

**DEPARTMENT OF B.COM**  
**(BANK MANAGEMENT)**

**ACADEMIC YEAR 2020-2021**

**SCHEME AND SYLLABUS**

## **INSTITUTION**

### **VISION**

To impart value-based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and universal brotherhood

### **MISSION**

M1	To strengthen the theoretical, practical and ethical dimensions of the learning process by fostering a culture of research and innovation among faculty members and students.
M2	To encourage long-term interaction between the academia and industry through the involvement of the industry in the design of the curriculum and its hands-on implementation
M3	To strengthen and mould students in professional, ethical, social and environmental dimensions by encouraging participation in co-curricular and extracurricular activities.

## **DEPARTMENT OF B. Com (BANK MANAGEMENT)**

### **VISION OF THE DEPARTMENT**

To emerge as an eminent world class department in the area of banking and finance

### **MISSION OF THE DEPARTMENT**

<b>M1</b>	To serve the nation by empowering students with value based education
<b>M2</b>	To provide holistic education with high degree of skill, knowledge, competence and ethics to students
<b>M3</b>	To promote learning through practical hands on experience

### **PROGRAM EDUCATION OBJECTIVES (PEOS)**

<b>PEO1</b>	To make bank management graduates conceptualize, critically analyse and acquire basic knowledge in banking and finance
<b>PEO2</b>	To inculcate a spirit of enquiry, so that bank management graduates search for facts and truth by developing methodologies that supports critical analysis and decision making
<b>PEO3</b>	To inculcate a spirit of the Ethics and Social commitment in the personal and professional life of bank management graduates so that they add value to the society
<b>PEO4</b>	To make Bank management graduates employment ready by updating them in current trends
<b>PEO5</b>	To become responsible global citizens as the world is becoming borderless

## PEO TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PE01	PE02	PE03	PE04	PE05
M1	3	2	3	3	2
M2	3	3	3	2	2
M3	2	3	2	3	3

Correlation:

3 – Strong

2-Medium

1-Low

## PROGRAM OUTCOME (PO) IN RELATION TO GRADUATE ATTRIBUTES

<b>PO1</b>	To participate in various types of employment, development activities and public discourses particularly in response to the needs of the community one serve.
<b>PO2</b>	To understand the need and have the competencies to support local, regional and national development.
<b>PO3</b>	To develop critical and analytical thinking
<b>PO4</b>	To develop conceptual understanding, problem solving and application of skills
<b>PO5</b>	To provoke entrepreneurship among the students along with strong ethics and communication skills.
<b>PO6</b>	To develop a questioning mind in diverse environments for better outcomes
<b>PO7</b>	To engage in lifelong learning and enduring proficient progress

### MAPPING OF POs to PEOs

PEO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
PE01	2	3	2	3	2	2	2
PE02	2	3	2	3	2	2	2
PE03	2	2	2	3	3	2	2
PEO4	3	2	2	3	2	2	2
PEO5	3	2	2	3	2	2	2

3 – Strong      2 –Medium      1-Low

### PROGRAM SPECIFIC OUTCOMES

PS01	To guide and channelize the transformation process of every bank management graduate by providing in depth knowledge of banking and financial system embedded with ethics and a sense of social commitment and to make them to strive towards personal victory and value creation to society
PS02	To ignite a passion for problem solving among students by fostering analytical and critical thinking

## **COURSE OF STUDY:**

The main subject of study for bachelor degree courses shall consist of the following and shall be:

<b>Sl. No.</b>	<b>Parts</b>	<b>Heading</b>
1.	Part I	Tamil / Other Languages
2.	Part II	English
3.	Part III	Core Subjects/ Allied Subjects Projects/ Electives with three courses
4.	Part IV	Basis Tamil* / NME Skilled based subjects (Electives) – Soft Skills Environmental Studies Value Education
5.	Part V	Extension Activities**

### **\*PART – IV: Basic Tamil**

1.(a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (level will be at 6th Standard).

(b) Those who have studies Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Advanced Tamil comprising of two courses.

(c) Others who do not come under a + b can choose non-major elective comprising of two courses.

### **\*\*PART – V: EXTENSION ACTIVITIES**

(a) A candidate shall be awarded a maximum of 1 Credits for Compulsory Extension Service.

(b) All the Students shall have to enrol for NSS /NCC/ NSO (Sports & Games) Rotract/ Youth Red cross or any other service organizations in the college and shall have to put in Compulsory minimum attendance of 40 hours which shall be duly certified by the Principal

of the college before 31<sup>st</sup> March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First year, he/she shall have to compensate the same during the subsequent years.

(c) Students those who complete minimum attendance of 40 hours in One year will get HALF A CREDIT and those who complete the attendance of 80 or more hours in Two Years will ONE CREDIT.

(d) Literacy and Population Education Field Work shall be compulsory components in the above extension service activities

### **SCHEME ON EXAMINATIONS**

As per the University Regulation the following split up of marks for Theory, practical and project are to be followed.

#### **(i) SPLIT UP FOR INTERNAL AND EXTERNAL MARKS FOR THEORY AND PRATICAL PAPER:**

<b>Sl. No.</b>	<b>Paper</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
1.	Theory	40	60	100
2.	Practical	40	60	100

**(ii) SPLIT UP FOR INTERNAL ASSESSMENT MARKS (40) FOR  
THEORY: CIE- Continuous Internal Evaluation (40 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>	<b>Assignments</b>	<b>Quizzes</b>	<b>Current Affairs quizzes</b>
<b>Marks (out of 50)</b>	<b>20</b>	<b>5</b>	<b>5</b>	<b>10</b>
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				

**ESE- Semester End Examination (100 Marks; weightage 60%)**

<b>Bloom's Category</b>	<b>Weightage %</b>
Remember	20
Understand	20
Apply	30
Analyse	15
Evaluate	10
Create	5



**COURSE OF STUDY FOR THE SIX SEMESTERS SHALL BE AS FOLLOWS:**

**SEMESTER I**

S.I No		Title of the Course	Credits			Maximum Marks		
	Core/ Elective/Softskills			Inst. Hours	Exam Hours	Int.	Ext.	Total
1	Part I	Language	3	4	3	40	60	100
2	Part II	English	3	4	3	40	60	100
3	Part III – Core course Paper I	Advanced Financial Accounting	4	6	3	40	60	100
4	Part III – Core course Paper II	Theory of Money and Banking	4	6	3	40	60	100
5	Part III – Allied course Paper I	Business Statistics	5	6	3	40	60	100
6	Part IV – Basic Tamil / NME Paper I	Basics of Banking and Insurance - I	2	2	3	50	50	100
7	Part IV	Soft Skills I	3	2	3	50	50	100

**SEMESTER: II**

S.I No		Title of the Course	Credits	Inst. Hours	Exam Hours	Maximum Marks		
		Core/ Elective/Softskills				Int.	Ext.	Total
1	Part I	Language	3	4	3	40	60	100
2	Part II	English	3	4	3	40	60	100
3	Part III – Core course Paper III	Advanced Financial Accounting	4	6	3	40	60	100
4	Part III – Core course Paper IV	Theory of Money and Banking	4	6	3	40	60	100
5	Part III – Allied course Paper II	Operations Research	5	6	3	40	60	100
6	Part IV – Basic Tamil / NME Paper II	Basics of Banking and Insurance - II	2	2	3	50	50	100
7	Part IV	Soft Skills II	3	2	3	50	50	100

**SEMESTER: III**

S.I No		Title of the Course	Credits	Inst. Hours	Exam Hours	Maximum Marks		
		Core/ Elective/Softskills				Int.	Ext.	Total
1	Part III – Core course Paper V	Corporate Accounting	4	6	3	40	60	100
2	Part III – Core course Paper VI	Legal Systems in Business	4	6	3	40	60	100
3	Part III – Core course Paper VII	Banking Theory, Law and Practice	4	6	3	40	60	100
4	Part III – Core course Paper VIII	Business Management	4	6	3	40	60	100
5	Part III – Allied course Paper III	Computer Application in Business	5	6	3	40	60	100
6		Soft Skills III	3	2	3	50	50	100
7		Environmental Studies	1	2	3	50	50	100

**SEMESTER: IV**

S.I No		Title of the Course	Credits	Inst. Hours	Exam Hours	Maximum Marks		
		Core/ Elective/Softskills				Int.	Ext.	Total
1	Part III – Core course Paper IX	Advanced Corporate Accounting	4	6	3	40	60	100
2	Part III – Core course Paper X	Financial Services and Bancassurance	4	6	3	40	60	100
3	Part III – Core course Paper XI	Entrepreneurial Development	4	6	3	40	60	100
4	Part III – Core course Paper XII	Marketing of Banking Services	4	6	3	40	60	100
5	Part III – Allied course Paper IV	Business Economics	5	6	3	40	60	100
6		Soft Skills IV	3	2	3	50	50	100
7		Environmental Studies	1	2	3	50	50	100

## SEMESTER V

S.I No		Title of the Course	Credits			Maximum Marks		
	Core/ Elective/Softskills			Inst. Hours	Exam Hours	Int.	Ext.	Total
1	Part III – Core course Paper XIII	Cost and Management Accounting	4	6	3	40	60	100
2	Part III – Core course Paper XIV	Investment Management	4	6	3	40	60	100
3	Part III – Core course Paper XV	Indirect Taxes	4	6	3	40	60	100
4	Part III – Elective I	Income Tax Law and Practice - I	5	6	3	40	60	100
5	Open Elective course Paper	Rural Banking / Consumer Affairs	5	6	3	40	60	100
6		Value Education	2	2	3	50	50	100

**SEMESTER VI**

S.I No		Title of the Course	Credits			Maximum Marks		
						Int.	Ext.	Total
1	Part III – Core course Paper XVI	Practical Auditing	4	6	3	40	60	100
2	Part III – Core course Paper XVII	Human Resource Management	4	6	3	40	60	100
3	Part III – Core course Paper XVIII	Financial Management	4	6	3	40	60	100
4	Part III – Core course Paper XIX	Technology in Banking	4	6	3	40	60	100
5	Part III – Elective II	Income Tax Law and Practice -II	5	6	3	40	60	100
6		Extension Activities	2	2	3	50	50	100

## **PRINCIPLES OF FINANCIAL ACCOUNTING**

### **SEMESTER I – CORE PAPER 1**

**COURSE CODE:**

**CREDITS :4**

**L:P:T:S 6:0:0:0**

**CIA MARKS : 40**

**EXAM HOURS: 3**

**ESE MARKS : 60**

#### **COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the accounting concepts and accounting conventions and prepare journals
<b>CO2</b>	Identifying the errors and rectifying it and to make them reconcile the Bank Pass Book and Cash Book
<b>CO3</b>	Understand and analyze the Average Due date and Account current
<b>CO4</b>	Make them prepare the final accounts of manufacturer and trader
<b>CO5</b>	Understand the concept of depreciation and calculate depreciation
<b>CO6</b>	Treatment of goodwill in partnership accounts and how to prepare account books while admitting partners

#### **MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>CO2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO3</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO4</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO5</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO6</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>

3- Strong 2- Medium 1- Low

S No	Module	Hrs	Co
1	Accounting: Meaning and Scope, Objectives of Accounting- Accounting Concepts & Conventions- Double Entry Book Keeping- Journals- Bank Reconciliation statements.	18	1,2
2	Average Due Date-Account Current.	18	3
3	Trial Balance - Manufacturing- Trading- profit & loss Account- Balance sheet with ( <b>Simple Adjustments</b> )	18	4
4	Accounting for Depreciation- Straight Line method- Written down Value method With ( <b>Simple Adjustments</b> )	18	5
5	Admission of a partner: Calculation of new profit sharing ratio and sacrificing ratio-Treatment of Good will- Revaluation Account- Memorandum Revaluation Account-Adjustment of Capital- Preparation of Balance sheet of new firm.	18	6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Gupta, R.L & Gupta, V.K (2013), *Principles and Practice of Accountancy*, New Delhi, Sultan Chand & Sons.
- Reddy, T.S & Murthy.A (2012), *Financial Accounting*, Chennai, Margham Publications.
- Dr.S.Thothadri & Dr.S.Nafeesa (2018), *Financial Accounting*, Chennai, McGraw Hill Publications.

