

Affiliated Colleges

112. B.Com. Bank Management

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

Course Code	Part	Study Components & Course Title	Credit	Hours/Week	Maximum Marks		
					CIA	ESE	Total
		SEMESTER – I					
23UTAML11 23UHINL11 23UFREL11	I	Language - I தமிழ் இலக்கிய வரலாறு -1/ Hindi-I/ French-I	3	6	25	75	100
23UENGL12	II	General English – I	3	6	25	75	100
23UBBMC13	III	Core – I - Financial Accounting - I	5	5	25	75	100
23UBBMC14		Core -II Principles of Management	5	5	25	75	100
23UBBME15-1 23UBBME15-2 23UBBME15-3		Elective – I Business Communication (or) Indian Economic Development (or) Business Economics	3	4	25	75	100
23UTAMB16/ 23UTAMA16	IV	Skill Enhancement Course – 1* NME-I/ Basic Tamil – I / Advanced Tamil – I	2	2	25	75	100
23UCOMF17		Foundation Course: Fundamentals of Business Studies	2	2	25	75	100
		Total	23	30			700
		SEMESTER – II					
23UTAML21 23UHINL21 23UFREL21	I	Language – II தமிழ் இலக்கிய வரலாறு -2/ Hindi—II French-II	3	6	25	75	100
23UENGL22	II	General English – II	3	6	25	75	100
23UBBMC23	III	Core – III-: Financial Accounting - II	5	5	25	75	100
23UBBMC24		Core –IV - Business Law	5	5	25	75	100
23UBBME25-1 23UBBME25-2 23UBBME25-3		Elective – II Business Environment (or) Insurance and Risk Management (or) Banking Management	3	4	25	75	100
23UTAMB26/ 23UTAMA26	IV	Skill Enhancement Course – 2* NME-II/ Basic Tamil – II / Advanced Tamil – II	2	2	25	75	100
23USECG27		Skill Enhancement Course – 3 Internet and its Applications (Common Paper)	2	2	25	75	100
23UNMSD01		Language Proficiency for employability: Overview of English Communication**	2	-	25	75	100
		Total	25	30			800

		SEMESTER – III					
23UTAML31 23UHINL31 23UFREL31	I	Language – III பொதுதமிழ் -II: தமிழக வரலாறும் பண்பாடும் Hindi-III French-III	3	6	25	75	100
23UENGL32	II	General English – III	3	6	25	75	100
23UBBMC33	III	Core – V : Corporate Accounting I	5	5	25	75	100
23UBBMC34		Core – VI : Banking Law and Practice	5	5	25	75	100
23UBBME35-1 23UBBME35-2 23UBBME35-3		Elective - III E-Banking (or) Technology in Banking (or) Financial Services	3	4	25	75	100
23UBBMS36	IV	Skill Enhancement Course – 4: Stock Market Operations	1	1	25	75	100
23UBBMS37		Skill Enhancement Course – 5: New Venture Planning & Development	2	2	25	75	100
		Environmental Studies	-	1	-	-	-
		Total	22	30			700
		SEMESTER – IV					
23UTAML41 23UHINL41 23UFREL41	I	Language – IV பொதுதமிழ் -IV: தமிழும் அறிவியலும் Hindi-IV French-IVS	3	6	25	75	100
23UENGL42	II	General English – IV	3	6	25	75	100
23UBBMC43	III	Core – VII :Corporate Accounting II	5	5	25	75	100
23UBBMC44		Core –VIII :Company Law	5	5	25	75	100
23UBBME45-1 23UBBME45-2 23UBBME45-3		Elective - IV Financial Derivatives (or) Rural Banking (or) Marketing of Banking Services	3	3	25	75	100
23UBBMS46	IV	Skill Enhancement Course – 6: Brand Management	2	2	25	75	100
23UBBMS47		Skill Enhancement Course – 7: Clearing and Forwarding in Export and Import	2	2	25	75	100
23UBBMG48		Environmental Studies	2	1	25	75	100
		Total	25	30			800
		SEMESTER – V					
23UBBMC51	III	Core – IX: Cost Accounting I	4	5	25	75	100
23UBBMC52		Core –X: Principles of Marketing	4	5	25	75	100
23UBBMC53		Core –XI: Income Tax Law and Practice I	4	5	25	75	100
23UBBMD54	III	Core –XII: Project Work with Viva Voce	4	5	25	75	100
23UBBME55-1 23UBBME55-2		Elective - V Financial Management / Indirect Taxation	3	4	25	75	100
23UBBME56-1 23UBBME56-2		Elective - VI Credit and Risk Management in Banks (or) Retail Banking	3	4	25	75	100
23UVALG57	IV	Value Education	2	2	25	75	100
23UBBMI58		Summer Internship ⁺⁺	2	-	25	75	100
		Total	26	30			800

		SEMESTER – VI					
23UBBMC61	III	Core – XIII: Cost Accounting II	4	6	25	75	100
23UBBMC62		Core –XIV: Management Accounting	4	6	25	75	100
23UBBMC63		Core –XV: Income Tax Law and Practice II	4	6	25	75	100
23UBBM64-1 23UBBM64-2		Elective - VII International Banking &FOREX Management (or) Computer Application in Business	3	5	25	75	100
23UBBME65-1 23UBBME65-2		Elective - VIII Treasury Management (or) Spreadsheet for Business	3	5	25	75	100
23UBBMF66	IV	Professional Competency Skill: General awareness for Competitive Examination	2	2	25	75	100
23UBBMX67	V	Extension Activity	1	-	100	-	100
		Total	21	30			700
		GRAND TOTAL	142				4500

List of Non-Major Elective Courses Offered to Other Departments

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
I	23UBBMN16	Digital Banking	2	2	25	75	100
II	23UBBMN26	Fundamentals of Fintech	2	2	25	75	100

* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one)

Students who have not studied Tamil upto 12th Standard and have taken any Language other than Tamil in Part-I, must choose Basic Tamil-I in First Semester & Basic Tamil-II in Second Semester.

Students who have studied Tamil upto 10th & 12th Standard and have taken any Language other than Tamil in Part-I, must choose Advanced Tamil-I in First Semester and Advanced Tamil-II in Second Semester.

** The course “23UNMSD01: Overview of English Communication” is to be taught by the experts from Naan Mudhalvan Scheme team. However, the faculty members of Department of English should coordinate with the Naan Mudhalvan Scheme team for smooth conduct of this course.

++Students should complete two weeks of internship before the commencement of V semester.

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part I	Language – Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course SEC-1 (NME-I)	2	2
	Foundation Course	2	2
		23	30

Semester-II

Part	List of Courses	Credit	No. of Hours
Part I	Language – Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course -SEC-2 (NME-II)	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	30

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part I	Language - Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part I	Language - Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	13
Part IV	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	30

Third Year**Semester-V**

Part	List of Courses	Credit	No. of Hours
Part III	Core Theory, Practical, Project & Elective Courses	22	28
Part IV	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	-
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part III	Core Theory, Practical & Elective Courses	18	28
Part IV	Professional Competency Skill	2	2
Part V	Extension Activity	1	-
		21	30

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	140

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

CREDIT DISTRIBUTION FOR U.G. PROGRAMME

Part	Course Details	No. of Courses	Credit per course	Total Credits
Part I	Tamil	4	3	12
Part II	English	4	3	12
Part III	Core Courses	15	4/5	68
	Elective Courses: Generic / Discipline Specific (3 or 2+1 Credits)	8	3	24
Part I, II and III Credits				116
Part IV	Skill Enhancement Courses / NME / Language Courses	7	1/2	15
	Professional Competency Skill Course	1	2	2
	Environmental Science (EVS)	1	2	2
	Value Education	1	2	2
	Internship	1	2	2
Part IV Credits				23
Part V	Extension Activity (NSS / NCC / Physical Education)	1	1	1
Total Credits for the UG Programme				140

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks
Methods of Assessment		
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand/Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview	
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain	
Analyze(K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
Evaluate(K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons	
Create(K6)	Check knowledge in specific or off beat situations, Discussion, Debating or Presentations	

Programme Outcomes:	PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society. PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in
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	all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. PO 15: Lifelong learning: Ability to acquire knowledge and skills, including, learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.
Programme Specific Outcomes:	PSO1: To enable students to apply basic microeconomic, macroeconomic and monetary concepts and theories in real life and decision making. PSO 2: To sensitize students to various economic issues related to Development, Growth, International Economics, Sustainable Development and Environment. PSO 3: To familiarize students to the concepts and theories related to Finance, Investments and Modern Marketing. PSO 4: Evaluate various social and economic problems in the society and develop answer to the problems as global citizens. PSO 5: Enhance skills of analytical and critical thinking to analyze effectiveness of economic policies.

