DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021

Syllabus for

B.Com. Banking and Insurance

(I, II, III & IV Semester)

2019 - 2020 Batch on-wards

Vision and Mission of the Institution:

VISION
A world renowned INDUSTRY-INTEGRATED INSTITUTION that imparts knowledge, skill, and research culture in young men and women to suit emerging young India.

MISSION
To provide quality education at affordable cost, and to maintain academic and research excellence with a keen focus on INDUSTRY-INTEGRATED RESEARCH AND EDUCATION.

MOTTO
Meaningful INDUSTRY-READY education and research by all means

Vision and Mission of the Department:

VISION
To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance education and computer skills in accounting to match the Industry needs.

MISSION
The Department of Commerce provides a student-centered environment that promotes academic excellence, professional and personal growth, a spirit of collegiality, and ethical and professional conduct. The department's curriculum and activities develop outstanding graduates who demonstrate the knowledge, skills, and competencies necessary to enter the accounting profession and to meet future career challenges.

Program Educational Objectives (PEO)

PEO1	:	Establish broad and coherent knowledge of the theoretical and professional disciplines of banking, finance, investment analysis, portfolio management, accountancy, economics, quantitative methods, law, and the Financial Services Industry.
PEO2	:	Exercise informed commercial judgment within a professional setting which emphasizes ethical and responsible decision making.
PEO3	:	Integrates technical and conceptual knowledge, interpersonal and intrapersonal skills to work effectively in the Financial Services Industry.
PEO4	:	Think creatively and work collaboratively to identify better solutions in the real world business constraints.
PEO5	:	Communicate and explain specialized techniques, knowledge and ideas, to professionals and non-experts involved in the Financial Services and Investment Industries.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Industry Integrated Institution.	PEO1, PEO3
Provocation of Knowledge, Skills, and Abilities.	PEO2, PEO4
Research culture.	PEO5, PEO2
Emerging technologies.	PEO3, PEO5

Mapping of Department Mission to PEO

Department Mission	PEO's
Scholastic excellence	PEO1, PEO3 PEO5
Disseminate knowledge in research	PEO2, PEO4
Demonstrate ethical leadership	PEO2, PEO3
Reflect career challenges	PEO4, PEO5

Program Outcomes (PO)

PO1	:	To develop the basic institutional and practical knowledge supported by text books including up-to-date information in the field of Banking and Insurance.
PO2	:	To keep up with developments in financial markets and to analyze risks and financial problems and to carry out financial analysis of banks and insurance companies.
PO3	:	To express their opinions about banking and insurance in written and oral form, based on the basic knowledge and skills they acquire.
PO4	:	Evaluate investments in working capital, long-term assets and determine discount/hurdle rates.
PO5	:	Demonstrate proficiency in valuation techniques and apply the contingent claims approach for valuation.
PO6	:	Demonstrate a systematic understanding of their knowledge in the finance, banking and insurance disciplines. Critically understand the theories, concepts and legal implications related to finance, banking and insurance subject areas.
PO7	:	Demonstrate their ability to apply a range of analytical frameworks to problems, policy issues, case studies and other forms of assessment (including examinations).
PO8	:	To solve complex problems in a systematic way, informed by a range of relevant knowledge, tools and techniques and act autonomously in planning and implementing tasks in a professional setting.

Approved in the BOS Meeting held on XX-XX-2019

Correlation between the POs and the PEOs

Program Outcomes		PEO1	PEO2	PEO3	PEO4	PEO5
PO1	:		✔		✔	✔
PO2	:	✔		✔		
PO3	:		✔		✔	✔
PO4	:	✔			✔	
PO5	:			✔		✔
PO6	:	✔				
PO7	:	✔	✔	✔	✔	✔
PO8	:		✔			

Components considered for Course Delivery is listed below:

1. Class room Lecture
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

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Mapping of POs with Course Delivery:

Program Outcomes	Course Delivery								
	1	2	3	4	5	6	7	8	9
PO1	✔			✔	✔		✔		
PO2		✔	✔						✔
PO3	✔						✔		
PO4		✔		✔		✔		✔	
PO5			✔		✔		✔	✔	✔
PO6				✔					
PO7	✔					✔			✔
PO8	✔	✔	✔		✔	✔		✔	

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Scheme of curriculum for
B.Com. Banking & Insurance
for the students admitted in the Batch during 2019 - 2020
Board of Studies – Commerce (UG)

S.No	Sem	Part	Type	Subject	Credit	Hour	Int	Ext	Total
1	1	I	L1	Language-I	3	5	40	60	100
2	1	II	E1	English-I	3	5	40	60	100
3	1	III	C1	Core I- Principals of Accounting	4	6	40	60	100
4	1	III	C2	Core II- Indian Banking System	4	6	40	60	100
5	1	III	A1	Allied Paper I : Business Mathematics	4	6	40	60	100
6	1	IV	AEC1	Ability Enhancement Compulsory Course-I – Environmental Studies	2	2	50	0	50
7	1	VI	VAC	Value Added Course-I	2	0	100	0	100
1	2	I	L2	Language - II	3	5	40	60	100
2	2	II	E2	English for Commerce	3	5	40	60	100
3	2	III	C3	Core - III - Financial Accounting II	4	5	40	60	100
4	2	III	C4	Core - IV - Principles of Insurance	4	4	40	60	100
5	2	III	C5	Core - V - Business Law	4	4	40	60	100
6	2	III	A2	Allied - II - Business Statistics	4	5	40	60	100
7	2	IV	AEC2	Ability Enhancement Compulsory Course - II	2	2	50	0	50
8	2	VI	VAC	Value Added Course - II	2	0	100	0	100
1	3	III	C6	Core - VI - Corporate Accounting - I	5	7	40	60	100
2	3	III	C7	Core - VII - Practice of Life Insurance	4	7	40	60	100
3	3	III	C8	Core - VIII - Tally - Practical	3	6	40	60	100
4	3	III	A3	Allied - III – Economic Analysis	4	6	40	60	100
5	3	IV	S1	Skill Enhancement Courses -	3	5	40	60	100