#### E-RESOURCES:

- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.futureaccountant.com](http://www.futureaccountant.com)
- [www.education.svtuition.org](http://www.education.svtuition.org)



## ASSESSMENT PATTERN

### CIA- Continuous Internal Assessment (40 Marks)

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### ESE – END SEMESTER EXAMS (60 Marks)

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## BUSINESS COMMUNICATION

## SEMESTER I – CORE PAPER 2

**COURSE CODE:**

**CREDITS: 4**

**L:P:T:S : 6:0:0:0**

**CIA MARKS: 40**

**EXAM HOURS:3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2	2	2	2	2	2
CO2	2	2	3	2	2	2	2
CO3	3	3	3	2	3	2	2
CO4	2	2	3	2	2	2	2
CO5	2	2	3	2	2	2	2
CO6	3	3	3	2	3	2	2

S No	Module	Hrs	Co
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<b>1</b>	Definition – Methods, Types , Purpose, Process – Importance And Principles Of Effective Communication – Barriers To Communication – Layout Of Business Letters – Features Of Communication 7c – Requisites Of Effective Business Communication.	<b>18</b>	<b>1</b>
<b>2</b>	Kinds Of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquires – Replies – Orders – Sales – Circular – Complaints To Offer – Quotation , Collection Letters.	<b>18</b>	<b>2</b>
<b>3</b>	Bank Correspondence – Meaning, Features – Letters From Customers To Banks, Bank To Customers, Correspondence Within Bank – Insurance Correspondence – Introduction, Specific Terms Used In Insurance – Subrogation in general Insurance , Marine Insurance And Fire Insurance – Types Of Insurance Policies – Agency Correspondence – Meaning , Features , Letter Between Agent And Principal, Correspondence With Shareholders And Directors.	<b>18</b>	<b>3</b>
<b>4</b>	Reports Writing – Meaning , Features , Objectives – Kinds Of Report – Format Of Report – Necessity Of Writing Reports – Agenda , Minutes Of Meeting – Memorandum – Office Order – Circular – Notes.	<b>18</b>	<b>4</b>
<b>5</b>	Modern Forms Of Communication: Introduction – Factors Determining The Use Of Modern Communication – Fax – E-Mail – Sms – Teleconferencing – Video Conferencing – Internet – Websites And Their Use In Business(Both Merits And Demerits) – Impact Of Technological Advancement On Business Communication – Group Communication – Media Management, Press Conference, Media Interview , Seminars , Workshop , Conferences , Business Etiquettes.	<b>18</b>	<b>5,6</b>

### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Rajendra Paul & Korlahalli, J.S, *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi, 2014.
- Shirley Taylor, *Communication for Business*, Pearson Publications, New Delhi, 2015.
- Bovee, Thill, Schatzman, *Business Communication Today*, Pearson Education Private Ltd , New Delhi, 13<sup>th</sup> Edition, 2015.
- Penrose, Rasbery, Myers, *Advanced Business Communication*, South-Western, Bangalore, 2015.
- Simon Collin, *Doing Business on the Internet*, Kogan Page Ltd, London, 1997.
- Mary Ellen Guffey,
- Sundar, K, & Kumararaj, A, *Business Communication Business Communication – Process and Product*, South-Western Cengage Learning, 2016., Vijay Nicole Imprints Pvt. Ltd., Chennai, 2017.

**E-RESOURCES:**

- [www.newagepublishers.com](http://www.newagepublishers.com)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)
- [www.businesscommunication.org](http://www.businesscommunication.org)
- [www.smallbusiness.chron.com](http://www.smallbusiness.chron.com)

**ASSESSMENT PATTERN****CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**SEMESTER I**

## NON-MAJOR ELECTIVE - I

### BASICS OF BANKING AND INSURANCE- PAPER I

**COURSE CODE:**

**CREDITS:2**

**L:P:T:S 2:0:0:0**

**CIA MARKS: 40**

**EXAM HOURS:3**

**ESE MARKS: 60**

#### **COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the various functions of commercial banks and the services provided.
<b>CO2</b>	Analyse the Banking Procedure and various types of relationships.
<b>CO3</b>	Examine the types of Crossing.
<b>CO4</b>	Classify the various rights of banker and aspects of Endorsement.
<b>CO5</b>	Categorise the various principles of Insurance
<b>CO6</b>	Understand the concept of subrogation and contribution

#### **MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	1	1	1	2
<b>CO2</b>	2	2	2	1	1	1	2
<b>CO3</b>	1	1	1	1	1	-	1
<b>CO4</b>	1	1	2	2	-	1	1
<b>CO5</b>	1	1	2	2	-	1	1
<b>CO6</b>	1	1	2	2	-	1	1

3- Strong 2- Medium 1- Low

S No	Module	Hrs	Co
1	Meaning of Banking – functions of commercial banks: Primary Functions, Different types of Deposits and Loans, Agency and General Utility Services of Banks, Safe Deposit Lockers.	6	1
2	Opening of a Bank Account- Procedure, Withdrawal slip, Cheque and demand draft – Customer of a Bank- Banker-Customer relationship.	6	2
3	Crossing of cheque – types. Open cheque. Dishonour of cheques – Wrongful dishonour – MICR, IFSC Code & CTS. Rules for filling up a cheque.	6	3
4	Bankers right of lien, right of set off and right of appropriation – Endorsement – Mortgage – Pledge and Hypothecation.	6	5
5	Meaning of Insurance – Principles – Indemnity – Subrogation and Contribution – Insurable Interest	6	6

**QUESTION PAPER PATTERN:**

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 = 5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

**RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:**

- Gurusamy, S,(2014), *Banking Theory: Law and Practice*, Chennai, Vijay Nicole Publications.
- Clifford Gomez,(2011), *Banking and Finance, Theory, Law and Practice*, Mumbai, Jain Book Agency.
- Gupta. R.K (2012), *Banking Law and Practice*, New Delhi, Jain Book Agency.
- Sundaram and Varshney(2015), *Banking Theory Law and Practice*, New Delhi, Sultan Chand & Co.
- Maheswari, S.N, (2009) *Banking Law Theory and Practice*, Mumbai, Kalyani Publications.
- Santhanam, B (2012), *Banking Theory: Law and Practice*, 5<sup>th</sup> Edition, Chennai, Margham Publications.

**E-RESOURCES:**

- [www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in)
- [www.rbi.org](http://www.rbi.org)
- [www.bankingombudsman.org](http://www.bankingombudsman.org)

## ASSESSMENT PATTERN

### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## **ADVANCED FINANCIAL ACCOUNTING**

### **SEMESTER II – CORE PAPER 3**

**COURSE CODE:**

**CREDITS:4**

**L:P:T:S 6:0:0:0**

**CIA MARKS: 40**

**EXAM HOURS:3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Prepare the accounts for partnership firm when a partner retires
<b>CO2</b>	Prepare the accounts when the partnership firm is dissolved
<b>CO3</b>	Prepare the Departmental Trading Accounts
<b>CO4</b>	Prepare the Branch Accounts
<b>CO5</b>	Prepare the Hire Purchase Accounts
<b>CO6</b>	Prepare the Instalment Purchase Accounts

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	-	-	2	3	-	2	-
<b>CO2</b>	-	-	2	3	-	2	-
<b>CO3</b>	-	-	2	3	-	2	-
<b>CO4</b>	-	-	2	3	-	2	-
<b>CO5</b>	-	-	2	3	-	2	-
<b>CO6</b>	-	-	2	3	-	2	-



3- Strong 2- Medium 1- Low

Sl No.	Contents Of Module	Hrs.	Cos
1	Retirement, Admission cum retirement of partner and Death of a partner: Calculation of New Profit Sharing ratio and Gaining Ratio- Treatment of Goodwill-Revaluation Account-Memorandum Revaluation Account-Adjustment of Capital- Preparation of Balance Sheet of New Firm.	18	1
2	Dissolution of Partnership firm: Dissolution of a firm- Insolvency of a Partner and all Partners- Garner Vs. Murray rule- Piece-meal distribution (maximum loss & Proportionate Capital Method).	18	2
3	Departmental Accounting: Meaning- Need-Advantages- Apportionment of Expenses-Inter-Departmental transfers (at cost and selling price) - Stock Reserve-Preparation of departmental Trading and Profit and Loss account and Balance Sheet.	18	3
4	Branch Accounting: Meaning-Objects-Types of Branches- Accounting under Debtors System- Accounting Stock and Debtors System- Final Accounts System- Accounting for Wholesale Branches- Accounting for Independent branches (Foreign Branches excluded).	18	4
5	Hire Purchase and Installment purchase System: Definition-Salient features- Accounting Treatment- Calculation of interest and cash price- Default and repossession- Complete and partial repossession  Installment purchase system: Meaning- Hire purchase Vs. Installment system- Accounting Treatment.	18	5,6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 =  $10 \times 2 = 20$  Marks
- PART B- 5 OUT OF 7 =  $5 \times 7 = 35$  Marks
- PART C- 3 OUT OF 5 =  $3 \times 15 = 45$  Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Gupta, R.L & Gupta, V.K (2013), *Principles and Practice of Accountancy*, New Delhi, Sultan Chand & Sons.
- Reddy, T.S & Murthy.A (2012), *Financial Accounting*, Chennai, Margham Publications.

- Dr.S.Thothadri & Dr.S.Nafeesa (2018), *Financial Accounting*, Chennai, McGraw Hill Publications.