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
PSO 1	Y	Y	Y	Y	Y	Y	Y	Y
PSO 2	Y	Y	Y	Y	Y	Y	Y	Y
PSO3	Y	Y	Y	Y	Y	Y	Y	Y
PSO 4	Y	Y	Y	Y	Y	Y	Y	Y
PSO 5	Y	Y	Y	Y	Y	Y	Y	Y

3 – Strong, 2- Medium, 1- Low

23UBBMC13	CORE- I FINANCIAL ACCOUNTING-I	L	T	P	C
Semester-I		5			5

Learning Objectives:

LO1:	To understand the basic accounting concepts and standards.
LO2:	To know the basis for calculating business profits.
LO3:	To familiarize with the accounting treatment of depreciation.
LO4:	To learn the methods of calculating profit for single entry system.
LO5:	To gain knowledge on the accounting treatment of insurance claims.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Remember the concept of rectification of errors and Bank reconciliation statements
CO2:	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3:	Analyse the various methods of providing depreciation
CO4:	Evaluate the methods of calculation of profit
CO5:	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Unit I :Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

Unit II: Final Accounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit III: Depreciation and Bills of Exchange

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method .

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System -

Unit IV: Accounting from Incomplete Records

Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.Bill under rebate – Insolvency of Acceptor – Accommodation.

Average Due Date and Account Current.

Unit V: Royalty and Insurance of Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment

Recent Trends in Financial Accounting

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

Text Books:

1. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida.
3. ShuklaGrewal and Gupta, 2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi.

Supplementary Readings:

1. Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, 2023 Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

NOTE: Latest Edition of Textbooks May be Used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	1
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2

*3– Strong, 2- Medium, 1- Low

23UBBMC14	CORE - II PRINCIPLES OF MANAGEMENT	L	T	P	C
Semester-I		5			5

I

Learning Objectives:	
LO1:	To understand the basic management concepts and functions
LO2:	To know the various techniques of planning and decision making
LO3:	To familiarize with the concepts of organisation structure
LO4:	To gain knowledge about the various components of staffing
LO5:	To enable the students in understanding the control techniques of management

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Demonstrate the importance of principles of management.
CO2:	Paraphrase the importance of planning and decision making in an organization.
CO3:	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4:	Enumerate the various methods of Performance appraisal
CO5:	Demonstrate the notion of directing, co-coordination and control in the management.

Unit I: Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management - Duties & Responsibilities.

Unit II: Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

Unit III: Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management

Unit IV: Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Unit V: Directing

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Recent Trends in Principles of Management

Faculty member will impart the knowledge on recent trends in Principles of Management to the students and these components will not cover in the examination.

Text Books:

1. Gupta.C.B, 2022 Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare,2023Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, 2022 Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, 2023 Business Management, Kalyani Publications, New Delhi.

Supplementary Readings:

1. K Sundar, 2022 Principles of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, 2023 Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, 2022 Management principles and applications, Cengage learning, India.
4. H.Mintzberg 2023 The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. &Nohria, N. Beyond the Hype 2023 Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Web Reference:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>

NOTE: Latest Edition of Textbooks May be Used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO5	2	2	2	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2

*3– Strong, 2- Medium, 1- Low

23UBBME15-1	ELECTIVE - I BUSINESS COMMUNICATION	L	T	P	C
Semester-I		4			3

Learning Objectives:

LO1:	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2:	To develop the students to understand about trade enquiries
LO3:	To make the students aware about various types of business correspondence.
LO4:	To develop the students to write business reports.
LO5:	To enable the learners to update with various types of interviews

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Acquire the basic concept of business communication.
CO2:	Exposed to effective business letter
CO3:	Paraphrase the concept of various correspondences.
CO4:	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5:	Acquire the skill of preparing an effective resume

Unit I: Introduction to Business Communication

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

Unit II: Trade Enquiries

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

Unit III: Banking Correspondence

Banking Correspondence – Types – Structure of Banking Correspondence
Elements of a Good Banking Correspondence – Insurance – Meaning and Types –
Insurance Correspondence – Difference between Life and General Insurance –
Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine
Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent
Correspondence – Terms of Agency Correspondence

Unit IV : Secretarial Correspondence

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

Unit V: Application Letters

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech

Recent Trends in Business Communication

Faculty member will impart the knowledge on recent trends in Business Communication to the students and these components will not cover in the examination.

Text Books:

1. Rajendra Pal & J.S. Korlahalli, 2023 Essentials of Business Communication-Sultan Chand & Sons- New Delhi.

- Gupta and Jain, Business Communication, 2023 Sahityabahvan Publication, New Delhi.
- K.P. Singha, 2023 Business Communication, Taxmann, New Delhi.
- R. S. N. Pillai and Bhagavathi. S, 2023 Commercial Correspondence, Chand Publications, New Delhi.
- M. S. Ramesh and R. Pattenshetty, 2023 Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Supplementary Readings:

- V.K. Jain and Om Prakash, 2022 Business communication, S.Chand, New Delhi.
- Rithika Motwani, 2022 Business communication, Taxmann, New Delhi.
- Shirley Taylor, 2022 Communication for Business-Pearson Publications - New Delhi.
- Bovee, Thill, Schatzman, 2023 Business Communication Today - Pearson Education, Private Ltd- New Delhi.
- Penrose, Rasbery, Myers, 2023 Advanced Business Communication, Bangalore.

Web Reference:

- <https://accountingseekho.com/>
- <https://www.testpreptraining.com/business-communications-practice-exam-questions>
- <https://bachelors.online.nmims.edu/degree-programs>

NOTE: Latest Edition of Textbooks May be Used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	1
CO2	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	2	2	1
CO3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3	2	1	1
CO4	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	2	2	2
CO5	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2	3	1	1

*3– Strong, 2- Medium, 1- Low

23UBBME15-2	ELECTIVE - I INDIAN ECONOMIC DEVELOPMENT	L	T	P	C
Semester-I		4			3

Learning Objectives:

LO1:	To understand the concepts of Economic growth and development
LO2:	To know the features and factors affecting economic development
LO3:	To gain understanding about the calculation of national income
LO4:	To examine the role of public finance in economic development
LO5:	To understand the causes of inflation

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	To understand the concepts of Economic growth and development
CO2:	To know the features and factors affecting economic development
CO3:	To gain understanding about the calculation of national income
CO4:	To examine the role of public finance in economic development
CO5:	To understand the causes of inflation

Unit I: Economic Development and Growth

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

Unit II: Economic Development

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

Unit III: National Income

Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

Unit IV : Public Finance

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

.Unit V :Money Supply

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

Recent Trends in Indian Economic Development

Faculty member will impart the knowledge on recent trends in Indian Economic Development to the students and these components will not cover in the examination.

Text Books:

1. Dutt and Sundaram, 2023 Indian Economy, S.Chand, New Delhi
2. V.K. Puri, S.K. Mishra, 2023 Indian Economy, Himalaya Publishing house, Mumbai
3. Remesh Singh, 2023 Indian Economy, McGraw Hill, Noida.
4. NitinSinghania, 2023 Indian Economy, McGraw Hill, Noida.
5. Sanjeverma, 2022 The Indian Economy, Unique Publication, Shimla.

Supplementary Readings:

1. GhatakSubrata 2023 Introduction to Development Economics, Routledge Publications, New Delhi.
2. SukumoyChakravarthyl2023 Development Planning- Indian Experience, OUP, New Delhi.
3. Ramesh Singh, 2023 Indian Economy, McGraw Hill, Noida.
4. Mier, Gerald, M 2023 Leading issues in Economic Development, OUP, New Delhi.
5. Todaro, Micheal P 2023 Economic Development in the third world, Orient Longman, Hyderabad

Web Reference:

1. <http://www.jstor.org>
2. <http://www.indiastat.com>
3. <http://www.epw.in>

NOTE: Latest Edition of Textbooks May be Used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	1	2
CO2	3	2	3	3	3	3	3	3	3	2	2	1	2	3	2	2	1	1
CO3	3	1	3	3	3	3	3	3	3	2	1	1	2	3	2	1	1	2
CO4	3	2	3	3	3	3	3	3	3	2	2	2	2	3	2	2	2	1
CO5	2	2	3	3	2	2	2	2	2	3	1	1	2	2	3	1	1	1

*3- Strong, 2- Medium, 1- Low

23UBBME15-3	ELECTIVE - I BUSINESS ECONOMICS	L	T	P	C
Semester-I		4			3

Learning Objectives:

LO1:	To understand the approaches to economic analysis
LO2:	To know the various determinants of demand
LO3:	To gain knowledge on concept and features of consumer behaviour
LO4:	To learn the laws of variable proportions
LO5:	To enable the students to understand the objectives and importance of pricing policy

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the positive and negative approaches in economic analysis
CO2:	Understood the factors of demand forecasting
CO3:	Know the assumptions and significance of indifference curve
CO4:	Outline the internal and external economies of scale
CO5:	Relate and apply the various methods of pricing

Unit I: Introduction to Economics

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

Unit II: Demand & Supply Functions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants

Unit III: Consumer Behaviour

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Unit IV :Theory of Production

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium

Unit V :Product Pricing

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

Recent Trends in Business Economics

Faculty member will impart the knowledge on recent trends in Business Economics to the students and these components will not cover in the examination.