				I : Banking Law and Practice					
6	3	4	AEC3	Ability Enhancement Compulsory Course-III - Tamil/Advanced Tamil - I/ Yoga for human excellence / Women Rights / Career Enhancement -I	2	2	50	0	50
7	3		C9	Core - IX - Industrial Training Report	3	0	50	0	50
8	3	6	VAC	Value Added Course - III	2	0	100	0	100
9	3	6	IDL	Inter Department Learning – I #	2	0	0	100	100
1	4	3	C10	Core - X - Corporate Accounting II	4	5	40	60	100
2	4	3	C11	Core - XI - Practical - SPSS	4	5	40	60	100
3	4	3	C12	Core - XII - Practice of General Insurance	4	5	40	60	100
4	4	3	A4	Allied - IV : Merchant Banking	4	6	40	60	100
5	4	4	S2	Skill Enhancement Courses - II : Treasury Management	3	5	40	60	100
6	4	4	AEC4	Ability Enhancement Compulsory Course-IV : Tamil/Advanced Tamil - II/ Yoga for human excellence / Women Rights / Career Enhancement - II	2	2	50	0	50
7	4	6	VAC	Value Added Course - IV	2	0	100	0	100
8	4	6	IDL	Inter Department Learning – II #	2	2	0	100	100
1	5	3	C13	Core - XIII - Cost Accounting	4	6	40	60	100
2	5	3	C14	Core - XIV - Professional Skills	4	5	40	60	100
3	5	3	EL1	Elective - I : Health Insurance	4	6	40	60	100
4	5	3	EL2	Elective - II : Direct Tax	4	6	40	60	100
5	5	4	S3	Skill Enhancement Courses – III : Indian Securities Market	3	5	40	60	100
6	5	3	C15	Core - XV - Mini Project %	3	2	40	60	100
7	5	6	VAC	Value Added Course - V	2	0	100	0	100

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1	6	3	C16	Core - XVI - Management Accounting	4	5	40	60	100
2	6	3	C17	Core - XVII - Goods and Service Tax	4	5	40	60	100
3	6	3	EL3	Elective - III : Marine Insurance	4	5	40	60	100
4	6	3	EL4	Elective - IV : Fire & Consequences Insurance	4	5	40	60	100
5	6	3	C18	Core XVIII - Project	7	5	80	120	200
6	6	4	S4	Skill Enhancement Courses - IV : Entrepreneurial Development	4	5	40	60	100
7	6	5	EX	Extension Activity- EX %	2	0	50	0	50
TOTAL					154	180	2120	2230	4350

Note: Elective Subjects

S. Code	Elective Subjects
18BBI5EA	Elective - I : Health Insurance
18BBI5EB	Elective - I : Agricultural Insurance
18BBI5EC	Elective - I : Motor Insurance
18BBI5ED	Elective - II : Direct Tax
18BBI5EE	Elective - II : Logistics & Supply chain Management
18BBI5EF	Elective - II : Total Quality Management
18BBI6EA	Elective - III : Marine Insurance
18BBI6EB	Elective - III : Liability Insurance
18BBI6EC	Elective - III : Aviation Insurance
18BBI6ED	Elective - IV : Fire & Consequences Insurance
18BBI6EE	Elective - IV : Engineering Insurance
18BBI6EF	Elective - IV : Group Insurance

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INTERDEPARTMENTAL LEARNING

IDL	Sub Code	Subject
SEM 3		Financial Accounting
		Business Correspondence
		Digital Marketing
SEM 4		Stock Market
		Import & Export
		Investment Management

@ - No End Semester Examination, only Internal Exam.

- No Internal Examination, only End Semester Exam.

Mapping of Courses and POs:

S- Strong Correlation   M – Medium Correlation   B – Blank

Course Code	Course Name	Program Outcomes							
		P01	PO2	P03	P04	P05	P06	P07	P08
18BBI13A	Principals of Accounting	S	M	S	S	M	S	S	M
18BBI13B	Indian Banking System	S		M	S	S		S	S
18BBI1AA	Business Mathematics	S	M	S	S	M	S	M	S
18BBI23A	Financial Accounting II	M	M	S	M	S	M		S
18BBI23B	Principles of Insurance	S	S	M	S	M	S	M	M
18BBI23C	Business Law	S	M	S	S	M	S	M	S
18BBI2AB	Business Statistics	S	M	M	S	S	M	M	
18BBI33A	Corporate Accounting I	S	M	S	S	M	S	M	S
18BBI33B	Practice of Life Insurance	M	M	S	M	S	M		S
18BBI33P	Tally - Practical	S	M	S	S	M	S	S	M
18BBI3AC	Economic Analysis	S		M	S	S		S	S
18BBI3ZA	Banking Law and Practice		S	M	S	M	S	M	M
18BBI43A	Corporate Accounting II	S	M	S	M		S	M	S
18BBI43P	Practical - SPSS		M	S	S	M	S	S	M
18BBI43B	Practice of General Insurance	S		M	S	S		S	
18BBI4AD	Merchant Banking	M	M	M	S	S	M	M	S
18BBI4ZA	Treasury Management	S	M	S	S	M	S	M	S

Semester: I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI13A	**Core - I - Principals of Accounting**	**4**	**6**	**0**	**0**	**Theory / Practical**

Introduction :

Principles of accounting means generally accepted accounting principles (GAAP). Principles of accounting will include both the underlying basic accounting principles and the official accounting pronouncements. Accounting principles are the rules and guidelines that companies must follow when reporting financial data. In this context, principles of accounting refer to the broad underlying concepts which guide accountants when preparing financial statements.

