

ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)

PG DEPARTMENT OF BANKING AND INSURANCE MANAGEMENT

&

DEPARTMENT OF BANK MANAGEMENT

(SELF- SUPPORTING)

## SYLLABUS



CHOICE BASED CREDIT SYSTEM OUTCOME BASED EDUCATION

(OFFERED FROM THE ACADEMIC YEAR 2018-19)

BACHELOR OF COMMERCE  
IN  
BANK MANAGEMENT

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## DEPARTMENT OF BANK MANAGEMENT

Department of Bank Management is revising syllabi with the effect from the Academic Year 2008-2009, by introducing CBCS and Part-IV components as specified by the Government of Tamil Nadu. Part-IV and Part-V components will seek to build the capacity of the students and provide inputs for his or her social service and social analysis capabilities.

Every academic year is divided into two semester sessions. Each semester will have a minimum of 90 working days and each day will have 5 working hours. Teaching is organized into modular pattern of credit courses. Credit is normally related to the number of hours a teacher teaches a particular subject, it is also related to the number of hours a student spends learning a subject or carrying out an activity.

## REGULATIONS

### 1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bank Management course shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the syndicate of the University of Madras.

### 2. ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study for a period of not less than three academic years, passed the examinations of all Six Semesters prescribed.

### 3. COURSE OF STUDY:

The main subject of study for a Bachelor Degree consists of the following.

- PART-I : Foundation Courses exclusive for Languages
- PART-II : Core courses
- PART-III : Allied Subjects I and II – Job & skill oriented  
Entrepreneurship components
- PART-IV : Non Major Electives and Soft Skill Subjects.
- PART-V : Extension Activities/Sports/NCC.

#### 4. PASSING MINIMUM

A candidate shall be declared to have passed in each paper / practical of the main subject of study wherever prescribed, if she secured NOT LESS THAN 40% of the marks prescribed for the examination.

#### 5. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Part I, II, III & IV

Successful candidates passing the examination and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND CLASS respectively. All other successful candidates shall be declared to have passed the examination in the THIRD class.

Candidates who pass all the examinations (Part I, II, III and IV) prescribed for the course in the FIRST APPEARANCE ITSELF ALONE are eligible for ranking.

#### STRUCTURE

| Details  | No. of Papers | Credits |
|--|---------------|---------|
| Major  | 24            | 88      |
| Allied   | 4             | 20      |
| Part I   | Language (2)  | 6       |
| Part II  | English (2)   | 6       |
| Soft Skills<br>(handled by Department of English)    | 4             | 12      |
| Non Major Elective<br>(offered to other departments) | 2             | 4       |
| Environmental Studies                                | 1             | 2       |
| Value Education                                      | 1             | 2       |
| Extension Activities                                 |               | 1       |
|  |               | 141     |

Self study Papers/ Project – (Additional)

2 credits

Students are encouraged to undergo MOOC courses offered from SWAYAM Portal to earn extra credits

Students will undergo Internship during summer holidays for which extra credits will be given.

## PROGRAMME EDUCATIONAL OBJECTIVE

Our programme will produce graduates who will be able to

PEO 1: Apply and advance the knowledge and skills acquired , to become a creative professional in their chosen field

PEO 2: Engage in self-directed continuous learning, aimed at global competency, which will promote professional and personal growth

PEO 3: Develop management skills and entrepreneurial skills, by harnessing core competencies tempered by values and ethics

PEO 4: work towards achieving economic and social equity for women through application of relevant knowledge.

PEO 5: Contribute to promoting environmental sustainability and social inclusivity

## PROGRAMME OUTCOME

PO 1: Acquire with conventional as well as contemporary fields in diverse domains of Commerce and Management.

PO 2: Designed for capacity building to various avenues of employment, entrepreneurship and higher education.

PO 3: Acquire the core competencies of business acumen, analytical & critical thinking, and communication skills and employ empirical approach for effective team building, crisis management and business solutions.

PO 4: Apply the knowledge and skills to thrive on the evolving challenges of trade & industry.

PO 5: Analyse the challenges of the dynamic world with a global outlook.

PO 6: Sensitized to ethical and moral issues in business to be more socially responsible.

## PROGRAM SPECIFIC OUTCOMES

PSO 1: Demonstrate progressive knowledge in the key areas of Commerce such as Banking, Business and Finance and apply the methods of inference to practical situations.

PSO 2: Solve problems in a dynamic business environment by applying the principles and practices with a broad understanding of its legal, societal and economic bearing.

PSO 3: Career and/or higher studies opportunities in Banking, Finance, Accounting, Taxation, Marketing, Human Resource and other administrative departments.

PSO 4: Recognise the roles and responsibilities of banker, entrepreneur, accountant, administrator and expert and exhibit high order thinking and proficient decision making while confronted with a critical situation.

PSO 5: Acquire the attributes of effective interaction, leadership, problem solving and adaptability in day to day business matters.

PSO 6: Display proficiency to undertake Banking competitive exams and other exams like CA, CS, ICWA etc.

# PROGRAMME PROFILE

| SEM | COURSE CODE | COURSE TITLE                                    | HRS/WK | CREDITS | CA | ENDSEM | TOTAL |
|-----|-------------|---|--------|---------|----|--------|-------|
| I   |             | LANGUAGES-I<br>TAMIL/HINDI/FRENCH/SANS<br>KRIT  | 6      | 3       | 40 | 60     | 100   |
| I   |             | FOUNDATION ENGLISH -I                           | 4      | 3       | 40 | 60     | 100   |
| I   | BM18/1C/FNA | FINANCIAL ACCOUNTING                            | 6      | 4       | 40 | 60     | 100   |
| I   | BM18/1C/BMT | BUSINESS MANAGEMENT                             | 4      | 4       | 40 | 60     | 100   |
| I   |             | PRINCIPLE OF ECONOMICS- I                       | 6      | 5       | 40 | 60     | 100   |
| I   |             | 1a-BASIC TAMIL                                  | 2      | 2       | -  | 50     | 50    |
|     |             | 1b- ADVANCED TAMIL                              |        |         |    |        |       |
|     | BM18/1N/TIB | 1c- NON –MAJOR ELECTIVE-<br>TECHNOLOGY IN BANKS |        |         |    |        |       |
| I   |             | SOFT SKILL                                      | 2      | 3       | -  | 50     | 50    |
|     |             |   |        |         |    |        |       |
| II  |             | LANGUAGES-II<br>TAMIL/HINDI/FRENCH/SANS<br>KRIT | 6      | 3       | 40 | 60     | 100   |
| II  |             | FOUNDATION ENGLISH -II                          | 4      | 3       | 40 | 60     | 100   |
| II  | BM18/2C/ADF | ADVANCED FINANCIAL<br>ACCOUNTING                | 5      | 4       | 40 | 60     | 100   |
| II  | BM18/2C/BST | BUSINESS MATHEMATICS<br>AND STATISTICS          | 5      | 4       | 40 | 60     | 100   |
| II  |             | PRINCIPLE OF ECONOMICS-<br>II                   | 6      | 5       | 40 | 60     | 100   |
| II  |             | 1a-BASIC TAMIL                                  | 2      | 2       | -  | 50     | 50    |
|     |             | 1b- ADVANCED TAMIL                              |        |         |    |        |       |



|     |              |  |   |   |    |     |     |
|-----|--------------|--|---|---|----|-----|-----|
|     | BM18/2N/HMB  | 1c- NON –MAJOR ELECTIVE-<br>HUMAN RESOUCRES<br>MANAGEMENT IN BANKING |   |   |    |     |     |
| II  |              | SOFT SKILL   | 2 | 3 | -  | 50  | 50  |
| III | BM18/3C/CA1  | CORPORATE ACCOUNTING-I   | 5 | 4 | 40 | 60  | 100 |
| III | BM18/3C/ BOR | BUSINESS STATISTICS AND<br>OPERATIONS RESEARCH                       | 5 | 4 | 40 | 60  | 100 |
| III | BM18/3C/BNK  | BANKING THEORY, LAW<br>AND PRACTICE-WRITTEN                          | 4 | 3 | 40 | 60  | 100 |
| III | BM18/3C/PR1  | BANKING THEORY, LAW<br>AND PRACTICE-PRACTICAL                        | 1 | 1 | -  | 100 | 100 |
| III | BM18/3C/PR2  | COMPUTER APPLICATION IN<br>FINANCE(PRACTICALS)                       | 5 | 4 | 40 | 60  | 100 |
| III |              | INDIAN ECONOMY   | 6 | 5 | 40 | 60  | 100 |
| III |              | SOFT SKILL   | 2 | 3 | -  | 50  | 50  |
| III |              | ENVIRONMENTAL STUDIES  | 2 | 2 | -  | 50  | 50  |
| IV  | BM18/4C/CA2  | CORPORATE ACCOUNTING-II  | 6 | 4 | 40 | 60  | 100 |
| IV  | BM18/4C/COL  | COMMERCIAL LAW   | 5 | 4 | 40 | 60  | 100 |
| IV  | BM18/4C/EPD  | ENTERPRENEURIAL<br>DEVELOPMENT- THEORY                               | 4 | 3 | 40 | 60  | 100 |
| IV  | BM18/4C/PR3  | ENTREPRENEURIAL<br>DEVELOPMENT<br>PROGRAMME (PRACTICALS)             | 1 | 1 | 40 | 60  | 100 |
| IV  | BM18/4C/EOI  | ELEMENT OF INSURANCE   | 4 | 4 | 40 | 60  | 100 |
| IV  |              | INTERNATIONAL<br>ECONOMICS   | 6 | 5 | 40 | 60  | 100 |
| IV  |              | SOFT SKILL   | 2 | 3 | -  | 50  | 50  |
| IV  |              | VALUE EDUCATION  | 2 | 2 | -  | 50  | 50  |
| V   | BM18/5C/FRX  | FOREIGN EXCHANGE<br>MANAGEMENT                                       | 6 | 4 | 40 | 60  | 100 |

|    |               |   |   |   |    |    |     |
|----|---------------|---|---|---|----|----|-----|
| V  | BM18/5C/ACM   | ACCOUNTING FOR DECISION MAKING              | 6 | 4 | 40 | 60 | 100 |
| V  | BM18/5C/FES   | FINANCIAL SERVICES                          | 6 | 4 | 40 | 60 | 100 |
| V  | BM18/5C/MKT   | MARKETING MANAGEMENT                        | 6 | 4 | 40 | 60 | 100 |
| V  | BM18/5E1/TL1  | TAX LAWS -I                                 | 6 | 4 | 40 | 60 | 100 |
| V  | BM18/5E2/IMT  | INVESTMENT MANAGEMENT                       | 6 | 4 | 40 | 60 | 100 |
| V  | BM18/5SS1/PRO | PROJECT                                     | - | 2 | -  | -  | -   |
| V  | BM18/5SS2/CRP | CONSUMER RIGHTS & PROTECTION                | - | 2 | -  | -  | -   |
| VI | BM18/6C/CAT   | COST ACCOUNTING                             | 6 | 4 | 40 | 60 | 100 |
| VI | BM18/6C/CRM   | CREDIT MANAGEMENT                           | 6 | 4 | 40 | 60 | 100 |
| VI | BM18/6C/RMT   | RISK MANAGEMENT                             | 6 | 4 | 40 | 60 | 100 |
| VI | BM18/6E3/TL2  | TAX LAWS -II                                | 6 | 4 | 40 | 60 | 100 |
| VI | BM18/6E4/FMT  | FINANCIAL MANAGEMENT                        | 6 | 4 | 40 | 60 | 100 |
| VI | BM18/6E5/AUD  | AUDITING                                    | 6 | 4 | 40 | 60 | 100 |
| VI | BM18/6E6/CLL  | COMPANY LAW & LIMITED LIABILITY PARTNERSHIP | 6 | 4 | 40 | 60 | 100 |
|    |               |   |   |   |    |    |     |
|    |               | EXTENSION ACTIVITY                          | - | 1 | -  | -  | -   |
|    |               |   |   |   |    |    |     |
|    |               |   |   |   |    |    |     |

| PARTICULARS                                | CREDITS |
|--|---------|
| TOTAL CREDITS                              | 140     |
| EXTENSION ACTIVITY                         | 1       |
| TOTAL MINIMUM CREDITS                      | 141     |
| SELF STUDY – PAPERS/ PROJECTS (ADDITIONAL) | 2       |

TEMPLATE FOR EVALUTION PATTERN

| SEM | COURSE CODE | COURSE TITLE                                    | CONTINUOUS ASSESSMENT |      |    |    |       |
|-----|-------------|---|-----------------------|------|----|----|-------|
|     |             |   | CA1                   | CA 2 | A  | P  | TOTAL |
| I   |             | LANGUAGES-I<br>TAMIL/HINDI/FRENCH/SANS<br>KRIT  | 10                    | 10   | 10 | 10 | 40    |
| I   |             | FOUNDATION ENGLISH -I                           | 10                    | 10   | 10 | 10 | 40    |
| I   | BM18/1C/FNA | FINANCIAL ACCOUNTING                            | 10                    | 10   | 10 | 10 | 40    |
| I   | BM18/1C/BMT | BUSINESS MANAGEMENT                             | 10                    | 10   | 10 | 10 | 40    |
| I   |             | PRINCIPLE OF ECONOMICS- I                       | 10                    | 10   | 10 | 10 | 40    |
| I   |             | 1a-BASIC TAMIL                                  | -                     | -    | -  | -  | -     |
|     |             | 1b- ADVANCED TAMIL                              |                       |      |    |    |       |
|     | BM18/1N/TIB | 1c- NON –MAJOR ELECTIVE-<br>TRCHNOLOGY IN BANKS |                       |      |    |    |       |
| I   |             | SOFT SKILL                                      | -                     | -    | -  | -  | -     |
| II  |             | LANGUAGES-II<br>TAMIL/HINDI/FRENCH/SANS<br>KRIT | 10                    | 10   | 10 | 10 | 40    |
| II  |             | FOUNDATION ENGLISH -II                          | 10                    | 10   | 10 | 10 | 40    |
| II  | BM18/2C/ADF | ADVANCED FINANCIAL<br>ACCOUNTING                | 10                    | 10   | 10 | 10 | 40    |
| II  | BM18/2C/BST | BUSINESS MATHEMATICS<br>AND STATISTICS          | 10                    | 10   | 10 | 10 | 40    |
| II  |             | PRINCIPLE OF ECONOMICS-<br>II                   | 10                    | 10   | 10 | 10 | 40    |

|     |              |  |    |    |    |    |    |
|-----|--------------|--|----|----|----|----|----|
| II  |              | 1a-BASIC TAMIL   |    |    |    |    |    |
|     |              | 1b- ADVANCED TAMIL   |    |    |    |    |    |
|     | BM18/2N/HMB  | 1c- NON –MAJOR ELECTIVE-<br>HUMAN RESOUCRES<br>MANAGEMENT IN BANKING |    |    |    |    |    |
| II  |              | SOFT SKILL   | -  | -  | -  | -  | -  |
| III | BM18/3C/CA1  | CORPORATE ACCOUNTING-I   | 10 | 10 | 10 | 10 | 40 |
| III | BM18/3C/ BOR | BUSINESS STATISTICS AND<br>OPERATIONS RESEARCH                       | 10 | 10 | 10 | 10 | 40 |
| III | BM18/3C/BNK  | BANKING THEORY, LAW<br>AND PRACTICE-WRITTEN                          | 10 | 10 | 10 | 10 | 40 |
| III | BM18/3C/PR1  | BANKING THEORY, LAW<br>AND PRACTICE-PRACTICAL                        | -  | -  | -  | -  | -  |
| III | BM18/3C/PR2  | COMPUTER APPLICATION IN<br>FINANCE(PRACTICALS)                       | 10 | 10 | 10 | 10 | 40 |
| III |              | INDIAN ECONOMY   | 10 | 10 | 10 | 10 | 40 |
| III |              | SOFT SKILL   | -  | -  | -  | -  | -  |
| III |              | ENVIRONMENTAL STUDIES  | -  | -  | -  | -  | -  |
| IV  | BM18/4C/CA2  | CORPORATE ACCOUNTING-II  | 10 | 10 | 10 | 10 | 40 |
| IV  | BM18/4C/COL  | COMMERCIAL LAW   | 10 | 10 | 10 | 10 | 40 |
| IV  | BM18/4C/EPD  | ENTERPRENEURIAL<br>DEVELOPMENT- THEORY                               | 10 | 10 | 10 | 10 | 40 |
| IV  | BM18/4C/PR3  | ENTREPRENEURIAL<br>DEVELOPMENT<br>PROGRAMME (PRACTICALS)             |    |    | 20 | 20 | 40 |
| IV  | BM18/4C/EOI  | ELEMENT OF INSURANCE   | 10 | 10 | 10 | 10 | 40 |

|    |               |   |    |    |    |    |    |
|----|---------------|---|----|----|----|----|----|
| IV |               | INTERNATIONAL ECONOMICS                     | 10 | 10 | 10 | 10 | 40 |
| IV |               | VALUE EDUCATION                             | -  | -  | -  | -  | -  |
| IV |               | SOFT SKILL                                  | -  | -  | -  | -  | -  |
| V  | BM18/5C/FRX   | FOREIGN EXCHANGE MANAGEMENT                 | 10 | 10 | 10 | 10 | 40 |
| V  | BM18/5C/ACM   | ACCOUNTING FOR DECISION MAKING              | 10 | 10 | 10 | 10 | 40 |
| V  | BM18/5C/FES   | FINANCIAL SERVICES                          | 10 | 10 | 10 | 10 | 40 |
| V  | BM18/5C/MKT   | MARKETING MANAGEMENT                        | 10 | 10 | 10 | 10 | 40 |
| V  | BM18/5E1/TL1  | TAX LAWS -I                                 | 10 | 10 | 10 | 10 | 40 |
| V  | BM18/5E2/IMT  | INVESTMENT MANAGEMENT                       | 10 | 10 | 10 | 10 | 40 |
| V  | BM18/5SS1/PRO | PROJECT                                     | -  | -  | -  | -  | -  |
| V  | BM18/5SS2/CRP | CONSUMER RIGHTS& PROTECTION                 | -  | -  | -  | -  | -  |
| VI | BM18/6C/CAT   | COST ACCOUNTING                             | 10 | 10 | 10 | 10 | 40 |
| VI | BM18/6C/CRM   | CREDIT MANAGEMENT                           | 10 | 10 | 10 | 10 | 40 |
| VI | BM18/6C/RMT   | RISK MANAGEMENT                             | 10 | 10 | 10 | 10 | 40 |
| VI | BM18/6E3/TL2  | TAX LAWS -II                                | 10 | 10 | 10 | 10 | 40 |
| VI | BM18/6E4/FMT  | FINANCIAL MANAGEMENT                        | 10 | 10 | 10 | 10 | 40 |
| VI | BM18/6E5/AUD  | AUDITING                                    | 10 | 10 | 10 | 10 | 10 |
| VI | BM18/6E6/CLL  | COMPANY LAW & LIMITED LIABILITY PARTNERSHIP | 10 | 10 | 10 | 10 | 10 |

## EVALUATION PATTERN FOR CONTINUOUS ASSESSMENT

|                             |                  |
|-----------------------------|------------------|
| Test-1 (2 hours – 50 Marks) | : 10 Marks       |
| Test-2 (2 hours -50 Marks)  | : 10 Marks       |
| Quiz/Assignment/ Seminar/   | Field : 10 Marks |
| Visit                       |                  |
| Participatory learning      | : 10 Marks       |
| Total                       | : 40 Marks       |

## RUBRICS FOR CONTINUOUS ASSESSMENT EVALUATION

|                          |   |
|--------------------------|---|
| Assignment               | : Appearance/Contents/Originality/Presentation/ Schematic Representation and Diagram/Bibliography   |
| Seminar                  | : Organization/Subject knowledge/Visual aids/ Confidence level/ Presentation                        |
| Participatory learning   | : Answering Questions/Clearing Doubts/Participation in Group Discussion/ Communication and Language |
| Field trip               | : Participation/Preparation/Respect/Attitude/Leadership   |
| Project                  | : Preliminary Work/Design/Content/Presentation  |
| Group Discussion         | : Preparation/ Information Exchange/ Group Interaction/ clearing doubts                             |
| Problem Solving          | : Understanding concepts/ Formula and Variable identification/ Logical sequence/ Answer             |
| Flipped Blended Learning | : Preparation/ Information Exchange/ Group interaction? Clearing Doubts                             |

## EVALUATION PATTERN FOR END SEMESTER (THEORY PAPERS)

PART I/II/III

SEMESTER I/II/III/IV/V/VI

DOUBLE VALUATION: ONE INTERNAL EXAMINER AND ONE EXTERNAL EXAMINER

MAXIMUM MARKS: 100 (CONVERTED TO 60)

PASSING MINIMUM: 40

PART IV

SINGLE VALUATION

MAXIMUM MARKS: 50

PASING MINIMUM: 20

STRUCTURE OF SOFT SKILL PAPERS

EVALUATION PATTERN FOR END SEMESTER (PRACTICAL PAPERS)

