RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Tech Zone, Eachanari, Coimbatore - 641021.

DEPARTMENT OF COMMERCE



Syllabus for

B. Com BANKING AND INSURANCE

2024 - 2025 Batch onwards

Vision and Mission of the Institution

Vision

To emerge as a world-renowned Institution that is integrated with industry to impart Knowledge, Skills, Research Culture and Values in youngsters who can accelerate the overall development of India

Mission

To provide quality education at affordable cost, build academic and research excellence, maintain ecofriendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India

Motto

Transform the youth into National Asset

Vision and Mission of the Department

Vision

To be recognized by the Stakeholders as a leader to provide a student - centred environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

Mission

To impart knowledge through tutoring, teaching, research and extension, and create quality and globally competitive in commerce professionals.

Motto

Industry - Ready Education

Program Educational Objectives (PEO)

PEO1	Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India.
PEO2	Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.
PEO3	Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.

Mapping of Institute's Mission to PEO

Institute's Mission	PEO's						
To provide quality education at affordable cost, build academic and research excellence							
maintain eco-friendly and robust infrastructure, and							
To create a team of well qualified faculty who can build global competency and	PEO2,						
employability among the youth of India.	PEO3						

Mapping of Department Mission to PEO

Department Mission	PEO's
Imparting critical thinking	PEO 1, PEO 2
Enhancing research skills	PEO 1, PEO 2
Developing professionalism	PEO 2, PEO 3,
Viable technical knowledge and core competency	PEO 1. PEO 3

Program Outcomes (PO):

P01	:	Demonstrate knowledge competency in core discipline
PO2	:	Apply the appropriate knowledge and suitable skills in solving the complex problems
P03	:	Conduct investigations of complex problems through various scientific approaches
P04	:	Design solutions for complex and open ended real-life or real-time problems
P05	:	Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations
P06	:	Work effectively and responsibly as a member or a leader in a team
P07	:	Express complex concepts within the profession and with society at large
P08	:	Understand the professional roles and responsibilities
P09	:	Analyze social and environmental aspects of the professional practices
P010	:	Practice higher moral and ethical standards during the discharge of professional duties
P011	:	Incorporate finer finance and business practices in all professional engagements
P012	:	Identify and address their professional development through lifelong learning

Program Specific Outcomes (PSO):

PSO1	:	To create an avenue of self-employment and also to benefit Banks, Insurance companies by
		providing them with suitable trained persons in the field of Banking & Insurance.
PSO2	:	The learners will develop understanding of accounting practices followed in banking and insurance industry.
PSO3	:	To have in depth knowledge of financial analysis of banking & Insurance companies, Financial Market, Financial problems.
PSO 4	:	The learners will know the practical utility of gained accomplishment and develop their competency in managing the activities involved in banking and insurance sector.

Correlation between the PO/PSO and the PEOs

Program Outcomes		PEO 1	PEO 2	PEO 3
PO 1	••	3	1	3
PO 2	••	3	2	3
PO 3	••	1	2	3
PO 4	••	3	1	3
PO 5	••	3	3	2
PO 6	••	2	3	3
PO 7	••	2	3	1
PO 8	••	3	2	1
PO 9	••	2	2	3
PO 10	••	3	2	1
PO 11	••	2	1	1
PO 12	••	3	2	2
PSO 1	••	2	3	1
PSO 2	••	3	2	2
PSO 3	••	2	3	3
PSO 4	•	3	2	2

^{3 –} Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

Components considered for Course Delivery is listed below:

- a. Class room Lecture
- b. Laboratory class and demo
- c. Assignments
- d. Mini Project
- e. Project
- f. Online Course
- g. External Participation
- h. Seminar
- i. Internship

Mapping of POs with Course Deliverv:

Program				Co	urse Deli	ivery			
Outcome	a	b	С	d	e	f	g	h	i
P01	3	3	1	1	2	1	3	3	1
P02	3	3	2	3	3	1	1	2	3
P03	3	3	1	3	1	1	1	2	3
P04	2	3	2	3	3	1	1	3	1
P05	3	2	1	3	1	3	3	3	3
P06	2	3	1	3	3	1	2	3	3
P07	2	3	1	3	1	1	2	3	3
P08	2	2	1	2	3	3	2	3	3
P09	1	1	2	3	3	3	2	3	3
P010	2	1	2	3	2	2	2	2	2
P011	1	1	2	2	2	3	3	3	3
P012	1	2	3	2	2	2	3	3	3
PSO1	2	3	1	3	2	3	1	3	3
PSO2	3	2	2	3	3	2	2	3	2
PSO3	2	3	3	2	2	3	3	2	3
PSO4	3	2	2	1	3	2	2	1	2

^{3 –} Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

B.COM BANKING AND INSURANCE DEGREE PROGRAMME

B. Com (BI) Curriculum Structure - Regulation - 2024

(For students admitted from 2024-2025 and onwards)

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	1	1	L1		Language - I	3	5	50	50	100
2	1	2	L2		English - I	3	5	50	50	100
3	1	3	Core		Core Course – I Theory	4	5	50	50	100
4	1	3	Core		Core Course – II Theory / Practical	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses – I Practical / Training	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies or Universal Human Values & Professional Ethics	2	2	50	0	50
						24	30	350	300	650
1	2	1	L1		Language - II	3	5	50	50	100
2	2	2	L2		English - II	3	5	50	50	100
3	2	3	Core		Core Course – III Theory	4	5	50	50	100
4	2	3	Core		Core Course – IV Theory / Practical	4	4	50	50	100
5	2	3	Elective		Elective - I Entrepreneurship Development	4	4	50	50	100
6	2	3	Allied		Allied-II	4	5	50	50	100
7	2	4	AEC		Ability Enhancement Course II Design Thinking	2	2	50	0	50
8	2	5	Ext		Extension Activity - I (NASA)	1	0	25	0	25
						25	30	375	300	675
1	3	1	L1		Language - III	3	4	50	50	100
2	3	2	L2		English - III	3	4	50	50	100
3	3	3	Core		Core Course – V Theory	4	6	50	50	100
4	3	3	Core		Core Course – VI Theor y / Practical	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses – II Practical / Training	4	5	50	50	100
7	3	4	AEC		Ability Enhancement Course III Soft Skill-1	2	2	50	0	50

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8	3	3	ITR	Internship / Industrial Training (Summer vacation at the end of II semester activity)	2	0	50	0	50
9	3	5	Ext	Extension Activity - II (NASA)	1	0	25	0	25
					27	30	425	300	725
1	4	1	L1	Language - IV	3	4	50	50	100
2	4	2	L2	English - IV	3	4	50	50	100
3	4	3	Core	Core Course – VII Theory	4	6	50	50	100
4	4	3	Core	Core Course – VIII Theory / Practical	4	4	50	50	100
5	4	3	Allied	Allied-IV	4	5	50	50	100
8	4	3	Elective	Elective - II	4	5	50	50	100
7	4	4	AEC	Ability Enhancement Course IV Soft Skill-2	2	2	50	0	50
8	4	5	Ext	Extension Activity - III (NASA)	1	0	25	0	25
					25	30	375	300	675
1	5	3	Core	Core Course – IX Theory	4	6	50	50	100
2	5	3	Core	Core Course – X Theory / Practical	4	6	50	50	100
3	5	3	Elective	Elective - III	4	6	50	50	100
	5	3	PRJ	Project	0	6	0	0	0
4	5	4	SEC	Skill Enhancement Courses – III Practical / Training	4	6	50	50	100
5	5	3	ITR	Internship / Industrial Training - (Summer vacation at the end of IV semester activity)	2	0	50	0	50
6	5	5	Ext	Extension Activity - IV (NASA)	1	0	25	0	25
					19	30	275	200	475
1	6	3	Core	Core Course – XI Theory	4	6	50	50	100
2	6	3	Core	Core Course – XII Theory / Practical	4	4	50	50	100
3	6	3	Elective	Elective – IV	4	6	50	50	100
4	6	3	PRJ	Core Project	8	8	100	100	200
5	6	4	SEC	Skill Enhancement Courses – IV Practical / Training	4	6	50	50	100
					24	30	300	300	600
				Total credit	144	180	2100	1700	3800

	Additional Credits											
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total		
1	2	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50		
2	3	6	VAC		Inter Department Course	2	2	50	0	50		
3	4	6	IDC		VAC - Microsoft CoE Course	2	2	50	0	50		
4	5	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50		

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	12	12	15	12	19	20	90
Part IV	2	2	6	6	4	4	24
Part V	-	-	-	-	-	2	2
Total	20	20	27	24	23	26	140

	Certificate on Minor Discipline											
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total		
1	2	6	MD		Course - I	5	2	0	100	100		
2	3	6	MD		Course - II	5	2	0	100	100		
3	4	6	MD		Course - III	5	2	0	100	100		
4	5	6	MD		Course - IV	5	2	0	100	100		

				Core - Theory		
S.No.	Sem	Pre- requesite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1	I			Financial Accounting I	Commerce III	Theory
2	II			Financial Accounting II	Commerce III	Theory
3	III			Corporate Accounting I	Commerce III	Theory
4	IV			Corporate Accounting II	Commerce III	Theory
5	V			Cost Accounting	Commerce III	Theory
6	VI			Management Accounting	Commerce III	Theory

				Core - Theory / Practical		
S.No.	Sem	Pre- requesite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1	I			Financial services	Commerce III	Theory
2	II			Principles of Insurance	Commerce III	Theory
3	III			Practice of Life Insurance	Commerce III	Theory
4	IV			Practice of General Insurance	Commerce III	Theory
5	V			Management of Insurance Business	Commerce III	Theory
6	VI			Banking theory Law & Practice	Commerce III	Theory

				Allied		
S.No.	Sem	Pre- requesite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Business Mathematics	Mathematics	Theory
2				Business Statistics	Mathematics	Theory
3				Principles of management	Commerce III	Theory
4				Regulation of Insurance Business	Commerce III	Theory
5				Managerial Economics	Commerce III	Theory
6				Business Research Methodology	Commerce III	Theory

				Skill Enhancement Course		
S.No.	Sem	Pre- requesite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				MS Office	Commerce III	Practical
2				Technical Analysis in Stock Market	Commerce III	Practical
3				Tally prime with ERP 9	Commerce III	Practical
4				Data Analysis using SPSS	Commerce III	Practical

				Elective		
S.No.	Sem	Pre- requesite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Indian Banking system	Commerce III	Theory
2				Principles of Auditing	Commerce III	Theory
3				Digital Banking	Commerce III	Theory
4				Entrepreneurial Development	Commerce III	Theory
5				GST	Commerce III	Theory
6				Financial Markets & Institutions	Commerce III	Theory
7				International Financial Management	Commerce III	Theory
8				Human Resource Management	Commerce III	Theory
9				Service Marketing	Commerce III	Theory
10				Commercial Bank Management	Commerce III	Theory
11				Management & Organizational Behaviour	Commerce III	Theory
12				Health Insurance	Commerce III	Theory
13				Marine Insurance	Commerce III	Theory
14				Fire & Consequential Loss Insurance	Commerce III	Theory

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	12	16	15	16	15	20	94
Part IV	6	2	6	2	4	4	24
Part V	-	1	1	1	1		4
Total	24	25	28	25	20	24	146

Core - Theory

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Financial Accounting- I	4	5	-	-	Core Theory

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 Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO 2:	To manually prepare journal entries and post to ledger accounts using double-entry Accounting procedures.
CO 3:	Be Aware of preparation of Final accounts.
CO 4:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO 5:	Enable preparation of Income and Expenditure statement.

Unit I: Introduction [12 Periods]

Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Fundamentals of book keeping, Difference between Bookkeeping vs Accounting, Concepts and Conventions.

Unit II: Double Entry [12 Periods]

Journal – Ledger - Subsidiary Books: Purchase book - Sales book – Purchase Return book – Sales Return book - Bills Payable book – Bill Receivable book – Cash book : Simple cash book, Double column cash book, Three column cashbook, petty cash book.

Unit III: Final Accounts [12Periods]

Preparation of Trial Balance- Rectification of errors -Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.

Unit IV: Bill of Exchange [12 Periods]

Bill of exchange – Needs- Types- Dishonor of Bill- Renewal of Bill- Insolvency of acceptor- Accommodation bills – Average due date – Account current- Methods of Account Current- Product Method-Red Ink Interest- Époque Method.

Unit V: BRS [12 Periods]

Bank Reconciliation Statement- Receipts and Payments accounts -Income and Expenditure accounts.