#### **E-RESOURCES:**

- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.futureaccountant.com](http://www.futureaccountant.com)
- [www.education.svtuition.org](http://www.education.svtuition.org)
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#### **ASSESSMENT PATTERN**

##### **CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

##### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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#### **THEORY OF MONEY AND BANKING- SEMESTER II – CORE PAPER 4**

**COURSE CODE:**

**CREDITS:4**

**L:P:T:S 6:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the main elements of the money supply in India.
<b>CO2</b>	Functions of money and role of money in capitalistic and socialistic economic system
<b>CO3</b>	Apply both inflation and deflation in the areas of money and banking.
<b>CO4</b>	Understand the rationale behind nationalization of banks and also the impact of liberalization on banks
<b>CO5</b>	Understand the concept of bank account and how to deal with special types of customers
<b>CO6</b>	Express their view about the relationship between banker and customers and evaluate the effectiveness of such policies.

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	3	1	2	1
<b>CO2</b>	2	2	2	3	1	2	1
<b>CO3</b>	2	2	2	3	1	2	1
<b>CO4</b>	3	1	2	2	1	2	1
<b>CO5</b>	1	1	2	2	1	2	1
<b>CO6</b>	2	1	2	2	1	2	1

3- Strong 2- Medium 1- Low

Sl No.	Contents Of Module	Hrs.	Cos
1	Nature and Function of Money: Barter System- Primary, Secondary and Contingent Function of Money- Metallic Money-Paper Money-Credit Money- Role of Money in capitalistic and socialistic economic system- Defects of Evils of money- Composition of money supply in India	18	
2	Business Cycle: Definition- Characteristics- Phases of Trade cycle- Types of Business Cycles. Inflation and Deflation: Definition- Characteristics- Types- Causes- Consequences of Inflation and Deflation- Control measures.	18	
3	Overview of Indian Banking System: Banking Structure in India- Defects of indigenous banking- Nationalization of banks- Rationale & Arguments for Nationalization- Performance & Growth after nationalization- Impact of Liberalization on Banking Industry- Role of Private sector banks- Merger of Banks -CTS rules –scanned cheque	18	
4	Bank Accounts: Types- Opening of Various types of accounts- Precautions to be exercised- Entries in Pass book- Legal aspects- closing of a bank account- Special types of customers including Partnership firm, Joint Stock Companies, Club, Societies, Charitable Institution and NRIs-	18	
5	Banker and Customer Relationship: Definition of a Customer- Relationship as debtor and creditor- Banker as Trustee- As Agent- Obligation of a Banker- Rights of a Banker	18	

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 =  $10 \times 2 = 20$  Marks
- PART B- 5 OUT OF 7 =  $5 \times 7 = 35$  Marks
- PART C- 3 OUT OF 5 =  $3 \times 15 = 45$  Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- 1Santhanam.B(2000), *Theory of money and banking*(2017), Chennai, Margham publications.
- Dr.guru swamy.S(2005), *Theory of money and banking*(2008), Uttar Pradesh, MC Graw hill education.

- Nirmala Prasad .k.(2005), *Theory of money and banking*, Mumbai, Himalaya publication house.

#### **E-RESOURCES:**

- [www.moneyandbanking.com](http://www.moneyandbanking.com)
- [www.investopedia.com](http://www.investopedia.com)
- [www.thegreatcourses.com](http://www.thegreatcourses.com)
- [www.economics.stanford.edu](http://www.economics.stanford.edu)

#### **ASSESSMENT PATTERN**

##### **CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

##### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

#### **SEMESTER II**

#### **NON MAJOR ELECTIVE – II**

#### **BASICS OF BANKING AND INSURANCE- II**

**COURSE CODE:**

**CREDITS:2**

**L:P:T:S 2:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Analyse the various aspects of ATM
<b>CO2</b>	Examine the procedures of Online Banking.
<b>CO3</b>	Understand the various aspects of Pass Book, Demonetization and Core Banking.
<b>CO4</b>	Classify the functions of RBI and its credit control.
<b>CO5</b>	Understand the concept of life assurance
<b>CO6</b>	Understand the concept of general assurance

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	1	-	2	1
<b>CO2</b>	2	2	2	1	-	2	1
<b>CO3</b>	3	2	2	1	1	2	1
<b>CO4</b>	1	1	1	2	1	1	1
<b>CO5</b>	2	2	2	1	1	2	1
<b>CO6</b>	2	2	2	1	1	2	1

3- Strong 2- Medium 1- Low

Sl No	Module	Hrs	Co
1	ATMs- how to draw cash from ATMs? – Activating ATM Cards – PIN – safeguards against ATM frauds – NEFT and RTGS	6	1
2	Internet Banking and Mobile Banking – Precautions to be taken while banking online- Debit and Credit cards – Master and Visa cards – Payment Apps such as Paytm, Bhim and Googlepay- IMPS	6	2
3	Passbook printing and currency depositing kiosks – currency counting machines – Demonetization – Meaning and objectives – Core Banking	6	3
4	Reserve Bank of India – Functions- Credit control by RBI – Quantitative and selective Controls- Principles of Note Issue.	6	4
5	Life Assurance and General Insurance – Assignment and Nomination of Life policies – Surrender Value – Re-insurance and Double Insurance – Average clause	6	5,6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Gurusamy, S,(2014), *Banking Theory: Law and Practice*, Chennai, Vijay Nicole Publications.
- Clifford Gomez,(2011), *Banking and Finance, Theory, Law and Practice*, Mumbai, Jain Book Agency.
- Gupta. R.K (2012), *Banking Law and Practice*, New Delhi, Jain Book Agency.
- Sundaram and Varshney(2015), *Banking Theory Law and Practice*, New Delhi, Sultan Chand & Co.
- Maheswari, S.N, (2009) *Banking Law Theory and Practice*, Mumbai, Kalyani Publications.
- Santhanam, B (2012), *Banking Theory: Law and Practice*, 5<sup>th</sup> Edition, Chennai, Margham Publications.

#### E-RESOURCES:

- [www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in)
- [www.rbi.org](http://www.rbi.org)
- [www.bankingombudsman.org](http://www.bankingombudsman.org)

#### ASSESSMENT PATTERN

**CIA- Continuous Internal Assessment (40 Marks)**

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**CORPORATE ACCOUNTING**  
**SEMESTER III – CORE PAPER 5**

**COURSE CODE:****L:P:T:S 6:0:0:0****CREDITS:4****CIA MARKS:40**



**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the Various Kinds of Shares and Debentures and also will Understand the Difference Between lien and Forfeiture of Shares and also Underwriting of shares
<b>CO2</b>	Calculate managerial remuneration and prepare company final accounts
<b>CO3</b>	Prepare final accounts of banks
<b>CO4</b>	Calculate profits prior to incorporation
<b>CO5</b>	Understand the concept of goodwill and calculate goodwill
<b>CO6</b>	Understand the concept of life insurance and prepare final accounts of insurance companies

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>CO2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>CO3</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>CO4</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>CO5</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>CO6</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>-</b>

3- Strong 2- Medium 1- Low

## MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

Si No.	Contents Of Module	Hrs.	Cos
1	Issues of shares and Debentures: Various kinds – Forfeiture – Reissue - Distinction between capital reserve and reserve capital- Difference between lien and forfeiture of shares - Underwriting of shares and Debentures	18	1
2	Preparation of company final accounts-Company Balance Sheet-Computation of net profits for Managerial remuneration-forms of balance sheet.	18	2
3	Bank accounts – Business of banking companies – Preparation of profit and loss account- balance sheet- Guidelines for RBI for balance sheet	18	3
4	Profits prior to incorporation-Valuation of Goodwill-Factors affecting Goodwill-Methods of valuation-Valuation of shares-Methods of Valuation	18	4,5
5	Insurance Accounts –Life Insurance-Accounts of Life Insurance Business-Preparation of Final Accounts – Revenue Accounts – Computation of Profit in statements Life Insurance Business-Accounting principles for preparation of financial	18	6

### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 =  $10 \times 2 = 20$  Marks
- PART B- 5 OUT OF 7 =  $5 \times 7 = 35$  Marks
- PART C- 3 OUT OF 5 =  $3 \times 15 = 45$  Marks

### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- S.P.Jain (2019), *Corporate Accounting, Tenth Revised Edition*, Ludhiana, Kalyani Publication
- T.S.Reddy & Murthy (1999), *Corporate Accounting 2018*, T.Nagar, Margam Publication
- R.Rangarajan, Dr.V.Chandrasekaran (2007), *Corporate Accounting First Edition*, Chennai, S.Vishwanatha Publisher

#### **E-RESOURCES:**

- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.futureaccountant.com](http://www.futureaccountant.com)
- [www.education.svtuition.org](http://www.education.svtuition.org)

#### **ASSESSMENT PATTERN**

##### **CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

##### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10

Create	
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**LEGAL SYSTEMS IN BUSINESS**

**SEMESTER III – CORE PAPER 6**

**COURSE CODE:**

**L:P:T:S 5:0:0:0**

**EXAM HOURS: 3**

**CREDITS:4**

**CIA MARKS:40**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the concepts of contract and various types of offers and acceptances.
<b>CO2</b>	Understand the performance of contract and remedies for breach of contract
<b>CO3</b>	Understand the differences between sale and agreement to sell and between conditions and warranties
<b>CO4</b>	Understand the various types of companies
<b>CO5</b>	Understand the differences between Memorandum and Articles , Concept of Prospectus, Meetings, shares and debentures
<b>CO6</b>	Understand the functions of SEBI

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO4</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>

3- Strong 2- Medium 1- Low

Sl No.	Contents Of Module	Hrs.	Cos
1	Law and contract- nature of contract- classification – offer and acceptance – capacity of the parties to contract – free consent.	18	1
2	Consideration-legality of objects-agreement declared void-performance of contract-remedies for breach of contract.	18	2
3	Sale of goods act-definition-sale-agreement to sell-distinction between sale and agreement of sell- condition and warranties-distinctions between conditions and warranties.	18	3
4	Company – types of companies- Memorandum of association – Articles of association- prospectus- shares- debentures- classification of shares- distinction between shares and debentures- company meetings.	18	4,5
5	Securities exchange board of India (SEBI)-functions-powers-guidelines to capitals to capital market-SEBI regulation on venture capital institutions-SEBI regulations for foreign direct investors-Reasons for slow growth of venture capital-FOREX.	18	6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- IDr.M.R.Sreenivasan (2012) , *Business law,2013 as per Company Law*, Chennai, Margham Publications
- R.S.N.Pillai & Bahavathi (1999), *Business Law, 2019*, New Delhi, Sultan Chand & Sons

#### ASSESSMENT PATTERN

##### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	

Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**BANKING THEORY, LAW AND PRACTICE**