Text Books:

1. H.L. Ahuja, 2023 Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, 2023 Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, 2023 Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, 2023 Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, 2023 Business Economics, Himalaya Publishing House, Mumbai.

Supplementary Readings:

1. S.Shankaran, 2023 Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, 2023 Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, 2023 Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, 2023 Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, 2023 Business Economics, CA Foundation Study material, Chennai.

Web Reference:

1. https://youtube.com/channel/UC69_P77nf5-rKrjcpVEsqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

NOTE: Latest Edition of Textbooks May be Used**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	2	2	1	2	3	2	2	1	2	2	2	1	2	2
CO2	3	3	3	3	2	2	1	2	3	2	2	1	1	2	2	1	1	1
CO3	3	3	3	3	2	1	1	2	3	2	1	1	2	2	1	1	2	2
CO4	3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	2	1	2
CO5	2	2	2	2	3	1	1	2	2	3	1	1	1	3	1	1	1	2

*3– Strong, 2- Medium, 1- Low

23UBBMN16	SKILL ENHANCEMENT COURSE –1 (NME-I) DIGITAL BANKING	L	T	P	C
Semester-1		2			2

Learning Objectives:

LO1:	To acquaint students with knowledge of Digital Banking Products.
LO2:	To enable the students to understand the knowledge of Digital Payment System
LO3:	To impart the students to understand the new concepts of Mobile and Internet Banking
LO4:	To enables the students to have depth knowledge in point of sale terminals
LO5:	To understand the ATM and cash deposit system

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the need for digital banking products and the usage of cards.
CO2:	Classify the usage of various payment systems.
CO3:	Discuss the profitability, risk management and frauds of Mobile and internet banking.
CO4:	Analyze the approval processes of POS terminals.
CO5:	Explain the product features and services of ATM and Cash Deposit Machine.

Unit I: Digital Banking Products

Digital Banking – Meaning – Features - Digital Banking Products - Features - Benefits – Bank Cards – Features and Incentives of Bank cards - Types of Bank Cards - New Technologies - Europay, Master and Visa Card (EMV) - Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products - Digital Lending – Digital Lending Process - Non-Performing Asset (NPA).

Unit II: Payment System

Overview of Domestic and Global Payment systems - RuPay and RuPay Secure - Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) – Real Time Gross Settlement Systems (RTGS) – National Electronic Fund Transfer (NEFT) - Innovative Banking & Payment Systems.

Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - Blockchain Technology - Types - Cryptocurrency and Bitcoins

Unit IV: Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - Cloud based Point of Sale – Cloud Computing - Benefits of POS in Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine (ATM) - Cash Deposit Machine (CDM) & Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) - Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF,2019.DigitalBanking.TaxmannPublications, New Delhi
2. Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi
3. RavindraKumarandManishDeshpande. 2016 E-Banking.PacificBooksInternational,2016.
4. UppalR.K. 2017 E-Banking:The IndianExperience.BhartiPublications,2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai
4. SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

- 1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

23UCOMF17	FOUNDATION COURSE	L	T	P	C
Semester-I	FUNDAMENTALS OF BUSINESS STUDIES	2			2

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	To make the students familiar with the basic concepts of commerce, and Management Fields.
CO2:	To encourage and motivate the Students for the commerce Education.
CO3:	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit I Commerce-Introduction

Definition of Commerce -Importance's of Commerce -Meaning of barter system --business-industry-trade-hindrances of trade-branches of Commerce.

Unit II Accounting-Introduction

Book-Keeping-Meaning -Definition -Objectives-Accounting-Meaning -Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit III Marketing and Advertising

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer -Standardization and Grading -Pricing -Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

Unit IV Auditing & Entrepreneurial Development

Introduction of Auditing -Origin and Evolution -Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development- Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

Unit V: Income Tax Law and Practice

Tax history-Types -Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns-Residential Status.

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S.Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice -Vijay Nicole Imprints Private Limited, Chennai.

23UTAML21	□□□□□□□□-II	L	T	P	C
Semester-II		6			3

23UENGL22	GENERAL ENGLISH - II	L	T	P	C
Semester-II		6			3

23UBBMC23	CORE-III FINANCIAL ACCOUNTING-II	L	T	P	C
Semester-II		5			5

Learning Objectives:

LO1:	The students are able to prepare different kinds of accounts such Higher purchase and Installments System.
LO2:	To understand the allocation of expenses under departmental accounts
LO3:	To gain an understanding about partnership accounts relating to Admission and retirement
LO4:	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5:	To know the requirements of international accounting standards

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	To evaluate the Hire purchase accounts and Installment systems
CO2:	To prepare Branch accounts and Departmental Accounts
CO3:	To understand the accounting treatment for admission and retirement in partnership
CO4:	To know Settlement of accounts at the time of dissolution of a firm.
CO5:	To elaborate the role of IFRS

Unit I: Hire Purchase and Installment System

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit

Unit II: Branch and Departmental Accounts

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

Unit III: Partnership Accounts - I

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.

Unit IV: Partnership Accounts - II

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

Unit V: Accounting Standards for financial reporting

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Recent Trends in Financial Accounting

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

Note: Question Paper shall cover 20% Theory and 80% Problems.

Text Books:

1. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida.
3. ShuklaGrewal and Gupta, 2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi.

Supplementary Readings:

1. Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, 2023 Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	1	1
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	1	1	1

*3– Strong, 2- Medium, 1- Low

23UBBMC24	CORE-IV BUSINESS LAW	L	T	P	C
Semester-II		5			5

Learning Objectives:

LO1:	To know the nature and objectives of Mercantile law
LO2:	To understand the essentials of valid contract
LO3:	To gain knowledge on performance contracts
LO4:	To define the concepts of Bailment and pledge
LO5:	To understand the essentials of contract of sale

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the Objectives and significance of Mercantile law
CO2:	Understand the clauses and exceptions of Indian Contract Act.
CO3:	Explain concepts on performance, breach and discharge of contract.
CO4:	Outline the contract of indemnity and guarantee
CO5:	Explain the various provisions of Sale of Goods Act 1930

Unit I :Introduction

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

Unit II :Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

Unit III:Performance Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

Unit IV :Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

Unit V:Sale of Goods Act 1930

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

Recent Amendements in Business Law

Faculty member will impart the knowledge on recent Amendments in Business Law to the students and these components will not cover in the examination.

Text Books:

1. N.D. Kapoor , 2023 Business Laws Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi.
3. M C Kuchhal&VivekKuchhal, 2023 Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani,2023 Business Laws, Sultan Chand and Sons, New Delhi.

- Shusma Aurora, 2023 Business Law, Taxmann, New Delhi.

Supplementary Readings:

- PreethiAgarwal, 2023 Business Law, CA foundation study material, Chennai.
- Saravanavel, Sumathi, Anu, 2023 Business Law Himalaya Publications, Mumbai.
- Kavya and Vidhyasagar, 2023 Business Law, Nithya Publication, New Delhi.
- D.Geet, Business Law 2023 NiraliPrakashan Publication, Pune.
- M.R. Sreenivasan , 2023 Business Laws, Margham Publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

- www.cramerz.comwww.digitalbusinesslawgroup.com
- <http://swcu.libguides.com/buslaw>
- <http://libguides.slu.edu/businesslaw>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO2	2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO3	2	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2
CO4	2	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2
CO5	2	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	2	2

*3– Strong, 2- Medium, 1- Low

23UBBME25-1	ELECTIVE - II BUSINESS ENVIRONMENT	L	T	P	C
Semester-II		4			3

Learning Objectives:

LO1:	To understand the nexus between environment and business.
LO2:	To know the Political Environment in which the businesses operate.
LO3:	To gain an insight into Social Environment.
LO4:	To familiarize the concepts of an Economic Environment.
LO5:	To learn the trends in Global Environment.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Remember the nexus between environment and business.
CO2:	Apply the knowledge of Political Environment in which the businesses operate.
CO3:	Analyze the various aspects of Social Environment.
CO4:	Evaluate the parameters in Economic Environment.
CO5:	Create a conducive environment for business to operate globally.

Unit I :An Introduction

The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

Unit II: Political Environment

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

Unit III: Social and Cultural Environment

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

Unit IV :Economic Environment

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

Unit V: Technological Environment

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

Recent Trends in Business Environment

Faculty member will impart the knowledge on recent trends in Business Environment to the students and these components will not cover in the examination.