INTERNAL EXAMINATION: 40 MARKS (CONTINUOUS ASSESSMENT)

EXTERNAL EXAMINATION: 60 MARKS (VIVA VOCE)

### COURSE PROFILE – SEMESTER I

| SEM | COURSE CODE | COURSE TITLE                                    | HRS/WK | CREDITS | CA | SEM | TOTAL |
|-----|-------------|---|--------|---------|----|-----|-------|
| I   |             | LANGUAGES-I<br>TAMIL/HINDI/FRENCH/SANSKRIT      | 6      | 3       | 40 | 60  | 100   |
| I   |             | FOUNDATION ENGLISH –I                           | 4      | 3       | 40 | 60  | 100   |
| I   | BM18/1C/FNA | FINANCIAL ACCOUNTING                            | 6      | 4       | 40 | 60  | 100   |
| I   | BM18/1C/BMT | BUSINESS MANAGEMENT                             | 4      | 4       | 40 | 60  | 100   |
| I   |             | PRINCIPLE OF ECONOMICS- I                       | 6      | 5       | 40 | 60  | 100   |
| I   |             | 1a-BASIC TAMIL                                  | 2      | 2       | -  | 50  | 50    |
|     |             | 1b- ADVANCED TAMIL                              |        |         |    |     |       |
|     | BM18/1N/TIB | 1c- NON –MAJOR ELECTIVE-<br>TECHNOLOGY IN BANKS |        |         |    |     |       |
| I   |             | SOFT SKILL                                      | 2      | 3       | -  | 50  | 50    |



**SEMESTER – I**  
**FINANCIAL ACCOUNTING**

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/1C/FNA | CREDITS | 4     |
| TEACHING HOURS | 90          | L T P   | 3-3-0 |
| OBJECTIVES:    |             |         |       |

To enable the students to

- Provide an overview of financial record keeping and reporting function.
- Identify accounting as a profession with ethical responsibilities.
- Preparation of accounting procedure for different kinds of business. Viz., insurance, branch, department etc

**COURSE OUTLINE:**

|  |          |
|--|----------|
| UNIT: I  | 5 Hours  |
| Accounting Structure- Concepts and Conventions- Accounting Equation- Method of Accounting - Cash, Accrual and Hybrid System.   |          |
| UNIT II  | 15 Hours |
| Fire insurance Claims: Computation of claim to be lodged for Loss of Stock- Gross Profit Ratio- Abnormal items- Average Clause- Loss of Profit.  |          |
| UNIT III   | 15 Hours |
| Consignment Accounts- Normal Loss and Abnormal Loss.   |          |
| UNIT IV  | 15 Hours |
| Branch Accounts: Dependant Branches (Goods Sent @ Cost Price & Invoice Price) - Stock and Debtor System (Only)   |          |
| UNIT V   | 40 Hours |
| Departmental Accounts: Meaning – Distinction Between Departments and Branches- Basis of Allocation of Expenses – Interdepartmental Transfer at Cost and Selling Price- Treatment of Expenses which cannot be Allocated (Only Simple Problems). |          |

**RECOMMENDED BOOKS:**

1. Jain.S.P & Narang K.L. (2016). Financial Accounting, Kalyani Publishers, Chennai. 2
2. Gupta. R.L & M. Radhaswamy(2015) Advanced Accounting, 13<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi

**REFERENCE BOOKS:**

1. Jain.S.P & Narang. K.L.(2017) Advanced Accountancy, 10<sup>th</sup> Edition, Kalyani Publishers, Chennai.2
2. Shukla & Grewal (2016) Advanced Accounting. S Chand, New Delhi.
3. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.
4. Arulanandam. M.A & Raman. K.S (2016) Advanced Accountancy, Himalaya Publishing House.

5. Reddy.T.S & Murthy.A (2012) Financial Accounting, Margham Publications Chennai-17.

#### JOURNALS AND PERIODICALS:

1. Journal of International Financial Management and Accounting.
2. International Journal of Accounting and Finance
3. Indian Journal of Finance
4. Journal of financial Economics.

#### WEBSITES AND e-LEARNING SOURCES:

1. <http://businesscasestudies.co.uk/pricewaterhousecoopers/the-importance-of-accounting-standards/introduction.html>
2. [http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/03/clip\\_image027\\_thumb2-3.jpg](http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image027_thumb2-3.jpg)
3. <https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1534>
4. <https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1540>
5. [http://icmai.in/upload/Students/Stud\\_NL\\_August\\_2015\\_14B.pdf](http://icmai.in/upload/Students/Stud_NL_August_2015_14B.pdf)
6. <http://www.yourarticlelibrary.com/accounting/problems-accounting/top-16-problems-on-branch-accounts/79486>
7. [https://newhorizonindia.edu/nhc\\_kasturinagar/wp-content/uploads/2018/05/AFA-5.pdf](https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2018/05/AFA-5.pdf)

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Discuss the principles and concepts of Accountancy                         |
| CO 2      | Practical application of determining Insurance claim.                      |
| CO 3      | Preparation of accounts for consignment of goods and services.             |
| CO 4      | Apply the concept and compute Profit or loss made by Branches of Business. |
| CO 5      | Explain the scope and preparation of departmental accounts.                |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|--------|-------|-------|-------|-------|-------|-------|
| CO1    | 3     | 3     | 2     | 3     | 3     | 3     |
| CO2    | 3     | 3     | 3     | 3     | 3     | 3     |
| CO3    | 3     | 3     | 3     | 3     | 3     | 3     |
| CO4    | 3     | 3     | 3     | 3     | 3     | 3     |
| CO5    | 3     | 3     | 3     | 3     | 3     | 3     |

|         |   |   |     |   |   |   |
|---------|---|---|-----|---|---|---|
| AVERAGE | 3 | 3 | 2.8 | 3 | 3 | 3 |
|---------|---|---|-----|---|---|---|

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

#### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                     | Marks | Total | Special Instructions if any   |
|-----------------|----------------|--------------------------------|-------|-------|---|
| K1, K2          | A-5/8x8 Marks  | 200 (only for theory question) | 40    | 100   | Section A must have 2 theory questions and 6 problems<br>Section B must have 1 theory question and 4 problems |
| K2, K3          | B-3/5x20 Marks | 500 (only for theory question) | 60    |       |   |

SEMESTER I  
BUSINESS MANAGEMENT

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/1C/BMT | CREDITS | 4     |
| TEACHING HOURS | 60          | L T P   | 3-1-0 |

**COURSE OBJECTIVES:**

1. To help the students in understanding the process of business management and its functions.
2. To apply the principles, concepts and theories to become more effective managerial leaders.
3. To improve students understanding about the organization.

**COURSE OUTLINE:**

**UNIT: I** 15 Hours

Introduction to Management: Meaning and Definition of Management – Characteristics and Importance of Management – Understanding Management and Administration – Management as an Art and Science – Levels of Management – Roles & Skills of a Manager – Henry Fayol's Principles of Management.

**UNIT II** 10 hours

Planning and Decision Making: Definition of Planning- Nature of Planning Importance of Planning- Types of Plans- Types of Planning- Steps in Planning. Decision Making: Concept- Significance and Types of Decision.

**UNIT III** 10 hours

Organisation Structure and Group Dynamics: Departmentation, Delegation and Decentralisation

– Chain of Command – Span of Control - Groups in Organizations - Formal vs. Informal Groups  
– Committees.

**UNIT IV** 15 hours

Staffing: Need and Importance – Manpower Planning – Recruitment – Selection Procedure. Leadership: Concept – Styles – Trait and Situational Theory of Leadership. Motivation: Meaning and Importance – Maslow's Need Hierarchy Theory and Herzberg's Two Factors Theory.

**UNIT V** 10 hours

Communication: Process – Channels and Methods of Communication -Barriers to Communication Controlling: Definition - Significance – Process of Controlling – Management by Objectives

**RECOMMENDED TEXTBOOKS:**

1. Gupta, C.B. (2018). Business Management (15th ed.) New Delhi: Sultan Chand & Sons.
2. Prasad, L.M. (2018). Principles of Management (9th ed.) New Delhi: Sultan Chand & Sons.

**REFERENCE BOOKS:**

1. Robbins P. Stephen and Coulter, Mary (2019). Management (14th ed.) Pearson Education.
2. Stoner A.F. James, Freeman R. Edward and Gilbert R. Daniel (2018). Management (6th ed.) Pearson Education.

3. Pagare, Dinkar (2018). Business Management (6th ed.) New Delhi: Sultan Chand & Sons.
4. Bhushan, Y.K (2016). Fundamentals of Business Organisation and Management (20th ed.) New Delhi: Sultan Chand & Sons.
5. Rudani B. Ramesh (2013). Principles of Management (1st ed.) McGraw Hill Education

#### JOURNALS:

1. Journal of Management. Published by SAGE in association with Southern Management Association, UK.
2. Prabandhan: Indian Journal of Management, New Delhi.

#### E-LEARNING RESOURCES:

<http://www.ddegiust.ac.in/studymaterial/mcom/mc-101.pdf>  
<https://www.kullabs.com/classes/subjects/units/lessons/notes/note-detail/5681>  
<https://www.kullabs.com/classes/subjects/units/lessons/notes/note-detail/6657>  
<https://www.kullabs.com/classes/subjects/units/lessons/notes/note-detail/4397>  
<https://www.kullabs.com/classes/subjects/units/lessons/notes/note-detail/4641>  
<https://www.businessmanagementideas.com/notes/management-notes/departmentation-management-notes/notes-on-departmentation-meaning-importance-and-basis-organisation/4979>  
[https://www.managementstudyguide.com/delegation\\_of\\_authority.htm](https://www.managementstudyguide.com/delegation_of_authority.htm)  
[https://www.managementstudyguide.com/centralization\\_decentralization.htm](https://www.managementstudyguide.com/centralization_decentralization.htm)  
[https://ebrary.net/2815/management/group\\_dynamics](https://ebrary.net/2815/management/group_dynamics)  
<https://www.businessmanagementideas.com/notes/management-notes/staffing-management-notes/notes-on-staffing-nature-need-and-importance-organisation/5017>  
<https://www.managementstudyguide.com/leadership-motivation.htm>  
<https://bbamantra.com/business-communication-introduction/>  
[https://www.managementstudyguide.com/controlling\\_function.htm](https://www.managementstudyguide.com/controlling_function.htm)

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Discuss the key management concepts.  |
| CO 2      | Demonstrate knowledge in management functions of planning, organizing, staffing, direction and controlling. |
| CO 3      | Revise the concept and significance of decision making  |
| CO 4      | Explain the role of motivation in business.   |
| CO 5      | Summarise the dimensions of effective communication in a business   |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|--------|-------|-------|-------|-------|-------|-------|
| CO1    | 3     | 1     | 2     | 1     | 2     | 3     |
| CO2    | 3     | 2     | 2     | 3     | 1     | 3     |

|         |     |     |     |   |     |     |
|---------|-----|-----|-----|---|-----|-----|
| CO3     | 2   | 2   | 1   | 1 | 1   | 1   |
| CO4     | 2   | 1   | 1   | 2 | 2   | 2   |
| CO5     | 3   | 2   | 2   | 3 | 2   | 3   |
| AVERAGE | 2.6 | 1.6 | 1.6 | 2 | 1.6 | 2.4 |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Management Videos

Group Discussion

Seminar

Peer Learning

#### QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|-----------------|------------|-------|-------|-----------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Nil                         |
| K1.K2           | B-5/8x6 marks   | 300        | 30    |       |                             |
| K2,K3           | C-2/4x20 marks  | 1200       | 40    |       |                             |

SEMESTER-I  
TECHNOLOGY IN BANKS  
(offered to other departments)

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/1N/TIB | CREDITS | 2     |
| TEACHING HOURS | 30          | L T P   | 2-0-0 |

OBJECTIVES:

- To enable the students to understand the concepts relating to technology of banks.
- To make them understand the application of technology in banking operations.

COURSE OUTLINE:

UNIT: I 15 Hours  
Core Banking Solutions- Internet Banking - Mobile Banking –Features- Advantages and Limitation

UNIT II 10 hours  
Electronic Payment Systems: ATM- POS- Credit Cards- Debit Cards- Smart Cards-Rupay card - Features-Advantages and Disadvantage.

UNIT III 5 Hours  
Electronic Fund Transfer System - Electronic Credit and Debit Clearing - NEFT -RTGS – IMPS Advantages and Disadvantage.

RECOMMENDED TEXTBOOKS:

1. Guruswamy, S. (2017). Banking Theory, Law and Practice (4th ed.)Chennai: Vijay Nicole Imprints Private Ltd.
2. IIBF. (2010). Information Technology.Chennai: MacMillan Education.

REFERENCE BOOKS:

1. Sundharam, K.P.M.,Varshney, P.N. (2017). Banking Theory Law & Practice (20th ed.) New Delhi: Sultan Chand & Sons.
2. Avasthi, Archana. (2015). Impact of Technology in Banking Sector (1st ed.). New Delhi: Shroff Publishers.
3. Shroff, T. Firdos (2010). Modern B@nking Technology. New Delhi: Northern Book Centre.
4. Indian Institute of Banking and Finance (2005).General Bank Management. New Delhi:Macmillan India Ltd.
5. The Bankers Quest. IOB Publications (every quarter).

JOURNALS:

1. Journal of Banking and Financial Technology, An Official Journal of the Institute for Development and Research in Banking Technology, Springer, Switzerland.
2. Journal of Banking, Information Technology& Management, Jaipur, India

## E-LEARNING RESOURCES:

<http://www.nesto.in/unit-31-essentials-of-bank-computerisation/>  
[http://ocw.metu.edu.tr/pluginfile.php/354/mod\\_resource/content/0/Lecture\\_4.pdf](http://ocw.metu.edu.tr/pluginfile.php/354/mod_resource/content/0/Lecture_4.pdf)  
<https://webservices.ignou.ac.in/virtualcampus/adit/course/cst304/ecom2.htm>  
<https://searchwindowserver.techtarget.com/definition/Electronic-Funds-Transfer-EFT>  
<https://www.patriotsoftware.com/accounting/training/blog/what-is-electronic-funds-transfer-eft/> <http://www.nesto.in/unit-34-role-of-technology-upgradation-and-its-impact-on-banks/> <https://www.useoftechnology.com/role-technology-banking-industry/>  
<http://www.bankingfinance.in/impact-of-information-technology-in-indian-banking-industry.html>  
<http://www.iibf.org.in/documents/ceisb-module1.pdf>  
<https://indiacode.nic.in/bitstream/123456789/1999/3/A2000-21.pdf>  
<https://rbidocs.rbi.org.in/rdocs/content/PDFs/GBS300411F.pdf>  
<https://rbidocs.rbi.org.in/rdocs/notification/PDFs/NT41893F697BC1D57443BB76AFC7AB56272EB.PDF>





### COURSE PROFILE – SEMESTER II

| SEM | COURSE CODE | COURSE TITLE   | HRSWK | CPY DTS | CA | ENDSEM |     |
|-----|-------------|--|-------|---------|----|--------|-----|
| II  |             | LANGUAGES-II<br>TAMIL/HINDI/FRENCH/SANSKRIT                    | 6     | 3       | 40 | 60     | 100 |
| II  |             | FOUNDATION ENGLISH -II   | 4     | 3       | 40 | 60     | 100 |
| II  | BM18/2C/ADF | ADVANCED FINANCIAL ACCOUNTING                                  | 5     | 4       | 40 | 60     | 100 |
| II  | BM18/2C/BST | BUSINESS MATHEMATICS AND STATISTICS                            | 5     | 4       | 40 | 60     | 100 |
| II  |             | PRINCIPLE OF ECONOMICS- II                                     | 6     | 5       | 40 | 60     | 100 |
| II  |             | 1a-BASIC TAMIL   | 2     | 2       | -  | 50     | 50  |
|     |             | 1b- ADVANCED TAMIL   |       |         |    |        |     |
|     | BM18/2N/HMB | 1c- NON –MAJOR ELECTIVE- HUMAN RESOUCRES MANAGEMENT IN BANKING |       |         |    |        |     |
| II  |             | SOFT SKILL   | 2     | 3       | -  | 50     | 50  |

SEMESTER – II  
ADVANCED FINANCIAL ACCOUNTING

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/2C/ADF | CREDITS | 4     |
| TEACHING HOURS | 75          | L T P   | 3-2-0 |

OBJECTIVES:

To enable the students to

- Provide students an overview of financial record keeping and reporting function.
- Identify accounting as a profession with ethical responsibilities.
- Familiarize the students with Advancements in the Field of Accounting

COURSE OUTLINE:

UNIT: I 10 Hours

Hire Purchase and Installment System: Calculation of Interest – Journal Entries and Ledger

Accounts in the Books of Buyer and Seller (Repossession Excluded).

UNIT II 20 Hours

Partnership Accounts- Admission of a Partner: Introduction- Adjustment for New Profit Sharing Ratio, Goodwill (Method of Valuation of Goodwill), Revaluation of Assets and Liabilities-Memorandum Revaluation- Accumulated Profits and Losses and Capital- Comprehensive Problems (Simple Problems only).

UNIT III 20 Hours

Retirement & Death of a Partner: Introduction- Distinction between Sacrificing Ratio and Gaining Ratio- Determining New Profit Sharing Ratio- Treatment for Goodwill- Revaluation of Assets & Liabilities- Accumulated Profits & Losses- Payment to the Retiring Partners. Death of a Partner: Mode of Payments- Ascertainment of Deceased Partners Share of Profit (Joint Life Policy Excluded).

UNIT IV 20 Hours

Dissolution of a Firm: Meaning- Modes of Dissolution- Accounting Treatment for Dissolution (JE's) - Treatment for Goodwill and Unrecorded Assets and Liabilities. Insolvency of one Partner – Garner Vs Murray – Capital Ratio under Fixed Capital Method- Capital Ratio under Fluctuating Capital Method. Insolvency of all Partners- Piecemeal Distribution (Proportionate Capitals Method only).

UNIT V 5 Hours

Conceptual Introduction to Accounting Standards- International Financial Reporting Standards (IFRS) -Limited Liability Partnership (LLP).

RECOMMENDED BOOKS:

1. Jain.S.P & Narang K.L. (2016). Financial Accounting, Kalyani Publishers, Chennai. 2<sup>th</sup>
2. Gupta. R.L & M. Radhaswamy(2015) Advanced Accounting., 13<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Jain.S.P & Narang. K.L.(2017) Advanced Accountancy, 10<sup>th</sup> Edition, Kalyani Publishers, Chennai.2
2. Shukla & Grewal (2016) Advanced Accounting. S Chand, New Delhi.
3. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.

4. Arulanandam. M.A & Raman. K.S (2016) Advanced Accountancy, Himalaya Publishing House.
5. Reddy.T.S & Murthy.A (2012) Financial Accounting, Margham Publications Chennai-17

#### JOURNALS AND PERIODICALS:

1. Journal of International Financial Management and Accounting.
2. International Journal of Accounting and Finance
3. Indian Journal of Finance
4. Journal of financial Economics.

#### E- LARNING SOURCES:

1. <https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1542>
2. <https://sol.du.ac.in/mod/book/view.php?id=1561>
3. <https://www.toppr.com/guides/accountancy/accounting-for-partnership/distribution-of-profit-among-partners/>
4. <http://www.yourarticlelibrary.com/accounting/partnership-account/admission-of-a-partner-goodwill-revaluation-and-other-calculations/54425>
5. [http://tutorlive.in/public/projectImage/subchapter\\_pdf/2017-05-07-15-30-32-Ch%205%20Retirement%20&%20Death.pdf](http://tutorlive.in/public/projectImage/subchapter_pdf/2017-05-07-15-30-32-Ch%205%20Retirement%20&%20Death.pdf)
6. <http://www.yourarticlelibrary.com/accounting/partnership-account/dissolution-of-partnership-firm-accounting-procedure/52439>
7. <https://www.youtube.com/watch?v=hJVHfbXuVpI&list=PLlRMIfexW7gm9rLbRm5lqk-TFY9P39Po&index=15&t=0s>
8. [https://www.ifrs.org/issued-standards/list-of-standards/\(IFRS\)](https://www.ifrs.org/issued-standards/list-of-standards/(IFRS))
9. <https://www.charteredclub.com/what-is-a-limited-liability-partnership-llp/> <https://businesscasestudies.co.uk/case-studies/by-topic/>

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Discuss and apply the accounting principles in preparation of Hire Purchasing and Instalment.        |
| CO 2      | Explain and apply the accounting practice prevailing in partnership firms on admission of a partner. |
| CO 3      | Compute the settlement of accounts on the event of partners retirement and death.                    |
| CO 4      | Analyze the procedures and practical application of accounting on winding up of the firm.            |

|      |   |
|------|---|
| CO 5 | Discuss and communicate the recent advancement brought in the field of accountancy, on the concept of Limited Liability Partnership (LLP) and International Financial Reporting System(IFRS). |
|------|---|

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 3     | 3     | 3     | 2     |
| CO2     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO3     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO4     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO5     | 3     | 3     | 3     | 3     | 2     | 3     |
| AVERAGE | 3     | 3     | 3     | 3     | 2.8   | 2.8   |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

#### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                     | Marks | Total | Special Instructions if any                           |
|-----------------|----------------|--------------------------------|-------|-------|---|
| K1, K2          | A-5/8x8 marks  | 200 (only for Theory question) | 40    | 100   | Section A must have 2 theory questions and 6 problems |
| K2, K3          | B-3/5x20 marks | 500 (only for Theory question) | 60    |       | Section B must have 1 theory question and 4 problems  |

SEMESTER II  
BUSINESS MATHEMATICS AND STATISTICS

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/2C/BST | CREDITS | 4     |
| TEACHING HOURS | 75          | L T P   | 3-2-0 |

**COURSE OBJECTIVES:**

- To understand the basic concepts of business mathematics and statistics and to apply the concepts as an effective quantitative tool.
- To explain the relevance and use of statistical tools for analysis and forecasting.
- To emphasis application of statistical techniques in business decisions.