Course Outcome:

CO1	:	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO2	:	Develop the ability to use accounting information to solve a variety of business problems.
CO3	:	Develop knowledge of sophisticated financial accounting topics such as business combinations and other advanced financial accounting topics.
CO4	:	Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
CO5	:	To develop and understand the nature and purpose of financial statements in relationship to decision making.

Unit I: **[12 Periods]**
Fundamentals of Book-keeping - Accounting Concepts and Conventions Journal - Ledger - Subsidiary books - Trail balance - Preparation of bank reconciliation statement - Errors and their rectification.

Unit II: **[12 Periods]**
Apportionment of capital and revenue expenditure -V Significance and methods of Inventory valuation -V Final accounts of sole trader with adjustments.

Unit III: **[12 Periods]**
Bill of exchange- Accommodation bills – Average du e date – Account current.

Unit IV: **[12 Periods]**
Accounting for consignments and Joint ventures.

Unit V: **[12 Periods]**
Accounts of nonprofit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals.

Textbook:
1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd-2009

Reference :
2. R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons-Reprint 2016
3. T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., Kindle Edition.
4. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers -2012
5. Financial Accounting, T.S Reddy and Dr.A.Moorthy,Margham Publications -2012
6. P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies - 1997

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	L	L			H	L
CO2	L	L	H	H	H	L	H	H
CO3	L	H	L		H	H	L	L
CO4	L	L	H	H	L	L	H	H
CO5	H		H	L	H	H	L	H

Semester: I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI13B	**Core II - Indian Banking System**	**4**	**6**	**0**	**0**	**Theory / Practical**

Introduction :

Indian banking is the lifeline of the nation and its people. Banking has helped in developing the vital sectors of the economy and usher in a new dawn of progress on the Indian horizon. Entry of Joint stock banks and development of Cooperative movement have taken over a good deal of business. The Indian Banking System, Cooperative banks exist side by side with commercial banks and play a supplementary role in providing need-based finance, especially for agricultural along with some small industries and self-employment driven activities.

Course Outcome:

CO1	:	To gather knowledge on banking and financial system in India.
CO2	:	To provide knowledge about commercial banks and its products.
CO3	:	To aim to familiarize banking system in India.
CO4	:	To enable them to understand better customer relationship
CO5	:	To create awareness about modern banking services like e-banking, m-banking and internet banking

Unit I: **[12 Periods]**
Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks.

Unit II: **[12 Periods]**
State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress.

Unit III: **[12 Periods]**
Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks.

Unit IV: **[12 Periods]**
Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co-operative banks in rural India; Progress and performance.

Unit V: **[12 Periods]**
Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness.

Textbook:
1. Basu A.K: *Fundamentals of Banking- Theory and practice*; A Mukerjee and co

Reference :
2. Sayers R.S: *Modern Banking*; Oxford University Press.
3. Panandikar S.G. and Mithani DM: *Banking in India*; Orient Longman
4. Sundharam and Varshini, "*Banking Law, Theory and Practicies*", Sultan Chand & Sons, 2003.
5. B. Santhanam, "*Banking and Financial System*", Margham Publications, Chennai, 2006.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H	H	H	L	H	H
CO2	H	H	L		L		L	L
CO3	L	L	H	L	L	H	L	H
CO4	H		H	H		L		L
CO5	L	H	L	L	H	H	L	H

Semester: I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI1AA	**Allied I- Business Mathematics**	**4**	**6**	**0**	**0**	**Theory / Practical**

Introduction :

     Business Mathematics makes the ability to understand basic concepts of quantitative methods applicable to different business settings. Students will also be taught on how to use simple mathematical models such as linear programming to solve business problems.

Course Outcome:

CO1	:	Work with simple and compound interest, annuities, pricing, invoice preparation, trade discounts, taxes, and depreciation problems in various situations
CO2	:	Appreciate business mathematics concepts that are encountered in the real world,
CO3	:	Understand and be able to communicate the underlying business concepts and mathematics involved to help another person gain insight into the situation.
CO4	:	To use correct mathematical terminology, notation, and symbolic processes in order to be prepared for future coursework in business
CO5	:	To creatively model these scenarios to solve the problems using multiple approaches, justify the results are reasonable, and then interpret and clearly communicate the results.

Unit I: **[12 Periods]**
Profit and Loss - Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics.

Unit II: **[12 Periods]**
Interest - Concept of present value, Simple 12 Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems.

Unit III: **[12 Periods]**
Bond Valuation - Shares - Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, preferential shares, Bonus shares, Examples.

Unit IV: **[12 Periods]**
Matrices and Determinants - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.

Unit V: **[12 Periods]**
Linear Programming Problems - Graph of 10 linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables.