Text Book:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

Reference Books:

- 1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021
- 2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition-Taxman publication 2023

Web Resources:

https://www.infobooks.org/free-pdf-books/business/financial-accounting/

https://pdfroom.com/category/financial-accounting

Course Outcome						Programme Specific Outcome									
	P01 P02 P03 P04 P05 P06 P07 P08 P09 P010 P011 P0												PSO1	PSO2	PSO3
CO1	3	3	3	1	3	1	3	3	1	3	2	1	2	3	3
CO2	1	3	2	1	2	3	1	1	3	2	1	3	3	1	2
CO3	2	3	3	2	1	3	1	3	2	1	2	1	2	3	2
CO4	1	1	3	3	1	3	2	3	1	2	2	2	3	2	1
CO5	3	2	3	2	3	1	1	3	3	1	2	3	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- II	4	5	-	-	Core Theory

This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Implement various methods of depreciation accounting in the books of accounts.
CO 2:	Evaluate the performance of the single entry and department with previous result.
CO 3:	Analyse the financial impact of royalty agreements on both licensors and licenses.
CO 4:	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and instalment system.
CO 5:	Gain knowledge about partnership admission, retirement, death & insolvency.

Unit I: Depreciation and its Methods [12 Periods]

Accounting for Depreciation –Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.

Unit II: Single Entry system [12 Periods]

Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price.

Unit III: Basic concept of Royalty [12 Periods]

Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements – Minimum rent and Short workings – Reporting and Disclosure – Issues and Challenges.

Unit IV: Branch Accounting and Hire purchase [12 Periods]

Branch Accounts - Dependent Branch - Independent Branch (Excluding foreign branches) - Hire purchase system - Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return.

Unit V:Partnership[12Periods]

Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.

Text Book:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

Reference Books:

- 1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition.
- 2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition-Taxmann publication 2023.

Web Resources:

https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf https://nios.ac.in/media/documents/Seccour224New/ch 12.pdf

Course Outcome						Programme Specific Outcome									
	P01 P02 P03 P04 P05 P06 P07 P08 P09 P010 P011 P01												PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- I	4	4	-	-	Core Theory

Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyze, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Explaining about the basic provisions towards issue of shares in market
CO 2:	Understanding the concepts of debenture and its accounting
CO 3:	Analyse the companies final accounts and Managerial Remuneration
CO 4:	Estimating methods of goodwill and shares.
CO 5:	Examine various procedures related to liquidation of companies

Unit I: Issue of shares [12 Periods]

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

Unit II: Redemption [12 Periods]

Redemption on Preference Shares - Debentures - Issue - Redemption - Sinking Fund Method - Insurance Policy Method.

Unit III: Final Accounts of Companies [12 Periods]

Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.

Unit IV: Valuation of Goodwill and Shares [12 Periods]

Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares - Average Profit Method-Super Profit Method-Capitalization Method-Net Asset Method- Yield Method - Fair value Method.

Unit V: Liquidation of Companies [12Periods]

Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.

Text Book:

1. Corporate Accounting T.S.Reddy & Dr.Murthy

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021

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2. Corporate Accounts; Gupta. R.L.and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023

Web Resources:

https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf

Course Outcome					Prog	gramr	ne Ou	tcome	es				Prog	Programme Specific Outcome		
	P01	P02	PO3	P04	P012	PSO1	PSO2	PSO3								
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3	
CO2	1	1 1 2 3 1 1 2 1											1			
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2	
CO4	1	3		1	1		1	2		3	3	2	3	2	3	
CO5	2	2	1		1	3	3	1		1	1		1		3	

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Corporate Accounting- II	4	4	-	-	Core Theory

This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction.
CO 2:	To know the operation of Holding Companies and solve the accounting problems.
CO 3:	To Analysis the Banking Company Accounts (new formats).
CO 4:	To understand the basic Principles of Company Insurance.
CO 5:	To know the Human Resource Accounting and the Standards of IFRS.

Unit I: Introduction to Amalgamation

[12 Periods]

Amalgamation – Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.

Unit II: Holding Company

[12 Periods]

Holding Company - Meaning - Minority Interest - Preparation of Consolidated Final Statement of Accounts - Contingent liability - Unrealized profit - Revaluation account - Bonus issues and payment of dividend.

Unit III: Basic concepts of Banking Companies

[12 Periods]

Accounts of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).

Unit IV: Insurance

[12 Periods]

Insurance Company accounts – general insurance and life insurance – under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.

Unit V: Accounting Standards

[12 Periods]

Accounting standards of Join stock companies – Human Resource Accounting: Meaning, Concept, Features and Objective – types of human resource accounting – Meaning and Definition of IFRS.

Text Book:

1. Corporate Accounting T.S.Reddy & Dr.Murthy, 2021

Reference Books:

1. Corporate accounts – Gupta R.L & Radhaswamy M. Theory Method and Application – 13th Revised Edition

2006, sultan chand & Co., New Delhi.

2. Advanced Accountancy, Part -I, Dr. M.A. Arulanandam, Himalaya Publication, New Delhi 2003

Web Resources:

https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/

https://pdfroom.com/category/corporate-accounting

Course Outcome					Pro	gramı	ne Ou	tcome	es				Programme Specific Outcome		
	P01	P02	P03	P04	P012	PSO1	PSO2	PSO3							
CO1	3 2 1 1 1 1 2 3 3 2													2	3
CO2	1	1 1 2 3 1 1 2 1											1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1	·	1		3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Cost Accounting	4	5	-	-	Core Theory

This course aims the students to acquire knowledge and develop skills on Cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overheads.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.
CO 2:	To create Costing reports including methods of issue and pricing methods.
CO 3:	To evaluate the different wages & incentives and Labour Turnover.
CO 4:	To interpret variable and fixed cost variances and computation of machine hour rate.
CO 5:	To apply Cost Accounting methods to optimize the use of people, resources and materials.

Unit I: Introduction to Cost Accounting [12 Periods]

Definition - Nature and Scope - Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting - Classification of Costs - Cost sheet: Prime cost, Work cost, Cost of Production, COGS.

Unit II: Material Control [12 Periods]

Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO –Simple and Weighted Average Method.

Unit III: Labour [12 Periods]

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments – Rowan Plan- Halsay plan - Labour Turnover - Meaning, Causes and Measurement.

Unit IV: Overheads [12 Periods]

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Unit V: Methods of Costing [12 Periods]

Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.

Text Book:

1. Jain S.P. and Narang K.L-Cost Accounting

Reference Books:

- 1. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons.
- 2. Reddy, T.S and Hariprasad Reddy, Y, Cost Accounting, Margam Publications.

Web Resources:

https://ddceutkal.ac.in/Downloads/UG SLM/Commerce/Cost Accounting.pdf https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf

Course Outcome					Prog	gramı	ne Ou	tcome	es				Prog	Programme Specific Outcome		
	P01	P02	P03	PSO1	PSO2	PSO3										
CO1	3	3 3 3 1 1 3 3 1 2 3 3 2											2	3	3	
CO2	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2	
CO3	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3	
CO4	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1	
CO5	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3	

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Management Accounting	4	5	-	-	Core Theory

Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To provide the fundamental knowledge and techniques in Management Accounting
CO 2:	Find and Apply tools and techniques used to plan, control and make decision
CO 3:	Prepare budgets and demonstrate budget control techniques
CO 4:	To provide the fundamental knowledge about managerial applications of marginal costing
CO 5:	Illustrate and build the know ledge of break-even analysis and profit maximization

Unit I: Nature of Management Accounting [12 Periods]

Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making.

Unit II: Financial Analysis [12 Periods]

Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi – step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.

Unit III: Ratio Analysis [12 Periods]

Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Unit IV: Fun Flow & Cash Flow [12 Periods]

Fund flow and cash flow statement meaning of fund flow statement-Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. Meaning of Cash flow statement-Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.

Unit V: Budgeting and Budgetary Control [12 Periods]

Budgeting - Cash Budget - Production Budget - Sales Budget - Flexible Budget - Zero based Budget.

Text Book:

1. Reddy & Murthy, Management Accounting, Margham Publications, Chennai, 2005.

Reference Books:

- 1. Dr. S.N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2002
- 2. MY Khan & P K Jain, Management Accounting, Tata Mc Graw-Hill, New Delhi.

Web Resources:

https://annamalaiuniversity.ac.in/affcl/download/syllabus 2022/ug%20pdf/1.%20B.Com..pdf

Course Outcome					Pro	gramr	ne Ou	tcome	es				Prog	Programme Specific Outcome		
	P01	PO2	PSO2	PSO3												
CO1	1	1 2 1 3 3 1 2 2 1 3 2 1												2	1	
CO2	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2	
CO3	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3	
CO4	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3	
CO5	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3	

Core - Theory

Course Co	de Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Services	4	4	-	-	Theory

To provide conceptual understanding and in-depth knowledge of merchant banking services concerning financial markets in India and to provide knowledge of financial services

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course	On completion of this course, students will
Outcomes	on completion of this course, students win
CO 1:	To develop and understand the nature and purpose of financial services
CO 2:	To provide in depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services
CO 3:	To enable the students to understand the role & functioning of regulatory bodies in financial sector
CO 4:	To equip the students with skills required to operate in competitive environment in the service sector.
CO 5:	To impart knowledge regarding the components of Indian Financial System.

Unit I: Introduction-Financial Services:

[12 Periods]

Financial Services – Meaning – Functions – Characteristics – Importance - Classification – Scope: Fund Based services and Non fund based services – Challenges facing the Financial Service Sector - Regulatory Frame Work of Financial Services – Growth of Financial Services in India- Secretarial indices.

Unit II: Hire Purchase:

[12 Periods]

Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and Credit Sale - Hire Purchase and Instalment – Hire Purchase and Leasing – RBI guidelines for Hire purchase business – Advantages of hire purchase business in India - Problems of HP Business in India – Banking and Non-Banking Finances – Concepts of Commercial Banks and Merchant Banking.

Unit III: Leasing:

[12 Periods]

Lease financing - The concept- Importance of Lease financing - Merits and Demerits of leasing - types of leasing - Regulatory frame work for leasing in India - Content of a Lease agreement - Problems and Challenges of leasing.

Unit IV: Venture capital:

[12 Periods]

Venture Capital – Meaning – History - Objectives – Types of Venture Capitalists – Stages of venture Capital Financing – Legal Aspects of Venture capital: Guidelines for the venture capital companies – Venture Capital amendment regulation 2000 of SEBI - Mutual Funds – Types – Importance – Selection of a Fund – Securitization – Stages of Securitization - Credit Rating agencies.

Unit V: Factoring mechanism:

[12 Periods]

Factoring - concepts-signification- Types- Factoring mechanism- Factory Vs Leasing- Factoring in India- Forfeitures-Functions and Portfolio Classification, Organization and Management – De-mat Services-need and Operations-role of NSDL and CSDL

Text Book:

1. Financial services- Mr. M. Y. Khan, 10th edition, 2022.

Reference Books:

- 1. Financial Markets, Financial Institutions And Financial Services- Mr. Goel & Sandeep- 2021
- 2. Management of Financial services- Prof Arti Gaur- 2020

Note: Question paper will cover 20% theory and 80% Problems. Mapping of Course

Web Resources:

1. https://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th-Sem.pdf

Course Outcome		Programme Outcomes											Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PSO1	PSO2	PSO3
CO1	1			1		2		3	3	2	1	2	1		2
CO2			1		2		3		3			1		2	
CO3	1			2			3		3		3		1		2
CO4		1	2			2	3		3	1		2	·	1	·
CO5	1		2		2			3			2	3	1		3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Principles of Insurance	4	4	-	-	Core Theory

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates are explained. The relationship between insurers, their customers, and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Explain risk management in insurance and understanding of the insurance mechanism.
CO 2:	Determine the loss exposures of properties, human lives, business operations, and the financial consequences because of the occurrence of a loss.
CO 3:	Apply the knowledge of current information, models, and techniques and practices in all of the major business disciplines.
CO 4:	Compare various kinds of insurance plans as well as the importance of contract in Customers
CO 5:	Create valuable insights into overview of Life Insurance and General Insurance Products

History of Insurance: Unit I:

[12 Periods]

History of Insurance - History of Insurance in India- Risk Management- The Concept of Insurance andits Evolution.

Unit II: **Insurance Market:** [12 Periods]

The Business of Insurance- The Insurance Market.

Insurance Contract:

[12 Periods]

[12 Periods]

Insurance Customers - The Insurance Contract.