**COURSE OUTLINE:**

UNIT: I 15 Hours  
Basic Mathematics of Finance: Simple Interest – Compound Interest – Annuities - Banker's Discount

UNIT II 5 Hours  
Statistics and Sampling Concepts - Definition of Statistics – Characteristics- Functions & Uses – Limitations – Concept of Sampling - Types of Sampling.

UNIT III 20 hours  
Measures of Central Tendency: Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Quartiles, and Mode.  
Measures of Dispersion: Quartile Deviation, Standard Deviation and their Coefficient.

UNIT IV 15 Hours  
Time Series- Measurement of Trend: Graphic Method, Semi-Average Method, Moving Average Method, Method of Least Squares- Measures of Seasonal Variation: Method of Averages, Moving Average Method, Ratio to Moving Average- Recent trends in the use of Time Series Analysis (Theory only).

UNIT V 20 hours  
Index Number - Construction of Aggregative Price Index: Unweighted Aggregate Index, Weighted Aggregate Index- Laspeyre's, Paasche's and Fisher's - Construction of Average of Relative Price Indices: Unweighted Arithmetic Mean Price Relative Index, Weighted Arithmetic Mean Relative Index - Time Reversal Test for Index Numbers  
Cost of Living Index Number: Aggregate Expenditure Method, Family Budget Method - Uses of Index Numbers - Problems in the Construction of Index Numbers.

**RECOMMENDED TEXTBOOKS:**

1. Vittal, P.R. (2012). Business Mathematics and Statistics. Chennai: Margham Publications.
2. Gupta, S.P., and Archana Agarwal (2016). Business Statistics (10th ed.) New Delhi: Sultan Chand and Sons.

**REFERENCE BOOKS:**

1. Gupta, S.P. (2018). Statistical Methods (45th ed.) New Delhi: Sultan Chand & Sons.
2. Levine M. David, Viswanathan P.K., Stephan, David and Szabat A. Kathryn (2017). Business Statistics: A First Course (7th ed.) Pearson Education.
3. Sharma, J.K. (2012). Business Statistics (1st ed.) Pearson Education.

4. Das, N.G. and Das, J.K. (2011). Business Mathematics and Statistics (1st ed.) McGraw Hill Education.

#### JOURNALS:

1. Mathematical Finance – An International Journal of Mathematics, Statistics and Financial Economics, Wiley Publications, USA.
2. Research & Reviews: Journal of Statistics, STM Journals, India.

#### E- LEARNING RESOURCES:

<https://www.siyavula.com/read/maths/grade-10/finance-and-growth/09-finance-and-growth-03>  
<https://towardsdatascience.com/sampling-techniques-a4e34111d808>  
[http://www.riosalado.edu/web/oer/WRKDEV100-20011\\_INTER\\_0000\\_v1/lessons/Mod05\\_MeanMedianMode.shtml](http://www.riosalado.edu/web/oer/WRKDEV100-20011_INTER_0000_v1/lessons/Mod05_MeanMedianMode.shtml)  
<https://sol.du.ac.in/mod/book/view.php?id=1656&chapterid=1672>  
<https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1071>  
<https://sol.du.ac.in/mod/book/view.php?id=1656&chapterid=1675>

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Demonstrate business mathematics concepts that are used in the real world like simple and compound interest, annuities and banker's discount. |
| CO 2      | Discuss the concepts of sampling, sampling distribution and estimation.   |
| CO 3      | Compute using various measures of central tendency.   |
| CO 4      | Identify and estimate the trend using Time Series analysis.   |
| CO 5      | Plan the decision making process using Index Numbers.   |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 2     | 3     | 2     | 3     | 1     | 3     |
| CO2     | 3     | 1     | 2     | 1     | 2     | 3     |
| CO3     | 3     | 3     | 3     | 2     | 2     | 3     |
| CO4     | 2     | 2     | 2     | 2     | 1     | 1     |
| CO5     | 2     | 2     | 2     | 1     | 1     | 2     |
| AVERAGE | 2.4   | 2.2   | 2.2   | 1.8   | 1.4   | 2.4   |

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                      | Marks | Total | Special Instructions if any   |
|-----------------|----------------|---------------------------------|-------|-------|---|
| K1, K2          | A-5/8x8 marks  | 300 (only for theory question)  | 40    | 100   | Section A must have 2 theory questions and 6 problems<br>Section B must have 1 theory question and 4 problems |
| K2, K3          | B-3/5x20 marks | 1200 (only for theory question) | 60    |       |   |



SEMESTER II  
HUMAN RESOURCE MANAGEMENT  
(offered to other departments)

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/2N/HMB | CREDITS | 2     |
| TEACHING HOURS | 30          | L T P   | 2-0-0 |

OBJECTIVES:

- To acquaint students the importance and scope of human resource management in banks.

COURSE OUTLINE:

UNIT: I 15 Hours  
Human Resource Management: Meaning- Definitions- Nature- Objectives-Functions-Importance .

UNIT II 10 hours  
Role of HR in Banking-Responsibilities of the Human Resource Management Department- HR Challenges.

UNIT III 5 hours  
Human Resource Management Policies and Practices in Public and Private Sector Commercial Banks- Selection and Recruitment- Promotion- Compensation- Training and Development.

RECOMMENDED TEXT BOOKS:

1. C.B. Gupta.(2011)- Human Resource Management (13<sup>th</sup> ed)- Sultan Chand & Sons-New Delhi
2. [George W. Bohlander](#) & [Scott A. Snell](#), (2018)- Principles of Human Resource Management (16<sup>th</sup> ed.)- Cengage India.
3. [Gary Dessler, Biju Varkkey](#), (2017) -Human Resource Management (15<sup>th</sup> ed.). New Delhi : Pearson Education.

BOOKS FOR REFERENCE:

1. K Aswathappa, (2017) - Human Resource Management, 8th edition, Text & Cases-Mc Graw Hill India.
2. [Biswajeet Pattanayak](#), (2018) - Human Resource Management, 5<sup>th</sup> edition - PHI Learning.
3. P. Subba Rao. (2010-11)-Human Resource Management- Mumbai: Himalaya Publishing House.
4. [Swati Vispute](#), (2019) - Study of Recruitment Strategy with Reference to Employee Retention in Indian Banking and Insurance Sector- Kindle Edition
5. [Prof.\(Dr.\) Shikha Kapoor](#), (2019)-Human Resource Management (Text and Cases)-Taxmann Publications Pvt. Ltd.
6. Human resources, (2018): recruitment and selection-The Open University; 1.0 edition
7. Mello .A. Jeffery (2010). Strategic Human Resource Management . Singapore: Thomson South Western
8. ICFAI University. (2010). Strategic Human Resource Management (2<sup>nd</sup> ed). New Delhi: Excell Books

## JOURNALS:

1. Journal of Management. Published by SAGE in association with Southern Management Association, UK.
2. Prabandhan: Indian Journal of Management, New Delhi.

## WEBSITES AND E-learning Sources:

[https://www.youtube.com/watch?v=RpHX03q\\_3UI](https://www.youtube.com/watch?v=RpHX03q_3UI)  
<https://www.managementstudyguide.com/processes-in-human-resource-management.htm>  
<https://www.toppr.com/guides/business-management-and-entrepreneurship/human-resource-management/training-and-development/>  
<https://www.managementstudyguide.com/types-of-recruitment.htm>  
<https://www.managementstudyguide.com/importance-of-performance-appraisals.htm>  
<https://www.youtube.com/watch?v=20U62R6PLyA>  
[https://www.youtube.com/watch?v=iNvsTU\\_ANo&t=1348s%28PA%29](https://www.youtube.com/watch?v=iNvsTU_ANo&t=1348s%28PA%29)  
<https://www.youtube.com/watch?v=VvV3fjEhQUU>  
<http://www.yourarticlelibrary.com/business/ethics/7-ethical-issues-faced-by-human-resource/64101>  
<https://work.chron.com/strategic-workplace-issues-2402.html>  
[https://www.slideshare.net/waqasf5/hrm-employee-safety-health-13559518\(H,S,W\)](https://www.slideshare.net/waqasf5/hrm-employee-safety-health-13559518(H,S,W))



### COURSE PROFILE – SEMESTER III

| SEM | COURSE<br>CODE | COURSE TITLE                                   | THEORY<br>HRS/WK | CREDITS | CA |     |     |
|-----|----------------|--|------------------|---------|----|-----|-----|
| III | BM18/3C/CA1    | CORPORATE ACCOUNTING-I                         | 5                | 4       | 40 | 60  | 100 |
| III | BM18/3C/ BOR   | BUSINESS STATISTICS AND<br>OPERATIONS RESEARCH | 5                | 4       | 40 | 60  | 100 |
| III | BM18/3C/BNK    | BANKING THEORY, LAW AND<br>PRACTICE-WRITTEN    | 4                | 3       | 40 | 60  | 100 |
| III | BM18/3C/PR1    | BANKING THEORY, LAW AND<br>PRACTICE-PRACTICAL  | 1                | 1       | -  | 100 | 100 |
| III | BM18/3C/PR2    | COMPUTER APPLICATION IN<br>FINANCE(PRACTICALS) | 5                | 4       | 40 | 60  | 100 |
| III |                | INDIAN ECONOMY                                 | 6                | 5       | 40 | 60  | 100 |
| III |                | SOFT SKILL                                     | 2                | 3       | -  | 50  | 50  |
| III |                | ENVIRONMENTAL STUDIES                          | 2                | 2       | -  | 50  | 50  |

SEMESTER – III  
CORPORATE ACCOUNTING- I

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/3C/CA1 | CREDITS | 4     |
| TEACHING HOURS | 75          | L T P   | 3-2-0 |

OBJECTIVES:

- To familiarize the students with the Capital Structure and Book keeping of Joint Stock Companies
- To understand the accounting concepts relating to the issue and redemption of securities.
- To apply the concepts in investments decisions.

COURSE OUTLINE:

UNIT: I 15 Hours

Meaning and Types of Share Capital- Presentation of Share Capital in the Balance Sheet – Definition of Share-Kinds of Shares -Issue of Shares for Cash and Consideration other than Cash- Issue at Par and Premium - Forfeiture and Re-issue of Shares.

UNIT II 15 Hours

Issue of Preference Shares for cash and Consideration other than Cash - Redemption of Preference Shares- Redemption Out of Revenue Reserves, Out of Profits, Out of Fresh Issue- Minimum Fresh Issue of Shares-Issue of Bonus Shares- Untraceable Shareholders.

UNIT III 15 Hours

Issue of Debentures for Cash and Consideration other than Cash - Redemption of Debentures Out of Profit, Out of Capital- Own Debentures including Ex-Interest Quotation and Cum-Interest Quotations.

UNIT IV 15 Hours

Underwriting of Shares and Debentures - Complete, Partial and Firm Underwriting.- Acquisition of Business- Purchase Consideration- Debtors and Creditors taken over on behalf of the Vendors.

UNIT V 15 Hours

Preparation of Company's Final Accounts as per New Guidelines of Schedule VI-Legal Requirements- Computation of Managerial Remuneration and Disposal of Profits.-Right Shares

RECOMMENDED BOOKS:

1. T.S.Reddy,A.Murthy, Corporate Accounting Margham Publications, Chennai, 2015. (6<sup>th</sup> Revised Edition)
2. S.P.Jain, K.L.Narang , Corporate Accounting, Kalyani Publishers, New Delhi 2015.

REFERENCE BOOKS:

1. S.C.Gupta,, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2019.
2. M.C.Shukla, T.S.Grewal. Advanced Corporate Accounting, S.Chand& Company Limited, NewDelhi 2019.
3. S.N. Maheswari, Suneel K Maheswari, Sharad K MaheswariCorporate Accounting, Vikas Publishing House Private Ltd. New Delhi 2018
4. P.C Tulsian, Bharat Tulsian, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2018.
5. K.M.Bansal, Corporate Accounting,Taxmann Publication,2017.

## JOURNALS:

1. Mudra:Journal of Finance and Accounting,Journal Press India
2. Elk's International Journal on Finance, Elk Education Consultant Pvt. Ltd. Asia Pacific

## E- LEARNING RESOURCES:

<https://www.investopedia.com/ask/answers/040915/what-are-advantages-and-disadvantages-preference-shares.asp>

<https://www.toppr.com/guides/accountancy/issue-and-redemption-of-debentures/redemption-of-debentures/>

<https://economictimes.indiatimes.com/money-you/whats-a-rights-issue/articleshow/3803131.cms>

<https://www.toppr.com/guides/accountancy/accounting-for-share-capital/nature-and-classes-of-shares-and-issue-of-shares/>

<https://www.toppr.com/guides/accountancy/financial-statements-of-a-company/>

<https://www.investopedia.com/ask/answers/why-do-companies-merge-or-acquire-other-companies/>

<https://investinganswers.com/dictionary/u/underwriter>

## COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Explain about the types of Shares and apply the accounting treatment for issue, forfeiture and reissue of Shares                     |
| CO 2      | . Apply the accounting treatment for issue and redemption of Preference Shares   |
| CO 3      | Apply the accounting treatment for issue and redemption of Debentures  |
| CO 4      | Compare the various forms of Underwriting and its accounting treatment.<br>Discuss the reasons for purchase of business by companies |
| CO 5      | Preparation of Company's Final Accounts as per Schedule VI of the Companies Act  |

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|--------|-------|-------|-------|-------|-------|-------|
| CO1    | 3     | 2     | 2     | 2     | 2     | 3     |
| CO2    | 2     | 2     | 2     | 2     | 2     | 3     |
| CO3    | 2     | 2     | 2     | 2     | 1     | 3     |
| CO4    | 2     | 2     | 2     | 2     | 2     | 3     |
| CO5    | 3     | 2     | 2     | 2     | 1     | 2     |

|         |     |   |   |   |     |     |
|---------|-----|---|---|---|-----|-----|
| AVERAGE | 2.4 | 2 | 2 | 2 | 1.6 | 2.8 |
|---------|-----|---|---|---|-----|-----|

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

#### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                      | Marks | Total | Special Instructions if any   |
|-----------------|----------------|---------------------------------|-------|-------|---|
| K1, K2          | A-5/8x8 marks  | 300 (only for theory question)  | 40    | 100   | Section A must have 2 theory questions and 6 problems<br>Section B must have 1 theory question and 4 Problems |
| K2, K3          | B-3/5x20 marks | 1200 (only for theory question) | 60    |       |   |





SEMESTER III  
BUSINESS STATISTICS AND OPERATIONS RESEARCH

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/3C/BOR | CREDITS | 4     |
| TEACHING HOURS | 75          | L T P   | 3-2-0 |

COURSE OBJECTIVES:

- To apply their mathematical skills to various business problems for the optimal solutions.
- To ensure basic understanding of quantitative tool and their elementary application to business problems.
- To emphasis application so as to enable students to develop analytical skills to make decision in the business.

COURSE OUTLINE:

UNIT: I 20 Hours

Introduction to Operations Research: Definition, Characteristics, Opportunities and Shortcomings- Transportation Problem: North West Corner Rule, Row Minima Method, Column Minima Method, Least Cost Method, Vogel's Approximation Method, Finding Optimal Solution using u-v Method.

UNIT II 10 hours

Assignment Problem: Hungarian Method – Minimisation and Maximisation.

UNIT III 20 Hours

Correlation: Karl Pearsons Coefficient of Correlation, Rank Correlation- Probable Error. Skewness: Meaning – Calculation using Karl Pearson and Bowley's measures.

UNIT IV 15 hours

Simple Linear Regression Analysis: Regression Equations and Estimation – Relationship between Correlation and Regression Coefficients.

UNIT V 10 hours

Chi-Square Test: Testing Significance of the Difference Between Observed and Expected Frequencies, Test of Independence of Attributes, Test for a Specified Population Variance.

RECOMMENDED TEXTBOOKS:

1. Vittal, P.R. (2018). Business Statistics and Operations Research (15th ed.) Chennai: Margham Publications.
2. Gupta, S.P. (2018). Statistical Methods (9th ed.) New Delhi: Sultan Chand & Sons.

REFERENCE BOOKS:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
4. Hillier, S. Frederick, Lieberman, J. Gerald, Nag, Bodhibrata, and Basu, Preetam (2017). Introduction to Operations Research (10th ed.) McGraw Hill Education.

JOURNALS:

European Journal of Operational Research, Elsevier, UK.

Research & Reviews: Journal of Statistics, STM Journals, India.

E-LEARNING RESOURCES:

<https://www.gatexplore.com/transportation-problem-study-notes/>

<https://www.wisdomjobs.com/e-university/quantitative-techniques-for-management-tutorial-297/unbalanced-transportation-problem-9888.html>

[http://www.math.harvard.edu/archive/20\\_spring\\_05/handouts/assignment\\_overheads.pdf](http://www.math.harvard.edu/archive/20_spring_05/handouts/assignment_overheads.pdf)

<http://ecoursesonline.iasri.res.in/mod/resource/view.php?id=4955>

<https://sol.du.ac.in/mod/book/view.php?id=1656&chapterid=1673>

<https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1067>

<https://sol.du.ac.in/mod/book/view.php?id=1656&chapterid=1674>

<https://stattrek.com/chi-square-test/independence.aspx>

<http://websupport1.citytech.cuny.edu/Faculty/mbessonov/MAT1272/Worksheet%20November%2021%20Solutions.pdf>

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Apply the mathematical tools for solving optimisation problems.                        |
| CO 2      | Demonstrate various examples from daily life related to transportation and assignment. |
| CO 3      | Apply correlation and regression techniques of analysis.                               |
| CO 4      | Explain the importance and application of non-parametric tests in hypothesis testing.  |
| CO 5      | Identify statistical tools needed to solve various business problems.                  |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 2     | 2     | 1     | 3     | 2     |
| CO2     | 2     | 3     | 3     | 2     | 2     | 3     |
| CO3     | 2     | 2     | 1     | 2     | 2     | 3     |
| CO4     | 1     | 1     | 2     | 2     | 1     | 2     |
| CO5     | 2     | 2     | 1     | 2     | 1     | 2     |
| AVERAGE | 2     | 2     | 1.8   | 1.8   | 1.8   | 2.4   |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2

WEAKLY CORELATED-1 NO CORELATION-0

### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                      | Marks | Total | Special Instructions if any   |
|-----------------|----------------|---------------------------------|-------|-------|---|
| K1, K2          | A-5/8x8 marks  | 300 (only for theory question)  | 40    | 100   | Section A must have 2 theory questions and 6 problems<br>Section B must have 1 theory question and 4 problems |
| K2, K3          | B-3/5x20 marks | 1200 (only for theory question) | 60    |       |   |

SEMESTER III  
BANKING THEORY, LAW AND PRACTICE - (WRITTEN)

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/3C/BNK | CREDITS | 3     |
| TEACHING HOURS | 60          | L T P   | 3-1-0 |

COURSE OBJECTIVES:

1. To know the fundamental concepts and techniques of banking operations.
2. To have practical applications of banking aspects in real life situations
3. To develop skills and competencies to help successfully manage the diverse occur in a dynamic banking environment.

COURSE OUTLINE:

UNIT: I 10 Hours

Definition of banking- RBI Act 1934- Central Banking Functions- Banking Regulation Act 1949- Licensing- Opening of Branches- Inspection of Accounts and Audit- Capital Reserves- Restriction on the Payment of Dividend - Loans and Advances.

UNIT II 10 Hours

Know Your Customer- Anti Money Laundering (in brief) - Opening of an Account- Types of Deposit Account- Nomination Facility- Insurance of Bank Deposits- Closing of accounts-Banker and Customer Relationship- Ombudsman

UNIT III 15 hours

Negotiable instrument Act 1881- Promissory Notes- Bills of Exchange- Cheque- Draft- Definitions- Features- Crossing- Endorsement.

UNIT IV 15 hours

Paying Banker- Material Alterations- Rights and Duties- Statutory Protection- Dishonour of Cheques- Collecting Banker- Role and Duties Collecting Banker.