Textbook:
1. Business Mathematics - V. K. Kapoor, S. Chand and Sons, Delhi, 2012

Reference :
2. Business Mathematics – Bari, New Literature publishing company, Mumbai, Latest Edition
3. Problems in Operation Research - P. K. Gupta and Man Mohan, Tata McGrawHill Publishing Company Ltd, Latest Edition
4. Qualitative Methods and Operation Research - G. Gopikuttan, Himalaya Publishing House, Latest edition

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	L	H	L	H	L	H	L
CO2	L	H	L	H	H	L		H
CO3	H	H	L			H	L	L
CO4	L		H	H	H		H	H
CO5	H	H	H	L	L	H	L	H

Semester: II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI23A	**Core III– Financial Accounting - II**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

Financial accounting is a specialized branch of accounting that keeps track of a company's financial transactions. Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Outcome:

CO1	:	To Acquire knowledge about general aspects of business operations.
CO2	:	To understand and describe the role of accounting information system and its limitations.
CO3	:	To develop the concepts and procedures of financial reporting, including income statement, statement of retained earnings, balance sheet, and statement of cash flows.
CO4	:	To identify the basic economic events most common in business operations and be able to report the events in a generally accepted manner, including the impacts of alternative accounting methods on financial statements.
CO5	:	Locate and analyze financial data from annual reports of corporations.

Unit I: **[12 Periods]**
Depreciation - Straight line method - Written down value Method - Sinking fund Method- Insurance Method - Annuity Method.

Unit II: **[12 Periods]**
Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling price

Unit III: **[12 Periods]**
Royalty accounts -   Single entry system

Unit IV: **[12 Periods]**
Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

Unit V: **[12 Periods]**
Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner -Insolvency of a partner.

Textbook:

1. Shukla & Grewal: *Advanced Accounting*, (S Chand, N.Delhi, 2000)

Reference :

2. *Financial Management*, I.M. Pandey
3. *Advanced Accountancy*, S.P.Jain & K.L.Narang
4. Gupta, R.L & Radhawsamy, M: *Advanced Accounting*, (S. Chand, N.Delhi, 2002)
5. Arulanandam & Raman: *Advanced Accounting*, (Himalaya Publ., N.Delhi, 1999)
6. Jain & Narang: *Advanced Accounting*, (Kalyani Publ., N.Delhi, 2005)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	L	H	L		H	H	
CO2	H	H	L	H	H	L	L	H
CO3	H			L	H		H	L
CO4	L	H	L	H	L	L	H	L
CO5	L	H	L	H	H	H	L	H

Semester: II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI23B	**Core IV – Principles of Insurance**	**4**	**4**	**0**	**0**	**Theory / Practical**

Introduction :

Insurance is one of the ways that businesses and individuals reduce the financial impact of a risk occurring – by paying a premium to an insurance company, the risk is in effect transferred from the client to the insurer, meaning the client can focus on their business or life. Insurance is a means of protection from financial loss. It is a form of risk management primarily used to hedge against the risk of a contingent, uncertain loss. An entity which provides insurance is known as an insurer, insurance company, insurance carrier or underwriter.

Course Outcome:

CO1	:	Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions.
CO2	:	Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations.
CO3	:	Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
CO4	:	Graduates will demonstrate an ability to work effectively with others.
CO5	:	Graduates will demonstrate knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines including the general areas of Accounting and Finance, Information Technologies, Management, Marketing, and Quantitative Analysis.

Unit I :   **[12 Periods]**
History of Insurance, History of Insurance in India. Risk Management,
The Concept of Insurance and its Evolution.

Unit II: **[12 Periods]**
The Business of Insurance, The Insurance Market.

Unit III: **[12 Periods]**
Insurance Customers, The Insurance Contract.

Unit IV: **[12 Periods]**
Insurance Terminology, Life Assurance products.

Unit V: **[12 Periods]**
General Insurance Products.

Textbook:

1. Material Provided as per the Insurance Institute of India.

Reference :

2. https://www.insuranceinstituteofindia.com/web/guest/e-book1#

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H	H	L	L	H	L
CO2		L		L		H	L	H
CO3	H	H	L	L	L	L		L
CO4	L	L	L	H	H	L	H	H
CO5	H	H		L	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI23C	**Core V - Business Law**	**4**	**4**	**0**	**0**	**Theory**

Introduction :

Business law is a wide-ranging area of the law. When we talk about business law, we're talking about the laws that cover every aspect of starting, running and closing a business. This area of law includes contracts, employment law, intellectual property, real estate, bankruptcy and many other areas of the law.

Course Outcome:

CO1	:	To familiarizes about the contract act.
CO2	:	To provide practical exposure in evaluation of breach of contract.
CO3	:	To analyze the partnership act.
CO4	:	To introduce the students about the sales act in India.
CO5	:	To provide practical exposure on bailment, guarantees and warranties.

Unit I: **[12 Periods]**
Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid and Void Contract – Terms of contract – Offer and Acceptance – Consideration.

Unit II: **[12 Periods]**
Types of Contracts – Breach of Contract (Sub Headings)

Unit III: **[12 Periods]**
The Indian Partnership Act, 1932 with Amendments: General Nature of Partnership Deed– Rights and duties of partners – Registration and dissolution of a firm.

Unit IV: **[12 Periods]**
Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lost goods – Performance of Contract of Sale – Rights of an unpaid seller

Unit V: **[12 Periods]**
Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

Textbook:

1. N.D Kapoor, "Business Law", Sultan Chand & Sons, New Delhi – 2005.

Reference :

1. *R.S.N Pillai &Bhagavathi, "Business Law", New Delhi – 2005.*

2. *M.R Sreenivasan, "Business Law", Margham Publications*.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H	H	L	L	L	L
CO2	L	L	H	L		H	L	H
CO3	L	H		L	L		L	L
CO4		L	L	H	H	L		H
CO5	H	H	L	L	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI2AB	**Allied II- Business Statistics**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

Business statistics is the science of good decision making in the face of uncertainty and is used in many disciplines such as financial analysis, econometrics, auditing, production and operations including services improvement and marketing research".