Text Books:

1. C. B. Gupta, 2023 Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, 2023 Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, 2023 Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, 2023 Essentials of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, 2023 Business Environment, Kalyani Publications, New Delhi

Supplementary Readings:

1. Veenakeshavpailwar, 2023 Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, 2023 Business Environment, Pearson, New Delhi
3. S. Sankaran, 2023 Business Environment, Margham Publications, Chennai
4. NamithaGopal, 2023 Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, 2023 The Business Environment, F T Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

1. www.mbaofficial.com
2. www.yourarticlelibrary.com
3. www.businesscasestudies.co.uk

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO2	2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO3	2	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2
CO4	2	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2
CO5	3	2	2	1	2	3	2	2	2	3	2	2	1	2	3	2	2	2

*3– Strong, 2- Medium, 1- Low

23UBBME25-2	ELECTIVE - II INSURANCE AND RISK MANAGEMENT	L	T	P	C
Semester-II		4			3

Learning Objectives:

LO1:	To know the concepts and principles of contract of insurance
LO2:	To understand the basic features of life insurance
LO3:	To gain knowledge on the principles of general insurance
LO4:	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
LO5:	To know the risk management process

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Identify the workings of insurance and hedging
CO2:	Evaluate the types of insurance policies and settlement
CO3:	Settle claims under various types of general insurance
CO4:	Know the protection provided for insurance policy holders under IRDA
CO5:	Evaluate the assessment and retention of risk

Unit I :Introduction to Insurance

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.

Unit II: Life Insurance

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.

Unit III:General Insurance

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

Unit IV :Risk Management

Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.

Unit V: IRDA Act 1999

Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers, and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.

Recent Amendements in Insurance

Faculty member will impart the knowledge on recent Amendments in Insurance to the students and these components will not cover in the examination.

Text Books:

1. Neeti Gupta, Anuj Gupta and Abha Chopra, 2023 Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. N. Premavathy 2023 Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, 2023 Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, 2023 The Essentials of Risk Management, McGraw Hill, Noida.
5. Thomas Coleman, 2023 A Practical Guide to Risk Management, CFA, India.

Supplementary Readings:

1. John C.Hull, 2023 Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey.
2. P.K. Gupta, 2023 Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Sunilkumar, 2023 Insurance and Risk Management, Golgotia publishers, New Delhi.
4. NaliniPravaTripathy, 2023 PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.
5. AnandGanguly 2023 Insurance Management, New Age International Publishers.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

1. <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	3	3	3	3	2	2	1	2	3	2	2	2	1	1	2	3	2
CO2	2	3	3	3	3	2	2	1	2	3	2	2	2	1	1	2	3	2
CO3	2	3	3	3	3	2	1	1	2	3	2	1	2	1	1	2	3	2
CO4	2	3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	3	2
CO5	3	2	2	2	3	2	2	1	2	3	2	2	2		1	2	3	2

*3– Strong, 2- Medium, 1- Low

23UBBME25-3	ELECTIVE - II BANKINGMANAGEMENT	L	T	P	C
Semester-II		4			3

LearningObjectives:

LO1:	To enable the students to have knowledge about banking structure in India
LO2:	To provide conceptual understanding of lending procedures of bank
LO3:	To help students to get an insight into the concept of NPA
LO4:	To provide students with knowledge of investment of bank fund
LO5:	To enrich students with the knowledge of digital banking

CourseOutcomes:

CO1:	Describe the key functions of banking and identify the role of banking in economic development
CO2:	Identify the legal formalities relating to the lending of loans
CO3:	Classify the Non-performing asset and its management
CO4:	Analyse the investment avenues of bank fund
CO5:	Outline the recent trends in technology based banking system

Unit I: Banking Structure

Banking structure in India - banking functions and services - Foreign commercial banks - Private commercial banks - capital adequacy. Small banks and payment banks.

Unit II: Lending Procedures

Principles of lending - financial adequacy assessing the borrower - project appraisal - structural and infrastructural analysis - legal formalities - follow up loans, asset management companies.

Unit III: Management of NPAs

Non-Performing Assets (NPAs) - Early Warning Signals - Management of NPAs Remedies Available - Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act / Insurance - Claims Settlement.

Unit IV: Investment of Bank Fund

Investment management - priorities in allocation of bank funds - investment in government securities - maturity and yield - quality and diversification, profitability management - profit planning.

Unit V: 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.

Recent Trends in Banking Management

Faculty member will impart the knowledge on trends in Banking Management to the students and these components will not cover in the examination.

Text Books:

1. Sundharam and Varshney, 2023 Banking Law & Practice, Sultan Ch and Sons, New Delhi.
2. S.N. Maheswari, 2022 Banking Law & Practice, Kalyani Publications, New Delhi
3. Gordon & Natrajan, 2022 Banking: Theory, Law and Practice, Himalaya publishers, Mumbai.
4. Guruswamy S, 2022 Banking Theory Law and Practice, Vijay Nicole Publications, Chennai.
5. Santhanam B, 2022 Banking Theory Law and Practice, Margham Publications, Chennai

Supplementary Readings:

1. Vasant Desai, 2022 Principles of Bank Management, Himalaya Publications, Mumbai.
2. K. Subramanian, 2022 Banking Reforms in India, TMH, New Delhi.
3. Joseph Sinkey, 2022 Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall), New Delhi
4. Sheraler & Sherlaker, 2022 Banking Law Theory and Practice,
5. Nirmala Prasad, 2022 Banking Theory Law and Practice, Sultan Ch and Sons, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Reference:

1. https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_oxrep_grr023
2. https://nlist.inflibnet.ac.in/search/Search2Record/10.1023_a:1009760306445
3. https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab067

Outcome Mapping

Programme Outcomes													Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	3	3	3	3	2	2	1	2	3	2	2	2	1	1	2	3	2
CO2	2	3	3	3	3	2	2	1	2	3	2	2	2	1	1	2	3	2
CO3	2	3	3	3	3	2	1	1	2	3	2	1	2	1	1	2	3	2
CO4	2	3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	3	2
CO5	3	2	2	2	3	2	2	1	2	3	2	2	2		1	2	3	2

***3—Strong, 2—Medium, 1—Low**

23UBBMN26	SKILL ENHANCEMENT COURSE-2 (NME-II)	L	T	P	C
Semester-II	FUNDAMENTALS OF FINTECH	2			2

Learning Objectives:

LO1:	To educate the students to introduce Fintech
LO2:	To gain knowledge in Financial Technology and Digital payments
LO3:	To acquire knowledge in Cryptocurrencies
LO4:	To know the knowledge in Block chain Technology
LO5:	To understand the effects of fintech on various sectors

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Identify the benefits of FinTech industry;
CO2:	Enable a better understanding of Financial Technology and Digital Payments
CO3:	Analyse the functioning of Cryptocurrency
CO4:	Explain the impact of Block Chain Technology
CO5:	Evaluate the effects of Fintech on various sectors

Unit I: Introduction to Fintech

Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers - Challenges

Unit II: Financial Technology and Digital Payments

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) -- Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;

Unit III: Cryptocurrencies

Cryptocurrencies - benefits - disadvantages- Examples of cryptocurrencies - Outline of cryptocurrency – types- wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies

Unit IV: Blockchain Technology

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT in supply chain management

Unit V: Effects of Fin-Tech on Various Sectors

Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

Recent Trends in Fintech

Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

Text Books:

1. Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2. Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback –
3. Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

Supplementary Readings:

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website
Reference: <https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>.
<https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas>
5. Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster

SSECOND YEAR – SEMESTER – III
CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC33	5				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and								15

	Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	

4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC34	5				5	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
II	Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15
III	Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.								15

IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	15
V	Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	15
	TOTAL	75
Course Outcomes		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
Reference Books		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,	

3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE III - E-BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME35-1	4				3	4	25	75	100
Learning Objectives									
LO1	To provide students with the foundation of digital banking concepts								
LO2	To provide conceptual knowledge of online banking mechanism								
LO3	To provide students with up-to-date information about payment, clearing and settlement systems in banking industry								
LO4	To familiarise students about the risk associated with e-banking and relevance of banking solutions								
LO5	To expose students to the digital authentication techniques in the digital era								
Prerequisites: Should have studied Commerce in XII Std.									
UNIT	Contents								No. of Hours
I	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.								12
II	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.								12
III	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.								12
IV	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-Crypt analyst cryptography-Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher Jumbling-Asymmetric-Crypto System-Data Encryption Standard (DES).								12
V	E-Builder Solutions								12

	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 C.S. Rayudu, E-Business, Himalaya Publishing House.	
	Total	60

Course Outcomes

CO1	Describe fundamental concepts of e-banking, compare and contrast traditional and e-banking
CO2	Demonstrate online banking techniques
CO3	Illustrate clearing and settlement mechanism in real time
CO4	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce
CO5	Develop insights in to banking security solutions