UNIT V 10 Hours

Introduction to Internet Banking- Electronic Fund Transfer System - Electronic Credit and Debit Clearing - NEFT -RTGS – IMPS-VSAT -SWIFT - Features - Advantages and Limitations - Digital Signature.

RECOMMENDED BOOKS:

1. Banking Theory, Law & Practice 2015 by [K.P.M.Sundharam & P.N.Varshney](#) , Sultan Chand & Sons, New Delhi.
2. Principles and Practice of Banking - Indian Institute of Banking & Finance, 2019.
3. Abinash Kumar Mandilwar- Legal and Regulatory Aspects of Banking – Himalaya Publishing House- 2018

BOOKS FOR REFERENCE

1. Macmillan's Legal and Regulatory Aspects of Banking - Indian Institute of Banking & Finance, 2018.
2. Customer service & Banking Codes & Standards-Indian Institute of Banking & Finance,2017.
3. Banking Theory and Practice - 2013 by [K.C. Shekhar](#) , [Lekshmy Shekhar](#)
4. M. L. Tannan- Banking Law & Practice in India,- Lexis Nexis 27th Edition.

5. Banking: Theory, Law and Practice - Dec 2011 by [Gordon Natarajan](#)

1. International Journal of Finance and Banking Research published by Science Publishing Group.
2. Sryahwa Publications: Journal of Banking and Finance Management

#### WEBSITES AND e-LEARNING SOURCES:

1. [https://www.westpac.in/media/12714/faq\\_on\\_kyc\\_aml.pdf](https://www.westpac.in/media/12714/faq_on_kyc_aml.pdf)
2. [https://www.rbi.org.in/Scripts/BS\\_PressReleaseDisplay.aspx?prid=44900](https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=44900)
3. <https://www.rbi.org.in/commonman/Upload/english/Content/PDFs/2BO1VERSION04052018.pdf>
4. [https://www.pnbindia.in/document/Banking\\_ombudsman.pdf](https://www.pnbindia.in/document/Banking_ombudsman.pdf)
5. [https://newhorizonindia.edu/nhc\\_kasturinagar/wp-content/uploads/2018/05/1.-banking-NEGOTIABLE.pdf](https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2018/05/1.-banking-NEGOTIABLE.pdf)
6. <https://www.ilearnlot.com/negotiable-instruments-definition-characteristics-and-features/>
7. <https://shodhganga.inflibnet.ac.in/bitstream/10603/114206/3/chapter-2.pdf>
8. [https://www.onlinesbi.com/personal/neft\\_rtgs\\_faq.html](https://www.onlinesbi.com/personal/neft_rtgs_faq.html)
9. <https://www.instantssl.com/digital-signature>
10. <https://www.zoho.com/books/guides/difference-between-neft-imps-rtgs.html>

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Compile on important provisions of RBI Act on Licensing, Opening of branches of banking companies, restrictions and audit of accounts. |
| CO 2      | Explain the general and specific relationship between bank and customer.   |
| CO 3      | Revise the features of different type of Negotiable Instrument.  |
| CO 4      | Identify the role and duties of paying and collecting banker.  |
| CO 5      | Utilize Modern day banking – Internet Banking NEFT, RTGS and also role of technology in banking sector.                                |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|--------|-------|-------|-------|-------|-------|-------|
| CO1    | 3     | 2     | 2     | 3     | 3     | 3     |
| CO2    | 3     | 2     | 2     | 3     | 2     | 3     |
| CO3    | 3     | 2     | 2     | 3     | 2     | 3     |
| CO4    | 2     | 2     | 3     | 3     | 2     | 3     |

|         |     |   |     |     |     |   |
|---------|-----|---|-----|-----|-----|---|
| CO5     | 3   | 2 | 3   | 2   | 3   | 3 |
| AVERAGE | 2.8 | 2 | 2.4 | 2.8 | 2.4 | 3 |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY  
CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Group Discussion

Seminar

Peer Learning

#### QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|-----------------|------------|-------|-------|-----------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Nil                         |
| K1.K2           | B-5/8x6 marks   | 300        | 30    |       |                             |
| K2,K3           | C-2/4x20 marks  | 1200       | 40    |       |                             |

|  |             |         |       |
|--|-------------|---------|-------|
| SEMESTER III                                 |             |         |       |
| BANKING THEORY, LAW AND PRACTICE (PRACTICAL) |             |         |       |
| COURSE CODE                                  | BM18/3C/PR1 | CREDITS | 1     |
| TEACHING HOURS                               | 15          | L T P   | 0-0-1 |

#### COURSE OBJECTIVE

- To Prepare the students to apply their theoretical knowledge of banking in practical applications.
- The practical will be conducted by Examiners one of whom shall be External

The teacher is expected to provide adequate exposure to the students by practical demonstration on the use of several forms used by a bank. The practical will be conducted by Examiners one of whom shall be External.

Practical for each student shall be for ten minutes in which they may be given

- Exercise on filing up certain forms.
- Commenting on the correctness of documents like a Cheque.
- Pay Order vs Demand Draft.
- Explaining certain bank procedures.
- Writing up an account/ pass book.
- Facilities in ATM.
- Responding to simulated exercise on customer/ bank employee's complaints.
- Viva-voce on questions relating to important banking practices.

#### COURSE OUTCOME

| CO Number | CO Statement   |
|-----------|--|
| CO 1      | To apply theoretical knowledge in practical E- banking applications            |
| CO 2      | To analyse bank procedure on opening of savings bank account & current account |
| CO 3      | To identify the different types of crossing in cheques                         |
| CO 4      | To compile the various ways of responding to customer complaints               |
| CO 5      | To identify a pay order & a demand draft                                       |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | 1 | 2 | 3 | 4 | 5 | 6 |
|--------|---|---|---|---|---|---|
| 1      | 3 | 3 | 3 | 3 | 3 | 3 |
| 2      | 3 | 3 | 2 | 3 | 3 | 3 |

|     |   |     |     |     |   |   |
|-----|---|-----|-----|-----|---|---|
| 3   | 3 | 3   | 3   | 2   | 3 | 3 |
| 4   | 3 | 3   | 3   | 3   | 3 | 3 |
| 5   | 3 | 2   | 3   | 3   | 3 | 3 |
| Avg | 3 | 2.8 | 2.8 | 2.8 | 3 | 3 |

END SEMESTER EXAMINATION ONLY (100 MARKS)

- RECORD- 40 INTERNAL MARKS
- VIVA VOCE- 60 EXTERNAL MARKS



SEMESTER III  
COMPUTER APPLICATION IN FINANCE (PRACTICALS)

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/3C/PR2 | CREDITS | 4     |
| TEACHING HOURS | 75          | L T P   | 2-0-3 |

**COURSE OBJECTIVES:**

To enable the students to:

- Provide fundamental concepts of MS Word and MS Excel.
- Provide Tally Knowledge expected by Industries.

**COURSE OUTLINE:**

UNIT: I 10 Hours

Introduction to MS WORD- Creating a Document, Entering Text- Opening, Saving and Closing Documents- Inserting, Moving, Copying Text- Search and Replacing Text- Header and Footer- Bullets and Numbering-Paragraph Format- Spell Check- Borders for Page and Page Layouts- Creating Tables- Printing Document.

UNIT II 10 Hours

Introduction to MS EXCEL- Opening, Saving and Data Entry in Excel- Sorting-Filter- merging cell-Adjusting row height and column width –insert worksheet- worksheet rename-Inserting Pictures– Creation of Chart – Auto sum-Printing Worksheet

UNIT III 20 Hours

Introduction to TALLY ERP 9- Creation of Company- Gateway of Tally- Company Info and Cost Centre- Group Company- Accounts Information- Group- Ledgers- Cost Categories- Creation of Voucher.

UNIT IV 15 hours

Inventory Information- Voucher Entry- Display Accounts Books and Statement, Balance Sheet, Profit and Loss, Trail Balance- Pay Role- Point of Sale (POS) - Printing Reports, BRS

UNIT V 20 Hours

Banking Features- Bank Ledger- Cheque Printing- BRS- Deposit Slip- Payment Advance- Cheque Management- Voucher Entry- Cheque Register- Audit Features- Inter Bank Transactions- Introduction to Taxation- Service Tax.

**RECOMMENDED BOOKS:**

1. Ananthi Sheshasaayee, Sheshasaayee,(2015),Computer Applications in Business and Management, Margham publication. Chennai.
2. Rajesh Chheda (2018)(3<sup>rd</sup> ed), Learn tally.ERP 9 with GST & E-Way bill, Ane Book Pvt.Ltd

**REFERENCE BOOKS:**

1. Ashok K Nadhani (2018), 4<sup>th</sup> ed, Tally. ERP 9, BPB Publications.

2. Sanjay Satapathy (2018), Tally ERP 9 book, Advanced usages, Tally ERP 9 book.
3. Waheed Khan (2017), Tally. ERP 9 book with GST (CGST,SGST, IGST), Volume 1.1, JEPA Publisher.
4. S.Palanivel,(2015), Tally,Margham Publications.
5. Parag Joshi (2017), Tally ERP 9 with GST, Dnyansankul Prakashan.

#### WEBSITES AND e-LEARNING SOURCES:

1. [www.tallysolutions.com](http://www.tallysolutions.com)
2. <https://www.tallyschool.com/gst-accounting-entries-in-tally-sales-and-purchases/>
3. [https://www.amazon.in/Official-Financial-Accounting-Tally-Release/dp/9387284034/ref=pd\\_sim\\_14\\_3/259-9603352-7535336?encoding=UTF8&pd\\_rd\\_i=9387284034&pd\\_rd\\_r=2b284a02-8637-4680-8301-3e1f5b357f8b&pd\\_rd\\_w=1yGsj&pd\\_rd\\_wg=D6Kzc&pf\\_rd\\_p=3ba80840-2950-4d64-ba61-c68a14bd0939&pf\\_rd\\_r=J25M0Z72FT4CRW9E0EEF&psc=1&refRID=J25M0Z72FT4CRW9E0EEF](https://www.amazon.in/Official-Financial-Accounting-Tally-Release/dp/9387284034/ref=pd_sim_14_3/259-9603352-7535336?encoding=UTF8&pd_rd_i=9387284034&pd_rd_r=2b284a02-8637-4680-8301-3e1f5b357f8b&pd_rd_w=1yGsj&pd_rd_wg=D6Kzc&pf_rd_p=3ba80840-2950-4d64-ba61-c68a14bd0939&pf_rd_r=J25M0Z72FT4CRW9E0EEF&psc=1&refRID=J25M0Z72FT4CRW9E0EEF)
4. [https://www.youtube.com/watch?v=Y\\_Nw01HCoyM](https://www.youtube.com/watch?v=Y_Nw01HCoyM)
5. <https://www.youtube.com/watch?v=ExuGMGq5QQ0>
6. [https://books.google.co.in/books?id=J-OtI694tcUC&pg=RA1-PA2&lpg=RA1-PA2&dq=Computer+Accounting+with+Tally+7.2+Firewall&source=bl&ots=8HISoQcZ\\_XK&sig=ACfU3U1RJA-briwUsUy7iSh\\_XOS0NladJA&hl=en&sa=X&ved=2ahUKewiJyavJvaLkAhUB148KHVtUDLEQ6AEwCXoECAkQAAQ#v=onepage&q=Computer%20Accounting%20with%20Tally%207.2%20Firewall&f=false](https://books.google.co.in/books?id=J-OtI694tcUC&pg=RA1-PA2&lpg=RA1-PA2&dq=Computer+Accounting+with+Tally+7.2+Firewall&source=bl&ots=8HISoQcZ_XK&sig=ACfU3U1RJA-briwUsUy7iSh_XOS0NladJA&hl=en&sa=X&ved=2ahUKewiJyavJvaLkAhUB148KHVtUDLEQ6AEwCXoECAkQAAQ#v=onepage&q=Computer%20Accounting%20with%20Tally%207.2%20Firewall&f=false)
7. <https://www.youtube.com/watch?v=uj1Wycs0Vyc>

#### COURSE OUTCOMES:

| CO Number | CO Statement  |
|-----------|---|
| CO 1      | Demonstrate word processing concepts and explore the MS office word Environment   |
| CO 2      | Apply the introductory to intermediate excel skills, features to create and revise existing excel workbooks and worksheets.   |
| CO 3      | Explain the basic of accounting concepts and principals and able to generate accounting and inventory masters, vouchers and GST basic reports in Tally ERP 9.   |
| CO4       | Discuss the concept of company creation, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments and also print financial statements etc., in Tally ERP 9 |
| CO 5      | Apply the concept of advanced accounting and inventory in Tally ERP 9.  |

# MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 2     | 3     | 3     | 3     | 3     |
| CO2     | 2     | 2     | 1     | 1     | 2     | 2     |
| CO3     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO4     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO5     | 3     | 1     | 2     | 3     | 3     | 3     |
| AVERAGE | 2.8   | 2.2   | 2.4   | 2.6   | 2.8   | 2.8   |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Tally ERP 9 with GST Videos

Group Discussion

Seminar

Peer Learning

## QUESTION PAPER PATTERN

- End Semester Examination (100 marks)
  - Internal – 40 Marks
  - External (Practicals) – 60 Marks

| Knowledge Level | QUESTIONS                | MARKS    |
|-----------------|--------------------------|----------|
| K3, K4          | TALLY - ( COMPULSORY QS) | 30 MARKS |
| K3,K4           | MSWORD OR MSEXCEL        | 30 MARKS |

# COURSE PROFILE – SEMESTER IV

| SEM | COURSE<br>CODE | COURSE TITLE   | WEEKS | CREDITS |    | ENDSEM |     |
|-----|----------------|--|-------|---------|----|--------|-----|
| IV  | BM18/4C/CA2    | CORPORATE ACCOUNTING-II                                  | 6     | 4       | 40 | 60     | 100 |
| IV  | BM18/4C/COL    | COMMERCIAL LAW   | 5     | 4       | 40 | 60     | 100 |
| IV  | BM18/4C/EPD    | ENTERPRENEURIAL<br>DEVELOPMENT- THEORY                   | 4     | 3       | 40 | 60     | 100 |
| IV  | BM18/4C/PR3    | ENTREPRENEURIAL<br>DEVELOPMENT PROGRAMME<br>(PRACTICALS) | 1     | 1       | 40 | 60     | 100 |
| IV  | BM18/4C/EOI    | ELEMENT OF INSURANCE                                     | 4     | 4       | 40 | 60     | 100 |
| IV  |                | INTERNATIONAL ECONOMICS                                  | 6     | 5       | 40 | 60     | 100 |
| IV  |                | SOFT SKILL   | 2     | 3       | -  | 50     | 50  |
| IV  |                | VALUE EDUCATION  | 2     | 2       | -  | 50     | 50  |

|                           |             |         |       |
|---------------------------|-------------|---------|-------|
| SEMESTER IV               |             |         |       |
| CORPORATE ACCOUNTING - II |             |         |       |
| COURSE CODE               | BM18/4C/CA2 | CREDITS | 4     |
| TEACHING HOURS            | 90          | L T P   | 3-2-0 |

#### OBJECTIVES:

- To understand the accounting concepts relating to the final accounts of Banking Companies.
- • To familiarize the students with the restructuring of Companies and the related accounting procedure.
- To know about the accounting valuation of Goodwill and Shares in companies

#### COURSE OUTLINE:

UNIT: I 15 Hours

Meaning of Goodwill –Factors determining Goodwill -Methods of Valuation Of Goodwill –  
Methods of Valuation of Shares- Net assets Method-Yield – Fair Value methods.

UNIT II 18 hours

Bank accounts- Legal Requirements – Preparation of Profit and Loss Account and Balance Sheet

UNIT III 18 hours

Amalgamation, Absorption and External Reconstruction -Purchase consideration-Methods of calculation-AS14-Accounting treatment in the books of Purchasing company-Inter company owings (inter company holdings and scheme of External Reconstruction excluded)

UNIT IV 20 Hours

Alteration of Share Capital- Internal Reconstruction (Capital Reduction)-Provisions affecting Accounting Procedures (Scheme of Internal Reconstruction Excluded)-Liquidation Accounting- Liquidator's Remuneration-calls in arrears -Calls in advance-(statement of affairs and deficiency accounts excluded)

UNIT V 19 hours

Holding Company Accounts-Consolidated Balance Sheet- AS-21-Treatment of mutual owings, Contingent Liabilities -unrealised Profit-revaluation of assets-Bonus issue and payment of Dividend (Inter company holdings excluded)

#### RECOMMENDED BOOKS:

1. T.S.Reddy,A.Murthy, Corporate Accounting Margham Publications, Chennai, 2015.
2. S.P.Jain, K.L.Narang , Corporate Accounting, Kalyani Publishers, New Delhi 2017.

#### REFERENCE BOOKS:

1. S.C.Gupta,, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2019.
2. M.C.Shukla, T.S.Grewal. Advanced Corporate Accounting, S.Chand& Company Limited, NewDelhi 2019.
3. S.N. Maheswari, Suneel K Maheswari, Sharad K MaheswariCorporate Accounting, Vikas Publishing House Private Ltd. New Delhi, 2018
4. P.C Tulsian, Bharat Tulsian, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2018.

5. K.M.Bansal, Corporate Accounting, Taxmann Publication 2017

#### JOURNALS:

1. Mudra:Journal of Finance and Accounting, Journal Press India
2. Elk's International Journal on Finance, Elk Education Consultant Pvt. Ltd. Asia Pacific

#### e- LEARNING RESOURCES:

1. <http://www.himpub.com/documents/Chapter1715.pdf>
2. [https://www.academia.edu/22904888/ACCOUNTING\\_SOLUTIONS\\_ACCOUNTS\\_OF\\_BANKING\\_COMPANIES](https://www.academia.edu/22904888/ACCOUNTING_SOLUTIONS_ACCOUNTS_OF_BANKING_COMPANIES)
3. <https://keydifferences.com/difference-between-amalgamation-and-absorption.html>
4. [http://www.cmatutors.com/2013/03/amalgamation-and-external-reconstruction\\_23.html](http://www.cmatutors.com/2013/03/amalgamation-and-external-reconstruction_23.html)
5. [https://www.lexisnexis.com/uk/lexispsl/corporate/document/391387/55KB-9K81-F186-H10D-00000-00/Alteration\\_of\\_share\\_capital\\_overview](https://www.lexisnexis.com/uk/lexispsl/corporate/document/391387/55KB-9K81-F186-H10D-00000-00/Alteration_of_share_capital_overview)
6. <https://www.investopedia.com/terms/h/holdingcompany.asp>

#### COURSE OUTCOME:

| CO Number | CO Statement   |
|-----------|--|
| CO 1      | Explain about the different methods of valuation of Goodwill and Shares in Companies   |
| CO 2      | To prepare and analyse the Profit and Loss Account and Balance Sheet for Banking Companies and its accounting treatment      |
| CO 3      | Identify the concept of Amalgamation ,Absorption and External Reconstruction of Companies and apply its accounting treatment |
| CO 4      | Explain the procedure of Alteration of Share Capital and Liquidation and apply its accounting treatment                      |
| CO 5      | Discuss the concept of Holding Companies and preparation of consolidated Balance Sheet                                       |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 2     | 2     | 2     | 2     | 2     | 2     |
| CO2     | 3     | 2     | 3     | 2     | 2     | 3     |
| CO3     | 3     | 2     | 2     | 1     | 2     | 2     |
| CO4     | 2     | 2     | 2     | 1     | 2     | 2     |
| CO5     | 2     | 2     | 2     | 2     | 2     | 2     |
| AVERAGE | 2.4   | 2     | 2.2   | 1.6   | 2     | 2.2   |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content  
 Problem Solving  
 Group Discussion  
 Peer Learning  
 Self-Study Papers  
 QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                     | Marks | Total | Special Instructions if any   |
|-----------------|----------------|--------------------------------|-------|-------|---|
| K1, K2          | A-5/8x8 marks  | 200 (only for theory question) | 40    | 100   | Section A must have 2 theory questions and 6 problems<br>Section B must have 1 theory question and 4 problems |
| K2, K3          | B-3/5x20 marks | 500 (only for theory question) | 60    |       |   |

SEMESTER IV  
COMMERCIAL LAW

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/4C/COL | CREDITS | 4     |
| TEACHING HOURS | 75          | L T P   | 3-2-0 |

OBJECTIVES:

- To identify the basic concepts of Indian Contract Act
- To explain the concept of quasi – contracts,
- To discuss contract of agency and Sale of goods

COURSE OUTLINE:

UNIT: I 15 Hours  
Law of Contracts- Essentials of Valid Contract- Classification of Contracts- Offer-Acceptance- Consideration - Capacity to Contract.

UNIT II 15 Hours  
Free Consent- Legality of Object- Performance of Contract.

UNIT III 15 Hours  
Discharge of Contract- Remedies for Breach of Contract- Quasi Contract.

UNIT IV 15 Hours  
Contract of Agency- Creation of Agency- Rights and Duties of an Agent- Liability of Principal and Agent to Third Parties- Termination of Agency.