Course Outcome:

CO1	:	To familiarizes the concept of statistics
CO2	:	To provide practical exposure on calculation of measures of average
CO3	:	To provide practical exposure on calculation of measures of correlation and irrigation
CO4	:	To introduce the students about the concept of provability
CO5	:	To provide practical exposure on calculation of trend analysis

Unit I: **[12 Periods]**

Population and Samples - Definition of Statistics, scope of statistics in Industry, Economics, Management Sciences and Social Sciences, Population, Sample SRSWR, SRSWOR, Stratified Sampling (description of Sampling Procedures only)

Unit II: **[12 Periods]**

Data Concession and Representation of Raw data, Attributes, Variables, Classification, Frequency curve and Ogive curves, Diagrams - Bar and Sub divided diagram, Pie chart.

Unit III: **[12 Periods]**

Measurers of Central Tendency A. M. Combined mean of two groups, Properties (Statements only), Median and Mode.

Unit IV: **[12 Periods]**

Measures of Dispersion - Absolute and 10 relative measures of dispersion, Range, Coeff. Of range Variance, S. D., Combined SD for two groups only, C V.

Unit V: **[12 Periods]**

Correlation and Regression - Correlation, types of correlation, Scatter diagram, Corr. Coefficient, regression, lines of regression (Statements only)

Textbook:
1. *Statistical Methods* - S. P. Gupta - 2012

Reference :
1. *Fundamentals of Statistics* - S. C. Gupta and V. K. Kapoor - 2016
2. *Statistics (Theory Methods and Applications)* - Sancheti and Kapoor – 2nd Edition
3. *Quantitive Techniques in Business* - Dr. A. B. Rao - 2003

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H	H	L	L	L	L
CO2	L	L	H	L		H	L	H
CO3	H	H		L	L		L	L
CO4		L	L	H	H	L		H
CO5	H	H	L	L	L	H	L	H

Semester: III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI33A	**Core VI - Corporate Accounting - I**	**4**	**6**	**0**	**0**	**Theory**

Introduction :

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company final accounts, managerial remunerations, valuation of goodwill and liquidations.

Course Outcome:

CO1	:	To know how the companies issue of shares forfeiture and reuses, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.,
CO3	:	To Understand the how profits or losses are distributed before and after incorporation of Companies.
CO4	:	To examine the companies goodwill
CO5	:	To evaluate the liquidation of companies

Unit I: [12 Periods]

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Rights Issue – Underwriting.

Unit II: [12 Periods]

Redemption on Preference Shares - Debentures – Issue – Redemption – Profit prior to incorporation (include all Ratios).

Unit III: [12 Periods]

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit IV: [12 Periods]

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit V: [12 Periods]

Liquidation of Companies - Statement of Affairs -Deficiency account.

Textbook:

1. Shukla and Grewal – Advanced Accounts - II,Sultan Chand & Sons,Volume-I,Revised Editions

Reference :

1. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons,2009
2. Jain and Narang , Advanced Accountancy, Kalyani Publishers-2014
3. Reddy & Moorthy - Corporate Accountancy - 2012

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H		H	H	H	
CO2	H	H	H	L	H	H		L
CO3	H	H	L	L	H	H	L	L
CO4	H	H	L	L		L		
CO5	H	H		L	L	H	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI33B	Core VII- Practice of Life Insurance	4	6	0	0	Theory

Introduction :

Life insurance (or life assurance, especially in the Commonwealth of Nations) is a contract between an insurance policy holder and an insurer or assurer, where the insurer promises to pay a designated beneficiary a sum of money (the benefit) in exchange for a premium, upon the death of an insured person (often the policy holder). Depending on the contract, other events such as terminal illness or critical illness can also trigger payment. The policy holder typically pays a premium, either regularly or as one lump sum. Other expenses, such as funeral expenses, can also be included in the benefits.

Course Outcome:

CO1	:	Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions.
CO2	:	Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations.
CO3	:	Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
CO4	:	Graduates will demonstrate an ability to work effectively with others.
CO5	:	Graduates will demonstrate knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines including the general areas of Accounting and Finance, Information Technologies, Management, Marketing, and Quantitative Analysis.

Unit I: **[12 Periods]**
Life Insurance Organization, Premiums and Bonuses, Plans of Life insurance, Annuities

Unit II: **[12 Periods]**
Group Insurance, Linked Life Insurance Policies

Unit III: **[12 Periods]**
Applications and Acceptance, Policy Documents

Unit IV: **[12 Periods]**
Premium payment, Life Insurance Corporation (L.I.C) of India policy lapse and revival

Unit V: **[12 Periods]**
Assignment, Nomination and Surrender of policy, Policy Claims

Approved in the BOS Meeting held on XX-XX-2019

Textbook:
1. Material Provided as per the Insurance Institute of India.

Reference :

https://www.insuranceinstituteofindia.com/web/guest/e-book1#

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H	H	L	L	H	L
CO2		L		L		H	L	H
CO3	H	H	L	L	L	L		L
CO4	L	L	L	H	H	L	H	H
CO5	H	H		L	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI33P	**Core - VIII - Tally Practical**	**4**	**0**	**0**	**5**	**Practical**

Introduction :

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

Course Outcome:

CO1	:	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
CO2	:	To learn to maintain accounts.
CO3	:	To create Single and group ledger
CO4	:	To discuss accounting and inventory management system.
CO5	:	To make students ready with required skill for employability in the job market.

