

# **HAJEE KARUTHA ROWTHER HOWDIA COLLEGE**

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Re-Accredited with A++ Grade by NAAC (3<sup>rd</sup> Cycle)

**Uthamapalayam - 625 533.**



**DEPARTMENT OF COMMERCE (BANKING)**

**BACHELOR OF COMMERCE**

**(BANKING)**

**SYLLABUS**

**Choice Based Credit System – CBCS**

**(As per TANSCH/MKU Guidelines)**

**with**

**Outcome Based Education (OBE)**

**(with effect from Academic Year 2023 -2024 onwards)**

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## **College Vision and Mission**

### **Vision**

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens totake up the challenges of the changing times.

### **Mission**

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons .... the Mission continues forever.

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## **Department Vision and Mission**

### **Vision**

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

### **Mission**

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in entrepreneurial venture, higher education and or employment.

## PROGRAMME OBJECTIVE: B.COM., BANKING

This Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

- This course aims at enabling the students to understand and to contribute to the strategic operational policies and practices of commercial bank management in a competitive environment.
- This course prepares the students to take up various positions in the banking industry and financial services industry. The course is also a stepping stone for students aspiring to undertake higher education in Commerce, Banking, Management, etc.
- A general framework for bank valuation provides the background for a discussion of value-based bank management, covering topics including the drivers of bank value, a detailed examination of deposit and loan pricing and to risk management in banking.

<b>LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	U.G.
<b>Programme Code:</b>	UCB
<b>Duration:</b>	3 years [UG]
<b>Programme Outcomes:</b>	<b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study <b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. <b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate

coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

**PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

**PO5: Analytical reasoning:** Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

**PO6: Research-related skills:** A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

**PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

**PO8: Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

**PO9: Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

**PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

**PO 11 Self-directed learning:** Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

**PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective;

	<p>and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO 13: Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1:</b> Be competent, creative, knowledgeable, problem solving and highly valued Professionals in industry, academia, or government.</p> <p><b>PSO2:</b> Be flexible and adaptable in the workplace; possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable lifelong management Careers.</p> <p><b>PSO3:</b> Continue their professional and communication development by obtaining Advanced degrees in Banking or other professional fields.</p>

	<p><b>PSO4:</b> Act with global, ethical, societal, ecological and commercial awareness, as Expect practicing analyzing capacity of management professionals.</p> <p><b>PSO5:</b> Adapt to a rapidly changing environment with learned and applied new skills and decision making modern tools, become socially responsible and Value driven citizens, committed to sustainable development.</p>
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	P0 1	P02	P03	P04	P05	P06	P07	P08
<b>PSO 1</b>	Y	Y	Y	Y	Y	Y	Y	Y
<b>PSO 2</b>	Y	Y	Y	Y	Y	Y	Y	Y
<b>PSO3</b>	Y	Y	Y	Y	Y	Y	Y	Y
<b>PSO 4</b>	Y	Y	Y	Y	Y	Y	Y	Y
<b>PSO 5</b>	Y	Y	Y	Y	Y	Y	Y	Y

✓ 3 – Strong, 2- Medium, 1- Low

### Highlights of the Revamped Curriculum:

1. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
2. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
3. The General Studies and Mathematics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
4. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.

5. The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
6. The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
7. Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
8. State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.
9. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
10. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
11. The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
12. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
13. The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
14. The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
15. Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.



16. State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

**Value additions in the Revamped Curriculum:**

Semester	Newly introduced Components	Outcome / Benefits
I	<b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analysing the world through the literary lens gives rise to a new perspective.	<ul style="list-style-type: none"> <li>➤ Instill confidence among students</li> <li>➤ Create interest for the subject</li> </ul>
I, II, III, IV	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>➤ Industry ready graduates</li> <li>➤ Skilled human resource</li> <li>➤ Students are equipped with essential skills to make them employable</li> </ul>
		<ul style="list-style-type: none"> <li>➤ Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.</li> </ul>
		<ul style="list-style-type: none"> <li>➤ Discipline centric skill will improve the Technical knowhow of solving real life problems.</li> </ul>