UNIT V 15 Hours  
Sale of Goods Act- Sale and Agreement to Sell- Conditions and Warranties- Rights of Unpaid Seller.

RECOMMENDED BOOKS:

1. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2018.
2. C.L.Bansal,, Business Law, Taxmann Publicatios Pvt. Ltd, 2011

REFERENCE BOOKS:

1. Indian Contract Act 1882- Bare Act
2. Sale of Goods Act 1930- Bare Act
3. P.C.Tulsian, Business Law, Tata McGrawhill, New Delhi 3<sup>rd</sup> Edition.
4. R.S.N.Pillai, Bhagavathi, Business Law, S.Chand and Co, 3<sup>rd</sup> Edition.
5. N.D.Kapoor, Business Law, Sultan Chand & Sons, New Delhi, 2018

JOURNALS AND PERIODICALS:

1. Madras Law Journal
2. All India Reporter



#### WEBSITES AND e-LEARNING SOURCES:

1. <https://indiacode.nic.in/bitstream/123456789/2187/3/A1872-9.pdf>
2. <https://indiacode.nic.in/bitstream/123456789/2390/1/A1930-3.pdf>  
<https://sol.du.ac.in/mod/book/view.php?id=1569&chapterid=1553>
3. <https://sol.du.ac.in/mod/book/view.php?id=1569&chapterid=1554>
4. <https://sol.du.ac.in/mod/book/view.php?id=1569&chapterid=1555>
5. <https://sol.du.ac.in/mod/book/view.php?id=1569&chapterid=1557>
6. <https://sol.du.ac.in/mod/book/view.php?id=1569&chapterid=1559>
7. <https://sol.du.ac.in/mod/book/view.php?id=1569&chapterid=1561>

#### COURSE OUTCOME

| CO NO. | OUTCOME   |
|--------|---|
| 1.     | To identify the core concepts of the law of contracts   |
| 2.     | To demonstrate the principles expounded in the law of contract that legalises any agreement between parties |
| 3.     | To assess the conditions that discharges a contract and those that constitute breach of Contract            |
| 4.     | To analyse the remedies available for the breach of a contract.   |
| 5.     | To outline on the special contracts- Contract of agency and Sale of Goods Act                               |
| 6.     | To evaluate a legally binding contract and discern the rights and obligations of parties to a contract.     |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|--------|-------|-------|-------|-------|-------|-------|
| 1      | 3     | 3     | 3     | 3     | 2     | 3     |
| 2      | 3     | 2     | 3     | 3     | 3     | 3     |
| 3      | 3     | 3     | 3     | 2     | 3     | 3     |
| 4      | 3     | 3     | 2     | 3     | 3     | 3     |
| 5      | 3     | 3     | 3     | 3     | 3     | 3     |
| Avg    | 3     | 2.8   | 2.8   | 2.8   | 2.8   | 3     |

### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

### QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any       |
|-----------------|-----------------|------------|-------|-------|-----------------------------------|
| K1, K2          | A-10/12x3 marks | 50 words   | 30    | 100   | Compulsory Question for each unit |
| K2,K3           | B-5/8x6 marks   | 300 words  | 30    |       |                                   |
| K2, K3          | C-2/4x20 Marks  | 1200words  | 40    |       |                                   |

SEMESTER IV  
ENTREPRENEURIAL DEVELOPMENT - THEORY

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/4C/EPD | CREDITS | 3     |
| TEACHING HOURS | 60          | L T P   | 3-1-0 |

OBJECTIVES:

- Aims to achieve entrepreneurship awareness, provides opportunities and enhance entrepreneurial skills among the student, so as to transform them from mere job seekers to job creators.
- Introduce various sources of project finance and agencies in aiding entrepreneurial development.

COURSE OUTLINE:

UNIT: I 10 hours

Concept of Entrepreneurship: Meaning- Types- Characteristics- Classification of Entrepreneurs- Factors influencing Entrepreneurship- Functions of Entrepreneur.

UNIT II 10 hours

Entrepreneurial development Programmes (EDP): Their Role, Relevance and Achievements-Role of Government in Entrepreneurial development.

UNIT III 10 hours

Financial Institutions and Agencies Promoting Entrepreneurship: Commercial Banks- DIC- SISI- IFCI- SIDBI- MFI's and Angel Investors.

UNIT IV 20 hours

Project Development Analysis: Sources of Business Idea and Business Opportunities-Feasibility Study- Marketing, Finance Technology & Legal Formalities- Tools of Appraisal-SWOT Analysis.

UNIT V 10 hours

Women Entrepreneurship in India: Importance- Challenges- Successful Indian Women Entrepreneurs- SHG's.

RECOMMENDED BOOKS:

1. Dr.C.B Gupta & Dr.N.P.Srinivasan,(2015),Entrepreneurship Development in India, 2015 Edition, Sultan Chand & Sons.
2. Dr. [Abha Mathur](#) (2017),Fundamentals of Entrepreneurship (ODISHA), Taxman's, 2018 Edition

REFERENCE BOOKS:

1. [Robert D. Hisrich](#), [Michael P. Peters](#), [Dean A. Shepherd](#) (2018) , Entrepreneurship - Indian Edition, McGraw Hill Education, 10<sup>th</sup> edition.
2. [Robert Hisrich](#), [Michael Peters](#), [Dean Shepherd](#) (2006 ), Enterpreneurship – SIE, McGraw Hill Education; 6 edition
3. S.S.Khanka, Entrepreneurial Development (2007), S.Chand and Company Limited, New Delhi, (Revised Edition) (2013).
4. Jayshree Suresh, [Entrepreneurial Development](#) (2007), Margham Publications, 3<sup>rd</sup> Edition, Chennai.
5. [Sharma Sangeeta](#) (2017), Entrepreneurship Development, PHI Learning Private
6. Limited

## JOURNALS AND PERIODICALS:

1. Journal of Entrepreneurship and Public Policy- Emerald Insight
2. Journal of Entrepreneurship – Sage publications, Chennai.
3. International Journal of Entrepreneurship – Sage Journals
4. Business Today

## WEBSITES AND e-LEARNING SOURCES:

1. <https://www.toppr.com/guides/business-studies/entrepreneurship-development/process-of-entrepreneurship-development/>
2. <https://appinstitute.com/how-to-write-a-business-proposal/>
3. <https://www.simplilearn.com/feasibility-study-article>
4. <https://www.toppr.com/guides/business-studies/sources-of-business-finance/commercial-banks-and-financial-institutions/>
5. <https://www.entrepreneur.com/encyclopedia/angel-investor>
6. [www.niesbud.nic.in](http://www.niesbud.nic.in)
7. <https://www.youtube.com/watch?v=IPTNxldrT5w>
8. <https://www.youtube.com/watch?v=dfnmwCv5FOY>
9. <https://www.youtube.com/watch?v=OyGVCI8bMmE>
10. <https://www.youtube.com/watch?v=UF8uR6Z6KLc>

## COURSE OUTCOMES:

| CO No | CO Statement  |
|-------|---|
| CO 1  | Discuss the fundamentals of entrepreneurship and its role in economic development.  |
| CO 2  | Outline the role, support and EDP programmes offered by the Government towards Entrepreneurial Development.   |
| CO 3  | Explain the role and support extended by funding organizations like banks, financial institutions, non banking institutions, Micro Finance Institutions and Angel investors to entrepreneurs. |
| CO 4  | Analyse the marketing, financial, technological and legal feasibility of business venture and preparation of Business proposal.   |
| CO 5  | Demonstrate Women Empowerment through entrepreneurship  |

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO2     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO3     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO4     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO5     | 3     | 3     | 3     | 3     | 3     | 2     |
| AVERAGE | 3     | 3     | 3     | 3     | 3     | 2.8   |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

1. Lecture (Chalk and Talk-LCD)
2. Flipped Learning
3. e-Content
4. Entrepreneurship Videos
5. Group Discussion
6. Seminar
7. Peer Learning

#### QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|-----------------|------------|-------|-------|-----------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Nil                         |
| K1.K2           | B-5/8x6 marks   | 300        | 30    |       |                             |
| K2,K3           | C-2/4x20 marks  | 1200       | 40    |       |                             |

SEMESTER IV  
ENTREPRENEURIAL DEVELOPMENT (PRACTICALS)

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/4C/PR3 | CREDITS | 1     |
| TEACHING HOURS | 15          | L T P   | 0-0-1 |

**OBJECTIVES:**

To help students identify their own strengths and weaknesses and build their skills to innovate, willingness to take risk and sensitize towards social significance of the business. The practicals will be conducted by two Examiners one of whom shall be an external (academician only).

**Practicals:**

| END SEMESTER EXAMINATION ONLY |   | MARKS    |
|-------------------------------|---|----------|
| 1.                            | Students will participate in Workshop or Training Programmes organized in the college                                     | 10 Marks |
| 2.                            | Field visit to an Entrepreneurial Unit/ Industry and report submission on the same  | 10 Marks |
| 3.                            | One day exhibition cum sale of Trading and self made products of the student to trigger their interest on self employment | 10 Marks |
| 4.                            | Preparation of Project Proposal   | 10 Marks |
| TOTAL                         |   | 40 Marks |

CA Marks (Internal Examiner)

= 40 marks

Viva – voce (External & Internal Examiner)

= 60 marks

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Total

100 marks

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**COURSE OUTCOMES:**

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Apply hands on experience by compulsory participation in one day exhibition cum sale of products and services. |
| CO 2      | Demonstrate practical knowledge through Industrial visits/ entrepreneurial units /field trips etc.             |
| CO 3      | Formulate the requisite contents for the preparation of Business Proposal by organizing workshops.             |
| CO 4      | Assess students knowledge on Entrepreneurship by conducting viva voce based on the Project Report submitted.   |

# MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO2     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO3     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO4     | 3     | 3     | 3     | 3     | 3     | 3     |
| AVERAGE | 3     | 3     | 3     | 3     | 3     | 3     |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY:

1. Lecture (Chalk and Talk-LCD)
2. Flipped Learning
3. e-Content
4. Entrepreneurship Videos
5. Group Discussion
6. Seminar
7. Peer Learning

SEMESTER IV  
ELEMENTS OF INSURANCE

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/4C/EOI | CREDITS | 4     |
| TEACHING HOURS | 60          | L T P   | 3-1-0 |

OBJECTIVES:

To enable the students

- To identify the concept of Insurance.
- To analyze the specific principles of Insurance.
- To compare the various types of Insurance- Life, fire, marine and also gain appreciation of banc- assurance.

COURSE OUTLINE:

UNIT: I 10 Hours

Introduction- Contract of Insurance- Fundamental Elements of Insurance- Functions of Insurance - Advantages of Insurance- Authority- Functions of Authority under IRDA Act 1999.

UNIT II 15 hours

Life Insurance Contract- Distinction between Insurance and Assurance- Insurable Interest- Procedure for effecting Life Insurance- Types of Life Policies (in brief) - Factors considered for selection of Risk-Classification of Risk-Assignment and Nomination- Settlement of Claims.

UNIT III 10 Hours

Contract of Fire Insurance- Average Clause- Insurable Interest- Fire and Loss by Fire- Rights of Insurer-Types (in brief) - Assignment.

UNIT IV 15 hours

Contract of Marine Insurance- Insurable Interest- Disclosure and Representations- Procedure for effecting Marine Insurance- Marine Policy- Warranties- Voyage- Premium- Losses Settlement of Claims.

UNIT V 10 Hours

Fundamentals of Banc-assurance-Benefits of Banc-assurance- Reinsurance and Double Insurance.

RECOMMENDED BOOKS:

1. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi, 2018
2. M.N.Mishra-Insurance Principle and Practice- S. Chand &co.pvt. Ltd.- 22<sup>nd</sup> Ed
3. Dr. Avtarsingh – Law of Insurance- .Eastern Book company- 3<sup>rd</sup> ed 2017- reprinted 2018

REFERENCE BOOKS:

1. AlkaMital, S.L.Gupta, Principles of Insurance and Risk Management, Sultan Chand & sons, New Delhi, 2006.
2. JyotsanaSethi, Nishwan Bhatia, Elements of Banking and Insurance, Prentice-Hall of India Pvt Ltd, New Delhi, 2007.
3. KSN Murthy & KVS Sarma- Modern Law of Insurance in India- Lexis Nexis- 6<sup>th</sup> Ed
4. MN Srinivasan &K.Kannan- Principles of Insurance Law - Lexis Nexis- 10<sup>th</sup> Ed



5. Dr.A.Murthy- Principle and Practices of Insurance-Margham Publications- 2014

#### JOURNALS AND PERIODICALS:

1. The Journal- Insurance Institute of India published by Insurance Institute of India
2. Asia-Pacific Journal of Risk and Insurance published by Degruyter, The Official Journal of the Asia-Pacific Risk and Insurance Association

#### WEBSITES AND e-LEARNING SOURCES:

1. <https://indiacode.nic.in/bitstream/123456789/1893/3/A1999-41.pdf#search=irda>
2. <https://indiacode.nic.in/bitstream/123456789/1632/1/195631.pdf#search=LIC%20ACT>
3. <https://nios.ac.in/media/documents/VocInsServices/m2--f5.pdf>
4. <https://www.licindia.in/Top-Links/About-Us/Know-About-Your-Life-Insurance>
5. [file:///C:/Users/user/Downloads/Insurance%20Amendment%20Act%202015%20\(1\).pdf](file:///C:/Users/user/Downloads/Insurance%20Amendment%20Act%202015%20(1).pdf)
6. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo107&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo107&flag=1)
7. <https://www.irdai.gov.in/ADMINCMS/cms/Uploadedfiles/March%20Journal%202015%20issue.pdf>
8. [pdf](#)
9. <https://www.irdai.gov.in/ADMINCMS/cms/Uploadedfiles/July%20Journal%202015%20issue.pdf>

#### COURSE OUTCOME

| CO No | CO Statement  |
|-------|---|
| CO 1  | To outline the concept of insurance   |
| CO 2  | To identify the specific principles of insurance                            |
| CO 3  | To demonstrate the features and characteristics of life insurance products. |
| CO 4  | To explain about the fire insurance and marine insurance policies.          |
| CO 5  | To outline the concept of bancassurance                                     |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | 1 | 2   | 3   | 4   | 5   | 6 |
|--------|---|-----|-----|-----|-----|---|
| 1      | 3 | 3   | 3   | 3   | 2   | 3 |
| 2      | 3 | 2   | 3   | 3   | 3   | 3 |
| 3      | 3 | 3   | 3   | 2   | 3   | 3 |
| 4      | 3 | 3   | 2   | 3   | 3   | 3 |
| 5      | 3 | 3   | 3   | 3   | 3   | 3 |
| Avg    | 3 | 2.8 | 2.8 | 2.8 | 2.8 | 3 |

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)  
 Flipped Learning  
 e-Content  
 Videos

Group Discussion  
Seminar  
Peer Learning

QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any       |
|-----------------|-----------------|------------|-------|-------|-----------------------------------|
| K1, K2          | A-10/12x3 marks | 50 words   | 30    | 100   | Compulsory Question for each unit |
| K2,K3           | B-5/8x6 marks   | 300 words  | 30    |       |                                   |
| K2, K3          | C-2/4x20 marks  | 1200words  | 40    |       |                                   |

### COURSE PROFILE – SEMESTER V

| SEM | COURSE CODE   | COURSE TITLE                   | HR S/ WK | CREDI TS |    |    |     |
|-----|---------------|--------------------------------|----------|----------|----|----|-----|
| V   | BM18/5C/FRX   | FOREIGN EXCHANGE MANAGEMENT    | 6        | 4        | 40 | 60 | 100 |
| V   | BM18/5C/ACM   | ACCOUNTING FOR DECISION MAKING | 6        | 4        | 40 | 60 | 100 |
| V   | BM18/5C/FES   | FINANCIAL SERVICES             | 6        | 4        | 40 | 60 | 100 |
| V   | BM18/5C/MKT   | MARKETING MANAGEMENT           | 6        | 4        | 40 | 60 | 100 |
| V   | BM18/5E1/TL1  | TAX LAWS –I                    | 6        | 4        | 40 | 60 | 100 |
| V   | BM18/5E2/IMT  | INVESTMENT MANAGEMENT          | 6        | 4        | 40 | 60 | 100 |
| V   | BM18/5SS1/PRO | PROJECT                        | -        | -        | -  | -  | -   |
| V   | BM18/5SS2/CRP | CONSUMER RIGHTS& PROTECTION    | -        | -        | -  | -  | -   |
|     |               |                                |          |          |    |    |     |

SEMESTER V  
FOREIGN EXCHANGE MANAGEMENT

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/5C/FRX | CREDITS | 4     |
| TEACHING HOURS | 90          | L T P   | 3-3-0 |

OBJECTIVES:

To enable the students

- To develop knowledge and understanding of foreign exchange transactions.
- To know about the documentation procedure.

COURSE OUTLINE:

UNIT: I 20 Hours

Foreign Exchange- Meaning- Foreign Exchange Market- Participants in the Foreign Exchange Market- Functions of the Foreign Exchange Department- Authorized Dealers-Money Changers- Administration of Foreign Exchange- Correspondent Relationship Between Banks- Exchange Rates- Factors influencing Exchange Rates- Types of Rates.

UNIT II 20 Hours

Export Documentation- Elements of an Export Contract- Invoice- Types of Invoice- Bill of Lading- Types of Bill of Lading- Bills of Exchange- Marine Insurance- Policy- Certificate and Documents- Combined Transport Document.

UNIT III 20 Hours

Letter of Credit- UCPD- Mechanism- Parties of Letter of Credit- Rights and Responsibilities of Parties to Letter of Credit- Types of Letter of Credit- Advantages and Disadvantages- Discrepancies in Documentation.

UNIT IV 15 hours

Export Finance- Pre-Shipment Finance- Types and Features- Post Shipment Finance- Types and Features- Role of Export Credit and Guarantee Corporation- Policy- Whole Turnover Policy- Guarantee- Role of International Chamber of Commerce.

UNIT V 15 hours

Foreign Exchange Management Act (FEMA)- Current Export Import (EXIM) Policy- Export Incentives

RECOMMENDED TEXT BOOKS:

1. [Sudhir Kochhar](#)- Foreign Exchange Operations Under FEMA-Bloomsbury; First edition (2019)
2. [C. Jeevanandam](#)- foreign exchange Practice, Concepts and Control- Sultan Chand (2016)

BOOKS FOR REFERENCE:

1. [The Chamber of Tax Consultants](#)- FEMA-Fundamental Aspects & Practical Issues: For Investment and Business Transactions- Wolters Kluwer India Private Limited (2018)
2. [Taxmann](#)-Foreign Exchange Management Manual with FEMA & FDI Ready Reckoner-35th Edition (July 2019)
3. C RAMAGOPAL- Export Import Procedure Documentation and Logistics- NEW AGE; First edition (2019)

4. [Parul Gupta](#)- Export Import Management- McGraw Hill Education; First edition (2017)
5. [N.S.Zad](#)- Financial Treasury & Forex Management-Taxmann; 3rd Edition January 2019 edition

#### JOURNALS:

1. International Journal Management and Business Research
2. Indian Journal of Finance

#### WEBSITES AND e-LEARNING SOURCES:

<https://www.longdom.org/stock-forex-trading.html>  
<https://www.questia.com/library/economics-and-business/economics/international-economic-issues/foreign-exchange>  
<https://www.fedai.org.in/>  
<https://dor.gov.in/foreign-exchange-management-list>  
<https://www.rbi.org.in/scripts/Fema.aspx>  
[http://www.iibf.org.in/iib\\_ccfe.asp](http://www.iibf.org.in/iib_ccfe.asp)  
<http://www.ifbi.com/tradefin.aspx>  
<https://www.fusionlawschool.com/courses/certificate-courses-in-FDI/certified-expert-in- fdi-and-fema>  
[http://www.bsebti.com/all\\_program\\_pages/certificate\\_program\\_on\\_advanced\\_treasury\\_and\\_foreign\\_exchange\\_risk\\_management.html](http://www.bsebti.com/all_program_pages/certificate_program_on_advanced_treasury_and_foreign_exchange_risk_management.html)  
<https://www.indiainx.com/static/rbi.aspx>

#### COURSE OUTCOMES

CO 1: Discuss the operations in Foreign Exchange Market.

CO 2: Identify the documents used in the international transactions and by institutions which help in international trade.

CO 3: Explain the mechanism of international settlements.

CO 4: Outline the EXIM policies and foreign exchange regulations.

CO 5: Discuss the Foreign Exchange Management Act.