Unit IV: **Insurance Terminology:**

Insurance Terminology- Life Assurance products. [12 Periods]

General Insurance Products:

General Insurance Products

Text Book:

1. IC 01- Principles of Insurance

Reference Books:

- 1. Principles of Insurance-Mr. S. Balachandran, 2021.
- 2. Principles of Insurance- Mr. G. Thomas, 2020.

Web Resources:

1. https://www.insuranceinstituteofindia.com/downloads/Forms/III/Important%20Notice/New%20S yllabus.pdf

Course Outcome		Programme Outcomes											Programme Specific Outcome		
	P01	PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PO11 PO12									P012	PSO1	PSO2	PSO3	
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		3		3	1	3	3	3	1	2	1	3	1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	PRACTICE OF					
	LIFE	4	4	-	-	Core Theory
	INSURANCE					

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 Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Explain insurance operation, including functions of insurance and insurance markets in India
CO 2:	Determine the loss exposures of properties, human lives, business
CO 3:	operations, and the financial consequences because of the occurrence of a loss
CO 4:	Apply the knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines
CO 5:	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view

Unit I: Introduction- Practice of Life Insurance: [12 Periods]

Practice of Life Insurance: Overview of the Indian Insurance Market – Growth of Insurance Business in India – Postal Life Insurance – Organizational Structure of Postal Life Insurance – Appointment of Life Insurance Agents and their Functions – Need of an Agent in Life Insurance Selling – Plans of Life Insurance: Types of Life Insurance Plans.

Unit II: Premium: [12 Periods]

Concept of Premium – Types of Premium – Factors considered in calculating Premium – Premium Calculations - Surrender Value and Non-forfeiture Options – Revival of Lapsed Policies and its Types. Annuities: Understand Concept of Annuity – Types of Annuity Plans – Advantages and Disadvantages of Annuity – Annuity Vs Life Insurance – Terminology in Annuity.

Unit III: Group Insurance: [12 Periods]

Group Insurance: Importance of Group Insurance Schemes – Features of Group Insurance Schemes – Eligibility Conditions in Group Insurance – Types of Group Insurance Schemes-Linked Life Insurance Policies: Concept of Unit Linked Policies – ULIP Premium and its Break-up – Types of Funds in ULIPS-IRDA Guidelines on ULIPS.

Unit IV: Policy Document: [12 Periods]

Policy Documents: Life Insurance Policy Application and Process – Proposal Form and Related Documents - Importance of a Policy Document – Policy Schedule and its Various Components – Conditions and Privileges in a Policy Document – Duplicate Policies. Assignment of Life Insurance Policies – Conditional Assignment – Absolute Assignment – Process of Assignment – Nomination – Process of Nomination – Features of Nomination – Assignment Vs. Nomination – Surrender of Policies.

Unit V:	Policy Claims:				[12 Periods]
D 1: C1 :	m cni	01 1 0 1 1 1	CD C C TIVL	. Cl . D .	O. 17.1

Policy Claims: Types of Policy Claims -Submission of Proof of Title at Claim Processing Stage - Early

Claims and Non-early Claims – Documents required for Processing Early Claims – Death due to Unnatural Causes or Accidents – Claims Concession Clause and Extended Claims – Presumption of Death – Insurance Riders – Accidental Death Benefit Rider – Permanent Death Benefit Rider – IRDA Regulations for claim Payments

Text Book:

1. IC 02- Practice of Life Insurance

Reference Books:

- 1. Practice of Life Insurance -Mr. Nandhini Nalkur, 2022.
- 2. Practice of Life Insurance Mr. A.S. Choubal, 2020

Web Resources:

 $1. \ https://www.insuranceinstituteofindia.com/documents/10156/689bd6ab-8efd-480e-8769-9cb25adf4516$

Course Outcome		Programme Outcomes											Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		3		3	1	3	3	3	1	2	1	3	1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Practice of General	4	4	1	-	Core Theory
	Insurance					

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 Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Focus	s on: Skill Development / Entrepreneurship / Employability / Research	-					
Course Outcomes	On completion of this course, students will						
CO 1:	Graduates will demonstrate knowledge of the legal and ethical environments organizations and exhibit an understanding and appreciation implications of decisions	1 0					
CO 2:	Graduates will demonstrate an understanding of and appreciation for the impact of globalization and diversity in modern organizations.	importance of the					
CO 3:	Graduates will demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.						
CO 4:	Graduates will demonstrate an ability to work effectively with others.						
CO 5:	Graduates will demonstrate knowledge of current information, theories techniques and practices in all of the major business disciplines	and models, and					
Unit I:	Introduction to General Insurance:	[12 Periods]					
Introduction	Introduction to General Insurance, Policy Documents and forms						
Unit II:	General Insurance Products:	[12 Periods]					

General Insurance Products – Part 1 (Fire & Marine), General Insurance Products 2 (Motor, Liability, Personal Accident and Specialty Insurance

Unit III: General Insurance Products:

[12 Periods]

General Insurance Products – Part 3 (Engineering & other Insurance- Premium and its Break-up – Types of Funds in ULIPS -IRDA Guidelines on ULIPS.

Unit IV: Underwriting:

[12 Periods]

Underwriting- Ratings and Premiums

Unit V: Policy Claims:

Cli I D la

[12 Periods]

Claims, Insurance Reserves and Accounting

Text Book:

1. IC 11- Practice of General Insurance

Reference Books:

- 1. Practice of General Insurance- Mr. A. N. kaikini, 2022.
- 2. Practice of General Insurance- Mr. Madhuri Sharma, 2021.

Web Resources:

1. https://ambitiousbaba.com/wp-content/uploads/2018/11/IC-11-practises.pdf

Course Outcome	Programme Outcomes									Pro	Programme Specific Outcome				
	P01	PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PO11 PO12										PSO1	PSO2	PSO3	
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		3		3	1	3	3	3	1	2	1	3	1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Management					
	of Insurance	4	4	-	-	Core Theory
	Business					

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept Insurance management is utilized as a risk management tool to mitigate operational risk. Specific attributes include risk identification and analysis, risk control, and risk treatment (retaining or transferring the risk).

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Explain risk management in insurance and understanding of the insurance mechanism.
CO 2:	Determine the Computation of premiums and benefits of surrender of value.
CO 3:	Apply the knowledge of current information, insurance documents and types
CO 4:	Compare various kinds of life insurance products and types of products.
CO 5:	To gain knowledge on group insurance and pension plans.

Unit I: Introduction [12 Periods]

Introduction to Savings and Investment schemes- UNIT's- Capital, markets, mutual funds- Tax benefits under insurance policies- Life cycle needs-Matching of the customer's needs and requirements to available products-Comparison between different products offered vis-à-vis chargeable premium and coverage.

Unit II: Computation of premium

[12 Periods]

Introduction to premium and bonuses- Premium calculation-Including rebates- Mode of rebate-Extra premium: Under Premiums- Computation of benefits- Surrender value- Paid-up value.

Unit III: Insurance Documents

[12 Periods]

Insurance Document-Proposal forms and other relevant forms- First premium receipt-Renewal premium receipt - Policy Contract-Endorsements- Types of endorsements- Renewal notice-Bonus notices- Other insurance documents related to receipt..

Unit IV: Life Insurance Products

[12 Periods]

Traditional UNIT Linked Policies- Individual and Group policies- With-profit and without-profit policies Different types of insurance products-Whole life products- Interest sensitive products-Meaning of Assurance- Term assurance annuities Endowment.

Unit V: Options and Guarantees

[12 Periods]

Meaning of Options and Guarantees- Group insurance -Pension plans- Types of pension plans-Health Related Insurance

Text Book:

1. Principles Of Insurance Management-Mr. Neelam. C. Gulali- 2020

Reference Books:

- 1. Principles of Risk management and Insurance George E. Redga, Michael Mc Namara 13th Edition, 2021.
- 2. Fundamentals of Insurance Business Massimiliano Maggioni, Giuseppe- 2024

Note: Question paper will cover 20% theory and 80% Problems. Mapping of Course

Web Resources:

3. https://egyankosh.ac.in/bitstream/123456789/94931/1/Block-1.pdf

Course Outcome	Course Outcomes Programme Outcomes									Pro	Programme Specific Outcome				
	P01	PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PO11 PO12										PSO1	PSO2	PSO3	
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		3		3	1	3	3	3	1	2	1	3	1

Course

Outcome

	Course Title	Credit	Lecture	Tutorial	Practical	Type				
	<u> </u>									
	Banking Theory law	4	4	_	_ [Core Theor				
	Theory law and Practice	1	1			Core riicor				
Course Intro										
	e of this course is	s to teach th	e current law	and practice	in the field	l of banking la				
	emphasized will			-		_				
	prised of overlap									
unitary financial regulation.										
Course Focus on: Skill Development / Entrepreneurship / Employability / Research										
Course	On completion of t	his course, stu	dents will							
Outcomes										
CO 1:	To explain the fund									
CO 2:	To Knowledgeable				ale runs					
CO 3:	To able to critically			y system						
CO 4:	To identify the late									
CO 5:	To navigate the va			gulatory regime	es					
Unit I:	Introduction to l					[12 Periods]				
	f banker and cus									
	BI, Banking regul	ation Act 194	49. RBI credit	control Meas	ure – Secre	cy of custome				
Account.	<u> </u>									
Unit II:	Deposit:			- · · · · · · · · · · · · · · · · · · ·	, ,	[12 Periods]				
Opening of a	account – special t	vnes of clisto	Opening of account – special types of customer – types of deposit – Bank Passbook – collection of							
banker – banker lien.										
	nker lien.	y pes of custo	The - types o	i deposit – ban	IK Passbook					
Unit III:	nker lien. Cheque:					[12 Periods]				
Unit III: Cheque – fea	nker lien. Cheque: atures essentials of	of valid chequ	ie – crossing -	- making and ϵ	endorsemer	[12 Periods] nt – payment o				
Unit III: Cheque – fea cheques stat	nker lien. Cheque: atures essentials outory protection	of valid chequ	ie – crossing -	- making and ϵ	endorsemer	[12 Periods] nt – payment o				
Unit III: Cheque – fea cheques stat cheques Dut	nker lien. Cheque: atures essentials of tutory protection ies	of valid chequ duties to pay	ie – crossing -	- making and ϵ	endorsemer	[12 Periods] nt – payment o				
Unit III: Cheque – fea cheques stat cheques Dut holder & hol	nker lien. Cheque: Atures essentials of the course of th	of valid chequ duties to pay	ie – crossing -	- making and ϵ	endorsemer	[12 Periods] nt – payment o sal of paymen				
Unit III: Cheque – fea cheques stat cheques Dut holder & hol Unit IV:	nker lien. Cheque: Atures essentials of the cutory protection ies der ID due course Loan and Comm	of valid chequ duties to pay ercial Bank:	ne – crossing - ring banker an	- making and e	endorsemer anker - refu	[12 Periods] nt – payment o sal of paymen [12 Periods]				
Unit III: Cheque – feacheques statcheques Dutholder & holunit IV: Loan and ad	nker lien. Cheque: Atures essentials of the course of th	of valid chequ duties to pay ercial Bank:	ne – crossing - ring banker an	- making and e	endorsemer anker - refu	[12 Periods] nt – payment o sal of paymen [12 Periods]				
Unit III: Cheque – feacheques statcheques Dutholder & holunit IV: Loan and ad-	nker lien. Cheque: atures essentials of the course of th	of valid chequ duties to pay ercial Bank: rcial bank ler	ie – crossing - ring banker an	- making and end decive based	endorsemer anker - refu bank - Fori	[12 Periods] Int – payment of sal of paymen [12 Periods] Int of securities				
Unit III: Cheque – feacheques state cheques Dutholder & holunit IV: Loan and addelien pledge hypo	nker lien. Cheque: Atures essentials of the cutory protection ies der ID due course Loan and Comm	of valid cheque duties to pay e. ercial Bank: rcial bank ler	ie – crossing - ring banker an nding policies the document	- making and end decive based	endorsemer anker - refu bank - Fori	[12 Periods] Int – payment of sal of paymen [12 Periods] Int of securities				
Unit III: Cheque – feacheques statcheques Dutholder & holder to the Unit IV: Loan and addelien pledge hypo Unit V:	nker lien. Cheque: cutory protection ies der ID due course Loan and Comm vances by comme	of valid chequal duties to pay e. ercial Bank: rcial bank ler ance against Pension plan	ie – crossing - ring banker an nding policies the document	- making and end of commercial	endorsemer anker - refu bank - Fori ods –mortga	[12 Periods] Int – payment of sal of paymen [12 Periods] Ins of securities Ins of securities Ins of securities				
Unit III: Cheque – feacheques statcheques Dutholder & holder to the Unit IV: Loan and ad – lienpledge hypounit V: Meaning of	nker lien. Cheque: cutory protection ies der ID due course Loan and Comm vances by comme thecation and adv Guarantees and	of valid chequed duties to pay e. ercial Bank: rcial bank lere ance against Pension plan	ne – crossing - ring banker and inding policies the document in insurance -	making and end collective based of commercial softitle to good	endorsemer anker - refu bank - For ods –mortga - Types of	[12 Periods] Int – payment of sal of payment of securitients Int – payment of sal of payment of securitients Int – payment of payment of securitients Int – payment of payment of payment of securitients Int – payment of payment of payment of securitients Int – payment of payment o				
Unit III: Cheque – feacheques state cheques Dutholder & holder IV: Loan and addelien pledge hypounit V: Meaning of Health Relate	cutory protection ies Loan and Common and advection and advection and Guarantees and Options and Guarantees and Options and Guarantees and Common and Guarantees and Common and Guarantees and Coptions and Guarantees and Common and Guarantees and Coptions an	of valid chequidaties to pay exercial Bank: rcial bank ler rance against Pension plan rantees- Grounition of suret	nding policies the document in insurance of	of commercial s of title to goo	endorsemer anker - refu bank - For ods –mortga - Types of	[12 Periods] Int – payment of sal of payment of securitients Int – payment of sal of payment of securitients Int – payment of payment of securitients Int – payment of payment of payment of securitients Int – payment of payment of payment of securitients Int – payment of payment o				
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Programme Outcomes