List of Computer Application in Accounting (Tally)

1. Create company in the name of "Rathinam & Co" in tally ERP 9 with VAT options.
   ❖ Accounts with Inventory option.
   ❖ Financial accounting year 01.04.2016 on wards.

2. To create below mentioned single ledger accounts in the books of "Rathinam & Co".

Mr. Kumar	Advertisement (Free Sample Send)
Commission Received in Advance	Bad Debit
Insurance Premium Pre-Paid	Depreciation
Advertisement (Free Samples Received)	Interest Paid
Commission Received	Provision for Doubtful Debit

3. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2016 in "Rathinam & Co.

Ramesh (Sundry Debtors)	Rs. 52,000	Rent, Rates and Taxes	Rs. 3,600
Mohan (Sundry Creditors)	Rs. 22,000	Insurance premium paid on 1st January, 2016	Rs. 2,400
Cash in Hand	Rs. 10,392	Cash at SBI Bank	Rs .6,200
Furniture	Rs. 3,500	Machinery	Rs. 24,000
Motor Car	Rs. 22,000	Wages	Rs. 23,600
Purchases	Rs.145,000	General Expenses	Rs. 2,680
Sales	Rs.2,92,000	Carriage Inward	Rs. 2,040
Sales Returns	Rs. 2,600	Carriage outward	Rs. 1,630
Salaries	Rs. 8,420	Fuel and Power	Rs. 6,430
Opening Stock	Rs. 11,400	Rathinam & Co's Capital	Rs. 20,000
Motor Car Expenses	Rs. 6,108	Drawings	Rs. 8,000

4. M/s. Bharath Electronics is a manufacturing &trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions.

Kindly guide Mr. Bharath in creating the above mentioned company in Tally ERP 9 with the name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Bharath is very much concerned about the data security and that is why he decides to adopt the following password policy:

1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and

   one specialist character in it. (For Example: Saravanam1^)
2. Users need to change password on first login.
3. User should be provided the rights to change their passwords.
   After setting password policy in Tally ERP 9, create up the above a suitable
   Password for Mr. Kannan.

5. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

Computer	Furniture	Buildings

6. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Mr. Awaaz's Capital A/c	Output CST@ 2%
Mr. Awaaz's Drawing A/c	Sales Return @ VAT 5%
Sales VAT @ 14.5%	Purchase Return @ VAT 5%
Output VAT @ 14.5%	CST Sales Return @ 2%
Purchase VAT @ 14.5%	CST Purchase @ 2%
Input VAT @ 14.5%	Input CST @ 2%
CST Sales @ 2%	SBI Bank

7. Create the following Multiple Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Malar & Co., (Sundry Debtors)	Furniture
Annam P. ltd., (Sundry Debtors)	Buildings
Shanmugam P. Ltd., (Sundry Creditors)	Depreciation
Lalith& Co., (Sunday Creditors)	Electricity Charges
Carriage inward	Telephone Charges
Carriage outward	Salary paid
Wages	Salary Payable
Computer	Bank Charges
Bank interest	

8. Create the following data in the books of M/s. Bharath Electronics:

   a) Unit of Measurement: Nos. (Numbers), Doz. (dozen)
   b) Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore.
      Under Primary. By allow storage of material option as yes.
   c) Stock Categories: 15" & 17" (LG Monitor Inch wise)
   d) Stock Groups :

LG Monitor	Printer	Keyboard

   e) Stock Item:

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

9. Export the Balance sheet and Profit and loss Account of M/s. Bharath Electronics in excel format or Xml format and E – Mail the same to Mr. Bharath.

10. Take a print out of Cheque no. 146814 Issued 10.10.2016 to Electricity charges.

Textbook:

1.Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

Reference Book:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial - Online
2. http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H	H	H	H	H	
CO2	H	H	L	H	H	H	H	L
CO3	H	H		H	H	H	H	
CO4	H	H	L	H	H	H	H	
CO5	H	H	H	H	H	L	H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI3AC	Allied III – Economic Analysis	4	6	0	0	Theory / Practical

Introduction :

Economic analysis is a process in which the strengths and weaknesses of an economy are determined. It is a systematic approach to determine the optimum use of scarce resources, compare available alternatives, and select the best alternative to achieve a particular goal. In addition, economic analysis helps in determining the causes of various economic problems, such as inflation, depression, and economic instability.

Course Outcome:

CO1	:	Develop the ability to explain core economic terms, concepts, and theories.
CO2	:	Demonstrate the ability to employ the "economic way of thinking."
CO3	:	To apply economic theories and concepts to contemporary social issues, as well as formulation and analysis of policy.
CO4	:	To demonstrate the ability to collect, process, and interpret data, including statistical inference.
CO5	:	To be able to use critical thinking skills within the discipline of economics about economic matters.

Unit I: [12 Periods]

SCOPE OF METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi, Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximization and other objectives – Marsh all's utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.

Unit II: [12 Periods]

THEORY OF CONSUMER BEHAVIOUR: Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer's surplus – Analysis Schedule.

Unit III: [12 Periods]

Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue– concepts and Curves – THEORY OF PRODUCTION : Production Function – Factors of Production – Enterprise as a Factor.

Unit IV: [12 Periods]

PRODUCT PRICING : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.

Unit V: [12 Periods]

FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.