Textbooks

1.	Digital Banking, Indian Institute of Banking and Finance, Taxmann
2.	Agarwal, O.P, Modern banking of India, Himalaya publisher, Mumbai
3.	Bishnupriya Mishra, R K Uppal , Modern Banking in India: Dimensions & Risks, New Century Publications, New Delhi
4.	Bank Strategies to Launch or become a DigitalBank, Marshall Cavendish International (Asia) Private the Limited, Singapore
5.	LohnaSarika R, Digital Banking and Cyber Security, New Century Publications, New Delhi

Reference Books

1.	Singh Jaspal, Digital Payments in India: Background, Trends and Opportunities, New Century Publications, New Delhi
2.	Rao K. Srinivasa, Changing Dimensions of Banking in India, Notion Press, Chennai
3.	BhushanDewan, E-Commerce, S. Chand Limited, NewDelhi
4.	Roger Hunt& John Shelly, Computers and Common sense, Prentice-Hall,1979
5.	C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai

Web Resources

1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003

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

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO 1	3	2	3	3	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3	3	2
CO 5	3	2	3	3	3	2	2	3	3	3	3
TOTAL	15	13	14	14	14	13	13	13	15	14	14
AVERAGE	3	2.6	2.8	2.8	2.8	2.6	2.6	2.6	3	2.8	2.8

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III
ELECTIVE III - TECHNOLOGY IN BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME35-2	4				3	4	25	75	100
Learning Objectives									
C1	To provide students with basic knowledge of various committee on banking sector reforms and application of technology in banking sector								
C2	To expose students to the services offered by the banking sector.								
C3	To provide conceptual knowledge of online banking mechanism								
C4	To impart students with knowledge of technology in banking and its impact								
C5	To familiarise students about the risk associated with e-banking and regulatory guidelines.								
Prerequisite: Should have studied Commerce in XII Std									
UNIT	Contents								No. of Hours
I	Introduction: Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet –other services – corporate internet – Anywhere Banking – Any time Banking-Home BankingInternet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card Credit Card.								12
II	Electronic Banking Meaning - Services - e-banking and financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features -Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money - Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System.								12
III	Electronic Banking Services E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Net Data-Net Bank wire.								12
IV	Technology in Bank Technology in Bank Impact of Technology on its employees - Customer services - Management control.								

V	Technology & Cyber laws Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statues of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines.	12
	Total	60
Course Outcomes		
CO1	Explain the banking sector reforms based on the recommendations of various committee.	
CO2	Demonstrate online banking techniques and examine the pros and cons of digital banking	
CO3	Examine Banking Operations in real life scenario	
CO4	Develop insights into the impact of technology on different stakeholders of the bank	
CO5	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce	
Textbooks		
1.	Technology and banks – National institute of banking, Pune	
2.	Electronic banking and Information technology – IIB	
3.	Financial Services Information Systems – Jessica Keyes Auerbach Publications,	
4.	Kaptan S S&Choubey N S, E-Indian Banking in Electronic Era, Sarup& Sons, New Delhi	
5.	Banking Technology, Indian Institute of Bankers Publication	
Reference Books		
1.	Information Technology in Indian commercial Banks, Nibs Pune Naidu C.A.S	
2.	McGraw hill, Donald H.Sunden ,Computer Today ,	
3.	Computer Networks Practice Hall Publication Tanenbaum Andrews	
4.	Vasudeva, E-Banking, Common Wealth Publishers, New Delhi.	
5.	Turban Rainer potter, Information Technology, John Wiely& Sons Inc	
Web Resources		
1.	https://www.slideshare.net/ermkakkar/role-of-technology-in-banking	
2.	https://www.slideshare.net/VinayChaithanya/banking-technology-51445864	
3.	https://www.slideshare.net/Sarithapream/banking-technology-159775213	
4.	https://www.slideshare.net/clamiller/role-of-it-in-banking-6306732	
5.	https://www.slideshare.net/muthukrishnavenianan/concept-of-banking-technology	

Mapping with Programme Outcomes
and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	2	3	3	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3	3	2
CO 5	3	2	3	3	2	2	2	2	3	3	3
Total	15	13	14	14	13	13	13	12	15	14	14
Average	3	2.6	2.8	2.8	2.6	2.6	2.6	2.4	3	2.8	2.8

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III
ELECTIVE III - FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME35-3	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								12
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								12
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								12
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								12
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-Need and Operations- Role of NSDL and CSDL.								12
	TOTAL								60

CO	Course Outcomes
CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing house, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E.Dharmaraj, Financial Services,S.Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E.Gordon and K.Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER: III SEC: IV PART: III	23UBBMS36: STOCK MARKET OPERATIONS	CREDIT: 1 HOURS: 1/W
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Learning Objectives:

LO1:	To acquaint students with knowledge of Securities Market
LO2:	To enable the students to understand the knowledge of Practice Trading on Stock Market
LO3:	To impart the students to understand the legal frame work of securities Market
LO4:	To enables the students to have depth knowledge in different segment of stock exchange
LO5:	To understand the role of Demat Trading
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the basic concept of Securities Market
CO2:	Practice Trading on Stock Market
CO3:	Analyse the legal Frame work of Securities Market
CO4:	Explain different segment of Stock Exchange
CO5:	Perform Demat Trading

Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Method 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 III: 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.

Unit IV: 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.

Unit V: Demat Trading

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPO to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate
 - a) Procedure of placing buying/selling order.
 - b) Trading Workstation (TWS) of spot market and financial derivatives markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Recent Trends in Stock Market

Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

- | | | |
|----|---|--|
| 1. | Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi | |
| 2. | Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing. | |
| 3. | Dalton, J. M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H. | |
| 4. | Machiraju, H. R. 2019. Merchant Banking. New Delhi: New Age Publishers. | |

Supplementary Readings:

- | | |
|----|---|
| 1. | Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi. |
| 2. | Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi. |
| 3. | Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi |
| 4. | Bhole L. M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi |

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	2
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	3	2	2	2	2	3	2	2	1	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

sSEMESTER: III SEC: V PART: III	23UBBMS37: NEW VENTURE PLANNING & DEVELOPMENT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:	
LO1 :	To acquaint students with knowledge of Setting up a new Business
LO2 :	To enable the students to understand the legal challenges in setting up Business
LO3 :	To impart the students to search for entrepreneurial capital
LO4 :	To enables the students to have depth knowledge in marketing aspects of new ventures
LO5 :	To understand the role Business Plan Preparation for New Ventures
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1 :	Generate a business idea using different techniques and describe sources of innovative ideas
CO2 :	Evaluate advantages of acquiring an ongoing venture with a case study;
CO3 :	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO4 :	Develop a marketing plan for a business idea;
CO5 :	Prepare and present a well-conceived Business Plan

Unit I: Starting New Ventures

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Sources of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

Unit III: Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist.

Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

Unit IV: Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit V: Business Plan Preparation for New Ventures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary, Business Description, Marketing: Market Niche and Market Share, Research, Design and Development, Operations, Management, Finances, Critical-Risk, Harvest Strategy, Milestone Schedule

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development

Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K.R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
2. Barringer, B.R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning
4. Donald F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Britain
2. David Butler 2006 Enterprise Planning and Development Routledge USA
3. David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA
4. Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	2
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2	2
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	3	2	2	2	2	3	2	2	1	2	3	2	2	2	2

*3– Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV
CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC43	5				5	5	25	75	100
	A								
	LO1	To know the types of Amalgamation, Internal and external Reconstruction							
	LO2	To know Final statements of banking companies							
	LO3	To understand the accounting treatment of Insurance company accounts							
	LO4	To understand the procedure for preparation of consolidated Balance sheet							
	LO5	To have an insight on modes of winding up of a company							
	Prerequisite: Should have studied Financial Accounting in I Year								
	Unit	Contents							No. of Hours
	I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction							15
	II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.							15
	III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New							15

		Format.	
	IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
	V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	15
		TOTAL	75
THEORY 20% & PROBLEMS 80%			
Course Outcomes			
	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	
	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	
	CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	
	CO4	Give the consolidated accounts of holding companies	
	CO5	Preparation of liquidator’s final statement of account	
Textbooks			
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.		
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.		
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.		
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.		
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers,		

	Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV

COREPAPERVIII– COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC44	5				5	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								15
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								15
	TOTAL								75
Course Outcomes									
CO1	Understand the classification of companies under the act								

CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV
ELECTIVE IV - FINANCIAL DERIVATIVES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME45-1	3				3	3	25	75	100
Learning Objectives									
LO1	To teach the basics of derivatives, types and risk in derivatives								
LO2	To provide conceptual knowledge of the basic operational mechanisms in futures contract								
LO3	Enrich students with various strategies in options trading and approaches available for trading options.								
LO4	To provide an overview of different types of swaps traded by investor and institution								
LO5	To familiarize students with the evolution of derivatives markets and regulatory framework for trading in derivative market								
Prerequisites: Should have studied Commerce in XII Std.									
UNIT	Contents								No. of Hours
I	Introduction Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps –Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.								9
II	Futures Contract Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices.								9
III	Options Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options – Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts.								9
IV	SWAPS Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary– Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs –Credit Risk.								9