P01 P02 P03 P04 P05 P06 P07 P08 P09 P010 P011 P012 PS01

Programme Specific Outcome

PSO3

PSO2

Rathinam College of Arts and Science (Autonomous), Coimbatore-21. For candidates admitted in B. Com (BI) in the academic year 2024-2025 and Onwards

Regulations 2024

CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		3		3	1	3	3	3	1	2	1	3	1

Allied

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Business Mathematics	4	5	-	-	Theory

Course Introduction : This course enable the students to learn the Application of Mathematics with respect to business application.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will able
CO 1:	To recall the fundamental concepts of profit and loss
CO 2:	To explain the suitability of interest in business situation
CO 3:	To understand the fundamental concepts of stock exchange and its related problems
CO 4:	To apply the concept of matrix in system of linear equation
CO 5:	To understand the concept of LPP and construct the solution by using the graphical method.

Unit I: Profit and Loss [12 Periods]

Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

Unit II: Interest [12 Periods]

Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems.

Unit III: Shares [12 Periods]

Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preference shares, Bonus shares, Examples.

Unit IV: Matrices and Determinants [12 Periods]

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: Linear Programming Problems [12 Periods]

Linear Programming Problems - Graph of linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables

Text Book:

- 1. Business Mathematics V. K. Kapoor (S. Chand and Sons, Delhi)
- 2. Business Mathematics Bari

Reference Books:

- 1. Problems in Operation Research P. K. Gupta and Man Mohan
- 2. Qualitative Methods and Operation Research G. Gopikuttan (Himalaya Publishing House)

Web Resources:

- 1. https://youtu.be/KaLA1cWhQlA?si=q2knsjnVWWhHXaxn
- 2. https://youtu.be/a2QgdDk4Xjw?si=9TynGaOn7a-4DyzZ

Course Outcome					Pro	gramı	ne Ou	tcome	es				Pro	Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PSO1	PSO2	PSO3		
CO1	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3		
CO2	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2		
CO3	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3		
CO4	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3		
CO5	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2		

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Allied - Business Statistics	4	5	-	-	Theory

This course enables the students to learn the Statistical methods and their applications in various fields.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will able
CO 1:	To understand the fundamental concepts of statistical data and diagram
CO 2:	To apply the statistical tools in a appropriate way
CO 3:	To analyze the different types of statistical survey
CO 4:	To apply and interpret the results of Correlation and regression Analysis for forecasting.
CO 5:	To interpret and communicate the results of a statistical analysis in the context of a business problem.

Unit I: Introduction to statistics and Measures of Central tendency [12 Periods]

Meaning and Definition of Statistics - Collection of data -- Primary and Secondary -

Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode –simple problems.

Unit II: Measures of Dispersion [12 Periods]

Measures of Dispersion - Range, Quartile Deviation, Standard Deviation and Co-efficient of Variation.

Unit III: Correlation [12 Periods]

Correlation – Meaning and Definition – Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation. Regression Analysis – Regression in two variables – Coefficient of Concurrent Deviation.

Unit IV: Time Series [12 Periods]

Time Series - Meaning, Components and Models - Business forecasting - Methods of

estimating trend – Graphic, Semi-average, Moving average – Seasonal Variation – Method of Simple average.

Unit V:	Index Numbers	[12 Periods]

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Interpolation: Binomial, Newton's. Method.

Text Book:

- 1. Navanitham, P.A," Business Mathematics & Statistics" Jai Publishers, Trichy-21(2015)
- 2. Statistics by R.S.N. Pillai and V. Bagavathi
- 3. Statistics- Theory, Methods & Application of D.C.Sancheti and V.K.Kapoor.

Reference Books:

- 1. Roger E. Kirk Statistics: An Introduction, Fifth Edition, Thomson-Wadsworth Publication.
- 2. Mc Clave, Benson and Sincich, Statistics for Business and Economics, Eleventh Edition, Prentice Hall Publication.

Web Resources:

- 1. https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf
- 2. https://archive.nptel.ac.in/courses/110/107/110107114/
- 3. https://youtu.be/zfWLkNOgemE?si=9aFMiOAYzG7_Pe4F

Course Outcome					Pro	gramı	ne Ou	tcome	es				Programme Specific Outcome		
	P01	PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PO11 PO12											PSO1	PSO2	PSO3
CO1	2	3	2	1	3	1	2	1	1	1	3	2	3	3	3
CO2	3	3	1	1	3	1	2	1	1	1	3	2	3	3	2
CO3	3	3	2	2	1	1	3	3	2	3	3	2	3	2	3
CO4	3	3	3	2	2	3	2	1	2	2	3	2	3	2	3
CO5	2	3	3	3	3	1	3	3	2	3	3	2	3	3	2

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Principles of					
	Management	4	4	-	0	Theory

To inculcate the students with the Knowledge and Understanding of the principles of management and to enable the students to gain valuable insight into the working of business. The course will review the evolution of management thoughts, functions, and practices through the focus on Indian experiences, approaches and cases.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Examine and explain the management evolution and how it will affect future
	managers.
CO 2:	Estimate the conceptual framework of planning and decision-making in day today life.
CO 3:	Explain the various managerial functions to achieve the goals and objectives of
	the organization.
CO 4:	Analyze the theories of motivation, leadership and communication in a variety of
	circumstances and management practices in organizations.
CO 5:	Identify and explain the importance of the management process and identify
	some of the key skills required for the contemporary management practice.

Unit I: Introduction- Principles of Management: [12 Periods]

Overview of Management: Definition –Nature and scope of management- Importance - skills of managers–Levels of Management-Functional areas of management- Evolution of Management thoughts: Contribution of F.W .Taylor, Henri Fayol, Elton Mayo, Peter F. Drucker's -Management: a science or an art

Unit II: Planning: [12 Periods]

Planning: Definition -Nature and purpose – Planning process – Importance of planning – types of plan-Decision making - Definition –steps and process and various types of decisions.

Unit III: Organizing: [12 Periods]

Organizing: Definition -Types of organization - Organizational structure -Span of control - use of staff units and committees. Delegation: Delegation and Centralization. Centralization and Decentralization - Staffing: Definition- Sources of recruitment - Selection-Definition - process. Training-Definition-Types

Unit IV: Directing: [12 Periods]

Directing: Definition -Nature and purpose of Directing.- Principles – Motivation - Definition - Theories of Motivation (Maslow's, McGregor, ERG Theory, Herzberg two factor theory) – Leadership: Definition-Styles – Communication: Definition - Importance of Communication – Methods of Communication – Types – Barriers.

Unit V: Controlling: [12 Periods]

Controlling: Meaning and importance of controlling-control process-Budgetary and non-Budgetary Control Techniques-Requisites of an effective control system Relationship between planning and controlling – Need for co-ordination.

Text Book:

1. Principles of Management, Dingar Pagare, Sultan Chand & Sons Publications.2021

Reference Books:

- 1. Business Management, Dr. C.B. Gupta, Sultan Chand & Sons Publications.
- 2. Principles and Practice of Management, L M Prasad, Sultan Chand & Sons Publications. 2021

Web Resources:

 $1.\ https://d3bxy9euw4e147.cloudfront.net/oscmprodcms/media/documents/PrinciplesofManagement-OP.pdf$

Course Outcome					Prog	gramn	ne Ou	tcom	es				Programme Specific Outcome			
	P01	01 P02 P03 P04 P05 P06 P07 P08 P09 P010 P011 P012											PSO1	PSO2	PSO3	
CO1	1			1		2		3	3	2	1	2	1		2	
CO2			1		2		3		3			1		2		
CO3	1			2			3		3		3		1		2	
CO4		1	2			2	3		3	1		2		1		
CO5	1		2		2			3			2	3	1		3	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Regulations of Insurance	4	4	-	-	Core Theory
	Business					

The main aim of this course is to understand the Constitution of India. It is federal in nature in as much there is division of powers between the Centre and the States. Students completing this course will be able to be obtaining the knowledge including Union List, wherein the subjects included in this list are of the exclusive legislative competence of the Centre. Students will gain an understanding of Central Legislature is empowered to regulate the insurance industry in India and hence the law in this regard is uniform throughout the territories of India.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Explain insurance operation, including functions of insurance and insurance markets in India.
CO 2:	Apply the knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines.
CO 3:	Evaluate the Regulation of Indian Insurance Legislation and InsuranceAct1938.
CO 4:	Examine insurance business conducting Legislation and its environment in India
CO 5:	Develop valuable insights into the key principles and practices that regulate the business and International Trend

Unit I: Insurance Legislation:

[12 Periods]

Development of Insurance Legislation in India and Insurance Act 1938 -IRDAI Functions and Insurance Councils.

Unit II:	Licensing:

IRDAI and its Licensing Functions- Regulations on Conduct of Business.

Unit III: Rights of Policy holders:

[12 Periods]

[12 Periods]

Regulations on Conduct of Business- Policy Holders Rights of Assignment, Nomination and Transfer.

Unit IV: Dispute Mechanism:

[12 Periods]

Protection of Policy Holders Interest- Dispute Resolution Mechanism.

Unit V: Financial regulatory aspects:

[12 Periods]

Financial Regulatory Aspects of Solvency Margin and Investments-International Trends in Insurance Regulation.

Text Book:

1. IC 014- Principles of Insurance

Reference Books:

- 1. Dr. S. Subashini, Master Guide for Regulations of Insurance Business, the Maples Publications, 2018.
- 2. Dr. Rakesh Agarwal, Guide to Regulation on Insurance Business, The Insurance Times, 7thEdition, 2017.

Web Resources:

Regulations 2024

2. https	2. https://ambitiousbaba.com/wp-content/uploads/2019/01/IC-14-regulations.pdf														
Map	Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:														
Course Outcome		Programme Outcomes Programme Specific Outcome													
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		3		3	1	3	3	3	1	2	1	3	1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Managerial Economics	4	5	-	-	Theory

Course Introduction: This Subject provides enough insights on the concept of managerial economics. It also helps independent businessperson to take various decisions pertaining to price, quantity and market equilibrium.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will able	
CO 1:	Apply economic reasoning to the analysis of selected contemporary economic	c Problems
CO 2:	Understand how households (demand) and businesses (supply) interact in	
CO 3:	various market structures to determine price and quantity of good produced and consumed	s and services
CO 4:	Analyse the efficiency and equity implications of government interferen	nce in Markets
CO 5:	Evaluate the intent and outcomes of government stabilization policies desimacroeconomic problems	gned to correct
Unit I:	Introduction of managerial economics:	[12 Periods]

Unit I: Introduction of managerial economics: [12 Periods]

Meaning and Importance of Managerial Economics: Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.

Unit II: Demand Forecasting: [12 Periods]

Demand Forecasting- Introduction – Meaning and Forecasting – Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods- Statistical Methods- Demand Forecasting for a New Products.

Unit III: Law of Supply: [12 Periods]

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply– Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

Unit IV: Meaning of production: [12 Periods]

Introduction – Meaning of Production and Production Function – Cost of Production.