**SEMESTER 3 – CORE PAPER 7**

**COURSE CODE:**

**L:P:T:S 5:0:0:0**

**EXAM HOURS: 3**

**CREDITS:4**

**CIA MARKS:40**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the Role of Reserve Bank of India and its impact on the economic development.
<b>CO2</b>	Categorize the various functions performed by commercial banks and its various aspects.
<b>CO3</b>	Analyse the various types of deposits provided by commercial banks and understand the Concept of Banking Ombudsman and various solutions provided for Customer Grievances.
<b>CO4</b>	Classify the various types of Borrowings and the knowledge of Precautionary measures adopted on the disbursement of loan.
<b>CO5</b>	Examine the various types of Negotiable Instruments
<b>CO6</b>	Examine the role of paying banker and collecting banker

#### MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	3	1	2	2
<b>CO2</b>	2	2	2	3	1	2	2
<b>CO3</b>	2	2	2	2	1	2	2
<b>CO4</b>	2	2	2	2	1	2	2
<b>CO5</b>	2	2	2	2	1	2	2
<b>CO6</b>	2	2	2	2	1	2	2

3- Strong 2- Medium 1- Low

<b>Sl</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>Cos</b>
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No.			
1	Banking regulation act, 1949 (Definition of banking, licensing, opening of branches, functions of bank, inspection)- Role of RBI and their functions- department of reserve bank of India – Importance of RBI in economic development.	18	1
2	Commercial bank- functions- accepting deposits- lending of funds, e banking, ATM cards, debit cards, credit cards - online enquiry and update facility- electronic fund transfer- electronic clearing system.	18	2
3	Opening of an account- types of deposit account- types of customers- (Individuals, Firms, trust and companies)- Importance of customer relations- customers grievances and Redressal – Ombudsman.	18	3
4	Principles of lending- types of borrowing- mortgage – guarantee –guarantor – personal guarantee- pledge – hypothecation-assignment- precautions to be taken by a banker- credit information bureau of India Ltd. – loans and advances- prerequisites – assessment, documentation and recovery.	18	4
5	Negotiable Instruments: negotiable instrument act section 182 & 142 - Promissory Note- Bills of Exchange, cheques, draft- definitions, features- crossing- endorsement- material alteration- paying banker- rights and duties- statutory protection- dishonour of cheques- role of collecting banker.	18	5,6

### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Gurusamy, S,(2014), *Banking Theory: Law and Practice*, Chennai, Vijay Nicole Publications.
- Clifford Gomez,(2011), *Banking and Finance, Theory, Law and Practice*, Mumbai, Jain Book Agency.
- Gupta. R.K (2012), *Banking Law and Practice*, New Delhi, Jain Book Agency.
- Sundaram and Varshney(2015), *Banking Theory Law and Practice*, New Delhi, Sultan Chand & Co.
- Maheswari, S.N, (2009) *Banking Law Theory and Practice*, Mumbai, Kalyani Publications.
- Santhanam, B (2012), *Banking Theory: Law and Practice*, 5<sup>th</sup> Edition, Chennai, Margham Publications.

**E Resources:**

[www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in)

[www.rbi.org](http://www.rbi.org)

[www.bankombudsman.org](http://www.bankombudsman.org)

**ASSESSMENT PATTERN****CIA- Continuous Internal Assessment (40 Marks)**

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**BUSINESS MANAGEMENT****SEMESTER 3 – CORE PAPER 8****COURSE CODE:****CREDITS:4****L:P:T:S 5:0:0:0****CIA MARKS:40****EXAM HOURS: 3****ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the basic concepts of management and also will understand the importance of scientific management
<b>CO2</b>	Analyze the various steps and processes in planning and decision making.
<b>CO3</b>	Understand the organizational structure and will know the differences between authority and responsibility and departmentalization and decentralization.
<b>CO4</b>	Analyze the concept of directing ,motivation and various theories of motivation
<b>CO5</b>	Understand the concept of Leadership
<b>CO6</b>	Understand the concept of control and co-ordination

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	3	2	2	2	2
<b>CO2</b>	1	2	2	2	1	2	2
<b>CO3</b>	1	2	2	2	1	2	2
<b>CO4</b>	2	1	3	2	2	2	2
<b>CO5</b>	2	2	3	2	2	2	2
<b>CO6</b>	2	2	3	2	2	2	2

3- Strong 2- Medium 1- Low

S No	Contents of Module	Hrs	Co
1	Management: Meaning- Role of management- Management process- Importance- Management & Administration- Level of Management- Taylor's scientific Management- Fayol's Administrative Management Principles.	18	1
2	Planning: Nature and Characteristics- Importance-Advantages and Limitation- Steps in Planning: Decision making: Process, limitations and techniques used in decision making.	18	2
3	Organization: Importance- Types-Line, Functional, Line and Staff- Authority and Responsibility- Delegation- Departmentalization- Decentralization- Formal and Informal organization; Staffing: Nature and Importance.	18	3
4	Directing: Nature and Importance- Elements of directing function Motivation: Importance- Types of motivators- Maslow's Needs Hierarchy Theory-Herzberg's Two factor Theory- Douglas McGregor's theory & Theory Y- Theory Z- Leadership: Importance- Formal & Informal Leaders- Leadership styles- Traits of a good leader	18	4,5
5	Co-ordination - Need – Types And Techniques – Requisites For Excellent Co-ordination. Controlling: Meaning – Importance – Control Process	18	6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Dr.Jaya Shankar.J.(2009),*Business management*,Chennai, Margham publications
- Dr.gupta.C.B(2011), *Business management(2016)*,Chennai, Sultanchand & sons.
- Balaji.C.D.(2011) *Business management(2016)*,Chennai, Margham publications

#### E-RESOURCES:

- [www.wisdomjobs.com](http://www.wisdomjobs.com)
- [www.aima.in](http://www.aima.in)
- [www.clep.collegeboard.org](http://www.clep.collegeboard.org)

## ASSESSMENT PATTERN

### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## COMPUTER APPLICATIONS IN BUSINESS

### SEMESTER III – ALLIED PAPER 3

**COURSE CODE:**

**L:P:T:S 0:6:0:0**

**EXAM HOURS: 3**

**CREDITS:5**

**CIA MARKS:40**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the Basic Concept of Tally and also will Understand its Features and Configuration.
<b>CO2</b>	Provide a Practical Knowledge Exposure to Accounting Vouchers in Tally
<b>CO3</b>	Provide a Practical Knowledge Exposure to Preparing Trial Balance, Profit and Loss A/c and Balance sheet in Tally.
<b>CO4</b>	Introduce the Students about SPSS.
<b>CO5</b>	Provide a Practical Knowledge Exposure to Measures of Central Tendency in SPSS.
<b>CO6</b>	Provide a practical knowledge to measures of Skewness in SPSS

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO4</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>

3- Strong 2- Medium 1- Low

Sl No.	Contents Of Module	Hrs.	Cos
1	Introduction to Tally- Company Creation – group and ledgers creation- features and configuration.	18	1
2	Accounting vouchers- Purchase, debit note, sales, credit note, receipt, payments and contra.	18	2
3	Inventory information- stock group, stock categories, units of measure, stock items and godowns. Statements of reports- trial balance, profit and loss account- balance sheet- stock summary.	18	3
4	Introduction to statistical package for social sciences- construction of frequency and cross tabulation.	18	4
5	Graphical representation of Data- simple, multiple and cluster bar diagram pie-chart and Histogram- measures of central tendency (Mean, median, mode)- measures of dispersion (standard deviation, quartile deviation) – measures of skewness (Correlation and regression).	18	5,6

#### **QUESTION PAPER PATTERN:**

**3 DIFFERENT SETS OF QUESTION PAPER WILL BE PREPARED AND STUDENTS WILL BE GIVEN ONE QUESTION PAPER RANDOMLY**

#### **RECOMMENDED TEXT BOOKS:**

1. Computer Application in business- Sanjay Saxena

#### **ASSESSMENT PATTERN**

##### **CIA- Continuous Internal Assessment (40 Marks)**

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				

Create				
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### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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### **ADVANCED CORPORATE ACCOUNTING**

#### **SEMESTER IV– CORE PAPER 9**

**COURSE CODE:**

**CREDITS:4**

**L:P:T:S 6:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**



At the end of the course, the student will be able to

<b>CO1</b>	Understand about Price Level changes and also will Understand Social responsibility and Human Resource Accounting
<b>CO2</b>	Understand about reduction of share capital and internal reconstruction
<b>CO3</b>	Understand the concept of Amalgamation and Absorption
<b>CO4</b>	Understand the concept of External Reconstruction
<b>CO5</b>	Understand the concept of Holding Company and Subsidiary company
<b>CO6</b>	Understand the concept of liquidation and prepare liquidator's final statement

### MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO3</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO4</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>

3- Strong 2- Medium 1- Low

Sl No.	Contents Of Module	Hrs.	Cos
1	Accounting for Inflation Accounting- Social responsibility accounting- human resources accounting.	18	1
2	Alteration of share capital and internal reconstruction and reduction of capital.	18	2
3	Amalgamation, absorption and external reconstruction.	18	3,4
4	Consolidated final statement of holding companies and subsidiary companies- (intercompany owing excluded)- treatment of dividend.	18	5
5	Liquidation – statement of affairs and liquidator’s final statement of account.	18	6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- S.P.Jain (2019), *Corporate Accounting, Tenth Revised Edition*, Ludhiana, Kalyani Publication
- T.S.Reddy & Murthy (1999), *Corporate Accounting 2018*, T.Nagar, Margam Publication
- R.Rangarajan, Dr.V.Chandrasekaran (2007), *Corporate Accounting First Edition*, Chennai, S.Vishwanatha Publisher

#### E-RESOURCES:

- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- [www.futureaccountant.com](http://www.futureaccountant.com)

## ASSESSMENT PATTERN

### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## **FINANCIAL SERVICES AND BANCASSURANCE**

### **SEMESTER IV – CORE PAPER 10**

**COURSE CODE:**

**L:P:T:S 5:0:0:0**

**EXAM HOURS: 3**

**CREDITS:4**

**CIA MARKS:40**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the basic concepts of financial services and economic services and also will understand the importance of players in financial services sector
<b>CO2</b>	Analyse the various types of underwriters and various steps and process in SEBI in public issue management and functions of merchant banking under the capital market
<b>CO3</b>	Understand the leasing and hire purchase and also features of leasing and factoring and also understand the differences between factoring and bills discounting
<b>CO4</b>	Analyse the concepts of credit rating, venture capital companies and consumer finance and also understand the different types of loans
<b>CO5</b>	Understand how banking institutions are selling life assurance and other insurance products and services
<b>CO6</b>	Understand the tools for integrating insurance and banking