V	Derivatives in India Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives.	9
	Total	45
Course Outcomes		
CO1	Examine various derivative products such as futures, options, and swaps	
CO2	Critically analyse and differentiate various futures contract	
CO3	Analyze the value of options using option pricing models.	
CO4	Compare and contrast various types of swaps	
CO5	Describe the evolution of derivatives Market	
Textbooks		
1.	Parameshwaran, Financial Derivatives, Prentice Hall, New Delhi	
2.	Sanjeev Aggarwal, A Guide to Indian Capital Market, Bharat Publishing, New Delhi	
3.	Punithavati Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, Mumbai	
4.	D.C. Patwari, Options and Futures – An Indian Perspective, Jaico Publishing House, Kolkata	
5.	John.C.Hull, Options, Futures and other Derivative Securities, PHI Learning, 9th Edition, 2012, New Delhi	
Reference Books		
1.	Keith Redhead, Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs, PHI Learning, 2011, New Delhi	
2.	Stulz, Risk Management and Derivatives, Cengage Learning, 2nd Edition, 2011, Noida	
3.	Jayanth Rama Varma, Derivatives and Risk Management, 2nd Edition, 2011, McGraw Hill Education, Noida	
4.	David Dubofsky, Option and Financial Futures, Valuation and Uses, McGraw Hill International Edition.	
5.	S.L.Gupta, Financial Derivatives- Theory, Concepts and Practice, Prentice Hall Of India, 2011.	
Web Resources		
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmw028	
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_rfs_15.3.927	
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_cmlj_kmp020	

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

	PO1	PO	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	3	3	2	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	2	2
CO 3	3	2	3	2	3	2	3	3	3	2	3
CO 4	3	3	2	3	3	2	3	2	3	3	2
CO 5	3	2	3	3	2	3	2	3	3	2	3
TOTAL	15	13	14	13	13	13	14	13	15	12	13
AVERAGE	3	2.6	2.8	2.6	2.6	2.6	2.8	2.6	3	2.4	2.6

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - RURAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME45-2	3		;		3	3	25	75	100
Learning Objectives									
LO1	To provide students an in-depth knowledge about rural banking								
LO2	To create awareness about different schemes of the Government of India for setting up new enterprise								
LO3	To enrich students with the different sources of rural credit								
LO4	To comprehend the structure of credit planning								
LO5	To familiarise students about the institutional support for rural development								
Prerequisites: Should have studied Commerce in XII Std.									
UNIT	Contents							No. of Hours	
I	Concept of rural banking – Need for rural banking – priority sector lending: terms & condition.							9	
II	PMEGP (Prime Minister Employment Generation Programme) – Start up India Stand up India PM Mudra Yojana (PMMY) Digital India Mission.							9	
III	Institutional sources of finance in rural areas: cooperative banks, commercial banks, regional rural banks – their Structure, policy, Functions, clientele, progress							9	
IV	Credit planning at the gross root level: lead bank scheme, District credit plans and service area approach their bank features.							9	
V	Institutions supporting rural development: Reserve Bank of India (RBI), National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi& Village Industries Commission (KVIC) and Voluntary Organization – their role.							9	
	Total							45	
Course Outcomes									
CO1	Outline the concept of rural banking								
CO2	Explain the application of welfare schemes in present scenario								
CO3	Identify the existence of different source of finance in rural area								
CO4	Explain the concept of credit planning								
CO5	Examine the importance of institutional support in rural development.								
Textbooks									
1.	Dhingra IC, Rural banking in India, sultan Chand & sons, New Delhi.								
2.	Bhat N.S., Aspects of Rural banking, Common wealth publishers, Delhi.								

3.	Dr.S. Sankaran, Rural banking, Margham Publications, Chennai
4.	Basu.A.K, Fundamentals of Banking Theory and practices, Mukherjee & co., Kolkata.
5.	Ahmad, Rais, Rural Banking and Economic Development, Mittal Publications, New Delhi.
Reference Books	
1.	Desai S.S.M, Rural banking in India, Himalaya publishing house, Bombay.
2.	Sandhu B.S., Banking & Rural Development, Deep & Deep Publications, New Delhi.
3.	G C Mandal, Role of banks in Rural development, Rajat Publications, New Delhi
4.	Tanan.M.C, Banking law and practices, Lexis Nexis, New York.
5.	Rural Banking, Indian Institute of Banking and Finance, MacMillan Publisher India Limited, 1 st Edition 2012.
Web Resources	
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191
2.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147
3.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057

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

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	3	3	3	2	3	3	2	3	3	2
CO 2	3	2	3	2	3	3	2	3	3	3	2
CO 3	3	2	3	3	3	2	3	3	3	2	3
CO 4	3	3	2	3	2	3	3	2	3	3	2
CO 5	3	2	3	3	2	3	3	2	3	2	3
Total	15	12	14	14	12	14	14	12	15	13	12
Average	3	2.4	2.8	2.8	2.4	2.8	2.8	2.4	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV
ELECTIVE IV - MARKETING OF BANKING SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME45-3	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the marketing of banking services concepts to the students								
LO2	To explain the impact of environmental factors on the marketing strategy adopted by the banks								
LO3	To acquaint students with the importance of addressing customer needs								
LO4	To enrich student's knowledge on the importance of market segmentation.								
LO5	To explainthe relevance of marketing research to bank								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Contents								No. of Hours
I	Marketing concepts and their application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing.								9
II	Environmental Scanning – Assessment and Management of Competition – Macro and Micro factors influencing the market goods and services – applicability to Banking – Banking\ regulation and its impact on Bank marketing strategies – Understanding competition, Identification of competition and their focus – Strategic benefits of good competition – What makes a good competitor.								9
III	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.								9
IV	Market Segmentation(banking) – Product Designing – Marketing – feedback and review –purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market segmentation – Characteristics of a viable Market segment – Benefits from Market segmentation – Disadvantages – Market segmentation techniques for personal and corporate customers.								9
V	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.								9
	Total								45
CO	Course Outcomes								
CO1	Examine and illustrate various concepts and principles in marketing								

CO2	Describe effective understanding of relevant areas of marketing management
CO3	Outline the importance of understanding consumer behaviour
CO4	Explain the importance of market segmentation
CO5	Describe the importance of data in conducting marketing research and the need for situation analysis
Textbooks	
1.	Marketing of Banking Service– IIB
2.	Desai, Vasant, Principles of Bank Management, Himalaya Publications, 1993, Mumbai
3.	B Balaji, Services marketing and Management, S.Chand publishers, New Delhi
4.	Madhukar R.K, Dynamics of Bank Marketing, VBS Publishers, 1990, Mumbai.
5.	Rajan Saxena, Marketing Management, Mc Grow-Hill, Noida.
Reference Books	
1.	Rajeev, Marketing of Banking Service, Macmillan India Ltd, New Delhi
2.	Moriz, Rarph, The Formula for Successful Marketing, Galotia Publication, 1991, New Delhi
3.	S.A. Sherlekar, R. Krishnamoorthy, Marketing, Himalaya publishing house, Mumbai
4.	William J Stanton, Marketing, McGraw-Hill, Noida.
5.	Philip Kotler, Principles of Marketing, Pearson publication,

Web Resources	
1.	www.rbi.org
2.	www.vikalpa.com
3.	www.academic.edu
4.	www.onlinelibrary.wiley.com
5.	www.emeraldinsight.com

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

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	3	3	2	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	2	2
CO 3	3	2	3	2	3	2	3	3	3	2	3
CO 4	3	3	2	3	3	2	3	2	3	3	2
CO 5	3	2	3	3	3	3	2	3	3	2	3
Total	15	13	14	13	14	13	14	13	15	12	13
Average	3	2.6	2.8	2.6	2.8	2.6	2.8	2.6	3	2.4	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER: IV PART: III	Skill Enhancement- 6 23UBBMS46: BRAND MANAGEMENT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:

LO1:	To familiarize the basic knowledge on branding
LO2:	To understand brand positioning.
LO3:	To gain knowledge on brand extension
LO4:	To understand the elements of brand equity.
LO5:	To know the position of retail branding.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the concept of branding
CO2:	Discuss the brand positioning and identify brands
CO3:	Explain the elements of brand extension.
CO4:	Summarizethe impact of celebrity brand
CO5:	Discuss the determinants of successful brand management

Unit I: Branding

Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name- Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.

Unit II: Brand Positioning

Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- -Building brand personality-Online brand building. Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image

Unit III: Brand Extension

Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions.

Unit IV: Brand Equity

Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.