#### Mapping of CO with PSO

| CO / PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|----------|-------|-------|-------|-------|-------|-------|
| CO 1     | 3     | 2     | 3     | 2     | 2     | 2     |
| CO 2     | 3     | 2     | 3     | 2     | 2     | 2     |
| CO 3     | 2     | 3     | 2     | 3     | 2     | 2     |
| CO 4     | 3     | 3     | 2     | 2     | 2     | 3     |
| CO 5     | 2     | 3     | 2     | 2     | 2     | 3     |
| Average  | 2.6   | 2.6   | 2.4   | 2.2   | 2     | 2.4   |

#### QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any       |
|-----------------|-----------------|------------|-------|-------|-----------------------------------|
| K1, K2          | A-10/12x3 marks | 50 words   | 30    | 100   | Compulsory Question for each unit |
| K2,K3           | B-5/8x6 marks   | 300 words  | 30    |       |                                   |
| K2, K3          | C-2/4x20 Marks  | 1200words  | 40    |       |                                   |

SEMESTER – V  
ACCOUNTING FOR DECISION MAKING

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/5C/ACM | CREDITS | 4     |
| TEACHING HOURS | 90          | L T P   | 3-3-0 |

COURSE OBJECTIVES:

- To impart education to students about the principles and practices followed in the field of Management Accounting
- To familiarize students with tools and skills of decision making in Management Accounts for Efficient management.
- To enhance Decision making skills by using various techniques

COURSE OUTLINE

UNIT: I 10 Hours

Management Accounting- Meaning, Scope, Importance and Limitations- Management Accounting Vs Cost Accounting- Management Accounting Vs. Financial Accounting

UNIT II 25 Hours

Ratio Analysis and Interpretation, Benefits and Limitations- Classification of Ratios-Liquidity, Profitability, Turnover, Capital Structure and Leverage

UNIT III 20 Hours

Funds Flow Statements- Cash Flow Statements.

UNIT IV 20 Hours

Capital Budgeting- Nature of Capital Expenditure- Concept of Capital Budgeting- Capital Budgeting Procedure- Methods of Ranking-Investment Proposals- Pay Back Methods, Average Rate of Return Methods and Discounted Cash Flow Methods.

UNIT V 15 Hours

Marginal Costing- Absorption Costing and Marginal Costing- CVP Analysis- Break-Even Analysis for Profit Planning.

(NOTE: Problem Oriented)

RECOMMENDED BOOKS:

1. Dr. S.N. Maheshwari, Management Accounting, Sultan Chand & Sons, New Delhi, 2019.
2. Reddy, Murthy, Management Accounting, Margham Publishers, Chennai, 2015.

REFERENCE BOOKS:

1. T.S. Reddy, Y. HariPrasad Reddy, Cost & Management Accounting, Margham Publications, Chennai, 2018.
2. Dr. S. N. Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 2017(Reprint)
3. S.P.Iyengar, Cost accounting, Sultan Chand & Sons, New Delhi, 2006.
4. Saxena,Vashist, Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.
5. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.
6. Sumit Jain, Management Accounting, Taxman Publications, New Delhi, 2008.

#### JOURNALS AND PERIODICALS:

1. Journal of the Institute of cost and works Accountants.
2. British periodicals Collection.
3. Growth of Management Systems Certificate in India

#### E-LEARNING RESOURCES:

1. <https://www.studocu.com/en/document/la-trobe-university/cost-accounting-and-decision-making/lecture-notes/management-accounting-notes-lecture-notes-lectures-1-12/307389/view>
2. <https://myhomeworkhelp.com/ratio-analysis-problems-and-solutions/>
3. <http://www.yourarticlelibrary.com/accounting/problems-accounting/accounting-problems-on-cash-flow-and-funds-flow-statements/79858>
4. <https://www.businessmanagementideas.com/financial-management/funds-flow-analysis/problems-on-funds-flow-analysis-with-solution-financial-management/17034>
5. <https://www.accountingformanagement.org/problems/capital-budgeting-techniques-problems/>
6. <http://mastermindsindia.com/15%20Marginal%20Costing.pdf>

#### COURSE OUTCOMES:

| CO NO. | CO STATEMENT   |
|--------|--|
| CO 1   | Demonstrate knowledge on the fundamentals of Management Accounting               |
| CO 2   | Compute and interpret using different ratios                                     |
| CO 3   | Analyse the operations of the organisation using fund and cash flow statements.  |
| CO 4   | Demonstrate different methods used in capital budgeting.                         |
| CO 5   | Analyze the concept of marginal costing and utilize the same in decision making. |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO6 |
|---------|-------|-------|-------|-------|-------|------|
| CO1     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO2     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO3     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO4     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO5     | 3     | 3     | 3     | 3     | 3     | 3    |
| AVERAGE | 3     | 3     | 3     | 3     | 3     | 3    |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0



## TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Group Discussion

Seminar

Peer Learning

## QUESTION PAPER PATTERN

| Knowledge Level | Section           | Word Limit | Marks | Total | Special Instructions if any          |
|-----------------|-------------------|------------|-------|-------|--------------------------------------|
| K2, K3          | A-5/8X8<br>Marks  | 300        | 40    | 100   | Word limit only for Theory questions |
| K3,K4, K5       | B-3/5X20<br>Marks | 1200       | 60    |       |                                      |

SEMESTER V  
FINANCIAL SERVICES

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/5C/FES | CREDITS | 4     |
| TEACHING HOURS | 90          | L T P   | 3-3-0 |

**COURSE OBJECTIVES:**

- To improve the understanding of students about the functions of different players in financial market.
- To Analyze the different dimensions of financial services and its impact on economic development.
- To Outline the process of various financial services

**COURSE OUTLINE:**

**UNIT: I** 15 Hours

Meaning and Importance of Financial Services- Fund Based Services- Non-Fund Based Services-Financial Services and Economic Environment- Challenges facing the Financial Services Sector

**UNIT II** 20 hours

Leasing- Definition- Steps in Leasing Transactions- Types of Lease: Financial Lease-Operating Lease- Leverage Lease- Sale and Lease Back- Cross Border Lease; Advantages and Disadvantages of Lease. Hire purchase- concepts and features- Difference between Hire Purchase and Leasing- Tax benefits under Hire Purchase and Leasing

**UNIT III** 20 hours

Merchant Banking- Definition- Functions- Classification of Merchant Bankers- Guidelines- Issue Management: Equity Issues- Rights Issue- Debenture Issue- Book Building- Private Placement-Pre and Post Issue Services; Raising Capital from International Markets: ADR's, GDR's, ECB; Merchant Banking Organization in India- Drawbacks.

**UNIT IV** 20 hours

Factoring- Definition- Process- Types of Factoring- Benefits- Factoring in India- Forfaiting- Definition- Process- Benefits- Factoring vs. Forfaiting; Venture Capital- Meaning-Importance- Different modes of providing Venture Capital- Approaches and mode of exit-Venture Capital in India; Mutual funds- Structure of Mutual Fund-Classification of Funds-Importance-Advantages- Mutual Funds in India; Credit Rating- Meaning- Process of Credit Rating- Need for Credit Rating- Rating Agencies: ICRA, CRISIL, CARE.

**UNIT V** 15 hours

Securitization- Definition- Process- Securitizable Assets- Benefits of Securitization-Securitization Instruments- Securitization in India.

**RECOMMENDED BOOKS:**

1. M.Y.Khan,(2019) Financial Services,(10<sup>th</sup> edition) McGraw Hill Education (India) Pvt Ltd,
2. B.Santhanam,(2016) Financial Services,(Reprint) Margham Publication.

#### REFERENCE BOOKS:

1. H. R. Machiraju,(2018) Indian financial system (5<sup>th</sup> edition) Vikas Publishing House
2. Renuka Sharma and Kiran Mehta (2017), Financial Services,(edition) Cengage Learning.
3. Dr. S. Gurusamy(2009), Financial Services (2<sup>nd</sup> edition), McGraw Hill Education (India) Pvt Ltd.
4. Bharthi. V. Pathak,(2018) Indian Financial System,(5<sup>th</sup> edition) Pearson publication.
5. M Y Khan(2018), Indian Financial System(10<sup>th</sup> edition), McGraw Hill Education (India) Pvt Ltd.

#### JOURNALS AND PERIODICALS:

1. International Journal of finance and banking research
2. Journal of Financial Services Research

#### WEBSITES AND e-LEARNING SOURCES:

1. <https://financialservices.gov.in>
2. <https://www.ibef.org>industry>
3. <https://keydifferences.com>difference-between-factoring-and-forfaiting>
4. <https://tradefinanceanalytics.com>what-is-factoring>
5. <https://www.investopedia.com>PersonalFinance>Banking>
6. [www.businessdictionary.com>definition>venture-capital](http://www.businessdictionary.com>definition>venture-capital)
7. <https://www.moneycontrol.com>mutualfundindia>
8. <https://economictimes.indiatimes.com>Definitions>Mutual Fund,Budget>
9. <https://www.britannica.com>topic>securitization>

#### COURSE OUTCOMES:

| CO NO. | CO STATEMENT  |
|--------|---|
| CO 1   | Discuss the role of financial services in the financial system              |
| CO 2   | Explain the concept of various financial services available in the market   |
| CO 3   | Analyze the performance of financial services in the context market trends. |
| CO 4   | Identify the differences between different types of financial services.     |
| CO 5   | Summarise the impact of financial services on the economic development      |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO6 |
|--------|-------|-------|-------|-------|-------|------|
| CO1    | 3     | 3     | 3     | 3     | 3     | 3    |
| CO2    | 3     | 3     | 3     | 3     | 3     | 3    |
| CO3    | 3     | 3     | 3     | 3     | 3     | 3    |
| CO4    | 3     | 2     | 3     | 3     | 2     | 3    |

|         |   |     |   |   |     |   |
|---------|---|-----|---|---|-----|---|
| CO5     | 3 | 3   | 3 | 3 | 3   | 3 |
| AVERAGE | 3 | 2.8 | 3 | 3 | 2.8 | 3 |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY  
CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning e-Content

Videos on financial services

Group Discussion

Seminar

Peer Learning

#### QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|-----------------|------------|-------|-------|-----------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Nil                         |
| K1.K2           | B-5/8x6 marks   | 300        | 30    |       |                             |
| K2,K3           | C-2/4x20 marks  | 1200       | 40    |       |                             |

SEMESTER V  
MARKETING MANAGEMENT

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/5C/MKT | CREDITS | 4     |
| TEACHING HOURS | 90          | L T P   | 3-3-0 |

**COURSE OBJECTIVES:**

To enable the students to

- Acquire basic knowledge on various aspects of marketing.
- Understand the concept of different marketing strategies.
- In depth understanding in Market Segmentation and Buyers Behaviour.
- To gain knowledge on Marketing Mix.
- Understand the concept of Global and Online marketing.

**COURSE OUTLINE:**

UNIT: I 15 Hours

Marketing – Importance of Marketing – Marketing Strategies - Customer-Driven Marketing Strategy – Process of Marketing – Marketing Environment: Micro Environment – Macro Environment.

UNIT II 20 hours

Buyer Behavior – Factors affecting Buyer Behavior – Buying Decision Process – Market Segmentation: Benefits of Market Segmentation, Basis of Segmentation, Essentials of Segmentation- Targeting and Positioning.

UNIT III 20 hours

Marketing Mix- Product features- Branding- Packaging- Labeling- New product development- Product Life cycle-Price Mix-significance- Pricing objectives- pricing policies- Kinds of pricing decisions- Pricing for new products.

UNIT IV 15 hours

Channel of Distribution-importance- Selection of distribution channel-Promotion Mix- Advertising – Personal Selling –Kinds of Salesmen- Sales promotion.

UNIT V 20 hours

Marketing in Global Environment- Opportunities and Challenges- Ethics in Marketing-Online marketing trends.

**RECOMMENDED BOOKS:**

1. Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2018). Marketing management: An Asian perspective. Pearson.
2. Nair, N. R. & Nair, S. R. (2017). Marketing , Sultan Chand & Sons.

**REFERENCES:**

1. Armstrong, G. M., Kotler, P., Harker, M. J., & Brennan, R. (2018). Marketing: An introduction.
2. Pearson UK. Wierenga, B., & Van der Lans, R. (Eds.). (2017). Handbook of marketing decision models(Vol.254). Springer.
3. Kotler, P., Burton, S., Deans, K., Brown, L., & Armstrong, G. (2015). Marketing. Pearson Higher Education AU.
4. Lovelock, C., & Patterson, P. (2015). Services marketing. Pearson Australia.
5. Griffin, R. W. (2013). Fundamentals of management. Cengage Learning.

#### JOURNALS AND PERIODICALS:

1. [European Journal of Marketing](#), Emerald Publication, UK
2. Prabandhan: Indian Journal of Management, New Delhi

#### WEBSITES AND e-LEARNING SOURCES:

1. [http://www.pondiuni.edu.in/storage/dde/downloads/mbaii\\_mm.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_mm.pdf)
2. <http://www.universityofcalicut.info/SDE/BComBBAMarketing.pdf>
3. [http://www.crectirupati.com/sites/default/files/lecture\\_notes/Marketing%20Management.pdf](http://www.crectirupati.com/sites/default/files/lecture_notes/Marketing%20Management.pdf)
4. [https://studentzone-ngasce.nmims.edu /content/Marketing%20Management /Marketing\\_Management\\_ZOSMLuTCjy.pdf](https://studentzone-ngasce.nmims.edu/content/Marketing%20Management/Marketing_Management_ZOSMLuTCjy.pdf)
5. <http://www.himpub.com/documents/Chapter903.pdf>

#### COURSE OUTCOMES:

| CO NUMBER | CO STATEMENT  |
|-----------|---|
| CO 1      | Analyse the relevance of marketing concepts and the impacts of environmental changes on marketing strategies and practices. |
| CO 2      | Explain the concept of consumer behaviour and market segmentation.  |
| CO 3      | Discuss product mix and analysis of various pricing objectives and strategies.  |
| CO 4      | Identify the importance of promotional mix and channels of distribution.  |
| CO 5      | Explain the students about online marketing and global marketing environment.   |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO2     | 3     | 3     | 3     | 2     | 2     | 3     |
| CO3     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO4     | 3     | 2     | 3     | 3     | 3     | 3     |
| CO5     | 3     | 2     | 3     | 3     | 3     | 3     |
| AVERAGE | 3     | 2.6   | 3     | 2.8   | 2.8   | 3     |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2  
WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)  
e-Content  
Role Play  
Group Discussion

Peer Learning  
Open Book test  
Seminar  
**QUESTION PAPER PATTERN**

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|-----------------|------------|-------|-------|-----------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Nil                         |
| K1,K2           | B-5/8x6 marks   | 300        | 30    |       |                             |
| K2,K3           | C-2/4x20 marks  | 1200       | 40    |       |                             |

SEMESTER V  
**ELECTIVE - TAX LAWS - I**

|                |                     |         |       |
|----------------|---------------------|---------|-------|
| COURSE CODE    | <b>BM18/5E1/TL1</b> | CREDITS | 4     |
| TEACHING HOURS | 90                  | L T P   | 3-3-0 |

**OBJECTIVES:**

- To acquaint with the various provisions of Income Tax Law.
- To procure the skill of computing taxable income and tax Liability.
- To help the students to pursue Professional Courses.

**COURSE OUTLINE:**

UNIT: I 10 Hours  
Basic Concepts - Assessment, Assessee, Person, Income, Assessment Year, Previous Year- Charge of Income Tax.

UNIT II 16 Hours  
Residential Status and Incidence of Tax of Individual - Scope of Total Income.

UNIT III 25 hours  
Income from Salaries: Salary- Meaning and Features- Valuation of Allowances and Perquisites- Deductions from Salary Income

UNIT IV 18 hours  
Income from House Property- Computation of Annual Value of Let out House and Self occupied House- Deductions from the Annual Value.

UNIT V 21 hours  
Income from Business or Profession – Basic principles for computing Business Income- Admissible deductions- General Deductions under Sec.37- General and special disallowances under the Act-Deemed Profits-Maintenance of accounts- Compulsory Audit of accounts of certain persons- Special provisions on ascertaining income on estimated basis under Sec 44 AD and 44AE.

**RECOMMENDED BOOKS:**

1. Dr.Vinod K,Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publication Pvt. Ltd., New Delhi.
2. V.P.Gaur, D,B,Narang, Income Tax Law and Practice, Kalyani Publishers, New Delhi

**REFERENCE BOOKS:**

1. T.S.Reddy, Y.Hariprasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Dr.Vinod K,Singhania, Monica Singhania, Direct Taxes, Taxmann Publication Pvt. Ltd., New Delhi.
3. B.B.Lal, Direct Taxes, Konark Publishers Pvt, Ltd., New Delhi.
4. Dr. Vinod K. Singhania, Direct Taxes Ready Reckoner, Taxmann Publication Pvt. Ltd., New



5. Dr.H.C.Malhotra, Dr,S.P.Goyal, Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.

#### **JOURNALS AND PERIODICALS:**

1. Economic Times
2. Business Line
3. Financial Express

#### **WEBSITES AND e-LEARNING SOURCES:**

1. [www.finance.indiamart.com](http://www.finance.indiamart.com)
2. [www.taxmann.com](http://www.taxmann.com)

#### **COURSE OUTCOME:**

| CO Number | CO Statement   |
|-----------|--|
| CO 1      | Outline on the basic concepts and terminologies in taxation like assessee, assessment year, previous year and charges of tax                                   |
| CO 2      | Identifying the incidence of tax based on residential status   |
| CO 3      | Tax treatment for income from salaries, allowances, perquisites and deductions admissible  |
| CO 4      | Learning to compute income from house property, pre construction period interest, tax treatment for unrealized/ arrears of rent                                |
| CO 5      | Understanding the basic principles of computing business income and tax treatment for income from business or profession, admissible deductions. disallowances |

#### **MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 3     | 2     | 3     | 3     |
| CO2     | 3     | 3     | 3     | 2     | 3     | 3     |
| CO3     | 3     | 3     | 3     | 2     | 3     | 3     |
| CO4     | 3     | 3     | 3     | 2     | 3     | 3     |
| CO5     | 3     | 3     | 3     | 2     | 3     | 3     |
| AVERAGE | 3     | 3     | 3     | 2     | 3     | 3     |

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2  
WEAKLY CORRELATED-1 NO CORRELATION-0

#### **TEACHING METHODOLOGY:**

Lecture (Chalk and Talk -LCD)  
e-Content  
Problem Solving  
Group Discussion  
Peer Learning

## Self-Study Papers

### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                      | Marks | Total | Special Instructions if any   |
|-----------------|----------------|---------------------------------|-------|-------|---|
| K1, K2          | A-5/8x8 marks  | 300 (only for theory question)  | 40    | 100   | Section A must have 2 theory questions and 6 problems<br>Section B must have 1 theory question and 4 problems |
| K2, K3          | B-3/5x20 marks | 1200 (only for theory question) | 60    |       |   |

SEMESTER V  
**ELECTIVE - INVESTMENT MANAGEMENT**

|                |              |         |       |
|----------------|--------------|---------|-------|
| COURSE CODE    | BM18/5E2/IMT | CREDITS | 3     |
| TEACHING HOURS | 90           | L T P   | 3-3-0 |

**OBJECTIVES**

- To study about the scope and nature of Investment and portfolio management
- To study about the approaches of security analysis – technical and fundamental analysis
- To know about the components of company financial analysis, portfolio management

**COURSE OUTLINE:**

UNIT: I 15 Hours

**Investment:** Investment versus Speculation, Investment Alternatives and Their Evaluation, Financial Markets, Portfolio Management Process, Approaches to Investment Decision Making, Common Errors in Investment Management, and Qualities of Successful Investing. Role of Portfolio Management, Portfolio Management Practices in International markets.

UNIT II 20 hours

**Fundamental Analysis:** Economic Analysis, Industry Analysis , Company Analysis Framework. **Technical Analysis :** Basic Tenets of Technical Analysis- Dow Theory - Behavior of Stock Prices - Major Trends - Charts and Trend Lines - Resistance and support Lines - Different Patterns, Elliot Wave Theory, Efficient market theory.

UNIT III 20 hrs

**Risk and Return:** Concepts of risk and return, how risk is measured in terms of standard deviation and variance, the relationship between risk and return- Market Risk- Interest Rate Risk, Purchasing Power Risk - Business Risk - Financial Risk - Measurement of Risk.

UNIT IV 15 hrs

**Portfolio Management** – Concept of portfolio and portfolio management, concept of risk, types of portfolio management. Markowitz Portfolio Selection Model: Concept of portfolio analysis and diversification of risk. Also discusses Markowitz Model and Efficient Frontier.

UNIT V 20 hrs

**Capital Asset Pricing Model (CAPM):** Deals with the assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model , Arbitrage Pricing Theory and its principles, Comparison of Arbitrage Pricing Theory with the Capital Asset Pricing Model.

**RECOMMENDED TEXT BOOK:**

1. Prasanna Chandra (2017), Investments Analysis and Portfolio Management, Tata Mcgraw Hill, New Delhi- 2009.
2. Donald E.Fischer & Ronald, J.Jorden (2018), Security Analysis and Portfolio Management, Pearson Education India.