Unit V: Business cycles: [12 Periods]

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

Text Book:

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company- 2004

Reference Books:

- 1. Managerial Economics Dean Joek Prentice Hall of India-2015
- 2. Dholakia R & Oth Micro economics for management students Oxford University

Web Resources:

1. https://nibmehub.com/opac-service/pdf/read/Managerial%20Economics%20hir.pdf 2.

Course Outcome					Pro	gramı	ne Ou	tcome	es				Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	PO12	PSO1	PSO2	PSO3	
CO1	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3	
CO2	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2	
CO3	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3	
CO4	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3	
CO5	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Research Methodology	4	5	-	-	Theory

Course Introduction: Research Methods introduces students to the nature, scope, and significance of research and research methodologies. Additionally, the course studies primary and secondary research methods with applications to specific problems, using qualitative and quantitative designs for individual investigation on current problems within a student's area of interest. Students will complete an individual research proposal based on a business topic of interest, using the course's Text Book and selected scholarly and peer reviewed sources.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will able						
CO 1:	To know the basic of research and formation of problems						
CO 2:	Understand and apply the major types of research designs and errors						
CO 3:	Formulate clearly defined scaling techniques and report writing						
CO 4:	Analyze and summarize the basic terms such as mean, medium and mode						
CO 5:	To comprehend T-Test, Chi Square-Test						
Unit I:	Introduction- Business Research:	[12 Periods]					

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research Process-Research design– Identification, Selection and formulation of research problems- Setting objectives – literature review

Unit II: Sampling: [12 Periods]

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys - pilot study and final collection of data

Unit III: Scaling techniques: [12 Periods]

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Hypothesis -Measures of Central tendency – Mean – Median - Mode-Standard deviation – Correlation – simple & multiple correlations...

Unit IV: Test of Significance: [12 Periods]

Test of significance – 't' Test - large sample, test of significance for attributes, analysis of variants - Chisquare test and ANOVA test – Ranking Concept & Methods

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Unit V: Interpretation and Report writing: [12 Periods]

Interpretations - Report writing- Types of Reports - contents and style of reports - Usage of Tables and Charts - Steps in drafting reports - Reference - Bibliography

Text Book:

1.. Kothari - 4th Edition Business Research Methods

Reference Books:

- 1. Emory Business Research Methods
- 2. Rummel & Ballaine -Business Research Methods

Web Resources:

1. https://kosalmath.wordpress.com/wp-content/uploads/2010/08/introduction-to-research-methods.pdf2. $\underline{\textbf{h}}$

Course Outcome		Programme Outcomes										Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	PO12	PSO1	PSO2	PSO3
CO1	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3
CO2	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2
CO3	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3
CO4	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3
CO5	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2

Skilled Enhancement Course

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Ms Office	4	4	-	-	Practical

Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
CO 2:	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.
CO 3:	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the
CO 4:	internationally accepted Internet and Computing Core (IC3) standards.
CO 5:	Relate real-life MS Word applications for professional or personal use.

Unit I: MS Word:

- 1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
- 2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
- 3. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation

Unit II: MS Excel

- 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
- 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.
- 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

Unit III: MS Powerpoint

- 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
- 2.Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

Unit IV: MS Access

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2.Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

Unit V: MS Access

Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

Text Book:

1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher2010.

Reference Books:

- 1. Introduction to Computers, Peter Norton, Tata McGraw HillCompanies-2010
- 2. Computer Fundamentals, P. K. Sinha, Tata McGraw HillCompanies-2010

Web Resources:

1. https://www.rgycsm.org/admin/gpsdownload/1702861677MICROSOFT-0FFICE-BOOK.pdf

Course Outcome		Programme Outcomes										_	Programme Specific Outcome		
	P0 1	PO2	P03	P04	PO5	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3
CO1	3		2		3		1	1		2	2	1	3		2
CO2		3	1	1	2		3	3	3	2	2	3	2	3	2
CO3	1	3		2	2	3		2			3	3		2	2
CO4	1	1	1		3	3		2	1	3	1	1	3	3	
CO5	1	3		3	1	1			3	2		2	3	3	1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Technical Analysis	2	0	-	2	Practical

To basic understanding about the stock markets. Taking cues from the previous module, we now know that developing a well-researched point of view is critical for stock market success. A good point of view should have a directional view

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To Conduct an in-Depth Analysis of a Specific Component of stock markets and Relate it to investments.
CO 2:	Analyze the Environment of a stock markets from the Legal & Regulatory, Cultural, Political, Technological and Natural Perspectives.
CO 3:	Critically Assess the Social Responsibility of stock markets Using Selected Strategic Tools
CO 4:	To serves as the best way to summarize the trading action for the given time period, we need a charting technique that displays this information in the most comprehensible way
CO 5:	To know the structural changes of Commodity Channel Index .

Unit I: Concepts: [12 Periods]

Introduction of Technical Analysis - Support and resistance - Trend line (technical analysis) - Breakout (technical analysis) - Market trend - Dead cat bounce - Pivot point - Dow Theory

Unit II: Charts: [12 Periods]

Candlestick chart – Open-high-low-close chart - Line chart - Point and figure chart - Kagi chart - Chart Pattern: Chart pattern, Head and shoulders (chart pattern), Cup and handle, Double top and double bottom, Triple top and triple bottom, Broadening top, Price channels, Wedge pattern, Triangle (chart pattern), Flag and pennant patterns, The Island Reversal, Gap (chart pattern)

Unit III: Volume: [12 Periods]

Volume (finance) - Accumulation/distribution index - Money Flow Index - On-balance volume - Volume Price Trend - Force Index - Negative volume index

Unit IV: Volatility: [12 Periods]

Volatility (finance) - Average True Range - Bollinger Bands - Donchian channel - Standard deviation

Unit V: Advance decline line: [12 Periods]

Advance decline line - Commodity Channel Index - Coppock curve - Keltner channel - McClellan Oscillator - Ulcer Index - Ultimate Oscillator

Text Book:

1. Ultimate Oscillator at StockCharts.com

Reference Books:

- 3. The Ultimate Oscillator, by Larry Williams, Technical Analysis of Stocks and Commodities magazine
- 4. Ultimate Oscillator at ChartFilter.com

Web Resources:

2. http://www.stockcharts.com/education/IndicatorAnalysis/indic_ultimate.html

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Course Outcome		Programme Outcomes									Programme Specific Outcome				
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3
CO1	1			1		2		3	3	2	1	2	1		2
CO2			1		2		3		3			1		2	
CO3	1			2			3		3		3		1		2
CO4		1	2			2	3		3	1		2		1	
CO5	1		2		2			3			2	3	1		3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Tally prime with ERP 9	4	5	-	-	Practical

To Provide knowledge on company creation and preparation of charts using Tally Packages

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will						
CO 1:	Create company using various features of Tally.						
CO 2:	Prepare Statement of Trading/Profit and loss Account and Balance Sheet						
CO 3:	Prepare Inventory Report and Stock summary						
CO 4:	Prepare Bank Reconciliation Statement.						
CO 5:	Compute the GST for Business Transactions						
Unit I:	Fundamentals and Chart of Accounts	[12 Periods]					

- 1. Create company in the name of —Rathinam & Co|| in tally prime with VAT options. Accounts with Inventory option. Financial accounting year 01.04.2024 on wards.
- 2. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2024 in -Rathinam & Co

Name of Ledger	Account Groups	Amount
Equity Share Capital	Capital Account	26580000
General Reserve	Reserve and Surplus	2560000
Capital Reserve	Reserve and Surplus	598500
Loan from HDFC	Secured Loan	5000000
Ranbir Ltd Goswami Pvt Ltd	Sundry CreditorsSundry Creditors	254100
Randii Ltu Goswaiii Fvt Ltu	Sundry Creditors Sundry Creditors	225000
Provision for doubtful debts	Provisions	15000
Outstanding Rent	Outstanding Expenses	16500
Outstanding Telephone bill	Outstanding Expenses	35000
Outstanding A M C	Outstanding Expenses	17514
Profit and Loss Account**	Primary	675420
Land & Building	Fixed Assets	5085410
Plant & Machinery	Fixed Assets	6085011
Furniture & Fixture	Fixed Assets	458700
Computer & Peripherals	Fixed Assets	1045210
Investment in Shares	Investments	2254500
Ahin Dret Led Comai Led	Consider Deletera Consider Deletera	250000
Abir Pvt LtdSuraj Ltd	Sundry DebtorsSundry Debtors	350000
Closing Stock*	Stock – in- Hand	2545800
Prepaid Insurance	Current Assets	45120
Loan to Employee	Loans and Advances (Assets)	158400

Cash**	Cash in Hand	185200
I C I C I Bank	Bank Accounts	17513683

^{*}Do not create Closing Stock ledger as we are maintaining company as Accounts with Inventory

Unit II: Inventory Accounting and cost centre

[12 Periods]

3. Create Godown Entries for the Various Goods and Various Location of the country.

Item Description	Total	Main Location	Chennai	Rate per	Cost price
	quantity (No)	(No)	Location (No)	(No)	No (Rs)
TELEVISION					
Onida 14 Inches 21 inches	180	100	80	200	360000
	200	100	100	350	70000
Toshiba 16 Inches 21 Inches	450	300	150	150	67500
	300	200	100	600	180000
ELECTRONICS LAPTOPS Dell Acer Apple	200	180	20	500	35000
	100	50	50	400	40000
	400	200	200	250	90000
REFRIGERATORS LG 14 Inches 21 Inches Samsung 14 inches 21 Inches	400	200	200	150	24000
	500	250	250	250	32000
	200	150	50	250	36000
	300	150	150	300	40000

4. Create the following Cost categories:

Category Name	Allocate Revenue Items	Allocated Non Revenue .Items
Printing Media	Yes	No
Electronic Media	Yes	No
Car	Yes	No

^{**} Do not create these ledgers, alter the ledgers and put opening balance.

Create the following C	ost Centers:		
Category	Name	Under	
Electronic Media	Star Network	Primary	
Electronic Media	Zee Network	Primary	
Electronic Media	Star Plus	Star Network	
Electronic Media	Star Sports	Star Network	
Electronic Media	Zee Sports	Zee Network	
Printing Media	Times of India	Primary	
Car	WB-02-D-1526	Primary	
Car	WB-03-C-2056	Primary	

01-06-24 Rs 10,000 paid for Advertisement in Zee Sports by Cheque no 101204 of ICICI bank

01-06-24 Rs. 8500 paid for Advertisement in Times of India in cash

02-06-24 Rs. 5000 paid for Advertisement in Telegraph in cash

01-07-24 Rs. 3500 paid for Car expenses relating to Car No. WB-03-C-2056

01-07-24 Rs. 10000 paid for Advertisement in Star Plus in cash

02-07-24 Rs. 8750 paid for car expenses relating to Car No. WB-02-D-1526

Show the report [Display 2 Statements of Accounts 2 Cost centre 2 Category summary]

Unit III: Bank Reconciliation Statement

[12 Periods]

5. Using the following vouchers prepare Bank Reconciliation Statement on 02-06-2023

	Bank Statement for the period of 1-4-2023 to 2-6-2023												
Voucher Date	Particulars	Cheque No:	Clearing Date	Deposit	Withdrawal	Balance							
1/4/2024	Opening Balance					Rs. 17,513,683.00							
2/4/2024	Ranvir Ltd	101201	2/4/2023		Rs. 65,000.00	Rs. 17,448,683.00							
2/4/2024	Clearing	156201	1/5/2023	Rs. 5,000.00		Rs. 17,453,683.00							
1/5/2024	Clearing	658400	2/5/2023	Rs. 130,000.00		Rs. 17,583,683.00							
2/5/2024	Cash Deposit		2/5/2023	Rs. 15,000.00		Rs. 17,598,683.00							
	BSNL												
2/5/2024	Telephone	101202	31/5/23		Rs. 35,000.00	Rs. 17,563,683.00							
1/6/2024	Cash Withdrawal	101203	1/6/2023		Rs. 25,000.00	Rs. 17,538,683.00							
1/6/2024	Clearing	157210	2/6/2023	Rs. 200,000.00		Rs. 17,738,683.00							
1/6/2024	AD Agency	101204	2/6/2023		Rs. 10,000.00	Rs. 17,728,683.00							

Unit IV:

TDS Deduction Entries

[12 Periods]

6. Pass the following TDS Deduction Entries using Journal Mode with TDS Deduction (ALT+S)

02-07-24

Pass the TDS Deduction entry for Asha Cooperative Society against Bill No: Asha/Rent/001.