Approved in the BOS Meeting held on XX-XX-2019

Textbook:

1. Principles of Economics, Seth M.L – Revised Edition

Reference :

2. A Text Book of Economic Theory, Stonier and Hague – 5 Edition – 2003.
3. Macro Economics, Jhingan – 13th Edition
4. A Textbook of Economic Analysis, H. S. Agarwal – 9th Edition
5. Introduction to Economic Analysis, R Preston – 2009

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L		H	H	L	L	H	L
CO2	H	L	L	L	H	H	L	H
CO3	L	H		L		L	L	L
CO4		L	H	H	H	H	H	H
CO5	H	H	L	L	H	H		L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI3ZA	**Skilled I : Banking Law and Practice**	**3**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

Bank law and the regulation is a form of government regulation which subjects banks to certain requirements, restrictions and guidelines, designed to create market transparency between banking institutions and the individuals and corporations with whom they conduct business, among other things. As regulation focusing on key actors in the financial markets, it forms one of the three components of financial law, the other two being case law and self-regulating market practices.

Course Outcome:

CO1	:	To know the methods and techniques for business valuation
CO2	:	To manage operations consisting of issuing debt securities and equities in primary markets, and structured finance operations
CO3	:	To apply business valuation techniques to firms with different corporate structures
CO4	:	To apply suitable quantitative methods and tools to evaluate a vast range of complex financial instruments, as well as apply pricing and hedging and arbitrage techniques using simple and complex derivatives
CO5	:	To apply techniques of probabilistic modeling and inferential analysis to make investment and risk management decisions.

Unit I: **[12 Periods]**
Banking Laws - Meaning, Nature and Scope

Unit II: **[12 Periods]**
Bank and Bank Customers - Meaning, Types of Customers, Types of Accounts

Unit III: **[12 Periods]**
Bank -Customer Relationship : General relationship, Special Relationship with reference to Rights and Obligations

Unit IV: **[12 Periods]**
Negotiable Instruments - Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments. Crossing and Endorsement - Meaning and types

Unit V: **[12 Periods]**
Paying Bank: Meaning, Payment and Paying Banker, Obligations and Protection to paying banker - Bank Loans and Advances - Principles of loans and advances, charge - Meaning, Nature and Methods.

Approved in the BOS Meeting held on XX-XX-2019

Textbook:
1. Shekhar K.C. - Banking Theory and Practice

Reference :
2. Tannans - Banking Law and Practice in India
3. Sayers R.S. - Modern Banking
4. Shekhar K.C. - Banking Theory and Practice
5. Basu S.K. - Current Banking Theory and Practice
6. Vaish M.C. - Modern Banking
7. Panandikar S.G. - Banking in India
8. Maheshwari S.N. - Banking Law and Practice
9. Subba Rao P. - Principles and Practice of Bank Management
10. Desai Vasant - Indian banking
11. Mugali V.M. - Law and Practice of Banking

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	L	L	H	H		L
CO2	L	H		L		L	L	L
CO3		L	H	H	H	H	H	H
CO4		L	H	L	H		H	H
CO5	H		L	L	H	H		L

Semester: IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI43A	**Core –X – Corporate Accounting II**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance.

Course Outcome:

CO1	:	To understand the principles of Mergers and Amalgamation, Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts(New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

Unit I: **[12 Periods]**

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

Unit II: **[12 Periods]**

Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.

Unit III: **[12 Periods]**

Banking Company Accounts - (New format only).

Unit IV: **[12 Periods]**

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

Unit V: **[12 Periods]**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

Textbook:
1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalian Publications, 2013

Reference :

2. Corporate Accounts - Gupta R.L. &Radhaswamy M. Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. Advanced Accountancy, Part-I, Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi.2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H	L	H	H	H	
CO2	H	H	H		H	H	L	L
CO3	H	H	L	L	H	H		L
CO4	L		L		L	L	L	L
CO5	H	H	L	L		H	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI43P	Core –XI – Practical - SPSS	4	0	0	5	Practical

Introduction :

This practical class becomes productive by acquiring a basic understanding of SPSS. It is designed to provide students with transferable skills, to understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings.

Course Outcome:

CO1	:	Presenting data using relevant tables, graphical displays, and summary statistics.
CO2	:	Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods.
CO3	:	Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.
CO4	:	Analysing data when normality assumption for data does not hold, i.e., the data does not follow the normal distribution. The statistical methods to analyse such data are collectively known as Nonparametric methods or distribution free method: non-parametric tests.
CO5	:	Data creation, cleaning and managements.

List of Computer Application in Accounting (Tally)

1. Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate   Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

2. The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?

Drug A	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3.3	2.00	6.8	8.5	7.00	8.00
Drug B	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4.5	4.00	9.1	1.8	8.5	7.5

*Null Hypothesis: **Drug A and B provides similar relief***

3) The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.0	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another

4) Find out correlation coefficient   for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Null Hypothesis: (H_0) there is no correlation between age and systolic blood pressure.

Alternate hypothesis: **(H_A) there is correlation between age and systolic blood pressure.**

5. From the followings prepare the Inventory.

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
Accessories						
CD ROM Disk 100s	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10 Nos	350	40
USB Pen Drive	1200	0	10	10 Nos	12500	1600
Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless Mouse	250	10	10	20 Nos	5000	430
Printer						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
Total					**286150**	

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6. From the followings prepare payroll

Capital	=	Rs.10, 00,000
Mano	=	Rs.5, 00,000
Krish	=	Rs.2, 00,000
Raghul	=	Rs.3, 00,000
Deposited into UCO Bank Rs 10,000		

Employee Groups

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay Head	Manager	Staffs	Supervisors	Workers
Basic salary (on attendance per day)	Rs 100	RS 80	RS 75	RS.50
House rent allowance(HRA)(As computer value) <1000 2% 1000to3000 3% <3000 5%				
Dearness allowance(DA)(flat rate)(per month)Rs 100				
Provident fund (PF)(as user deadline value)Rs.50				