Unit V: Brand Management

Strategic brand management- Successful brand development-effective brand management.

Retail Branding: Different branding strategy- retail branding in India- future of retail branding- positioning strategy for retail brands.

Text Books:

1. S.L. Gupta 2015 Brand Management Himalaya Publishing House Mumbai
2. Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai
3. Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand& Company New Delhi.
4. Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi.

Supplementary Readings:

1. Mukesh Bhatia 2013 Strategic Brand Management a process of growing & strengthening brands Regal Publications
2. Kotler, P., and Armstrong. 2016. Principles of Marketing, Persons Education. New York
3. Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai
4. Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune.
5. Kotler, P., Lane, K., and Keller. 2017. Marketing Management, Pearson Education, New York

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO2		2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO3	3	2	2	2	2	1	2	2	2	2	2	2	1	3	1	3	2	3
CO4		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3
CO5		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3

*3– Strong, 2- Medium, 1- Low

SEMESTER: IV PART: III	Skill Enhancement- 7 23UBBMS47: CLEARING AND FORWARDING IN EXPORT AND IMPORT	CREDIT: 2 HOURS: 2/W
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Learning Objectives:	
LO1:	educate the students how the clearing and forwarding agents acted in Ports
LO2:	gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents
LO3:	acquire knowledge in import documentation
LO4:	know the how the frights are charged by the shipping and forwarding agents
LO5:	understand the Risk in Export and Import
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the role of clearing agents in ports
CO2:	Discuss the export procedure and documentation
CO3:	Explain the import documentation procedure
CO4:	Equip Freight forwarding services
CO5:	Discuss the determinants of Risk Management

Unit I: Introduction

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory framework- Documents required for clearing and forwarding

Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice- Packing list- Certificate of Origin - .GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification - Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit III: Import Procedure Documentation

Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

Unit IV: Freight forwarding and Transportation

Freight forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements

Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

Recent Trends in Clearing and Forwardin in Export and Import

Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

Text Books:

1. hajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2. Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3. Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

Supplementary Readings:

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. as Ram , 2022, Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi
3. Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2
4. hajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO2		2	2	1	2	2	2	1	2	2	1	2	2	3	2	3	2	3
CO3	3	2	2	2	2	1	2	2	2	2	2	2	1	3	1	3	2	3
CO4		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3
CO5		2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	2	3

*3– Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC51	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									
Course Outcomes									
CO1	Remember and recall the various concepts of cost accounting								
CO2	Demonstrate the preparation and reconciliation of cost sheet.								
CO3	Analyse the various valuation methods of issue of materials.								
CO4	Examine the different methods of calculating labour cost.								
CO5	Critically evaluate the apportionment of Overheads.								

Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V**CORE – X: PRINCIPLES OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC52	5				4	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. Of Hours
I	Introduction to Marketing								15
	Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								
II	Market Segmentation								15
	Meaning and definition - Benefits – Criteria for segmentation–Types of segmentation– Geographic – Demographic– Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								
III	Product&Price								15
	Marketing Mix—an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development–Product Life Cycle — Pricing – Policies - Objectives – Factors Influencing Pricing– Kinds of Pricing.								

IV	Promotions and Distributions Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller- Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	15
V	Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics - Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–Market Research–MIS and Marketing Regulation.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Developanunderstandingontheroleandimportanceofmarketing	
CO2	Applythe4p’s ofmarketingintheirventure	
CO3	Identifythefactorsdeterminingpricing	
CO4	UsethedifferentChannelsofdistributionofindustrialgoods	
CO5	UnderstandtheconceptofE-marketingandE-Tailing	
Textbooks		
1	PhilipKotler,Principles of Marketing:A South Asian Perspective ,Pearson Education. NewDelhi	
2	Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanCh and&Sons, NewDelhi.	
3	Dr.AmitKumar,Principles Of Marketing,Shashibhawan Publishing House,Chennai	
4	Dr.N.RajanNair,Marketing, Sultan Chand &Sons.New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHILearning, NewDelhi	

Reference Books	
1	Prof.KavitaSharma,Dr.Swati Agarwal, Principles of Marketing Book, Taxmann, Newdelhi
2	Dr.J.Jayasankar, Marketing Management, MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviour and Marketing Action,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Text books May be Used	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC53	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Income Tax								15
	Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .								15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.								15

V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	75
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessee & the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	
CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	
Textbooks		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bhargava Taxman.	
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://cleartax.in/s/residential-status/	
2	https://www.legalraasta.com/itr/income-from-salary/	
3	https://taxguru.in/income-tax/income-house-properties.html	

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE –XII :PROJECT WORK WITH *VIVA VOCE*

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMD54	5				4	5	25	75	100

Refer to the Regulations

THIRD YEAR – SEMESTER – V
ELECTIVE V - FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME55-1	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals-Profit maximization Vs. Wealth Maximization – Components of Financial Management.								12
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.								12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation-Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods : Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -								12
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M M. Model.								12
V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, AccountsReceivables and Cash.								12
	TOTAL								60

CO	Course Outcomes
CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend payouts.
CO5	Estimate the working capital of an organization.
Textbooks	
1	R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M.Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books	
1	Prasana Chandra, Financial Management, Tata Mc.Graw Hill, New Delhi.
2	I.M.Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A.Murthy, Financial Management, Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
ELECTIVE V - INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME55-2	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.								12
	TOTAL								60

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
ELECTIVE VI - CREDIT AND RISK MANAGEMENT IN BANKS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME56-1	4				3	4	25	75	100
Learning Objectives									
LO1	To impart students about the basic principles, types and approaches to bank credit.								
LO2	To expose students about the documentation process of lending to different types of customers								
LO3	To introduce students to the mechanism of sanctioning and recovery of loans								
LO4	To educate students on the appraisal procedure of corporate projects								
LO5	To impart students with the essentials of credit risk management								
Prerequisite: Should have studied Commerce in XII Std									
UNIT	Contents							No. of Hours	
I	Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects– business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details.							12	
II	Lending to Different Customers – Individuals – Partnership – Limited companies – Trust –Association – Legal aspects – Documents to be called for.							12	
III	Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure: Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous: Self – Employed. Businessloan (Borrower Based) – Small Business: Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction –Disbursement – Follow Up – Recovery Agriculture: Small, Medium and Big Farmers – Short term and medium-term Loans – Corporate Borrowers. Governmentsponsored: Priority sector lending – Lead Bank							12	

	Scheme – Government sponsored loan to Weaver section – Subsidy.	
IV	Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement– Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach	12
V	NPA – Causes and Remedial Measures – Management of NPA's – Debt Recovery Tribunals – Asset Reconstruction Fund.	12
	Total	60
CO	Course Outcomes	
CO1	Explain the various forms of credit extended by banks, summarise the recommendations of various committee	
CO2	Identify the lending policies applicable to different customers	
CO3	Explain the documentation procedure related to sanctioning of loan to different types of customers	
CO4	Demonstrate the assessment procedure of sanctioning project finance	
CO5	Examine the norms of debt recovery tribunals	
Textbooks		
1.	Indian Financial System and Commercial Banking – IIB	
2.	Special and preferred sector Finance – IIB	
3.	Management and Accounting and Financial Management – IIB	
4.	Prudential Accounting Norms and Audit of Banks, Naganatham. M. and Jayaraman	
5.	Indian Institute of Bankers, Special and preferred sector Finance IIB	
Reference Books		
1.	Naganatham M. and Jayaraman, Prudential Accounting Norms and Audit of Banks	
2.	Annual Reports of RBI	
3.	Indian Institute of Bankers, Management and Accounting and Financial Management, IIB	
4.	Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB	
Web Resources		
1.	www.federalreserve.gov	
2.	www.kpmg.com	
3.	www.bis.org	
4.	www.counterpartyriskmanagement.org	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	2	3
TOTAL	15	12	13	12	13	12	13	13	15	10	12
AVERAGE	3	2.2	2.6	2.4	2.6	2.2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
ELECTIVE VI - RETAIL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME56-2	4				3	4	25	75	100
Learning Objectives									
LO1	To provide basic knowledge on retailing concepts of banks and its related process.								
LO2	To educate students about the different types of retail products								
LO3	To impart the basic process of using credit and debit cards to the students								
LO4	To help students to comprehend marketing nuances of retail products								
LO5	To enrich students with customer relationship management process								

UNIT	Contents	No. of Hours
I	Concepts of Retailing Retailing Concepts- History and definition, role within the bank operations, Applicability of retailing concepts, distinction between Retail and Corporate/Wholesale Banking.	12
II	Retail Products Retail Products Overview – Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of Asset Products.	12
III	Credit & Debit Cards Credit / Debit Cards – Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points.	12
IV	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)	12
V	Customer Relationship Management Customer Relationship Management – Role and impact of Customer relationship, Stages in customer relationship management process. Account opening, basic loan origination data.	12
Total		60
CO	Course Outcomes	
CO1	Describe the application of retailing concepts in banks.	
CO2	Explain the process of retail product development	
CO3	Demonstrate the use of credit and debit cards	
CO4	Explain the importance of m-banking	
CO5	Outline the importance of customer relationship management	