02-07-24

Pass the TDS Deduction entry for MR. J. KAPOOR. against BL/COM/JK/005

02-07-24

Outstanding Amount of Wipro Ltd paid by cheque no: 101205 of ICICI Bank.

02-07-24

Outstanding balance of Rs. Mr. J. Kapoor cleared in cash

31-07-24

Outstanding amount of Asha Cooperative society paid by cheque no: 101206 of ICICI bank.

Unit V: Ratio Analysis [12 Periods]

- 7. Given the following financial data for DEF Corporation, calculate the following ratios using Tally Prime:
 - 1. Current Ratio
 - 2. Quick Ratio
 - 3. Gross Profit Margin
 - 4. Net Profit Margin
 - 5. Return on Assets (ROA)
 - 6. Return on Equity (ROE)
 - 7. Debt to Equity Ratio
 - 8. Inventory Turnover

Financial Data

- Current Assets: ₹500,000
- Inventories: ₹100,000
- Current Liabilities: ₹200,000
- Total Assets: ₹1,000,000
- Total Equity: ₹600,000
- Total Debt: ₹400,000
- Revenue: ₹800,000
- Cost of Goods Sold (COGS): ₹560,000
- Net Income: ₹80,000
- Average Inventory: ₹90,000
- Average Accounts Receivable: ₹60,000
- EBIT (Earnings Before Interest and Taxes): ₹120,000
- Interest Expense: ₹20,000

Text Book:

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

Reference Books:

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

Web Resources:

https://help.tallysolutions.com/tally-prime/india-gst-composition/purchases-under-composition-gst-tally/

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Madding of Course Outcom	ie willi i ivzialilile vultul	ne and Programme Specific Outcome:

Course Outcome					Pr	ogram	me Out	comes					Programme Specific Outcome			
	P01	PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PO11 PO12											PSO1	PSO2	PSO3	
CO1	1	2	1	2	3	1	2	2	1	3	2	1	2	2	1	
CO2	2	3	3	2	1	1	2	1	2	3	3	1	1	1	2	
CO3	3	2	2	1	3	2	1	3	2	1	2	1	2	3	2	
CO4	1	1	2	2	1	3	2	1	1	2	1	2	1	2	1	
CO5	2	3	1	2	2	2	1	2	3	1	2	1	2	1	3	

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Data Analysis Using SPSS	4	5	-	-	Practical

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 Focus on: Skill Development/ Entrepreneurship / Employability / Research

CO 5:	Data creation, cleaning and managements.									
	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.									
CO 4:	Analysing data when normality assumption for data does not hold, i.e., the data does									
CO 3:	Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.									
CO 2:	Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods									
CO 1:	Presenting data using relevant tables, graphical displays, and summary statistics.									
Course Outcomes	On completion of this course, students will									

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.

	2.0	4.5	4.3	2.5	2.5	2.5	3.0	4.5
ĺ	4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5
ſ	5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9
ĺ	6.1	7.2	6.3	6.5	6.3	6.3	7.0	4.0

Unit II: Analyse the Variance

[12 Periods]

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

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Unit III: Correlation Coefficient

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

Ag	e 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.

Unit IV: Minimum, Maximum and Standard Deviation

[12 Periods]

[12 Periods]

The data given below represents the scores of 12 students in an examination. Find out the Minimum, Maximum and Standard Deviation? Explore the various marks.

Name	A	В	С	D	Е	F	G	Н	I	J	K	L
Mark	38	36	24	48	42	40	38	34	34	39	48	40

Unit V: Pie Chart

[12 Periods]

Preparing the Pie Chart for the following data

Family Expenses	Food	Rent	Travel	Education	Others	Savings
Percentage	21	9	8	14	19	29

Text Book:

1. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc

Reference Books:

1. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.

Web Resources:

https://www.studocu.com/in/document/mahatma-gandhi-university/bcom-computer-application/spss-practical-questions-new/84451747

https://gtk.uni-miskolc.hu/files/11206/SPSS+Tutorial+and+excersise+book.pdf

Course Outcome		Programme Outcomes											Programme Specif Outcome		
	P01	P02	PO3	P04	P05	P06	P07	P08	P09	PO10	P011	PO12	PSO1	PSO2	PSO3
CO1	1	2	1	2	3	1	2	2	1	3	2	1	2	2	1
CO2	2	3	3	2	1	1	2	1	2	3	3	1	1	1	2
CO3	3	2	2	1	3	2	1	3	2	1	2	1	2	3	2
CO4	1	1	2	2	1	3	2	1	1	2	1	2	1	2	1
CO5	2	3	1	2	2	2	1	2	3	1	2	1	2	1	3

Elective

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Indian Banking Systems	4	5	0	0	Theory

Indian Banking system of a country is closely related to the economic development. There is drastic change in the functioning of financial system in this era of liberalization, privatization, and globalization. The purpose of including Indian banking system as a subject is to give a clear understanding and knowledge of banking system in the present scenario.

Course Focus on: Skill Development/Entrepreneurship/Employability/Research

Course Outcomes	On completion of this course, students will
CO 1:	Make the students to aware of the fundamentals of banking and knowledge of banking operations
CO 2:	Analysis the Role and organization structure of Indian banking system
CO 3:	Relate the Regulation of Indian Banking Act 1949 and their Progress & performance
CO 4:	Acquaint the students with Bank Nationalization Process and its effects
CO 5:	Apply the impart knowledge about functions, role and monitory policy of Reserve Bank of India

Unit I: Introduction: [12Periods]

Indian banking system: structure and organization of bank- Reserve Bank of India- Apex banking institution-Commercial banks- Regional rural banks- Local Area Banks- Co- Operative Banks- Development banks.

Unit II: SBI: [12Periods]

State Bank of India: Brief History; objectives; Functions; - Organization & Management of State Bank of India -Working and progress- Evolution of State Bank of India, -Subsidiary Banks to State Bank of India. Role of State Bank of India

Unit III: Banking regulations:

[12Periods]

Banking Regulation Act, 1949-History; Social control- Banking Regulation Act as applicable to banking companies and public sector banks-Private sector Banks in India- Their Progress & performance after 1969. Foreign banks in India: -Their progress & performance, Regulation of Foreign bank in India.

Unit IV: Nationalized Banks:

[12Periods]

Nationalized Banks Social control over banks, Nationalization of banks - Arguments for & against Nationalization, Objectives of Mobilization, Create development & Priority sector Lending Lead Bank Scheme.

Unit V: RBI: [12Periods]

Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness

Text Book:

1. Basu A.K: Fundamentals of Banking-Theory and practice; A MukerjeeandCo.,Calcutta

Reference Books:

- 1. Sayers R.S: Modern Banking; OxfordUniversityPress.Panandikar S.G
- 2. Mithani DM: Banking in India;OrientLongman

Web Resources:

1. https://financialservices.gov.in/beta/en/banking-overview

Course Outcome		Programme Outcomes											Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		2		3	1	3	3	3	1	2	1	3	1

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Course Title	Credit	Lecture	Tutorial	Practical	Type
Principles of Auditing	4	6	0	0	Theory

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Course Focus on: Skill Development

Course Outcomes	On completion of this course, students will
CO 1:	To Articulate knowledge of fundamental audit concepts.
CO 2:	To Apply critical thinking skills and solve auditing problems through the use of case Studies.
CO 3:	To Explain the legal framework under which Internal Control, Internal Check and Internal Audit.
CO 4:	To Demonstrate the ability to undertake research on significant auditing issues and to keep up to date with developments in auditing voucher.
CO 5:	To Outline the role of verification and valuation of assets.

Unit I: Introduction- Auditing:

[12 Periods]

Introduction - Auditing: Meaning - Definition - Evolution - Objectives Importance - Types of Audit - Standards of Auditing - Procedure for issue of standards by AASB.

Unit II: Appointment & Qualification od Auditors:

[12 Periods]

Auditor and execution of audit - Appointment - Qualification and Disqualification - Qualities - Remuneration - Removal - Rights - Duties - Civil and Criminal Liabilities of Auditors - Commencement of Audit - Engagement Letter - Audit Program - Audit Note Book - Audit Workbook - Audit Markings.

Unit III: Internal check & Internal audit:

[12 Periods]

Internal control, internal check and internal audit: Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Audit.

Unit IV: Voucher:

[12 Periods]

Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

Unit V: Verification and valuation of assets:

[12 Periods]

Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

Textbook:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House edition 7^{th} 2020.

Reference Books:

- 1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers 2023.
- 2. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

Web Resources:

1. https://core.ac.uk/reader/288070450

Course Outcome		Programme Outcomes											Programme Specific Outcome		
	P01	P02	PO3	P04	P05	P06	P07	P08	P09	P010	P011	PO12	PSO1	PSO2	PSO3
CO1	2	3	3	1		3	1		3		1		3	1	2
CO2	1	1	3	1	2	1		1	1		2		3		1
CO3	1		3		1	3		1	1		1			2	
CO4	3	1		2		3	1		3					3	
CO5	3	1		2		3	1	3	3		3		3	1	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Digital Banking	4	5	-	-	Elective

A digital bank represents a virtual process that includes online banking and beyond. As an end-to-end platform, digital banking must encompass the front end that consumers see, the back end that bankers see through their servers and admin control panels.

Course Focus on: / Entrepreneurship / Employability / Research

Course Outcomes	On Skill Development completion of this course, students will
CO 1:	Acquire knowledge of terms in connection with Digital Banking
CO 2:	To acquire the knowledge about the need of customer education and awareness for digital products such as cards, ATM's, POS terminals.
CO 3:	Understand the implementation of digital banking products & use of various social platforms for having a competitive edge in the market
CO 4:	Comprehend the personal financial planning and investing skills
CO 5:	To understand the digital disruptions and its concepts in banking
Unit I	Introduction To Digital Banking [12 Periods]

Unit I: Introduction To Digital Banking [12 Periods]

Introduction to Banking- Introduction to Digital Banking- Need and importance of Digital Banking- Channels of Digital Banking- Digital Banking Products: Introduction and need for Digital Banking Products.

Unit II: Features and Functions [12 Periods]

ATM: Meaning – Characters – Features – Functions – service available from ATM – Cash Deposit – Cash Withdraw – loan enquiry – Last few transactions – Balance – fund transfer – ticket booking – payments – ATM card – Pin Number.

Unit III: Internet Banking [12 Periods]

Internet Banking: Introduction – World Wide Web – Net banking account opening – Username and Password – secrecy of maintaining One Time Password – Net Banking Services – Fund Transfer – Make Payment

Unit IV: Business Valuation [12 Periods]

National Electronic Fund Transfer (NEFT): Introduction – Meaning – Functions – services. Real Time Gross Settlement (RTGS): Introduction – Meaning – Functions – Service infrastructure requirement – RTGS transactions

Unit V:	Security features	[12 Periods]
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Security features SFMS: formats of SFMS – SFMS transaction – security aspects – RAS: requirements of RAS – application – security features of RAS – IT Act: legal status – electronic records Cybercrime and law.

Text Book:

1.Dr. M. Ganesan, Dr. A. Saravanakumar DIGITAL BANKING., Shanlax Press, Tamil Nadu, India 2021

Reference Books:

1.An introduction to Information Technology by Dr.Srinivasa Vallabhan, Sultan Chand & Sons 2.Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications

Web Resources:

https://archive.nptel.ac.in/content/syllabus_pdf/110107080.pdf

Course Outcome					Prog	gramı	ne Ou	tcome	es				Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3	
CO1	3	2	3	1	1	3	1	2	2	3	2	3	2	2	3	
CO2	3	3	2	2	2	3	2	1	2	3	3	1	3	1	2	
CO3	2	3	2	3	1	2	3	2	3	2	1	2	3	2	1	
CO4	3	2	1	2	3	2	1	3	2	2	1	3	2	3	2	
CO5	2	1	3	3	1	3	2	2	1	2	1	2	1	2	3	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Entrepreneurial Development	4	5	0	0	Theory
	Programme					

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

Course Focus on: Skill Development

Course Outcomes	On completion of this course, students will
CO 1:	To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure
CO 2:	To develop student's ability to create, lead and coordinate projects within the textile and fashion sector. It also intends to provide tools and methods in order to make use of entrepreneurial thinking to develop a business project
CO 3:	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses
CO 4:	To understand process of women entrepreneur and how faced their problems
CO 5:	To understand difference between Micro, small and medium Enterprises

Unit I: Introduction- Entrepreneurship

[12 Periods]

Basics of Entrepreneurship- classification of Entrepreneurship- Importance of Entrepreneurship-difference between Entrepreneurship and employment – Entrepreneurial skills- current trends.