**REFERENCES:**

1. Kevin.S(2015), Security Analysis and Portfolio Management, Prentice Hall India learning pvt ltd.
2. M.Ranganatham and R.Madhumathi (2011), Security Analysis and Portfolio Management, Pearson.
3. Punithavathy Pandian(2012), Security Analysis and Portfolio Management, Vikas Publishing house.
4. Dr.V.A.Avadhani (2012), Security Analysis and Portfolio Management , Himalaya Publishing House.
5. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons, 2009.

**JOURNALS:**

1. The journal of portfolio management
2. The CFA institute, Financial Analysts Journal

**E-LEARNING RESOURCES:**

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

<https://www.amazon.in/Security-Analysis-Portfolio-Management-Kevin/dp/8120329635>

<http://www.pondiuni.edu.in/sites/default/files/Int-trade%20%26%20fin%20-260214.pdf>

[http://164.100.133.129:81/econtent/Uploads/Security\\_Analysis\\_&\\_Portfolio\\_Management.pdf](http://164.100.133.129:81/econtent/Uploads/Security_Analysis_&_Portfolio_Management.pdf)

[http://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM504\\_DMGT511\\_SECURITY\\_ANALYSIS\\_A](http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_P)

[ND\\_P](http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_P)

[ORTFOLIO\\_MANAGEMENT.pdf](http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_P)

[file:///C:/Users/BBM/Downloads/Securities%20Analysis%20and%20Portfolio%20Management%20\(](http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_P)

[%20PDFDrive.com%20\).pdf](http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_P)

[https://www.managementstudyguide.com/portfolio-revision.htm](http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_P)

**COURSE OUTCOMES:**

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Discuss the various alternatives available for investment                  |
| CO 2      | Explain the concept of fundamental and technical analysis.                 |
| CO 3      | Analyze the relationship between risk and return.                          |
| CO 4      | Identify the value of equities and bonds.                                  |
| CO 5      | Discussion on the various strategies followed by investment practitioners. |

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 2     | 3     | 3     | 3     |
| CO2     | 2     | 3     | 2     | 3     | 2     | 3     |
| CO3     | 3     | 2     | 2     | 3     | 3     | 3     |
| CO4     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO5     | 3     | 2     | 2     | 3     | 3     | 3     |
| AVERAGE | 2.8   | 2.6   | 2.2   | 3     | 2.8   | 3     |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

**TEACHING METHODOLOGY:**

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Group Discussion

Seminar

Peer Learning

Tutorials  
Interactive sessions  
Stock Simulation Games

**QUESTION PAPER PATTERN**

| <b>Knowledge Level</b> | <b>Section</b>         | <b>Word Limit</b> | <b>Marks</b> | <b>Total</b> | <b>Special Instructions if Any</b> |
|------------------------|------------------------|-------------------|--------------|--------------|------------------------------------|
| <b>K1</b>              | <b>A-10/12X3 Marks</b> | <b>50</b>         | <b>30</b>    | <b>100</b>   | <b>NIL</b>                         |
| <b>K1,K2</b>           | <b>B – 5/8X6 Marks</b> | <b>300</b>        | <b>30</b>    |              |                                    |
| <b>K2,K3</b>           | <b>C-2/4X20 Marks</b>  | <b>1200</b>       | <b>40</b>    |              |                                    |

**SEMESTER V  
PROJECT**

|                |               |         |   |
|----------------|---------------|---------|---|
| COURSE CODE    | BM18/5SS1/PRO | CREDITS | 2 |
| TEACHING HOURS | SELF STUDY    | L T P   | - |

A standalone project, the report of which is to be submitted in the VI semester and on completion of the viva voce examination, 2 additional credits are granted. .

**DISSERTATION AND VIVA- VOCE**

Valuation Pattern:

Marks

|   |     |
|---|-----|
| Choices of Subject & Review of Literature (Guide) | 05  |
| Organization & Interpretation (Guide)             | 15  |
| Project Presentation (Guide)                      | 10  |
| Final Report (Guide & Internal)                   | 30  |
| Viva- Voce (Internal & External)                  | 40  |
| Total   | 100 |

Student shall be awarded extra credits only if she clears the viva voce for project successfully in the first attempt.

**SEMESTER V**  
**CONSUMER RIGHTS & PROTECTION**

|                |               |         |   |
|----------------|---------------|---------|---|
| COURSE CODE    | BM18/5SS2/CRP | CREDITS | 2 |
| TEACHING HOURS | SELF STUDY    | L T P   | - |

**COURSE OBJECTIVES:**

1. To familiarize the students with their rights and responsibilities as a consumer.
2. To provide an understanding of the procedure of redress of consumer complaints.
3. It enables the student to comprehend the business firms' interface with consumers.

**COURSE OUTLINE:**

**UNIT: I**

Consumer and Markets: 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), Fair Price, GST- labelling and packaging

**UNIT II**

The Consumer Protection Law in India: Consumer rights and Guidelines on consumer protection- Consumer goods- defect in goods, spurious goods and services, service, deficiency in service- unfair trade practice- restrictive trade practice.

**UNIT III**

Grievance Redressal Mechanism under the Indian Consumer Protection Law : filing a complaint- Grounds of filing a complaint- Limitation period- Procedure for filing -Offences and penalties

**UNIT IV**

Role of Industry Regulators in Consumer Protection: Banking: RBI and Banking Ombudsman- Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI -Food Products: FSSAI- Electricity Supply: Electricity Regulatory Commission- Real Estate Regulatory Authority.

**UNIT V**

Formation 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.

**RECOMMENDED TEXTBOOKS:**

1. Consumer protection Act, 2019 – Bare Act – 2019, Rajat Bindal, Nation press ; 1<sup>st</sup> Edition
2. Consumer Rights and Protection in India, Mohammed Kamlun Nabi, New Century Publication – 2015
3. Understanding Laws – Consumer Rights, Garima Tiwari, Lexis Nexis, 1<sup>st</sup> edition
4. Consumer Protection Law & Practice, Dr. V. K. Agarwal, 7<sup>th</sup> Edition 2016, Bharat Law House Pvt. Ltd
5. Banking Ombudsman scheme in India: A critical Analysis – 2017, Amitash Srivatsava – Lap Lambert Academic Publishing (1<sup>st</sup> Edition)

**JOURNALS & PERIODICALS**

1. International journal on Consumer Law and Practice, Ministry of Consumer Affairs, Government of India, New Delhi
2. Indian Journal of Science and Technology, Bangalore

## WEB REFERENCES

1. [https://jboseust.ac.in/mba/images/Study\\_Material/Five\\_Types\\_of\\_Business\\_Markets.pdf](https://jboseust.ac.in/mba/images/Study_Material/Five_Types_of_Business_Markets.pdf)
2. <https://prsindia.org/billtrack/consumer-protection-bill-2019>
3. <https://www.lawyerred.in/legal-disrupt/articles/consumer-disputes-redressal-mechanism/>
4. [https://www.rbi.org.in/Scripts/bs\\_viewcontent.aspx?Id=159](https://www.rbi.org.in/Scripts/bs_viewcontent.aspx?Id=159)
5. <https://darpg.gov.in/sites/default/files/Consumer%20Affairs.pdf>

## COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Discuss the concept of the Consumer and Market.                                    |
| CO 2      | Apply the knowledge in Consumer Protection Law in India                            |
| CO 3      | Outline the Grievance Redressal Mechanism under the Indian Consumer Protection Law |
| CO 4      | Explain the Role of Industry Regulators in Consumer Protection.                    |
| CO 5      | Compile the role of consumer organizations in consumer protection.                 |

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 2     | 2     | 2     | 3     |
| CO2     | 3     | 2     | 2     | 3     | 3     | 3     |
| CO3     | 2     | 2     | 3     | 2     | 3     | 2     |
| CO4     | 2     | 3     | 3     | 2     | 3     | 1     |
| CO5     | 3     | 2     | 2     | 3     | 2     | 2     |
| AVERAGE | 2.8   | 2.4   | 2.4   | 2.4   | 2.6   | 2.2   |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

## QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|-----------------|------------|-------|-------|-----------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Nil                         |
| K1.K2           | B-5/8x6 marks   | 300        | 30    |       |                             |
| K2,K3           | C-2/4x20 marks  | 1200       | 40    |       |                             |



# COURSE PROFILE – SEMESTER VI

| SE<br>M | COURSE CODE  | COURSE TITLE                                   |   | 4 | 40 | 60 | 100 |
|---------|--------------|--|---|---|----|----|-----|
| VI      | BM18/6C/CAT  | COST ACCOUNTING                                | 6 | 4 | 40 | 60 | 100 |
| VI      | BM18/6C/CRM  | CREDIT MANAGEMENT                              | 6 | 4 | 40 | 60 | 100 |
| VI      | BM18/6C/RMT  | RISK MANAGEMENT                                | 6 | 4 | 40 | 60 | 100 |
| VI      | BM18/6E3/TL2 | TAX LAWS -II                                   | 6 | 4 | 40 | 60 | 100 |
| VI      | BM18/6E4/FMT | FINANCIAL MANAGEMENT                           | 6 | 4 | 40 | 60 | 100 |
| VI      | BM18/6E5/AUD | AUDITING                                       | 6 | 4 | 40 | 60 | 100 |
| VI      | BM18/6E6/CLL | COMPANY LAW & LIMITED<br>LIABILITY PARTNERSHIP | 6 | 4 | 40 | 60 | 100 |
|         |              |  |   |   |    |    |     |
|         |              | EXTENSION ACTIVITY                             | - | 1 | -  | -  | -   |

SEMESTER – VI  
**COST ACCOUNTING**

|                    |             |         |       |
|--------------------|-------------|---------|-------|
| COURSE CODE        | BM18/6C/CAT | CREDITS | 4     |
| TEACHING HOURS     | 90          | L T P   | 3-3-0 |
| COURSE OBJECTIVES: |             |         |       |

To enable the students to

- To gain understanding of various costing techniques.
- To gain understanding of the various concepts of decision making process.
- To track and analyse the per unit cost of the products

**COURSE OUTLINE:**

|  |          |
|--|----------|
| UNIT: I  | 15 Hours |
| Cost accounting –Definition-Scope –objectives-Elements of cost – Difference between financial accounting and cost accounting – elements of cost - Preparation of cost sheet, Tender and quotation.   |          |
| UNIT II  | 20 Hours |
| Materials: Material Purchases – Stock Control – Maximum, Minimum, Average, Reorder and Danger – EOQ – Inventory Ratio – Pricing of issue of materials- FIFO- LIFO- Simple and Weighted average method.   |          |
| UNIT III   | 20 Hours |
| Labour: Labour Cost Sheet- treatment of idle time and over time- Labour turnover- Methods of wage payment- time wage system- Piece rate system – Taylor’s differential piece rate system- Hasley premium plan – Rowan plan.  |          |
| UNIT IV  | 20 Hours |
| Overheads- steps in Production Overhead Accounting- Classification of Production Overheads- Allocation of Production Overhead- Apportionment of production overhead- re-Apportionment of service department. (Machine Hour Rate and Absorption of overhead excluded) |          |
| UNIT V   | 15 Hours |
| Reconciliation of Cost and Financial Accounts-Need for Reconciliation-Reasons for Disagreement in Profit-Methods of Reconciliation-Procedure of Reconciliation   |          |

**RECOMMENDED BOOKS:**

1. S.P.Jain, K.L.Narang, Cost Accounting, Kalyani publishers, New Delhi, 2002.
2. T.S. Reddy, Y. HariPrasad Reddy, Cost Accounting, Margham Publications, Chennai, 2018.

**REFERENCE BOOKS:**

1. T.S. Reddy, Y. HariPrasad Reddy, Cost & Management Accounting, Margham Publications, Chennai, 2018.
2. Dr. S. N. Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 2017(Reprint)
3. S.P.Iyengar, Cost accounting, Sultan Chand & Sons, New Delhi, 2006.
4. Saxena,Vashist, Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.
5. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.

## JOURNALS AND PERIODICALS:

1. Qualitative research in accounting Management.
2. Asian review of accounting.

## E- LEARNING SOURCES:

<http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>  
<http://www.yourarticlelibrary.com/cost-accounting/study-notes-on-cost-accounting/81086>  
<https://www.playaccounting.com/exp-ca/m-costing/material-costing-practical-problems-and-solution/>  
<https://www.futureaccountant.com/standard-costing-variance-analysis/problems-solutions/labour-labor-single-type.php#.XVhPROgzbiU>  
<http://www.accountingnotes.net/cost-accounting/overhead-costs/examples-of-overhead-costs-top-11-examples-cost-accounting/16907>  
<http://icmai.in/upload/CASB/icwaicas3.pdf>  
<http://www.egyankosh.ac.in/bitstream/123456789/13676/1/Unit-11.pdf>  
<http://www.accountingnotes.net/cost-accounting/reconciliation-of-cost-and-financial-accounts/4509>

## COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Discuss the concept of cost accounting and demonstrate the use and preparation of cost sheet. |
| CO 2      | Compute different methods for material purchases.   |
| CO 3      | Compare multiple systems for wage payment   |
| CO 4      | Discuss allocation and apportionment of production overhead                                   |
| CO 5      | Explain the need and methods of reconciliation of cost and financial accounts                 |

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO6 |
|---------|-------|-------|-------|-------|-------|------|
| CO1     | 3     | 3     | 3     | 2     | 3     | 3    |
| CO2     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO3     | 3     | 3     | 2     | 3     | 2     | 3    |
| CO4     | 3     | 2     | 2     | 2     | 2     | 3    |
| CO5     | 3     | 3     | 2     | 3     | 2     | 3    |
| AVERAGE | 3     | 2.8   | 2.4   | 2.6   | 2.4   | 3    |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY  
CORELATED-1 NO CORELATION-0

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Management Videos

Group Discussion

Seminar

Question Paper Pattern

| Knowledge Level | Section           | Word Limit | Marks | Total | Special Instructions if any          |
|-----------------|-------------------|------------|-------|-------|--------------------------------------|
| K2,k3,          | A-5/8X8<br>Marks  | 300        | 40    | 100   | Word limit only for Theory questions |
| K3,k4, K5       | B-3/5X20<br>Marks | 1200       | 60    |       |                                      |

SEMESTER VI  
**CREDIT MANAGEMENT**

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/6C/CRM | CREDITS | 4     |
| TEACHING HOURS | 90          | L T P   | 3-3-0 |

**OBJECTIVES:**

- To enable the students to know about the fundamentals of lending.
- To gain knowledge on different forms of lending by banks
- To provide adequate insight about the various methods of recovering the loan.

**COURSE OUTLINE:**

|  |          |
|--|----------|
| UNIT: I  | 15 Hours |
| Bank Credit- Basic Principles and Approach- Three C's- Purpose of Lending- Types of Credit-Demand Loan, Cash Credit, Overdraft, Term Loan- Features & Differences  |          |
| UNIT II  | 20 Hours |
| Creation of Charge- Modes of Creating Charge- Mortgage- Meaning- Features- Types of Mortgage- Pledge- Lien- Assignment- Guarantee.   |          |
| UNIT III   | 20 Hours |
| Loan Processing- Documentation- Pre Sanction and Post Sanction- Sanctioning- Monitoring- Recovering- Financial Inclusion - Priority Sector Advances - Agricultural Loans, MSME - Housing- Education – SHG's – Self Employed and Professionals,- Non- Priority Sector Advances- Commercial and Business Loans |          |
| UNIT IV  | 15 Hours |
| Project Finance- Appraisal- Assessment- Documentation- Disbursement- Monitoring- Follow up.  |          |
| UNIT V   | 20 Hours |
| NPA- Classification- Provisioning Norms – Income Recognition- Classification of Assets- Causes- Remedial Measures- Introduction to IBC 2016.   |          |

**RECOMMENDED BOOKS:**

1. IIBF, Handbook On Bebt Recovery, Taxmann Publication. 2017
2. IIBF, Banker's Handbook On Credit Management, Taxmann Publication, 2018

**REFERENCE BOOKS:**

1. IIB, Indian financial System and Commercial banking.
2. IIB, Special and preferred sector finance.
3. S. Murali, K.R. Subakrishna, Bank Credit Management, Himalaya Publishing House, 2012.
4. N.S. Toor, Bank Credit Management, Sky Lark Publications, New Delhi, 2012.

5. Sundaram, Varshney, Banking Theory Law and Practice, Sultan Chand & sons, New Delhi, 2006.
6. G. Vijayaragavan: "Bank Credit Management", Himalaya Publishing House

#### JOURNALS AND PERIODICALS:

1. Chartered Financial Analyst.
2. Portfolio Management
3. Financial Dailies
4. Annual reports of RBI

#### WEB SOURCES:

1. <https://www.bis.org/publ/bcbssc125.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
3. <https://educademic.wordpress.com/2014/09/12/modes-of-charging-security/>
4. <https://m.rbi.org.in/Scripts/FAQView.aspx?Id=87>
5. <https://efinancemanagement.com/sources-of-finance/credit-appraisal-of-term-loans-by-financial-institutions-like-banks>
6. <https://bankingschool.co.in/financial-analysis/term-loan-appraisal/>
7. [https://www.rbi.org.in/scripts/BS\\_ViewMasCircularDetails.aspx?Id=449](https://www.rbi.org.in/scripts/BS_ViewMasCircularDetails.aspx?Id=449)
8. <http://bankdrt.net/>
9. [https://shodhganga.inflibnet.ac.in/bitstream/10603/130558/11/11\\_chapter%202.pdf](https://shodhganga.inflibnet.ac.in/bitstream/10603/130558/11/11_chapter%202.pdf)

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Identify the basic concepts of credit and debt recovery                       |
| CO 2      | Discuss the various charges created on collateral security                    |
| CO 3      | Explain the documentation procedure and highlight on priority sector advances |
| CO 4      | Demonstrate the appraisal of term loan  |
| CO 5      | Criticize on various provisioning norms and Debt Recovery Tribunals           |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|--------|-------|-------|-------|-------|-------|-------|
| CO1    | 3     | 2     | 3     | 3     | 2     | 2     |
| CO2    | 3     | 2     | 3     | 3     | 2     | 2     |

|         |     |     |   |   |   |   |
|---------|-----|-----|---|---|---|---|
| CO3     | 2   | 2   | 3 | 3 | 2 | 2 |
| CO4     | 3   | 3   | 3 | 3 | 2 | 2 |
| CO5     | 2   | 2   | 3 | 3 | 2 | 2 |
| AVERAGE | 2.6 | 2.2 | 3 | 3 | 2 | 2 |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY  
CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Management Videos

Group Discussion

Seminar

Peer Learning

#### QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|-----------------|------------|-------|-------|-----------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Nil                         |
| K1.K2           | B-5/8x6 marks   | 200        | 30    |       |                             |
| K2,K3           | C-2/4x20 marks  | 500        | 40    |       |                             |

SEMESTER-VI  
RISK MANAGEMENT

|                |             |         |       |
|----------------|-------------|---------|-------|
| COURSE CODE    | BM18/6C/RMT | CREDITS | : 4   |
| TEACHING HOURS | 90          | L T P   | : 330 |

OBJECTIVES:

To enable the students to

1. Acquire a basic knowledge of various aspects of Risk Management.
2. Understand the different dimensions of risk and its impact.
3. To familiarize with the risk management techniques used in banks

COURSE OUTLINE:

|   |          |
|---|----------|
| UNIT: I   | 20 Hours |
| Concept of Banking Risk- - Types of Risks in Banks-Banking Book -Trading Book- Off Balance Sheet Exposures -Need for Risk Management-Risk Management Process- Risk Identification- Risk Measurement- Risk Pricing- Risk Monitoring and Control- Risk Mitigation       |          |
| UNIT II   | 20 Hours |
| Forex Risk Management- Transaction Exposure- Translation Exposure- Operating Exposure- External Hedge- Forward Contract- Money Market Hedge- Options, Futures and Swaps- Internal Hedge- Exposure Netting- Denomination in Local Currency- Foreign Currency Accounts. |          |
| UNIT III  | 15 Hours |
| Interest Rate Risk Management- Sources- Measurement Techniques- Management Techniques-Strategies for Control- Financial Swap- Currency Swap- Interest Rate Options- Forward Rate Agreement.   |          |
| UNIT IV   | 20 Hours |
| Credit Risk Management- Sources- Credit Rating- Techniques of Credit Risk Management- Credit Derivatives- Operational Risk- Causes and Control Measures   |          |
| UNIT V  | 15 Hours |
| Liquidity Risk- Sources- Role of Liquidity and Risk Management- Measuring and Managing Liquidity Risk - Failure to Maintain CRR & SLR- Cash Management in Banks.  |          |

RECOMMENDED BOOKS:

1. Indian Institute of Banking and Finance Publications, Risk Management , Macmillan Chennai.2018
2. C.Jeevanandam, Foreign Exchange and Risk Management in Banks, Sultan Chand & Sons, New Delhi 2016

REFERENCE BOOKS:

1. Paul Newson, Interest Rate Risk Management in Banking Book, Risk Books, London 2017
2. Indian Institute of Banking and Finance, Theory and Practice of Treasury and Risk Management in Banks, Taxman Publications, New Delhi, 2009
3. Moorad Choudry, Managing Risk in Commercial and Retail Banking, John Wiley & Sons Pte Ltd. Singapore, 2017



4. Koulafetis, Panayiota, Modern Credit Risk Management Theory and Practice, Palgrave Macmillan England, 2017
5. Johannes Wernz, Bank Management and Control, Springer, Berlin, 2014

#### JOURNALS:

Prabandhan: Indian Journal of Management, New Delhi.