#### **MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	2	2	2	2
<b>CO2</b>	2	2	3	2	2	2	2
<b>CO3</b>	3	3	3	2	3	2	2
<b>CO4</b>	2	2	3	2	2	2	2
<b>CO5</b>	2	2	3	2	2	2	2
<b>CO6</b>	2	2	3	2	2	2	2

3- Strong 2- Medium 1- Low

Sl No.	Contents Of Module	Hrs.	COs
1	Meaning and Importance of Financial Services – Types of Financial Services – financial services and economic environment – players in financial services sector – characteristics of financial services – growth of financial services in India – Functions of financial services	18	1
2	Merchant banking – functions – issue management – managing of new issues – underwriting – capital market – stock exchange – role of SEBI – activities involved in public issue management – law relating to issue of management – underwriting agencies – variants of underwriting	18	2
3	Leasing and hire purchase – concepts and features – types of lease accounts, factoring – functions of factor – advantages of leasing – advantages of factoring – demerits of factoring – legal aspects of factoring – difference between factoring and bill discounting	18	3
4	Venture capital – credit rating- consumer finance. Mutual funds: meaning- types- functions- advantages- institutions involved- UTI – legal regulations for venture capitals-SEBI regulations on venture capital institutions- SEBI regulations for foreign venture capital investors	18	4
5	Bancassurance – meaning of bancassurance –definition of bancassurance- origin- bancassurance models- strategic alliance- full integration- mixed models- benefits of bancassurance-demerits of bancassurance- bancassurance- A tool of integrating insurance and banking – challenges of bancassurance in India.	18	5,6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- B.Santhanam (2003), *Financial Services, Fifth Edition September 2006*, Chennai, Margham Publications
- M.Y.Khan (1997), *Financial Services, Third Edition 2019*, University of Delhi, McGrawhill HED
- Guruswamy (2009), *Financial Services, Second Edition*, Chennai, Mcgrawhill HED.

**E-RESOURCES:**

- [www.rbi.org](http://www.rbi.org)
- [www.sebi.org](http://www.sebi.org)
- [www.nse.org](http://www.nse.org)

**ASSESSMENT PATTERN****CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**ENTREPRENEURAL DEVELOPMENT**

**SEMESTER IV – CORE PAPER 11**

**COURSE CODE: 04312**

**CREDITS:4**

**L:P:T:S 5:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>C01</b>	Define basic terms in entrepreneurship
<b>C02</b>	Analyze the classification of entrepreneurs
<b>C03</b>	Develop successful business ideas
<b>C04</b>	Prepare a project report after analyzing their feasibility
<b>C05</b>	Understand the concept of business planning
<b>C06</b>	Understand the role of entrepreneur in economic growth

### **MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO4</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO6</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>

3- Strong 2- Medium 1- Low

<b>Si No.</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>Cos</b>
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<b>1</b>	Concept of entrepreneurship-entrepreneurship-meaning- types - classification of an entrepreneur-factors promoting entrepreneurship- barriers to entrepreneurial-women entrepreneurial development and economic development-SHG.	<b>18</b>	1,2
<b>2</b>	Developing successful business ideas- recognizing opportunities- trend analysis- generating ideas- brainstorming, focus groups, surveys, customer advisory boards, day in the life research- encouraging focal point for ideals and creativity at a firm level- protecting ideas from being lost or stolen- patents and IPR.	<b>18</b>	3
<b>3</b>	Project management- generation techniques and screening the project ideas- identification of business opportunities feasibility study- market analysis, technical analysis, network analysis, technology and legal formalities- preparation of project report-tools of appraisal-assessment of project feasibility- dealing with basic and initial problem of setting up of enterprises.	<b>18</b>	4
<b>4</b>	Business planning process- meaning of business plan- business plan process- advantages of business planning- preparing a model project for starting a new venture (Team-based project work).	<b>18</b>	5
<b>5</b>	Entrepreneurial growth: Role of entrepreneur in economic growth- strategic approaches in the changing economic scenario for small scale entrepreneurs- networking- Niche play, geographic concentration, franchising/ dealership- development of women entrepreneurship.	<b>18</b>	6

#### **QUESTION PAPER PATTERN:**

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### **RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:**

- Jayashree Suresh (2002), *Entrepreneurial development (2011/19)*, Chennai, Margham Publications
- Dr.khanika(1999), *Entrepreneurial development(2012/16)*, Delhi, Sultanchand &co.
- Dr.Radha (2007), *Entrepreneurial development (2014)*, Chennai, Prasanna publications.

## ASSESSMENT PATTERN

### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## MARKETING OF BANKING SERVICES

### SEMESTER IV– CORE PAPER 12

**COURSE CODE:**

**L:P:T:S 5:0:0:0**

**EXAM HOURS: 3**

**CREDITS:4**

**CIA MARKS:40**

**ESE MARKS: 60**

### COURSE OUTCOMES:

At the end of the course, the student will be able to

<b>C01</b>	Understand the basic marketing concepts that are applied in the banking industry.
<b>C02</b>	Understand the competition and develop bank marketing strategies
<b>C03</b>	Analyses the need of the customers and the factors affecting consumer behavior
<b>C04</b>	Develop a product design according to the market segmentation.
<b>C05</b>	Understand the concept of marketing research and the process involved in it
<b>C06</b>	Understand the concept of situation analysis

### MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	2	2	2	2
<b>CO2</b>	2	2	3	2	2	2	2
<b>CO3</b>	2	2	3	2	2	2	2
<b>CO4</b>	2	2	3	2	2	2	2
<b>CO5</b>	2	2	3	2	2	2	2
<b>CO6</b>	2	2	3	2	2	2	2

3- Strong 2- Medium 1- Low

<b>SL No</b>	<b>Contents Of Module</b>	<b>Hrs</b>	<b>Cos</b>
<b>1.</b>	Marketing concepts and their application to banking industry-marketing concepts and elements- why marketing? – special features of bank marketing – product and service .marketing	<b>18</b>	<b>1</b>

2.	Environmental scanning – assessment and management of competition – macro and micro factors influencing the market goods and services – applicability to banking – banking regulation and its impact on bank marketing strategies – understanding competition , identification of competition and their focus – strategic benefits of good competition – what makes a good competitor.	18	2
3.	Customer need analysis and customer : customer focus – understanding customer need – customer care – consumer motivation and buying behaviour – perception / behaviour – other factor affecting buying behaviour – decision making process – individual and organizational – selective exposure , selective distortion , and effect on consumer behaviour.	18	3
4.	Market segmentation – product designing – marketing – feedback and review – purpose and content of product / market expansion – mass marketing and marketing segmentation – definition of market segmentation – characteristics of a viable market segment – benefits from market segmentation – disadvantages – market segmentation techniques for personal and corporate customers.	18	4
5.	Market information research – definition of marketing research and market research – differences– contributions of marketing research to a bank – types of data – primary and secondary – management information system and marketing research – need for situation analysis – steps involved in the development of a situation analysis – objective , strategies and tactics – sources of information for situation analysis.	18	5,6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXT BOOKS:

- *Marketing of banking service* – IIB
- *Marketing of banking service* – Rajeev

#### ASSESSMENT PATTERN

**CIA- Continuous Internal Assessment (40 Marks)**

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**SEMESTER IV- ALLIED PAPER 4****BUSINESS ECONOMICS****COURSE CODE:****L:P:T:S 6:0:0:0****EXAM HOURS: 3****CREDITS: 5****CIA MARKS:40****ESE MARKS: 60****COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>C01</b>	To understand the basic concepts of economics
<b>C02</b>	To create awareness about the concept of cost and profit
<b>C03</b>	To understand the concept of demand elasticity of demand and demand forecasting
<b>C04</b>	To understand the Law of supply and Law of Diminishing Marginal Utility
<b>C05</b>	To understand the concept of production and law of returns to scale
<b>C06</b>	To understand the concept of pricing in different markets.

### **MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	3	3	1	3	2
<b>CO2</b>	2	2	3	3	1	3	2
<b>CO3</b>	2	2	3	3	1	2	1
<b>CO4</b>	2	2	3	3	1	2	1
<b>CO5</b>	2	2	3	3	1	2	1
<b>CO6</b>	2	2	3	3	1	2	1

3- Strong 2- Medium 1- Low

<b>Sl No.</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>Cos</b>
<b>1</b>	Introduction To Economics – Wealth, Welfare And Scarcity – Meaning, Definition, Features, Criticisms – Positive And Normative Economics – Meaning And Differences – Concepts – Accounting Profit And Economic Profit: Meaning And Differences – Incremental And Marginal Costing: Meaning And Differences – Time And Discounting Principles: Meaning And Mechanism Of Operation – Concept Of Efficiency: Meaning, Definition, Elements, And Types – Definition, Nature, Scope And Significance Of Economics.	<b>18</b>	<b>1,2</b>
<b>2</b>	Demand: Meaning, Definition – Types Of Demand – Features – Determinants Of Demand – Law Of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic Representation, Exceptions, Importance Of The Law – Elasticity Of Demand: Meaning, Definition, Importance, Types, Factors Influencing Elasticity Of Demand – Demand Forecasting: Meaning, Definition, Objectives, Types, Methods Of Demand Forecasting – Features Of Good Forecasting Method.	<b>18</b>	<b>3</b>
<b>3</b>	Law Of Supply And Determinants: Meaning, Assumptions Of Law Of Supply – Consumer Behaviour – Utility: Meaning, Concepts And Features – Law Of Diminishing Marginal Utility: Meaning, Definition, Assumption, Explanation, Diagrammatical, Limitations, Criticisms – Equi-Marginal Utility: Definition, Assumption, Explanation (With Diagram), Limitations, Criticisms – Indifference Curve: Meaning, Definition, Assumptions, Significance And Properties – Equilibrium.	<b>18</b>	<b>4</b>
<b>4</b>	Production: Law Of Variable Proportion: Meaning, Assumptions, Explanation(With Diagram) – Three Stages Of The Law: Increasing Returns, Decreasing Returns, Negative Returns – Production: Function And Its Features – Laws Of Returns To Scale: Meaning, Definition, Three Stages Of Law Of Returns To Scale: Stage I Increasing Returns To Scale, Stage Ii Constant Returns To Scale, Stage Iii Decreasing Returns To Scale – Difference Between Laws Of Variable Proportion And Returns To Scale – Producer's Equilibrium – Least Combination Principle, Limitation – Economies Of Scale – Internal And External Economies – Internal And External Diseconomies.	<b>18</b>	<b>5</b>
<b>5</b>	Product Pricing: Price And Output Determination Under Perfect Competition, Short Period And Long Period Price Determination, Objectives Of Pricing Policy, Its Importance, Pricing Methods And Objectives – Price Determination Under Monopoly, Kinds Of Monopoly, Price Discrimination, Determination Of Price In Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium Of Firm In Monopolistic Competition – Oligopoly – Meaning – Features, “Kinked Demand” Curve	<b>18</b>	<b>6</b>

**QUESTION PAPER PATTERN:**

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

**RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:**

- S.Shankaran, *Business Economics* – Chennai-Margham Publications.
- P.L.Mehta, *Managerial Economics* – Analysis, Problems & Cases – Sultan Chand & Sons.
- Francis Cherunilam, *Business Environment* – Mumbai,Himalaya Publishing.
- Peter Mitchelson and Andrew Mann, *Economics for Business* – Australia,Thomas Nelson.
- C.M.Chaudhary, *Business Economics* – Jaipur,Rbsa Publishers.
- H.L.Ahuja, *Business Economics – Micro & Macro* – New Delhi,Sultan Chand & Sons.