Unit II: Management skill:

[12 Periods]

Business management skills - Internal skills - Financial management - Operating management - Manpower management - Material and Inventory management.

Unit III: Marketing management:

[12 Periods]

Business management skills- External skill – Marketing Management- Sales Management– Business opportunities – Market Survey and Strategy- investment and investors relations- Business Outreach and promotions.

Unit IV: Schemes & Funding:

[12 Periods]

Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India- NRLM- TRYSEM- SIDCO- DIC s.

Unit V: Business plan:

[12 Periods]

Business plan preparation: plan format- proposal preparation – business pitching – EDP- Feasibility Report-successful enterprises-case studies.

Text Book:

1. C.B. Gupta and S.P. Srinivasan, Entrepreneurial Development, SULTAN CHAND SONS 1 January 2022

Reference Books:

- 1. S.S. Khanka, Entrepreneurial Development. S Chand & Co Ltd revised edition, 2020
- 2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.

Web Resources:

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1. https://books.google.co.in/books?id=303sDwAAQBAJ&printsec=frontcover#v=onepage&q&f=false

Course Outcome					Prog	gramn	ne Ou	tcom	es				Progra		Specific
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3
CO1	2	3	3	1		3	1		3				3	1	2
CO2	1	1	3	1	2	1		1	1				3		1
CO3	1		3		1	3		1	1					2	
CO4	3	1		2		3	1		3					3	
CO5	3	1		3		3	1	3	3				3	1	2

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Goods & Service Tax	4	4	-	0	Theory

Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer.

Course Focus on: Skill Development/Entrepreneurship/Employability/Research

Course Outcomes	On completion of this course, students will
	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO 3:	Evaluate and synthesis information and existing knowledge from a number of sources.
CO 4:	Communicate ideas effectively in informal group discussions
	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

UnitI: Introduction: [12Periods]

Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Cannon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues – Development of Indirect Taxation.

UnitII: Customs Law [12Periods]

Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty - Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure - Exemptions - Customs Duty Drawback - Duty Free Zones - Offense and Penalties

UnitIII: Introduction to GST: [12Periods]

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts-Features of GST-Benefits of GST - GST working Mechanism - GST rate and taxes on GST - Goods and Service Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law - Charge ability for GST - Composition Scheme.

UnitIV: Supply: [12Periods]

Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-Place of supply-Provision relating to place of supply - Valuation mechanism - Input tax credit Mechanism - Payment mechanism - Registration under GST - Rules

UnitV: Registration under GST: [12Periods]

Registration under GST: Return Filing – Rules - Refund Provision in GST - E-commerce – Operators – TDS/TCS - Small scale exemption.

Text Book:

1.Datey, V.S. (2015).Indirect Taxes. Mumbai, Taxmann Publications Private Limited. (2017). Simplified Approach to GST – A Ready Reference.

Reference Books:

- 1. Balachandran, V.(2006). Indirect Taxation. New Delhi, Sultan Chand and Sons.
- 2. Mittal, J.K. (2015). Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

WebResources:

1. https://cbic-gst.gov.in/gst-goods-services-rates.html

Course Outcome					Prog	gramn	ne Ou	tcom	es				Progra		Specific
	P01	P02	PO3	P04	P05	P06	P07	P08	P09	P010	P011	P012	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	1	3		2	1	3	3
CO2		3	2	3	1	3	2	3	2		2				3
CO3	3	3	3		3		3	3		1		3		3	3
CO4	3	3			1	3	3		3		3		2	3	3
CO5	3	2	2	1	3		3		3	1	2		1	3	2

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Markets and Institutions	4	4	-	0	Theory

Upon successful completion of Financial Management, the student will be able to: Demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology

Course Focus on: Skill Development/Entrepreneurship/Employability/Research

Course Outcomes	On completion of this course, students will
CO 1:	To introduce students to the world of financial services
	To enrich student's understanding of the fundamental concepts and working of financial service institutions
	To equip students with the knowledge and skills necessary to become employable in the financial service industry.
	To differentiate between fund based and fee based financial activities of the Indian financial system.
	To acquire an understanding of various concepts related to leasing, hirepurchase, factoring, bill discounting, VC and Merchant banking.

Unit I: Introduction: [12Periods]

Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulations.

Unit II: Money Market:

[12Periods]

Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc.; Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.

Unit III: Commercial Bank:

[12Periods]

Reserve Bank of India: and Commercial Bank Organization, management, and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions -MFIs

Unit IV: Insurance sector:

[12Periods]

Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.

UnitV: [12Periods]

Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

Text Book:

1. E Gardon& K Natarajan: Financial Markets & Services, HPH, 7th Edition, Mumbai

Reference Books:

- 1. V.A. Avadhani: Financial Services in India, HPH, 2009, 1st Edition.
- 2. Khan. M. Y., "Financial Services", 2010, 5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi.

Web Resources:

 ${\it 2. } {\it https://www.mheducation.com/highered/product/financial-markets-institutions-saunders-cornett/M9781260772401.html}$

Course Outcome					Prog	gramn	ne Ou	tcome	es				Progra		Specific
	P01	P02	PO3	P04	P05	P06	P07	P08	P09	P010	P011	P012	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	1	3		2	1	3	3
CO2		3	2	3	1	3	2	3	2		2				3
CO3	3	3	3		3		3	3		1		3		3	3
CO4	3	3			1	3	3		3		3		2	3	3
CO5	3	2	2	1	3		3		3	1	2		1	3	2

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	International Financial Management	2	0	0	4	Theory

The aim of the course is to give students an understanding of how and why financial strategies and policies are determined in international companies, and what is behind managers' decisions on corporate finance.

Course Focus on: Skill Development/Entrepreneurship/Employability/Research

Course Outcomes	On completion of this course, students will
CO 1:	To know the different about international financial management compared to domestic financial management
CO 2:	understand how the value of a company is affected by managements choice of capital structure and dividend policy.
CO 3:	To understand the role as a global citizen and the global impact of the foreign exchange market.
CO 4:	understand that international financial management requires an understanding of cultural, historical and institutional differences with a potential effect on corporate governance
CO 5:	understand that international financial management requires an understanding of cultural, historical and institutional differences with a potential effect on corporate governance

Unit I: Introduction: International Financial Management: [12Periods]

Introduction: An overview, Importance - nature and scope of International Financial Management - Domestic FM Vs. IFM - International Business Methods - Recent changes and challenges in International Financial Management.

Unit II: Foreign Trade: [12Periods]

Foreign Trade Finance: -concept of foreign trade finance-concepts of financing exports and financing imports and documentary collections-factoring, forfeiting and countertrade-International Capital Structure- international capital structure-cost of capital-the capital structure of MNCs-cost of capital in segmented versus integrated markets

Unit III: Foreign Exchange Market: [12Periods]

Foreign Exchange Market: Function and Structure of the Forex markets - major participants - types of transactions and settlements dates- Foreign exchange quotations - Process of arbitrage - speculation in the forward market - Currency Futures and Options Markets - Overview of the other markets - Euro currency market-Euro credit market-Euro bond market-International Stock market.

Unit IV: Exchange Rates: [12Periods]

Exchange Rates: Measuring exchange rate movements, Factors influencing exchange rates. Government influence on exchange rates – exchange rate systems. Managing Foreign exchange Risk. International arbitrage and interest rate parity.

UnitV:	Interest rates:	[12Periods]

Relationship between inflation, interest rates and exchange rates – Purchasing Power Parity - International Fisher Effect – Fisher Effect- Interest Rate parity-Expectations theory

Text Book:

- 1. Alan. C Shapiro & Peter Moles International Financial Management
- 2. Prof. Madhu VIJ International Financial Management

Reference Books:

- 1.Advanced Financial Management: Kohok, M. A., Everest Publishing House
- 2. International Financial Management: Eun, C. S/ Resnick, B. G. TMH Publication
- 3. International Financial Management: Apte, P. G. TM

Web Resources:

1. https://www.mheducation.com/highered/product/international-financial-management-eun-resnick/M9781260013870. html

Course Outcome	Programme Outcomes											Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	1	3		2	1	3	3
CO2		3	2	3	1	3	2	3	2		2				3
CO3	3	3	3		3		3	3		1		3		3	3
CO4	3	3			1	3	3		3		3		2	3	3
CO5	3	2	2	1	3		3		3	1	2		1	3	2

Course Code	CourseTitle	Credit	Lecture	Tutorial	Practical	Type
	Human					
	Resource					
	Management	4	5	-	0	Theory
						Ĭ

To enable the students to acquire knowledge of Human Resource Management. On successful completion of this course, the students should Have understood functions of HRM, Human Resource Planning, Recruitment and Selection, Performance Appraisal, Training and Development etc.,

Course Focus on: Skill Development/Entrepreneurship/Employability/Research

Course Outcomes	On completion of this course, students will
CO 1:	Acquired knowledge on HRM, its environment, methods of selection, and Interview techniques.
CO 2:	Gained knowledge on training and career development
CO 3:	Students learnt about remuneration and welfare measures.
CO 4:	Gained facts about labor relation and Industrial disputes
CO 5:	Students learnt about Human resource audit, nature and approaches

Unit I: Introduction- HRM:

[12Periods]

Human Resource Management - meaning, nature, scope and objective - Functions of HR Department - The Role of Human Resource Manager - Organization of HR department - Human Resource Policies and Procedures - Principles of HRM - HRM activities

Unit II: Manpower:

[12Periods]

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

Unit III: Performance Appraisal:

[12Periods]

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good Human relations - Punishment.

Unit IV: Wages & Incentives:

[12Periods]

Wages and Salary Administration - Incentive System - Labor Welfare and Social Security - Safety, Health and Security - Retirement Benefits to Employees.

Unit V: Grievance & Bargaining:

[12Periods]

Industrial Relations - Trade Unionism - Grievance Handling - Collective Bargaining and Worker's Participation in Management

Text Book:

1. V.S.P.Rao, "Human Resources of Management", Sultan Chand Publishing RevisedEdition, 2016. (Unit I to V)

Reference Books:

1. Tripathy, "Personnel Management and Industrial Relations", 21st Edition, 2013.

2.R.WayneMondy, "Human Resource Management", Pearson Publications, 1otH Edition 2011.

Web Resources:

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1. https://www.google.com/search?q=human+resource+Management+&sca_esv=79ff9b4c6b5b9f67&sca_upv=1&sxsrf

Course Outcome		Programme Outcomes											Progra		Specific
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PSO1	PSO2	PSO3
CO1	1			1		2		3	3	1	2	2		1	
CO2			1		2		3		3		2		3		
CO3	1	1		2			3		3	1		2		1	1
CO4		1	2			2	3		3		1		3		1
CO5	1		2		2			3		1	1	3		1	

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Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Services Marketing	4	5	-	-	Theory

Course Introduction: To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will able							
CO 1:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products							
CO 2:	Demonstrate knowledge of segmentation and approach to target market.							
CO 3:	Develop strategies and positioning product/services in the market.							
CO 4:	Specify and analyze the consumers" expectation in services							
CO 5:	To acquire knowledge on emerging trends in service marketing.							

Unit I: NATURE AND SCOPE OF SERVICES [12 Periods]

Introduction- Meaning of services, - 7Ps of service marketing- 4 I"s characteristics of services-Difference between services and tangible products- Service sector - Classification of services-Growth of service sectors and service industries

Unit II: SEGMENTING AND TARGETING OF SERVICES [12 Periods]

Introduction- Need for segmentation of services- Bases of segmentation of services - Segmentation strategies in service marketing- Need for targeting- Approaches to Target Marketing.

Unit III: POSITIONING OF SERVICES [12 Periods]

Positioning of services- Positioning strategies for services- Positioning Through Product/Service Delivery Strategies- Positioning through Pricing Strategies- Positioning through Distribution Strategies- Positioning through Sales Promotion and Advertising, Service- Differentiation Strategies.

Unit IV: CONSUMER EXPERIENCE IN SERVICES MARKETING [12 Periods]

Introduction, Customer Expectations in Services- Service Costs Experienced by Consumer- The Role of customer in Service Delivery- Conflict Handling in Services- Customer Responses in Services,- Concept of Customer Delight.