International Journal of Risk assessment and Management, Inderscience Publishers, UK

#### E- LEARNING RESOURCES:

<https://www.educba.com/risk-management-in-banks/>

[https://www.metricstream.com/solution\\_briefs/ORM.htm](https://www.metricstream.com/solution_briefs/ORM.htm)

[https://www.sas.com/en\\_in/insights/risk-management/credit-risk-management.html](https://www.sas.com/en_in/insights/risk-management/credit-risk-management.html)

<https://www.slideshare.net/vswamypm/interest-rate-risk-management-in-banks>

[https://www.sas.com/en\\_ph/insights/risk-management/liquidity-risk.html](https://www.sas.com/en_ph/insights/risk-management/liquidity-risk.html)

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Explain the concept and significance of Risk Management in Banks  |
| CO 2      | Identification of exposures in foreign exchange risk in banks and apply the hedging methods to overcome them    |
| CO 3      | Compare the types of interest rate risk and apply the management techniques                                     |
| CO 4      | Discuss on the various credit risk and operational risk of banks and measures to control them using Basel norms |
| CO 5      | Assess the liquidity position of Banks  |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 2     | 2     | 2     | 2     |
| CO2     | 2     | 2     | 2     | 2     | 2     | 2     |
| CO3     | 3     | 2     | 2     | 2     | 2     | 2     |
| CO4     | 3     | 2     | 2     | 2     | 1     | 1     |
| CO5     | 3     | 2     | 2     | 2     | 1     | 2     |
| AVERAGE | 2.8   | 2     | 2     | 2     | 1.6   | 1.8   |

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

## TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Management Videos

Group Discussion

Seminar

Peer Learning

## QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any        |
|-----------------|-----------------|------------|-------|-------|------------------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Compulsory Question from each unit |
| K1.K2           | B-5/8x6 marks   | 300        | 30    |       |                                    |
| K2,K3           | C-2/4x20 marks  | 1200       | 40    |       |                                    |

SEMESTER – VI  
**TAX LAWS -II**

COURSE CODE           BM18/6E3/TL2  
TEACHING HOURS       90

CREDITS       : 4  
L T P         : 330

**OBJECTIVES:**

- To acquaint with the various provisions of Tax Law.
- To procure the skill of computing taxable income and tax Liability.
- To help the students to pursue Professional Courses.

**COURSE OUTLINE:**

|   |          |
|---|----------|
| UNIT: I   | 28 Hours |
| Capital Gains: Meaning and Kinds of Capital Assets-Transfer of Capital Asset- Transactions not regarded as transfer-Computation of Long term Capital Gains and Short term Capital Gains-Exemption on Capital Gains- Tax on Capital Gains. (Theory & Problems) |          |
| UNIT II   | 21 Hours |
| Income from other sources- Deductions under this head- Assessment of Individual's total income- Exempted Incomes. (Theory & Problems)   |          |
| UNIT III  | 15 Hours |
| Deductions from Gross Total Income of individual- Income Tax Rebates- Filing of Income Tax Returns - Set-off and carry forward of Losses - Income Tax Authorities. (Theory & Problems)  |          |
| UNIT IV   | 13 Hours |
| Indirect Taxes overview-GST an introduction – Benefits of GST – Comparison of GST with prior indirect taxes – Role of GSTN in implementation of GST – Challenges in implementation.(Theory only).   |          |
| UNIT V  | 13 Hours |
| GST – Registration – Supply – Meaning and Types of Supply – Time of Supply – Input tax – Eligibility, Claim and Reversal – Reverse Charge Mechanism – Returns – Export and Import of Goods and Services. (Theory only).                                       |          |

**RECOMMENDED BOOKS:**

1. Dr.Vinod K,Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publication Pvt. Ltd., New Delhi.
2. “GST”- Taxmann Publication Pvt. Ltd., New Delhi.

**REFERENCE BOOKS:**

1. T.S.Reddy, Y.Hariprasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. V.P.Gaur, D,B,Narang, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3. Dr.Vinod K,Singhania, Monica Singhania, Direct Taxes, Taxmann Publication Pvt. Ltd., New Delhi.
4. B.B.Lal, Direct Taxes, Konark Publishers Pvt, Ltd., New Delhi.
5. Dr.H.C.Malhotra, Dr,S.P.Goyal, Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.

#### JOURNALS AND PERIODICALS:

1. Economic Times
2. Business Line
3. Financial Express

#### WEBSITES AND e-LEARNING SOURCES:

1. [www.finance.indiamart.com](http://www.finance.indiamart.com)
2. [www.taxmann.com](http://www.taxmann.com)
3. <https://cleartax.in/s/gst-law-goods-and-services-tax>

#### COURSE OUTCOME:

| CO Number | CO Statement  |
|-----------|---|
| CO 1      | Identify the meaning of capital gains and effect of tax incidence in transfer of capital assets |
| CO 2      | Demonstrate the provisions of Income from Other Sources and Assessment of Individuals           |
| CO 3      | Evaluate the deductions allowed in Gross Total Income, Rebates and filing of returns            |
| CO 4      | Discussion on GST and its implications compared to the previous forms of indirect taxes         |
| CO 5      | Analyze the implementation of GST on supply and Input tax                                       |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 3     | 2     | 2     | 2     |
| CO2     | 3     | 3     | 3     | 2     | 2     | 2     |
| CO3     | 3     | 3     | 3     | 2     | 2     | 2     |
| CO4     | 3     | 3     | 3     | 2     | 2     | 2     |
| CO5     | 3     | 3     | 3     | 2     | 2     | 2     |
| AVERAGE | 3     | 3     | 3     | 2     | 2     | 2     |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

#### TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)  
e-Content  
Problem Solving  
Group Discussion  
Peer Learning

## Self-Study Papers

### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                      | Marks | Total | Special Instructions if any   |
|-----------------|----------------|---------------------------------|-------|-------|---|
| K1, K2          | A-5/8x8 marks  | 300 (only for theory question)  | 40    | 100   | Section A must have 2 theory questions and 6 problems<br>Section B must have 1 theory question and 4 problems |
| K2, K3          | B-3/5x20 marks | 1200 (only for theory question) | 60    |       |   |

**SEMESTER- VI**  
**FINANCIAL MANAGEMENT**

|                |              |         |       |
|----------------|--------------|---------|-------|
| COURSE CODE    | BM18/6E4/FMT | CREDITS | 4     |
| TEACHING HOURS | 90           | L T P   | 3-2-0 |

**OBJECTIVES:**

- To identify the basic concepts of Financial Management
- To imply the significance of leverages
- To understand the various types of budgets

**UNIT: I** **14 hours**

Introduction: Nature and Scope of Financial Management - Finance Function — Its relationship with Other Functions – Finance Organization – Role and Functions of the Financial Manager – Objectives of Financial Management - Analysis and Interpretation of Financial Statements – Financial Forecasting

**UNIT II** **18 hours**

Leverage – Meaning - Types - Significance - Computation and inferences of Degree of Operating Leverage, Financial Leverage and Combined Leverage

**UNIT III** **18 hours**

Dividend theory - Walter's model - Miller-Modigliani hypotheses - Dividend Policy – Issues in Dividend Policy – Forms of Dividend – Dividend Policy analysis (Theory only)

**UNIT IV** **20 hours**

Budgetary control – Meaning – Objectives – Limitations – Classification of Budgets – Production Budget – Sales Budget – Direct Labour Budget – Overhead Budget – Cash Budget – Fixed & Flexible Budget - Performance Budgeting – Zero base Budgeting.

**UNIT V** **20 hours**

Management of Working Capital – Concepts – components – Types of working capital - Determinants and need for Working Capital - Computation of Working Capital for a Company

**RECOMMENDED BOOKS:**

1. Dr. S. N. Maheshwari (2019). Financial Management, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
2. I M Pandey (2016) Financial Management, 11<sup>th</sup> Edition, Vikas Publishing House Pvt Ltd, New Delhi

**REFERENCE BOOKS:**

1. M Y Khan P K Jain(2018) Financial Management Text Problems & Cases, 8<sup>th</sup> Edition, Mc Graw Hill
2. Prasanna Chandra (2019) Financial Management Theory & Practice, 10<sup>th</sup> Edition, Mc Graw
3. Financial Management Essentials you always wanted to know (Self Learning Management
4. Hand Book on Financial Management (2019), Institute of Directors, New Delhi
5. Dr. Anil Kuman Dhagat & Kogent Learning Solutions (2012), Financial Management, Dream Tech Press

## JOURNALS AND PERIODICALS:

1. Journal of Multinational Financial Management
2. Financial Management, Wiley online library

## WEBSITES AND e-LEARNING SOURCES:

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://www.thebalancesmb.com/what-is-leverage-393481>
3. <https://corporatefinanceinstitute.com/resources/knowledge/trading-investing/dividend-policy/>
4. <https://efinancemanagement.com/working-capital-financing/working-capital-management>
5. <https://www.businessmanagementideas.com/management/functions/budgetary-control-definition-objectives-and-benefits/3590>
6. <https://www.businessmanagementideas.com/management/budgetary-control-management/budget-and-budgetary-control-management/10474>

## COURSE OUTCOMES:

| CO Number | CO Statement   |
|-----------|--|
| CO 1      | Outline the concept and need for managing financial aspects of business                                      |
| CO 2      | Demonstrate the significance of leverages, compute the same and draw inferences                              |
| CO 3      | Understand the different types of dividend policies and plan a suitable dividend policy for the organisation |
| CO 4      | Prepare different types of budgets and exercise control over the use of funds                                |
| CO 5      | Compute the working capital required and assess the amount of working capital required for a business        |

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 2     | 3     | 3     | 3     |
| CO2     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO3     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO4     | 3     | 3     | 3     | 3     | 3     | 3     |
| CO5     | 3     | 3     | 3     | 3     | 3     | 3     |
| AVERAGE | 3     | 3     | 2.8   | 3     | 3     | 3     |

KEY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1 NO CORELATION-0

## TEACHING METHODOLOGY:

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning  
Self-Study Papers

### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit                     | Marks | Total | Special Instructions if any   |
|-----------------|----------------|--------------------------------|-------|-------|---|
| K1, K2          | 1. 5/8*8 marks | 200 (only for theory question) | 40    | 100   | theory questions and 6 problems<br>Section B must have 1 theory question and 4 problems |
| K2, K3          | B-3/5x20 marks | 500 (only for theory question) | 60    |       |   |



SEMESTER VI  
ELECTIVE- AUDITING

|                    |              |         |       |
|--------------------|--------------|---------|-------|
| COURSE CODE        | BM18/6E5/AUD | CREDITS | 4     |
| TEACHING HOURS     | 90           | L T P   | 3-3-0 |
| COURSE OBJECTIVES: |              |         |       |

- To explain the various aspects of auditing
- To Analyze the different dimensions of auditing in banking companies
- To discuss the appointment of auditors and their rights and obligations as an auditor

COURSE OUTLINE

UNIT: I 20 Hours

Meaning and Definition – Scope of Audit - Objectives of Audit – Types of Audit – Distinction between auditing and accounting – Advantages and limitations of audit .

UNIT II 15 Hours

Vouching –Cash Transactions-Credit Sales - Credit Purchases – Payment of Wages – Objects of Internal Check & Difference between Internal Control & Internal Audit

UNIT III 20 Hours

Verification and Valuation of Assets and Liabilities – Objects and Mode of Verification – Process –Accounting Standards for Valuation - Distinction between Verification and Valuation

UNIT IV 15 Hours

Introduction to Bank Audit – Concept – Audit Report: Long Form Audit Report in case of Branches, Long Form Audit Report in case of Banks.

UNIT V 20 Hours

Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.

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RECOMMENDED BOOKS:

1. Dinkar Pagare,(2016) Principles and Practice of Auditing, Sultan Chand & Sons.
2. Ray Whittington, Kurt Pany (2015) Principles of Auditing & Other Assurance Services,(20<sup>th</sup> edition) McGraw-Hill Education

REFERENCE BOOKS:

1. Ravinder Kumar and Virender Sharma,(2015) Auditing Principles and Practice,(3<sup>rd</sup> edition) PHI Learning
2. Robert Hiestor Montgomery, (2015), Auditing Theory and Practice, Andesite Press
3. Aruna Jha,(2016) Auditing (3<sup>rd</sup> edition) Taxmann Publication.
4. Aruna Jha,(2017) Auditing & Corporate Governance, Taxmann Publication.
5. A.K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.

## JOURNALS

1. International Journal of Auditing
2. Journal of Accounting Research, Chicago
3. RBI Working Papers on Auditing

## WEBSITES AND e-LEARNING SOURCES:

<https://www.accountingedu.org>what-is-auditing>

<https://economictimes.indiatimes.com>Definition>Finance>

<https://corporatefinanceinstitute.com>Resources>Knowledge>Accounting>

<https://smallbusiness.chron.com>audit-procedures-income-statement-36743>

<https://pocketsense.com>verify-financial-statements-85229772>

<https://cleartax.in>statutory-audit-of-banks>

<https://www.indiafilings.com>Guides>Banking>

<https://www.toppr.com>gudies.accounting-and-auditing>appointment-of>

[www.mca.gov.in>SearchableActs>Section139](http://www.mca.gov.in>SearchableActs>Section139)

## COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Discuss the scope of auditing.  |
| CO 2      | Explain the audit of financial statements of a company  |
| CO 3      | Analyze various cash transactions and differentiate between internal control and internal audit |
| CO 4      | Discuss the concept of bank audit and the preparation of audit reports                          |
| CO 5      | Outline the role, responsibilities and removal of an Auditor                                    |

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO6 |
|---------|-------|-------|-------|-------|-------|------|
| CO1     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO2     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO3     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO4     | 3     | 2     | 3     | 3     | 2     | 3    |
| CO5     | 3     | 2     | 3     | 3     | 2     | 3    |
| AVERAGE | 3     | 2.6   | 3     | 3     | 2.6   | 3    |

KEY: STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

## TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Videos on auditing

Group Discussion

Seminar

Peer Learning

## QUESTION PAPER PATTERN

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|-----------------|------------|-------|-------|-----------------------------|
| K 1             | A-10/12X3 marks | 50         | 30    | 100   | Nil                         |
| K1.K2           | B-5/8x6 marks   | 300        | 30    |       |                             |
| K2,K3           | C-2/4x20 marks  | 1200       | 40    |       |                             |

## SEMESTER VI

### ELECTIVE -COMPANY LAW AND LIMITED LIABILITY PARTNERSHIP

|                |                  |         |       |
|----------------|------------------|---------|-------|
| COURSE CODE    | BM18 / 6E6 / CLL | CREDITS | 4     |
| TEACHING HOURS | 90               | L T P   | 3-0-3 |

#### COURSE OBJECTIVES

1. To identify the nature, kinds of companies and procedure for incorporation of companies.
2. To gain an understanding of the provisions relating to membership of a company and transfer and transmission of shares
3. To explain the various kinds of the meetings of a company, structure of the Board of Directors and provisions relating to winding up of a company and law relating to Insolvency and Bankruptcy Code.
4. To explore the law relating to Limited Liability Partnership and conversion of different forms of organisation into Limited Liability Partnership.

#### COURSE OUTLINE

UNIT: I 15 Hours

Meaning and Definition of Joint Stock Company – Nature of a company – features- Kinds of companies – Differences between private and public companies. Formation of a one man company - Promotion-Role of Promoters – Incorporation of a company.

UNIT II 25 Hours

Memorandum of Association –Doctrine of Ultra Vires. Articles of Association – Distinction between the two – Doctrine of Constructive Notice – Doctrine of Indoor Management. Prospectus – Contents – Types of Prospectus – Misstatements in prospectus.

UNIT III 20 Hours

Membership of a company – modes of acquiring Membership – Termination of membership – Rights and liabilities of members. Transfer and transmission of shares

UNIT IV 20 Hours

Meetings of Board of directors – meeting of share Holders – various resolutions – Quorum – Voting Rights - Structure of board of directors – corporate governance relating to structure of the board- Corporate Social Responsibility-Closure of Companies through STK Process- Winding Up – Meaning - Types of winding up-Insolvency and Bankruptcy Code (IBC)- Role of NCLT in Solvency and Bankruptcy(NCLT).

UNIT V 10 hours

Limited Liability Partnership (LLP): Meaning – Features – Nature-Incorporation of LLP – Conversion of Firm, Private Company, Unlisted Public Company to LLP- Duties and Responsibilities of Partners.

#### RECOMMENDED TEXTBOOKS

1. N.D.Kapoor, Elements of Company Law, Sultan Chand and Sons, 30<sup>th</sup> Ed.(2019).
2. P.C.Tulsian Business and Corporate Laws, Tata Mcgraw Hill, New Delhi, 6<sup>th</sup> Ed.(2018).

#### REFERENCE BOOKS

1. Avtar Singh, Company Law, Eastern Book Company, 17<sup>th</sup> Ed.(2019).

2. Dr.G.K.Kapoor, Dr.Sanjay Dhamija, Company Law – A Comprehensive Text Book on Companies Act 2013 (As amended by Companies(Amendment) Act 2019), 22<sup>nd</sup> Ed.(2019).
3. Study Material for Executive Program for students by ICSI, 2014
4. LLP Manual - An Authentic Compendium of Act/Rules/Circulars & Notifications on Law relating to LLPs LLP Manual, Taxmann, 7<sup>th</sup> Ed.(2017).
5. Insolvency and Bankruptcy Code Ready Reckoner, CA Kamal Garg, 2018.

### **JOURNALS**

1. Journal of Corporate Law Studies
2. International Company and Commercial Law Review
3. The Chartered Secretary
4. ICSI IPA Insolvency and Bankruptcy Journal
5. Corporate Governance: An International Review
6. The Yale Law Journal

### **WEBSITES AND E-LEARNING RESOURCES**

1. <https://www.setindiabiz.com/learning/types-of-company-companies-act-2013/>
2. <http://www.mca.gov.in/MinistryV2/stepstoformanewcompany.html>
3. [https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties-Memb/b0f592fb-b66d-453d-b5de-38a4df5d9163\\_t](https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties-Memb/b0f592fb-b66d-453d-b5de-38a4df5d9163_t)
4. [https://www.icsi.edu/media/webmodules/IBC\\_2016\\_Final29Sept2017.pdf](https://www.icsi.edu/media/webmodules/IBC_2016_Final29Sept2017.pdf)
5. <http://www.mca.gov.in/MinistryV2/natureoflimitedliabilitypartnershipllp.html>

### **COURSE OUTCOMES**

**Students will be able to**

| <b>CO No.</b> | <b>CO Statement</b>  |
|---------------|--|
| CO 1          | Explain nature and kinds of companies and procedure for formation of companies   |
| CO 2          | Identify and gain knowledge on the Memorandum of Association, Articles of Association and Prospectus and the doctrines of Ultra Vires, Constructive Notice and Indoor Management   |
| CO 3          | Discuss ways of obtaining membership in a company and its termination and the procedure for transfer and transmission of shares  |
| CO 4          | Demonstrate the understanding of the provisions regarding conduct of meetings of the Board of Directors and Shareholders, Voting Rights and Resolutions.<br><br>Analyse the Procedure for Winding up and Law relating to Insolvency and Bankruptcy Code(IBC) |
| CO 5          | Outline and explore the concept of LLP and discuss the Rights and Liabilities and the conversion of Firms, Private Companies and Unlisted Public companies   |

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|---------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 3     | 2     | 3     |
| CO2     | 3     | 2     | 3     | 3     | 3     |
| CO3     | 3     | 3     | 2     | 3     | 3     |
| CO4     | 3     | 3     | 3     | 3     | 3     |
| CO5     | 3     | 3     | 3     | 3     | 3     |
| AVERAGE | 3     | 2.8   | 2.8   | 2.8   | 3     |

**KEY:** STRONGLY CORRELATED-3 MODERATELY  
CORRELATED-2 WEAKLY CORRELATED-1 NO  
CORRELATION-0

**TEACHING METHODOLOGY**

Lecture (Chalk and Talk-OHP-LCD)

Flipped Learning: E Content, Videos

Group Discussion on Case Laws

Crossword Puzzles-Seminars

**QUESTION PAPER  
PATTERN**

| Knowledge Level | Section         | Word Limit | Marks | Total | Special Instructions if any       |
|-----------------|-----------------|------------|-------|-------|-----------------------------------|
| K1, K2          | A-10/12x3 marks | 50 words   | 30    | 100   | Compulsory Question for each unit |
| K2,K3           | B-5/8x6 marks   | 300 words  | 30    |       |                                   |
| K2, K3          | C-2/4x20 Marks  | 1200words  | 40    |       |                                   |