**ASSESSMENT PATTERN****CIA- Continuous Internal Assessment (40 Marks)**

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



## **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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### **COST AND MANAGEMENT ACCOUNTING**

#### **SEMESTER V- CORE PAPER 13**

**COURSE CODE:**

**CREDITS: 4**

**L:P:T:S 6:0:0:0**

**CIA MARKS: 40**

**EXAM HOURS:3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>C01</b>	To understand the concept of cost, cost sheet, tender , quotation and labour
<b>C02</b>	To calculate the cost of material and understand the concept of inventory control

<b>C03</b>	To understand the concept of overheads
<b>C04</b>	To prepare common size and comparative financial statements
<b>C05</b>	To understand the concept of marginal costing
<b>C06</b>	To analyse and prepare budgets and cash flow statements

### **MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO4</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO5</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>CO6</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>-</b>

3- Strong 2- Medium 1- Low

<b>Sl No.</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>Cos</b>
<b>1</b>	Introduction – Meaning, objectives and advantages of cost accounting Difference between Cost accounting and Financial accounting – Cost sheet, Tenders and Quotation.-Labour-Direct labour and indirect labour-Time keeping-methods and calculations of wages payments-Time wages –piece wages	<b>18</b>	<b>1</b>

2	Accounting and control of material- Cost Issues of materials- Methods of pricing of materials – Issues- FIFO – LIFO – Weighted Average.  Inventory control – Concepts and Techniques like fixing of Stock Levels, EOQ.	18	2
3	Overheads-Allocations and apportionment of overheads-Basis of Allocation-Absorption of overheads-Preparations of overheads distribution statement-Primary and secondary distribution-Machine Hour Rate-Computation of machine Hour rate	18	3
4	Financial Statement- Steps – Limitation-Comparative Financial Statement-Common Size Financial Statements – Trend Percentages  Marginal Costing (Excluding Decision Making) – Break Even Analysis – Margin of Safety – P/V Ratio.	18	4,5
5	Budgeting and budgetary control – Definition, importance – Production budget – flexible budget-Sales budget-Cash budget.  Cash Flow Statements	18	6

#### **QUESTION PAPER PATTERN:**

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### **RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:**

- Wheldon H.J. (2015), *Cost Accounting and Costing Methods*, Macdonald & Evans Ltd.
- Iyengar S.P. (2015), *Cost Accounting: Principles and Practice*, Sultan Chand and Sons.
- Bhar B.K. (2016), *Cost Accounting: Methods and Problems*, Academic Publishers.
- Bigg W.W. (2014), *Cost Accounts*, MacDonald and Evans, London.

- Shukla M.C. (2017), Grewal T.S, Gupta M.P, *Cost Accounting Text and Problems*, S.Chand Publishing.
- Jain S.P. and Narang K.L. (2017) *Advanced Cost Accounting*, Kalyani Publishers.
- Robert Anthony, David Hawkins, Keeneth A. Merchant (2017), *Accounting: Text and Cases*, McGraw Hill Education, 13<sup>th</sup> Edition.
- Maheswari S.N. (2013), *Cost and Management Accounting*, Sultan Chand and Sons, 14th Edition.
- Murthy and Gurusamy S (2016), *Cost Accounting*, Chennai, Vijay Nicole Imprints.
- Murthy A and Gurusamy S (2016), *Management Accounting*, Chennai, Vijay Nicole Imprints.
- Reddy T.S and Hari Prasad reddy .Y.(2000), *Cost Accounting*, Chennai, Margham publications.

## ASSESSMENT PATTERN

### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**INVESTMENT MANAGEMENT-SEMESTER V– CORE PAPER-14**

**COURSE CODE:**

**CREDITS:4**

**L:P:T:S      5:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the basic concepts of investment and speculation
<b>CO2</b>	Analyse the various investment avenues under the investment schemes
<b>CO3</b>	Understand the SEBI guidelines on primary and secondary market and procedure for buying and selling of shares
<b>CO4</b>	Analyse the economic, industry and company aspects and also will understand the features of credit rating like CRISIL, CARE and ICRA.
<b>CO5</b>	Understand the technical analysis under the investment
<b>CO6</b>	Understand the concept of portfolio management

### MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	3	2	1	2	1
<b>CO2</b>	2	2	3	2	1	2	1
<b>CO3</b>	2	2	3	2	1	2	1
<b>CO4</b>	2	2	2	2	1	2	1
<b>CO5</b>	2	2	2	2	1	2	1
<b>CO6</b>	2	2	2	2	1	2	1

3- Strong 2- Medium 1- Low

<b>Sl No.</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>Cos</b>
<b>1</b>	Investment; Definition, Concepts and Goals- Classification of Investment- Speculation- Distinction between Investment and Speculation	<b>18</b>	<b>1</b>

2	Various Investment Avenues and their characteristics- Bank Deposits- Postal Savings Schemes- Equity- Debentures and Bonds- Mutual Fund- Insurance- NBFC Deposits- Derivatives( Meaning)	18	2
3	Capital Market- Primary Market- Stock Market- MIDCAPS(Meaning)- Procedure for Buying and Selling Shares- Tax consideration in Investment Management- SEBI Guidelines on Primary and Secondary Market- Recent Trends in Security Market- Depositories- On Line Trading of securities- Securitisation(Introduction)	18	3
4	Investment Analysis- Fixed Income Avenues Analysis- Time Value of Money- Credit Rating, CRISIL, CARE and ICRA- Economic- Company- Industry Analysis	18	4
5	Investment Information- Fundamental Analysis- Technical Analysis- Differences- Dow Theory- Efficient Market Hypothesis- Random Walk Theory(Weak)- Semi Strong Form- Strong Form- Portfolio Management Theory- Markowitz Theory- Efficient Portfolio.	18	5,6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Dr.L.Natarajan (2005), *Investment Management, Third Edition 2016*, Chennai, Margham Publications.
- Dr.Radha Parameshwaran & Dr.Nedunchezian (2002), *Investment Management 2014*, Chennai, Prasanna Publishers
- V.K. Bhalla (1982) , *Investment Management, 13<sup>th</sup> Edition 2007*, New Delhi, S.Chand Publishing

#### ASSESSMENT PATTERN

**CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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### **INDIRECT TAXES**

#### **SEMESTER V – CORE PAPER 15**

**COURSE CODE:**

**CREDITS: 4**

**L:P:T:S: 5:0:0:0**

**CIA MARKS: 40**

**EXAM HOURS:3**

**ESE MARKS:60**

**COURSE OUTCOMES:**



At the end of the course, the student will be able to

<b>C01</b>	Understand the basic concepts about direct and indirect taxes.
<b>C02</b>	Identify the factors of levy of customs duty and analyze the drawbacks of warehousing
<b>C03</b>	Understand the concept and significance of goods and service tax in India and benefits to the economy.
<b>C04</b>	Analyze the functions performed by goods and services tax network and e-way bill compliance
<b>C05</b>	Evaluate the challenges faced by Government after implementation of GST and mechanism of IGST
<b>CO6</b>	Understand the concept of input tax credit

#### MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO4</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>

3- Strong 2- Medium 1- Low

<b>Sl</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>COs</b>
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No.			
1	<u>Basics</u> - Tax Vs. Duty; Direct Tax Vs. Indirect Tax- Powers of Union/States- Varieties of Indirect Taxes.	18	1
2	<u>Factors for Levy of Customs Duty</u> - First Principles of Valuation- Procedure for assessment and payment of Customs Duty- Types of Customs Duty- Warehousing- Drawbacks.	18	2
3	<u>An Overview of Goods and Services Tax (GST)</u> - Introduction of Goods and Services Tax in India- Constitutional Amendment under Pre-Goods & Service Tax Regime & Transitional Provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, Features and benefits. GST Common Portal- Taxes & Duties not submitted in GST- Rates of GST on India.-Refund of GST.	18	3
4	<u>Goods and Services Tax (GST) Council &amp; its role</u> - Registration and Returns- functions and services performed by Goods and Service Tax Network (GSTN) - E-Way Bill Compliance- Doctrine of unjust enrichment- Anti-profiteering- Important definitions.	18	4
5	<u>Goods and Services Tax (GST) Incidence</u> - Challenges for the government after implementation of GST- Principle of Supply: Meaning, classification, time and valuation of supply, Integrated Goods and Services Tax (IGST) Mechanism: Features, Inter State Vs Intra Supply. Input Tax Credit (ITC): Eligibility and Conditions to avail ITC- Reverse Charge Mechanism.	18	5,6

### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Reddy T.S and Hari Prasad Reddy .Y.(2019),*Business Taxation(GST)* ,Chennai, Margham publications

### ASSESSMENT PATTERN

#### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5

Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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### **INCOME TAX LAW AND PRACTICE -I**

#### **SEMESTER V– ELECTIVE 1**

**COURSE CODE:**

**L:P:T:S 6:0:0:0**

**EXAM HOURS: 3**

**CREDITS:5**

**CIA MARKS:40**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Understand the meaning of important terms used in income tax
<b>CO2</b>	Understand the concept of Income from salary
<b>CO3</b>	Understand the concept of Income from House Property
<b>CO4</b>	Understand the concept of Income from Business or Profession
<b>CO5</b>	Understand allowable deductions and provisions from depreciation
<b>CO6</b>	Understand the concept of TDS and will also learn how to file return

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO6</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>

<b>Si No</b>	<b>Contents Of Module</b>	<b>Hrs</b>	<b>Cos</b>
<b>1.</b>	Introduction to Income Tax, Canons of taxation. - Important definitions under the Income Tax Act- Assessee, Person, Assessment Year, Previous Year - Residential Status of different persons	<b>18</b>	<b>1</b>

2.	Income from Salary- Allowances, Perquisites:-Exempted, Rent free accommodation - House rent allowance -Treatment of Provident Fund, Gratuity, Pension - Computation of Salary Income	18	2
3.	Income from House Property – Determination of Annual value, Deductions from annual value-Computation of House Property Income	18	3
4.	Profits and Gains from Business or Profession: Allowable deductions and Provision relating to depreciation- Computation of income from business or profession	18	4,5
5.	Tax deducted at source (TDS) – Various Returns - Due date for filing returns.	18	6

### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

### RECOMMENDED TEXT BOOKS:

- S. Hariharan, *Income Tax*, Vijay Nicole.
- A. Murthy, *Income Tax*, Vijay Nicole.
- V.P.Gaur ,D.B.Narang, *Income Tax*, Kalyani Publications.
- Dr.H.C Mehrotra, Dr.S.P.Goyal, *Income Tax*, Sahitya BhawanPublication.
- T.S.Reddy, Y.Hariprasad Reddy, *Income Tax*, Margham Publication.