<p><b>III, IV, V &amp; VI</b></p>	<p>Elective papers</p>	<ul style="list-style-type: none"> <li>➤ Strengthening the domain knowledge</li> <li>➤ Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</li> <li>➤ Emerging topics in higher education/ industry/ communication network / health sector etc. are introduced with hands-on-training.</li> </ul>
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<b>IV</b>	Elective Papers	<ul style="list-style-type: none"> <li>➤ Exposure to industry moulds students into solution providers</li> <li>➤ Generates Industry ready graduates</li> <li>➤ Employment opportunities enhanced</li> </ul>
<b>V Semester</b>	Elective papers	<ul style="list-style-type: none"> <li>➤ Self-learning is enhanced</li> <li>➤ Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI Semester</b>	Elective papers	<ul style="list-style-type: none"> <li>➤ Enriches the study beyond the course.</li> <li>➤ Developing a research framework and presenting their independent and intellectual ideas effectively.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>➤ To cater to the needs of peer learners / research aspirants</li> </ul>
<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	

## Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	<p><b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.</p>	<ul style="list-style-type: none"> <li>• Instil confidence among students</li> <li>• Create interest for the subject</li> </ul>
I, II, III, IV	<p><b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)</p>	<ul style="list-style-type: none"> <li>• Industry ready graduates</li> <li>• Skilled human resource</li> <li>• Students are equipped with essential skills to make them employable</li> <li>• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects</li> <li>• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.</li> <li>• Entrepreneurial skill training will provide an opportunity for independent livelihood</li> <li>• Generates self - employment</li> <li>• Create small scale entrepreneurs</li> <li>• Training to girls leads to women empowerment</li> <li>• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools</li> </ul>
III, IV, V & VI	<p>Elective papers- An open choice of topics categorized</p>	<ul style="list-style-type: none"> <li>• Strengthening the domain knowledge</li> <li>• Introducing the stakeholders to the State-of Art techniques from the streams of</li> </ul>

	under Generic and Discipline Centric	<p>multi-disciplinary, cross disciplinary and inter disciplinary nature</p> <ul style="list-style-type: none"> <li>• Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background</li> <li>• Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors</li> </ul>
<b>IV</b>	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> <li>• Exposure to industry moulds students into solution providers</li> <li>• Generates Industry ready graduates</li> <li>• Employment opportunities enhanced</li> </ul>
<b>II year Vacation activity</b>	Internship / Industrial Training	<ul style="list-style-type: none"> <li>• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.</li> </ul>
<b>V Semester</b>	Project with Viva - voce	<ul style="list-style-type: none"> <li>• Self-learning is enhanced</li> <li>• Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI Semester</b>	Introduction of Professional Competency component	<ul style="list-style-type: none"> <li>• Curriculum design accommodates all category of learners; 'Statistics for Advanced Explain' component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers;</li> <li>• 'Training for Competitive Examinations' - caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>• To cater to the needs of peer learners / research aspirants</li> </ul>

<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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### **Programme Scheme Eligibility**

A Pass in 10+2 examination conducted by Board of Higher Secondary Education, Government of Tamilnadu or equivalent with Commerce & Accountancy.

### **For Programme Completion**

#### **A Candidate shall complete:**

- Part I - Language papers – Tamil/Arabic in semesters I, II, III and IV respectively
- Part II - Language papers - English in semesters I, II, III, IV respectively
- Part III - Core papers in semesters I, II, III, IV, V and VI respectively
- Part III - Elective papers (Discipline / Generic) in semesters I, II, III, IV, V and VI respectively
- Part IV – Skill Enhancement Course (NME) papers in semesters I and II respectively
- Part IV - Skill Enhancement Course papers in semesters I, II, III, and IV respectively
- Part IV - Skill Enhancement Course (Foundation Course) paper in semester I respectively
- Part IV - Skill Enhancement Course (Professional Competency Skill) in semester VI respectively
- Part IV - Value Education paper in semester V respectively
- Part IV - Environmental Studies paper in semesters III and IV respectively
- Part IV – Summer Internship/Industrial Training paper in semester V respectively
- Part V - Extension activity in semester VI respectively

### **Scheme of Examinations under Choice Based Credit System**

Term End Examinations (TEE)	-	75 Marks
Continuous Internal Assessment Examinations (CIAE)	-	25 Marks
Total	-	100 Marks

### **Pattern of Continuous Internal Assessment Examinations (CIAE)**

Average of Two Internal Tests (each 20 marks)	-	20 Marks
Assignment	-	05 Marks
Total	-	25 Marks

