principles- McGraw-Hill Education -2010
2. Principles & Practice of Accounting-Dr. S.K.Agrawal CA Manmeet Kaur- Taxmann Publications-3<sup>rd</sup> Edition-2020

COURSE CODE	U21CBN42	FUNDAMENTALS OF BANKING	L	T	P	C
NME - II			2	-	-	2

**Objectives:**

To enable the students to

- Know the relationship between banker and customer
- Tell the instruments used for banking transactions, need for crossing
- Be familiar with the rules on loans and advances

**Unit I Relationship Concept**

Banker and Customer- the relationship between banker and customer: General, Special- Duty to maintain claim, disclosure and matters related to customers accounts, KYC Norms and operation

**Unit II – Primary Function**

Deposits: rules for opening accounts, types of accounts- Insurance linked savings bank deposits

**Unit III- Instruments**

Cheques- Cheque and Bill of Exchange, Cheque Vs draft, Banker's Cheque

**Unit IV- Crossing**

Crossing- types, who can cross, endorsement- kinds, regularity of endorsement

**Unit V Lending Concepts**

Loans and Advances- principles of sound lending, secured and unsecured advances

**Text Books:**

1. E.Gordon, K.Natarajan -Banking Theory Law and Practice:, Himalaya Publishing House
2. D. R. Patade -Fundamentals of Banking-Success Publications, Pune -2017

**Reference Books**

1. Basics of Banking- Indian Institute of Banking- Indian Institute of Bnking-2015
2. Banking An Introduction- Indian Institute of Banking- Indian Institute of Bnking-2015

## VALUE ADDED COURSE

<b>COURSE CODE</b>	<b>U21CBV51</b>	<b>PROJECT FINANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Value Added</b>			<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Objectives:**

To enable the students to understand concepts of Project Finance by taking them through all stages of a Project Finance transaction, so that they can apply the techniques of Project Finance

**Unit I PROJECT MANAGEMENT AND PLANNING**

Introduction\_ Project Management- Skill required by a project manager- The Project Cycle\_ Project planning, Identifying strategic project variables, Strategy in project management, Planning cycle, Project Feasibility analysis

**Unit II FINANCING OF PROJECTS**

Capital Structure –Equity capital - preference capital - internal accruals - Term loans – Debentures – Working Capital Advance – Miscellaneous Sources – Raising Venture capital - Raising capital in International Markets

**Unit III FINANCIAL ESTIMATE AND PROJECTIONS**

Cost of Project, Means of Finance, Estimation of sales and Productions, Cost of Production, Working capital requirement and its financing. Estimation of Fixed capital, Profitability Projections, Projected cash flow statement, projected balance sheet, Multiyear Projections.

**Unit IV RISK ANALYSIS**

Measures and Perspective of Risk – Single investment: Sensitivity Analysis, Scenario Analysis, Break Even Analysis, Decision Tree Analysis, Project Selection under risk and Risk analysis in Practice

**Unit V PROJECT FINANCING IN INDIA**

Means of Finance - Norms and Policies of Financial Institutions- SEBI Guidelines - Sample Financing Plans Structure of Financial Institutions in India - Schemes of Assistance - Term loans Procedures – Project appraisal by financial Institutions

**Text Books:**

1. Prasana Chandra: Projects-Planning Analysis, Selection, Implementation & Review, Tata McGraw Hill, New Delhi

2. M C. Choudhury : Project Management, Tata McGraw Hill, New Delhi – 1995

**Reference Books**

1. Machiraju, HR Introduction to Project Finance, New Delhi, Vikas Publication- (2009)
2. Vasant Desai Project Management, New Delhi, Himalaya Publishing House. (2008)

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