### ASSESSMENT PATTERN

#### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	

Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## **RURAL BANKING**

### **SEMESTER V – OPEN ELECTIVE 1**

**COURSE CODE:**

**CREDITS: 5**

**L:P:T:S : 6:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>C01</b>	To understand the concept of rural banking
<b>C02</b>	To have awareness about the latest welfare schemes
<b>C03</b>	To learn about the various institutional sources of finance
<b>C04</b>	To understand the concept of credit planning

<b>C05</b>	To understand the lead bank scheme
<b>C06</b>	To learn about the institutions reporting rural development.

### MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	2	1	2	2
<b>CO2</b>	2	2	2	2	1	2	2
<b>CO3</b>	2	2	2	2	1	2	2
<b>CO4</b>	2	2	2	2	1	2	2
<b>CO5</b>	2	2	2	2	1	2	2
<b>CO6</b>	2	2	2	2	1	2	2

<b>Sl No.</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>Cos</b>
<b>1</b>	Concept of rural banking – need for rural banking – priority sector lending: terms & condition.	<b>18</b>	1
<b>2</b>	PMEGP (Prime Minister Employment Generation Programme) –Start up India- Stand up India PM Mudra Yojana (PMMY) Digital India Mission.	<b>18</b>	2

3	Institutional sources of finance in rural areas: cooperative banks, commercial banks, regional rural banks – their Structure, policy, Functions, clientele, progress and problem.	18	3
4	Credit planning at the gross root level: lead bank scheme, District credit plans and service area approach their bank features.	18	4,5
5	Institutions supporting rural development: Reserve Bank of India (RBI), National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi & Village Industries Commission (KVIC) and Voluntary Organization – their role.	18	6

### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Dhingra IC, (1991), *Rural banking in India*, sultan Chand & sons, New Delhi.
- Bhat N.S. (1988), *Aspects of Rural banking*, Common wealth publishers, Delhi.
- Desai S.S.M (1986), *Rural banking in India*, Himalaya publishing house, Bombay.
- Sandhu, (2002) *Banking & Rural Development*.
- Mandal, (2002) *Role of banks in rural development*.
- Dr.S. Sankaran, (2004) *Rural banking*, Margham Publications.

### ASSESSMENT PATTERN

#### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			



Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## **CONSUMER AFFAIRS**

### **SEMESTER V – OPEN ELECTIVE 2**

**COURSE CODE:**

**CREDITS: 5**

**L:P:T:S : 6:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

### **COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>C01</b>	To understand the concept of consumer
<b>C02</b>	To understand the nature of markets particularly Indian market
<b>C03</b>	To understand the consumer protection law in India
<b>C04</b>	To have a thorough understanding of the Grievance Redressal Mechanism

<b>C05</b>	To elaborate the role of Industry regulators in consumer protection
<b>CO6</b>	To know about the consumer movement in India

### MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	1	1	1	2
<b>CO2</b>	2	2	2	1	1	1	2
<b>CO3</b>	2	2	2	2	1	1	2
<b>CO4</b>	2	2	2	2	1	1	2
<b>CO5</b>	2	2	3	3	1	2	2
<b>CO6</b>	2	2	3	3	1	2	2

<b>Sl No.</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>Cos</b>
<b>1</b>	<b>Consumer and Markets:</b> Concept of Consumer, Nature of markets, Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP),	<b>18</b>	<b>1,2</b>

	Fair Price, GST, labelling and packaging along with relevant laws, Legal Metrology.		
2	<b>Objectives and Basic Concepts:</b> Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.	18	3
3	<b>Grievance Redressal Mechanism under the Indian Consumer Protection Law</b> Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.	18	4
4	<b>Role of Industry Regulators in Consumer Protection</b> i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority	18	5
5	<b>Contemporary Issues in Consumer Affairs</b> <b>Consumer Movement in India:</b> Evolution of Consumer Movement in India, Formations of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.	18	6

### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) *Consumer Affairs*, Universities Press.

- Choudhary, Ram Naresh Prasad (2005). *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
- G. Ganesan M. Sumathy. (2012). *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
- Suresh Misra and Sapna Chadah (2012). *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi
- Rajyalaxmi Rao (2012), *Consumer is King*, University Law Publishing Company
- Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
- *The Consumer Protection Act, 1986 and its later versions.*

#### **E-RESOURCES:**

- [www.consumereducation.in](http://www.consumereducation.in)
- *Empowering Consumers e-book*, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org).

#### **ASSESSMENT PATTERN**

##### **CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

##### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

**PRACTICAL AUDITING**  
**SEMESTER VI – CORE PAPER 16**

**COURSE CODE:**

**CREDITS: 4**

**L:P:T:S : 6:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>C01</b>	To understand the meaning of auditing, scope and classification of audit
<b>C02</b>	To understand the concept of audit planning Programme and working papers
<b>C03</b>	To understand the differences between vouching verification & valuation
<b>C04</b>	To understand the recent trends in auditing
<b>C05</b>	To understand the concept of appointment, removal, qualification & disqualification of auditors
<b>C06</b>	To understand the concept of Information System Audit.

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>

<b>CO3</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO4</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>

<b>Sl No.</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>Cos</b>
<b>1</b>	<p>Meaning And Definition Of Auditing – Distinction Between Auditing And Accounting – Objectives – Advantages And Limitations Of Audit – Scope Of Audit – Classifications Of Audit –</p> <p>Audit Planning , Meaning – Audit Programme , Meaning, Objectives And Contents – Audit Note Book , Contents , Usefulness Of Audit Note Book – Audit Working Papers, Meaning . Ownership And Custody – Test Checking And Routine Checking , Meaning – Internal Control , Meaning , Definition, Objectives , Difference Between Internal Control , Internal Check And Internal Audit.-Risk based</p> <p>Audit – low, Normal, Moderate and High.</p>	<b>18</b>	<b>1,2</b>
<b>2</b>	<p>Vouching , Meaning And Definitions , Objectives – Trading Transactions – Audit Of Ledger – Scrutinizing Of Ledgers – Vouching Of Cash Receipts And Payments – Vouching Of Outstanding Assets And Liability – Verification , Meaning Objectives And Process – Valuation Of Assets And Liabilities – Distinction Between Verification And Valuation.</p>	<b>18</b>	<b>3</b>
<b>3</b>	<p>Recent Trends In Auditing – Forensic Audit – Meaning And Importance – Forensic Vs Financial Audit – Code Of Conduct And Ethics In Auditing – Audit On Corporate Governance – Risk Based Audit – Meaning – International Financial Reporting Standard(IFRS) – Meaning And Its Applicability In India – (IND– AS) Indian Accounting Standards(Basics Only).</p>	<b>18</b>	<b>4</b>
<b>4</b>	<p>Appointment Of Auditors – Appointment Of First Auditor – Appointment By Central Government – Filling Of Casual Vacancy – Appointment By Special Resolution – Re-Appointment And Compulsory Re-Appointment – Ceiling On</p>	<b>18</b>	<b>5</b>

	The Number Of Auditor ship – Removal Of Auditor – Remuneration – Auditors Lien – Qualification And Disqualification – Duties Of The Company Auditor – Rights And Powers Of Auditors – Different Classes Of Auditors – Audit Report – Preparation And Presentation.		
5	Information Systems Audit(Isa) – Meaning – Division Of Auditing In Isa Environment – Impact Of Computerization On Audit Approach – Online Computer System Audit – Types Of Online Computer Systems – Audit Around With The Computers – Procedure Of Audit Under Isa System.	18	6

### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Practical Auditing – S.Vengadamani, Margham Publications.
- Auditing – D.P.Jain Konark Publishers Pvt.Ltd.
- Auditing, Principles And Practice – Ravinder Kumar And Virender Sharma, Eastern Eco.Edn.
- Practical Auditing – B.N.Tandon Sultan Chand & Co.,
- Contemporary Auditing, Kamal Gupta Tata Mc Graw Hill.

### ASSESSMENT PATTERN

#### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**HUMAN RESOURCE MANAGEMENT**

**SEMESTER VI– CORE PAPER 17**

**COURSE CODE:**

**L:P:T:S 6:0:0:0**

**EXAM HOURS: 3**

**COURSE OUTCOMES:**

**CREDITS: 4**

**CIA MARKS:40**

**ESE MARKS: 60**



At the end of the course, the student will be able to

<b>CO1</b>	Appreciate the importance of human resource management as a field of study and as central management function
<b>CO2</b>	Understand the implication of human resource management and qualities of human resource managers
<b>CO3</b>	Know the elements of the HR function recruitment, selection, training and development and are familiar with each elements key concept.
<b>CO4</b>	Understand the methods of performance appraisal system, promotion and transfer
<b>CO5</b>	Apply the principles and techniques of job analysis and measuring the quality of work life of an employees
<b>CO6</b>	Analyse the quality of work life and evaluate the measures taken to overcome the obstacles.

#### **MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	3	3	2	3	3
<b>CO2</b>	2	2	3	3	2	3	3
<b>CO3</b>	2	2	3	3	2	3	3
<b>CO4</b>	2	2	3	3	2	3	3
<b>CO5</b>	2	2	3	3	2	3	3
<b>CO6</b>	2	2	3	3	2	3	3

3- Strong 2- Medium 1- Low

Sl No.	Contents Of Module	Hrs.	COs
1	Human resource management – nature and scope of the human resource management – managerial and operating functions – difference between personnel management and human resource management – qualities and qualification of human resource managers.	18	1,2
2	Recruitment – selection- methods of selection – interview techniques in selection – recruitment practices in India.	18	3
3	Placement and induction – training- methods- techniques – performance appraisal - methods – promotions and transfers.	18	4
4	Job analysis – purpose – steps in job analysis – job description – uses – guidelines for job description- job simplifications, job enlargement, and job enrichment – rotations.	18	5
5	Quality of work life – issues in quality of work life – measuring quality of work life – obstacles to quality of work life.	18	6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Aswathappa.K (2013), *Human resource management (2015)*, Delhi, MC Graw hill education.
- Dr.Jaya Sankar.J. (2004), *Human resource management (2015)*,Chennai, Margham publications.
- Dr.Gupta. C.B (1996), *Human resource management (2018)*,Chennai, Sultan Chand & sons.