Unit V: EMERGING ISSUES IN SERVICES MARKETING [12 Periods]

Introduction- Service Marketing in e-Commerce - e-Marketing, and Telemarketing Services-Service Marketing Research for Global Markets - Rural Markets- Innovations in Services Marketing, Ethical Aspects in Service Marketing

Text Book:

1. Services Marketing - Valarie Zeithaml, Mary Bitner - 6th Edition-TMH

Reference Books:

- 1. Services Marketing Christopher Lovelock PearsonPublications
- 2. Adrian Payne- The Essence of Service Marketing, Prentice- HallofIndia

Web Resources:

1

https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf

Course Outcome					Prog	gramı	ne Ou	tcome	es				Pro	gramn Outc	ne Specific ome
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	PO12	PSO1	PSO2	PSO3
CO1	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3
CO2	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2
CO3	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3
CO4	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3
CO5	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	COMMERCIAL					
	BANK	1	4	0	0	Theory
	MANAGEMENT	4	4	U	0	Theory

This course will examine management problems and policies of banks. The material to be covered will include: balance sheet management (liquidity, liabilities, spread management, and investment management), capital adequacy, cost of funds, bank profitability, planning and management systems, and the regulatory environment.

Course Focus on: Skill Development

Course Outcomes	On completion of this course, students will
CO 1:	To understand the basic problems of bank management.
CO 2:	To analyze bank regulations and policies.
CO 3:	To understanding of the basic issues involved in value creation and risk management for banking firm.
CO 4:	To evaluate bank profitability and risk management.
CO 5:	To examine the international bank environment, deposits, liquidity and capital to examine the international bank environment, deposits, liquidity and capital.

Unit I: Introduction:

[12 Periods]

Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff.

Unit II: Deposits:

[12 Periods]

Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.

Unit III: Investment management:

[12 Periods]

Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial.

Unit IV: Management of Finance:

[12 Periods]

Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue.

Unit V: Banking services:

[12 Periods]

Banking Services - Recruitment system - Foreign Exchange Management

Text Book:

1) Tannan ML: Banking- Law and practice in India; Indian Law House, New Delhi edition 29th year 2021.

Reference Books:

- 1. Radhaswami M and Basudevan A: Text Book of banking; s. Chand & co. NewDelhi.
- 2. Panikar K.K Banking -V Theory & system: Chand & co. NewDelhi.

Web Resources:

1. https://www.geektonight.com/commercial-bank-management-notes/

Course Outcome		Programme Outcomes									Programme Specific Outcome				
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO1 0	P01 1	P01 2	PSO 1	PSO 2	PSO3
CO1	2	3	3	1		3	1		3				3	1	1
CO2	1	1	3	1	2	1		1	1	1	1	1	3		3
CO3	1		3		1	3		1	1			2	2	2	3
CO4	3	1		2		3	1		3	1				3	3
CO5	3	1		2		3	1	3	3		1		3	1	1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management & Organizational Behaviour	4	4	-	-	Theory

Organizational behaviour is a foundation of corporate human resources, encompassing elements such as employee retention, engagement, training, and culture. Organizational behaviour is a subset of organizational theory which studies a more holistic way of structuring a company and managing its resources.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Unit I:	Nature of Management and Social Responsibilities of Management	[12Periods]					
CO 5:	To have an understanding and to develop good Work Culture and Climate in an Organization by working on both the Extrinsic and Intrinsic factors associated with the Organization to provide a Quality Work Life balance.						
CO 4:	To have an understanding on the different types of Leadership styles in order to recognize good and bad leadership for the organization.						
CO 3:	To understand the influence of Individual and Group Behaviour towards meeting the Organizational Goal.						
CO 2:	To have a understanding on the Theories of Motivation and Work Behaviour.						
	Behaviour.						
CO 1:	To have a good understanding on the framework of Organizational Behaviour and Management along with the Basic Behaviorial Science that influence Organization						
Course Outcomes	On completion of this course, students will						

Nature of Management: Social Responsibilities of Business - Manager and Environment Levels in Management - Managerial Skills - Planning - Steps in Planning Process - Scope and Limitations - Short Range and Long Range Planning - Flexibility in Planning ¬ Characteristics of a sound Plan - Management by Objectives (MBO) - Policies and Strategies - Scope and Formulation - Decision Making - Techniques and Processes.

Unit II: Organization Structure and Design [12 Periods]

Organizing: Organization Structure and Design - Authority and Responsibility Relationships - Delegation of Authority and Decentralization – Interdepartmental Coordination - Emerging Trends in Corporate Structure, Strategy and Culture - Impact of Technology on Organizational design - Mechanistic vs Adoptive Structures - Formal and Informal Organization.

Unit III:	Perception and Learning	[12 Periods]

Perception and Learning - Personality and Individual Differences - Motivation and Job Performance - Values, Attitudes and Beliefs - Stress Management - Communication Types - Process - Barriers - Effective Communication.

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Unit IV: Group Dynamics [12 Peri

Group Dynamics - Leadership - Styles - Approaches - Power and Politics - Organizational Structure - Organizational Climate and Culture - Organizational Change and Development.

Unit V: Management Approaches and Styles [12 Periods]

Comparative Management Styles and approaches - Japanese Management Practices Organizational Creativity and Innovation - Management of Innovation - Entrepreneurial Management - Benchmarking - Best Management Practices across the world - Select cases of Domestic & International Corporations -

Management of Diversity.

Text Book:

1. Fred Luthans, ORGANISATIONAL BEHAVIOUR, TataMcGraw-Hill, NewDelhi 2021

Reference Books:

- 1. Ricky Griffin, MANAGEMENT: PRINCIPLES & APPLICATIONS, Cengage, NewDelhi, 2020.
- 2. Tripathi & Reddy, PRINCIPLES OF MANAGEMENT, Tata McGraw-Hill, New Delhi, 2023.

Web Resources:

https://en.wikipedia.org/wiki/Wikipedia:Requested_articles/Natural_sciences/Environment_and_geology https://books.google.co.in/books/about/Management_and_Organisational_Behaviour.html?id=1XEMx7q1RikC

Course Outcome		G Outcomes											Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	PO12	PSO1	PSO2	PSO3
CO1	1	3	2	3	3	2	1	1	1	2	3	2	3	3	1
CO2	2	2	1	3	2	2	1	2	2	2	1	3	2	3	2
CO3	3	3	2	1	1	1	2	3	2	3	3	1	3	2	3
CO4	3	2	2	1	2	2	2	1	3	2	3	2	2	1	3
CO5	2	1	3	2	1	3	3	3	3	2	1	2	1	2	1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Health Insurance	4	4	-	-	Core Theory

This course will cover the whole or a part of the risk of a person incurring medical expenses, spreading the risk. Students can acquire the knowledge about overall risk of health care and health system expenses over the risk pool, also know the develop of a routine finance structure, such as a monthly premium or payroll tax, Claims to provide the money to pay for the health care benefits specified in the document of insurance agreement.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Criticize the principles of healthcare and provide an overview of health Insurance Industry in India and the marketing global set-up
CO 2:	Create a strong foundation of the fundamentals of Insurance documentation concepts, prospectus, conditions and warranties of health insurance
CO 3:	Give an in-depth understanding of the products, IRDA regulations and operational policies of health insurance
CO 4:	Apply the practical knowledge and Skills in the field of health insurance schemes
CO 5:	Determine the types of claims and challenges in health insurance management.

Unit I: Introduction to Health Insurance:

[12 Periods]

Introduction to Health Insurance and the Health system in India - Health Financing Models and Health Financing in India.

Unit II:	Health Insurance Products:
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[12 Periods]

Health Insurance Products in India - Health Insurance Underwriting.

Unit III: Health Insurance Policy Forms:

[12 Periods]

Health Insurance Policy Forms and Clauses - Health Insurance Data, Pricing & Reserving.

Unit IV: Regulatory and legal aspects of health insurance:

[12 Periods]

Regulatory and legal aspects of health insurance - Customer service in health insurance

Unit V: Health Insurance fraud:

[12 Periods]

Health Insurance fraud - Reinsurance

Text Book:

1. IC 27- Health Insurance

Reference Books:

- 1. Health Insurance Dr. Somil Nagpal
- 2. Health Insurance Mr. Rachin Aggarwal

Web Resources:

1. https://www.coursehero.com/file/54516120/IC-27-healthpdf/

Course Outcome		Programme Outcomes										Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		2		3	1	3	3	3	1	2	1	3	1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	MARINE INSURANCE	4	4	-	-	Theory

The course covers all aspects of marine insurance claims, from the history and developments through legislative changes to different aspects of handling a claim. By breaking down the fundamentals of process into bite sized chunks, it will leave the student with a good understanding of this subject as a whole.

Course Focus on: Skill Development / Entrepreneurshin / Employability / Research

Course Focus on: Skill Development / Entrepreneurship / Employability / Research									
Course Outcomes	On completion of this course, students will								
CO 1:	CO 1: To Understand the history, framework, practice, evolution and legal understanding International Marine Insurance.								
CO 2:	CO 2: Enrich their knowledge on key areas relating to the students familiar with the necessity of marine insurance contract, warranties and policies								
CO 3:	3: To make them understand the important part cargo insurance plays in shipping as well as having a general knowledge of individual covers and the terminology Used								
CO 4:									
CO 5:	· 1								
Unit I:	Introduction to Marine Insurance:	[12 Periods]							
Marine Insur	ance - Basic Concepts - Fundamental Principles								
Unit II:	Underwriting:	[12 Periods]							
77 1									

Underwriting - Cargo Insurance Coverages

Unit III: **General Insurance Products:** [12 Periods]

Type of Covers - Hull Insurance

Unit IV: Marine claims: [12 Periods]

Marine Claims – Recoveries - Role of Banker in Marine Insurance

Unit V: Reinsurance: [12 Periods]

Loss Prevention, Reinsurance and Maritime Frauds

Text Book:

1. IC 67- Marine Insurance

Reference Books:

- 1. Marine Insurance- Mr. A. N. kaikini
- 2. Marine Insurance- Mr. Madhuri Sharma

Web Resources:

1. https://ambitiousbaba.com/wp-content/uploads/2019/01/IC-67-marine-insurance.pdf

Course Outcome		Programme Outcomes										·	Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PO10	P011	P012	PSO1	PSO2	PSO3	
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3	
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1	
CO3	1		3		1	3		1	1		2		3	1		
CO4	3	1		2		3	1		3		3		3	3	1	
CO5	3	1		2		3	1	3	3	3	1	2	1	3	1	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Туре
	Fire &					
	Consequentia	4	4	-	-	Theory
	lLoss					
	Insurance					

In this course of Fire Insurance to learn about various features of fire insurance, characteristics of fire insurance, terms & conditions applied in fire insurance, on what all aspects fire insurance can be claimed, areas covered under fire insurance, what all benefits are covered under fire insurance, tax exemption policies, various other benefits attached to fire insurance are covered.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will						
CO 1:	1: Understand the risks covered under fire insurance policy and to enlist the						
CO 2: Characteristics of fire insurance contract.							
CO 3:	Examine the conceptual basis of each type of fire insurance policy and to comprehend important terms and methods.						
CO 4:	Evaluate the fire hazards and the prevention measures of various industries learn escape routes and emergency plans and understand the fire rules and regulations.						
CO 5:	Relate the properties those are covered under the claim to know the crucial aspects of survand to understand the doctrine of proximate cause.						
Unit I:	Introduction Fire & Consequential Loss Insurance:	[12 Periods]					

	OIIIt I.	indibude to the & consequential Loss insurance.								
Ī	Basic Principle	asic Principles and the Fire Policy - Add On Covers and Special Policies								
	Unit II:	Fire Hazards and Fire Prevention:	[12 Periods]							
	Fire Hazards	Fire Hazards and Fire Prevention - Erstwhile Tariff - Rules and Rating.								

Unit III: Underwriting.:

[12 Periods]

Documents - Underwriting.

Unit IV: Claims:

[12 Periods]

Claims – Legal Aspects - Claims – Procedural Aspects

Unit V: Consequential Loss Insurance:

[12 Periods]

Consequential Loss Insurance - Specialised Policies and Overseas Practice

Text Book:

1. IC 57 – Fire and Consequential Loss Insurance

Reference Books:

- 1. Fire and Consequential Loss Insurance Mr. V. P. Sharma
- 2. Fire and Consequential Loss Insurance Mr. Sameer Saxena

Web Resources:

1. https://ambitiousbaba.com/wp-content/uploads/2019/01/IC-57-fire-and-consequential.pdf

Course Outcome	Programme Ourcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PSO1	PSO2	PSO3
CO1	2	3	3	1		3	1		3	3	1	2	1	2	3
CO2	1	1	3	1	2	1		1	1	3		1	3	1	1
CO3	1		3		1	3		1	1		2		3	1	
CO4	3	1		2		3	1		3		3		3	3	1
CO5	3	1		2		3	1	3	3	3	1	2	1	3	1

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