ATTENDENCE

Name	No of Days	Name	On attendance	Name	No of Days
Ram	23days	Guru	30 days	Feroz	31days
Arun	31days	Babu	29 days	Raju	27 days
Vivek	28 days	Thomas	27 days	Gokul	10 days
Karthik	30days	Prabhu	26 days	Sanjay	31 days
Madhan	29 days	Feroz	31 days		

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI43B	**Core XII- Practice of General Insurance**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

Insurance is one of the way that businesses and individuals reduce the financial impact of a risk occurring – by paying a premium to an insurance company, the risk is in effect transferred from the client to the insurer, meaning the client can focus on their business or life. Insurance is a means of protection from financial loss. It is a form of risk management primarily used to hedge against the risk of a contingent, uncertain loss. An entity which provides insurance is known as an insurer, insurance company, insurance carrier or underwriter.

Course Outcome:

CO1	:	Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions.
CO2	:	Graduates will demonstrate an understanding of and appreciation for the importance of the impact of globalization and diversity in modern organizations.
CO3	:	Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
CO4	:	Graduates will demonstrate an ability to work effectively with others.
CO5	:	Graduates will demonstrate knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines including the general areas of Accounting and Finance, Information Technologies, Management, Marketing, and Quantitative Analysis.

Unit I: **[12 Periods]**
Introduction to General Insurance, Policy Documents and forms

Unit II: **[12 Periods]**
General Insurance Products – Part 1 (Fire & Marine), General Insurance Products –
Part 2 (Motor, Liability, Personal Accident and Specialty Insurance

Unit III: **[12 Periods]**
General Insurance Products – Part 3 (Engineering & other Insurances)

Unit IV: **[12 Periods]**
Underwriting, Ratings & Premiums

Unit V: **[12 Periods]**

Claims, Insurance Reserves & Accounting

Textbook:

1. Material Provided as per the Insurance Institute of India.

Reference :

2. https://www.insuranceinstituteofindia.com/web/guest/e-book1#

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H	L	H	H	H	
CO2	H	H	H		H	H	L	L
CO3	H	H	L	L	H	H		L
CO4	L		L		L	L	L	L
CO5	H	H	L	L		H	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI4AD	Allied -IV- Merchant Banking	4	6	0	0	Theory/ Practical

Introduction:

This course defines about the merchant banks are the financial institutions which provides specialist services which generally include acceptance of bills of exchange, corporate finance, portfolio management and other banking services.

Course Outcome:

CO1		To know the Regulators and the Regulatory Framework of the Merchant Banking in India.
CO2		To understand the merchant banking in Indian context.
CO3		To know the various activities undertaken by the merchant bankers in India.
CO4		To understand the eligibility criteria for registering as a Merchant Banker
CO5		To understand the Code of Conduct prescribed for Merchant Bankers

Unit I: **[12 Periods]**

Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers

Unit II: **[12 Periods]**

Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating

Unit III: **[12 Periods]**

Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis;

Unit IV: **[12 Periods]**

Capital cost and financial projections

Unit V: **[12 Periods]**

Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.

Textbook:

1. Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.

Reference :
2. Pandey I.M: Financial Management; Vikas Publishing house, New Delhi.
3. Verma J.C: A Manual of merchant Banking; Bharat Law House, New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H	H	L	L	L	L
CO2	L	L	H	L		H	L	H
CO3	H	H		L	L		L	L
CO4		L	L	H	H	L		H
CO5	H	H	L	L	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BBI4ZA	**Skilled II- Treasury Management**	**3**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

In this course treasury management administers the financial assets and holdings of a business. To set the goal of most treasury management departments is to optimize their company's liquidity, make sound financial investments for the future with any excess cash, and reduce or enter into hedges against its financial risks.

Course Outcome:

CO1	:	To identify the treasury management process from inception to end.
CO2	:	To define the various banking service categories
CO3	:	To prepare a basic cash flow forecast using the moving average method forecasting technique.
CO4	:	To recognize the types of collection methods available and to recall the types of collection strategies.
CO5	:	To recognize how the use of electronic banking services optimizes disbursements

Unit I: **[12 Periods]**

Introduction to Corporate Treasury Management - Overview of Corporate Treasury Management, need and benefits, functions and Treasury exposures. Organisation structure of treasury

Unit II: **[12 Periods]**

Treasury Products - Treasury products for foreign exchange (forex) markets and forex derivatives. Commodity market instruments

Unit III: **[12 Periods]**

RBI and the Foreign Exchange Market - Crucial role of our country's central bank i.e. Reserve Bank of India (RBI) in forex management. Development of forex market in India is delineated, capital account convertibility, and Foreign Exchange Management Act (FEMA) is introduced

Unit IV: **[12 Periods]**

Liquidity Planning and Managing Cash Assets - Introduction of treasury management – liquidity – planning and control of liquidity CMS or cash management systems (both domestic and international), role of working capital management in liquidity

Unit V: **[12 Periods]**

Integrated Treasury – Introduction, responsibilities of Treasury. Accounting risks associated with financial reporting and disclosure of treasury exposures in the balance sheet.

Textbook:

1. Treasury Management - Dr.V.A.Avadhani- Himalaya Publishing House; Third Edition edition (2010)

Reference :

2. Treasury, Investment and Risk Management- INDIAN INSTITUTE OF BANKING & FINANCE - Taxmann Publications Pvt. Ltd.; edition (2017

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H	L	H	H	H	
CO2	H	H	H		H	H	L	L
CO3	H	H	L	L	H	H		L
CO4	L		L		L	L	L	L
CO5	H	H	L	L		H	L	L