## ASSESSMENT PATTERN

### CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

### ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## **FINANCIAL MANAGEMENT**

### **SEMESTER VI – CORE PAPER 18**

**COURSE CODE:**

**CREDITS: 4**

**L:P:T:S    6:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>C01</b>	To understand the meaning and sources of finance
<b>C02</b>	To understand the capital structure planning theories
<b>C03</b>	To work problems pertaining to capital techniques
<b>C04</b>	To understand the cost of capital concepts
<b>C05</b>	To have a basic understanding of dividend policies and the factors affecting it
<b>CO6</b>	To analyse the factors influencing working capital and how to forecast it.

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
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<b>CO1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO6</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>

<b>Sl No.</b>	<b>Contents Of Module</b>	<b>Hrs.</b>	<b>COs</b>
<b>1</b>	Meaning, Objectives And Importance Of Finance – Sources Of Finance – Functions Of Financial Management – Role Of Financial Manager In Financial Management – Capital Structures Planning – Factors Affecting Capital Structures – Leverage Concept.	<b>18</b>	1,2
<b>2</b>	Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period – Accounting Rate Of Return(ARR) – Net Present Value(NPV) Method – Internal Rate Of Return(IRR) – Risk Analysis.	<b>18</b>	3
<b>3</b>	Cost Of Capital – Cost Of Debt– Cost Of Preference Capital – Cost Of Equity - Cost Of Retained Earnings – Weighted Average (Or) Composite Cost Of Capital (WACC).	<b>18</b>	4
<b>4</b>	Dividend Policies – Factors Affecting Dividend Policies – Company Law Provisions On Dividend Payment – Various Dividend Models (Walter's, Gordon's, M.M.Hypothesis (Theory Only).	<b>18</b>	5
<b>5</b>	Working Capital – Components Of Working Capital – Working Capital Operating Cycle – Factors Influencing Working Capital – Determining (Or) Forecasting Of Working Capital Requirements.	<b>18</b>	6

**QUESTION PAPER PATTERN:**

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

**.RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:**

- Financial Management – I.M.Pandey
- Financial Management – Prasanna Chandra
- Financial Management – S.N.Maheshwari
- Financial Management – Y.Khan and Jain.

**ASSESSMENT PATTERN**

**CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15

Evaluate	10
Create	

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**TECHNOLOGY IN BANKING**  
**SEMESTER 6 – CORE PAPER 19**

**COURSE CODE:**

**L:P:T:S      6:0:0:0**

**CREDITS:4**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Define the term of contemporary banking developments and explain the importance of ATM, Mobile banking, Plastic cash, WAN, LAN, VSAT.
<b>CO2</b>	Understand the importance of document storage and retrieval systems in digital signature system
<b>CO3</b>	Understand Electronic clearing system
<b>CO4</b>	Understand the impact of technology
<b>CO5</b>	Understand cyber laws
<b>CO6</b>	Understand Prevention of Money Laundering act

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	2	2	2	2	2
<b>CO2</b>	2	2	2	2	2	2	2
<b>CO3</b>	2	2	3	3	2	2	2
<b>CO4</b>	2	2	2	2	2	2	2
<b>CO5</b>	2	2	2	2	2	2	2
<b>CO6</b>	2	2	2	2	2	2	2



3- Strong 2- Medium 1- Low

SL No	Contents Of Module	Hrs	Cos
1.	WAN,LAN,VSAT, Networking system – Single window concept – Bank Branch network applications – Intranet – Internet - other services – Corporate internet – Anywhere Banking – Anytime Banking – Home Banking - Internet Banking – Online enquiry and update facilities – PIN – Debit Card – Smart Card – Credit Card- VISA Card- Master Card - RuPay - benefits –disadvantages.	18	1
2.	Meaning – Services – e-banking and financial services – initiatives – Opportunities – Internet Banking – Meaning – Internet banking Vs Traditional Banking – Services – Drawbacks – Frauds in Internet Banking. Core banking solution (CBS) – Mobile Banking – Meaning – Features – Services – Security Issues – Electronic Mobile Wallets. ATM- Evolution – Concepts – Features – Types – Mechanism – Functions. Electronic Money- Meaning - Categories – Merits of e-money – Electronic Funds Transfer (EFT) system – Meaning – Steps – Benefits. Digital Signature – Document Handling System and Document Storage Retrieval System.	18	2
3.	E – Payments and settlements – NEFT-RTGS-IMPS- Payment Gateway – SWIFT – Electronic Clearing System – ECS Debit and ECS Credit Clearing.	18	3
4.	Impact of Technology on its employees – Customer services – Management control- Impact of Technology Trends in banks.	18	4
5.	Protecting – Confidentiality and Secrecy of Data – Cyber Laws and its Implications : Information Technology Act 2000 – Legal Frame Work – Preamble – Salient Provisions – exceptions – Other statues of Relevance – The Prevention of Money Laundering ACT (PMLA) , 2002 – Payments and Settlements systems Act, 2007 – RBI Guidelines.	18	5,6

#### QUESTION PAPER PATTERN:

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

#### RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:

- Dr.Sangeetha.R(2019),*Technology in banking*,Chennai,Charulatha publications

- *Indian Commercial Banks NIBM*, Pune, 2014.
- Revell.T.R.S.(2014), *Technology and Banks NIBM*, Pune.
- Donald H. Sanders, *Computers Today*, McGraw-Hill, 2015.
- 5Andrew S.Tanenbaum(2016), *Computer Networks*, PrenticeHall Publication.
- *Financial Services Information Systems* - Jessica Keyes (2000), Auerbach Publication; 2nd edition.
- Kaptan S S & Choubey N S. (2003), *E-Indian Banking in Electronic Era*, Sarup & Sons, New Delhi.
- Vasudeva, E–Banking (2005), *Common Wealth Publishers*, New Delhi.
- Turban Rainer Potter, *Information Technology*, John Wiely & Sons Inc.
- *Banking Technology*, Indian Institute of Bankers Publication.

#### **E-RESOURCES:**

- [www.rbi.org](http://www.rbi.org)
- [www.idrbt.ac.in](http://www.idrbt.ac.in)
- [www.dnb.co.in](http://www.dnb.co.in)
- [www.bankingtech.com](http://www.bankingtech.com)

#### **ASSESSMENT PATTERN**

##### **CIA- Continuous Internal Assessment (40 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>5</b>
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

##### **ESE – END SEMESTER EXAMS (60 Marks)**

<b>Bloom's Category</b>	<b>Tests</b>
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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**INCOME TAX LAW AND PRACTICE – II**

**SEMESTER VI – ELECTIVE 2**

**COURSE CODE:**

**CREDITS:5**

**L:P:T:S 6:0:0:0**

**CIA MARKS:40**

**EXAM HOURS: 3**

**ESE MARKS: 60**

**COURSE OUTCOMES:**

At the end of the course, the student will be able to

<b>CO1</b>	Calculate Income from Capital gains
<b>CO2</b>	Calculate Income from Other Sources
<b>CO3</b>	Club various sources of income
<b>CO4</b>	Set-off and carry forward of losses
<b>CO5</b>	Understand Permissible Deductions from Gross Total Income
<b>CO6</b>	Assess Firm's Tax Liability

**MAPPING OF COURSE OUTCOMES TO PROGRAM OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>

<b>CO2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO4</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>

3- Strong 2- Medium 1- Low

<b>SI No</b>	<b>Contents Of Module</b>	<b>Hrs</b>	<b>COs</b>
<b>1.</b>	Income under Capital Gains – Meaning of Short term & Long term capital assets - Computation of Income from capital gains- Cost of Acquisition – Cost of Improvement- Exempted Capital Gain .	18	1
<b>2.</b>	Income from Other Sources – General & Specific Income, Grossing up - Computation of Income from Other Sources	18	2
<b>3.</b>	Clubbing of income - Set-off & Carry forward and Set off of losses	18	3,4
<b>4.</b>	Permissible deductions from gross total income- Sec 80C, 80CCC, 80CCCD, 80 CCE, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80 GGB, 80 GGC, 80 QQB, 80TTA, 80RRB,80U	18	5
<b>5.</b>	Assessment of Firms - Computation of Tax Liability	18	6

#### **QUESTION PAPER PATTERN:**

- PART A- 10 OUT OF 12 = 10X2=20 Marks
- PART B- 5 OUT OF 7 =5X7=35 Marks
- PART C- 3 OUT OF 5 = 3X15=45 Marks

**RECOMMENDED TEXTBOOKS/REFERENCE BOOKS:**

- Dr.Vinod K. Singhanian Monica Singhanian (2016-2017), *Income Tax*, Delhi, Taxxman Publication
- Dr.T.Srinivasan (2019), *Income Tax Law & Practice*, Chennai, Vijay Nichole Imprints

**E-RESOURCES:**

- <https://www.taxmann.com>
- <https://www.bankbazaar.com>
- <https://tax.thomsonreuters.com>
- [www.legalserviceindia.com](http://www.legalserviceindia.com)
- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)
- [www.tnvat.gov.in](http://www.tnvat.gov.in)
- [www.cbec.gov.in](http://www.cbec.gov.in)
- [www.aces.gov.in](http://www.aces.gov.in)

**ASSESSMENT PATTERN****CIA- Continuous Internal Assessment (40 Marks)**

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

**ESE – END SEMESTER EXAMS (60 Marks)**

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

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## **APPENDIX A**

### **OUTCOME BASED EDUCATION**

**Outcome-based education** (OBE) is an educational theory that bases each part of an educational system around goals (outcomes). By the end of the educational experience each student should have achieved the goal. There is no specified style of teaching or assessment in OBE; instead classes, opportunities, and assessments should all help students achieve the specified outcomes.

There are three educational Outcomes as defined by the National Board of Accreditation:

**Program Educational Objectives:** The Educational objectives of an engineering degree program are the statements that describe the expected achievements of graduate in their career and also in particular what the graduates are expected to perform and achieve during the first few years after graduation. [nbaindia.org]

**Program Outcomes:** What the student would demonstrate upon graduation. Graduate attributes are separately listed in Appendix C

**Course Outcome:** The specific outcome/s of each course/subject that is a part of the program curriculum. Each subject/course is expected to have a set of Course Outcomes

## **APPENDIX B - MAPPING OF OUTCOMES**

COURSE OUTCOME



PROGRAM OUTCOME



PROGRAM EDUCATIONAL  
OBJECTIVES



DEPARTMENTAL MISSION



DEPARTMENTAL VISION

## APPENDIX C

### BLOOM'S TAXONOMY

**Bloom's taxonomy** is a classification system used to define and distinguish different levels of human cognition—i.e., thinking, learning, and understanding. Educators have typically used Bloom's taxonomy to inform or guide the development of assessments (tests and other evaluations of student learning), curriculum (units, lessons, projects, and other learning activities), and instructional methods such as questioning strategies. [eduglosarry.org]