Textbooks	
1.	Retail Banking, Macmillan Education Experts and Macmillan Education, Noida
2.	Dr. Ramamurthy, Retail Banking (a guide for Novices) , Create space Independent Publisher, e-Book
3.	Agarwal, O.P. , Fundamentals of Retail Banking, Himalaya publishers, Mumbai.
4.	Indian Institution of Banking Finance, Retail Banking (CAIIB2018), Mcmillan Education
Reference Books	
1.	Keith Pond, Retail Banking, Gosbrook Professional Publishing Ltd, UK.
2.	Suresh Samudrala, Retail Banking Technology, Jaico Publishing house, Mumbai.
3.	Taxmann, Smart Manager Retail Banking Decoded, Poppy Sharma, New Delhi
4.	Bihari, C, Suresh, Retail Banking Challenges & Latest Trends in India, Himalaya publishing, Mumbai
Web Resources	
1.	https://www.slideshare.net/lkumar091/retail-banking-ppt
2.	https://www.slideshare.net/KartikJain37/introduction-to-retail-banking-56297256
3.	https://www.slideshare.net/raj01fm07/retail-banking-30743345
4.	https://www.slideshare.net/sushil09071994/retail-banking-249808711

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

PART IV: SUMMER INTERNSHIP

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMI58					2	-	25	75	100

(Refer to the Regulations)

THIRD YEAR – SEMESTER – VI

CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC61	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
	TOTAL								90
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing

CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC62	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18
III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits								18

V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.	
Reference Books		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300	
2	https://accountingshare.com/budgetary-control/	
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp	

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMC63	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									

Unit	Contents	No. of Hours
I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	18
II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	18
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime	18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VSI

ELECTIVE - VII

INTERNATIONAL BANKING & FOREX MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME64-1	5				3	5	25	75	100
Learning Objectives									
LO1	To equip students with the knowledge of international banking.								
LO2	To help students gain insights on foreign exchange market and exchange rate determination								
LO3	To make students aware of the role of different financial institutions in international trade.								
LO4	To provide an exposure to the students about the international sources of finance.								
LO5	To equip students with the foreign exchange management concepts								
Prerequisites: Should have studied Commerce in XII Std.									
UNIT	Contents								No. of Hours
I	Introduction International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions: Lending and Borrowing across borders.								15
II	Foreign Exchange 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.								15
III	International Financial Institutions Definition-Functions -World Bank-IMF-Asian Development Bank-International Financial Corporation - International Development Association.								15
IV	Sources of Exchange Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External - Commercial Borrowings – Global Depository Receipts – Off shore Borrowings.								15
V	Exchange Management Foreign Exchange Management – Composition of Foreign Exchange Reserves :Foreign - Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.								15
	Total								75

CO	Course Outcomes
CO1	Compare and contrast International banking and domestic.
CO2	Explain techniques that can be used to hedge risk in the foreign exchange market
CO3	Discuss the role that international financial institutions play in the global arena.
CO4	Examine the International Sources of Finance for the Firm
CO5	Describe the various currency arrangements a country may adopt
Textbooks	
1.	A V Rajwade, H G Desai, Foreign Exchange International Finance Risk Management, Shroff Publisher, Mumbai
2.	Mrs.MeenaPandey, International Banking and Forex Management, Himalaya Publishing House Pvt. Ltd., Kolkata
3.	K. ArokiarajNeckolac, K Rajeswari, NihaAsif, International Banking &Forex Management, Himalaya Publishing House, Kolkata
4.	Dr. P G Gopalakrishnan, Mrs. NandhiniJagannarayan, International banking and Finance, Himalaya Publishing House, Kolkata
5.	Rupnarayan Bose, Fundamentals of International Banking, Trinity Press, New Delhi
Reference Books	
1.	Michael Bruno, ed. Annual World Bank Conference on Development Economics.
2.	MooradChodhry, An Introduction to Banking, Principles, Strategy and Risk Management, Second Edition, Wiley, New Dehi
3.	Gurusamy, Global Financial Institutions, Vijay NicoleImprints, Chennai, 2015.
4.	AmeyaPatil, International Banking and Finance, Nirali Publisher, New Delhi
5.	Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk Management, IIB
Web Resources	
1.	www.money.howstuffworks.com
2.	www.ibfed.org
3.	www.fdic.gov

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	2	2	2	3	3	2	3	2	2
CO 2	3	2	3	2	2	2	1	2	3	2	2
CO 3	3	2	3	2	3	2	2	3	3	2	2
CO 4	3	3	2	3	2	1	2	1	3	2	2
CO 5	3	1	2	2	2	2	2	2	3	2	2
Total	15	10	12	11	11	10	10	10	15	10	10
Average	3	2	2.4	2.2	2.2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
ELECTIVE VII- COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME64-2	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

CO	Course Outcomes
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.

Textbooks	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications in Business - SBPD Publications, UP.
3	MansiBansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	RenuGupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books	
1	Gupta, Swati,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida.
3	Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
ELECTIVE – VIII - TREASURY MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME65-1	5				3	5	25	75	100
Learning Objectives									
C1	To facilitate the students to know the concept of Treasury Management								
C2	To impart knowledge on the mechanism of Treasury Management								
C3	To equip students with comprehensive knowledge of money market								
C4	To enable students to have thorough knowledge of the participants of money market								
C5	To expose students to the concept of foreign treasury management								
Prerequisite: Should have studied Commerce in XII Std									
UNIT	Contents								No. of Hours
I	Introduction Asset Liability Management - Objective - Concept - Risk Management – Interest rate Risk.								15
II	Treasury Management Concept of Treasury Management - Deployment of Statutory / Surplus funds – Need for Specialized approach in the Bank – Role and Functions of Treasury Department.								15
III	Money Market Domestic Money Market - Source of funds - Capital - Reserves - SLR - CRR - Surplus cash -Market Players.								15
IV	Securities Money Market Instruments and Players - Government Securities - Treasury Bill- CP - CD - Call Money Banks and Specified Institutions.								15
V	Foreign Treasury Management Foreign Currency Market - Combined Treasury Management - RBI and Regulatory Functions.								15
	Total								75
Course Outcomes									
1.	Explain the objectives of asset liability management								
2.	Outline the concept of Treasury Management								
3.	Explain the different players in the money market								
4.	Compare and contrast the different securities in the money market								
5.	Outline the features of foreign currency market								
Textbooks									
1.	Treasury Investment and risk Management, IIB								
2.	Jack Clank Francis, Management of Investments-McGraw Hill International series								
3.	Treasury Management (IIBF 2018), IIBF								

Reference Books	
1.	Jack Clank Francis, Investments, Analysis and Management, McGraw Hill International series.
2.	Avadhani, V.A, Indian capital Market, Himalayan Publishing House(1997)
3.	Frank fabozzi and Franco Modigliinni, Capital Markets, Prentice Hall(1996)
Web Resources	
1.	www.treasury-management.com
2.	www.searchfinancialapplications.techtarget.com
3.	www.svtuition.org
4.	www.support.treasuryview.com

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	2	2	2	3	3	2	3	2	2
CO 2	3	2	3	2	2	2	1	2	3	2	2
CO 3	3	2	3	2	3	2	2	3	3	2	2
CO 4	3	3	2	3	2	1	2	1	3	2	2
CO 5	3	1	2	2	2	2	2	2	3	2	2
Total	15	10	12	11	11	10	10	10	15	10	10
Average	3	2	2.4	2.2	2.2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
ELECTIVE - VIII - SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBME65-2	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								15
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.								15
	TOTAL								90
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests In Ms-Excel.
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.
CO5	Develop Trending Application Using MS-Excel
Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
PROFESSIONAL COMPETENCY SKILL
GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UBBMF66	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
LO4	To create many competitive books in library								
LO5	To develop various training examinations								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.								6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								6
V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation								6
	TOTAL								30

Course Outcomes	
CO	On completion of this course, students will
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment
Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
Reference Books	
1	M. Laximikanth (2019) , Indian polity, McGraw- Hill
2	Ramesh Singh (2022) , Indian Economy , McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3
CO3	3	2	2	2	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
TOTAL	15	14	14	14	15	14	15	15
AVERAGE	3.0	2.8	3.0	2.8	3.0	2.8	3.0	3.0

3 – Strong, 2- Medium, 1- Low

PART V- EXTENSION ACTIVITY

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CI A	External	Total
23UBBMX67	Extension Activity	Y	Y	-	-	1		25	75	100

(Refer to the Regulations)

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