**Pattern of Term End Examinations(Max. Marks: 75 / Time: 3 Hours)**

**External Examinations Question Paper Pattern for Part I & III and Part IV  
(Elective & Skill Enhancement Course Subject)**

**Section - A (10 X 1 = 10 Marks) Answer ALL questions.**

- Questions 1 - 10
- Two questions from each UNIT
- Multiple choice questions and each question carries Four choices

**Section - B (5 X 7 = 35 Marks)**

**Answer ALL questions choosing either A or B.**

- Questions 11 - 15
- Two questions from each UNIT (either.... or.... type)
- Descriptive Type

**Section - C (3 X 10 = 30 Marks)**

**Answer any THREE out of five questions.**

- Questions 16 - 20
- One question from each UNIT
- Descriptive Type

**External Examinations Question Paper Pattern for  
Environmental Studies and Value Education**

**Section - A: (5 X 6 = 30 Marks)**

**Answer ALL questions choosing either A or B.**

- Questions 1 - 5
- Two questions from each UNIT (either.... or.... type)
- Descriptive Type

**Section - B (3 X 15 = 45 Marks)**

**Answer any THREE out of five questions.**

- Questions 6 - 10
- One question from each UNIT
- Descriptive Type

## **Part V (Extension Activities)**

- Internal Evaluation

## **Passing Marks**

**Minimum 27 for External Exam**

**Eligibility for the degree - passing minimum is 40%**

## **Practical Examination**

Internal - 40 marks

External - 60 marks

Total - 100 marks

Passing minimum is **40%**



### Semester-I

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
Part I	23UTALL11	பொதுத்தமிழ்- 1 தமிழ் இலக்கிய வரலாறு - 1	6	25	75	100	3
	23UARLL11	Paper I : Prose					
	23UMMLL11	Prose, Composition and Translation					
Part II	23UENLL11	General English - I	6	25	75	100	3
Part - III	23UCBCC11	Financial Accounting I	5	25	75	100	5
	23UCBCC12	Principles of Management	5	25	75	100	5
	23UCBGE11	Business Economics	4	25	75	100	3
Part IV	23UCBSE11	(NME) RESERVE BANK OF INDIA	2	25	75	100	2
	23UCBFN11	Foundation Course FC INTERVIEW PROCEDURE	2	25	75	100	2
Total			30				23

### Semester-II

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
PART-I	23UTALL21	பொதுத்தமிழ்- 2 தமிழ் இலக்கிய வரலாறு - 2	6	25	75	100	3
	23UARLL21	Paper II : Grammar					
	23UMMLL21	Office Communication Malayalam					
PART-II	23UENLL21	General English- II	6	25	75	100	3
Part III	23UCBCC21	Financial Accounting II	5	25	75	100	5
	23UCBCC22	Banking Law and Practice	5	25	75	100	5
	23UCBGE21	Business Environment	4	25	75	100	3
Part IV	23UCBSE21	(NME)BANKING PRACTICES	2	25	75	100	2
	23UCBSE22	Skill Enhancement Course – SEC 3 - MS OFFICE	2	25	75	100	2
Total			30				23

## FIRST YEAR Semester-I

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBCC11	FINANCIAL ACCOUNTING I	CORE	5	5	25	75	100

Learning Objectives		
L1	To understand the basic accounting concepts and standards.	
L2	To know the basis for calculating business profits.	
L3	To familiarize with the accounting treatment of depreciation.	
L4	To learn the methods of calculating profit for single entry system.	
L5	To gain knowledge on the accounting treatment of insurance claims.	
UNIT	Contents	No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts- Subsidiary Books -- Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model Vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System- Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
	<b>Total</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEM 80%</b>		
<b>Course Outcomes</b>		<b>Knowledge Level</b>
<b>CO</b>	<b>On completion of this course, students will</b>	

1	Remember the concept of rectification of errors and Bank reconciliation statements	K1,K2,K3,K4
2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K1,K2,K3,K4,K5,K6
3	Analyze the various methods of providing depreciation	K1,K2,K3,K4,K5,K6
4	Evaluate the methods of calculation of profit	K1,K2,K3,K4,K5,K6
5	Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock.	K1,K2,K3,K4,K5
<b>Textbooks</b>		
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3	Shukla Grewal and Gupta, -Advanced Accounts   , volume 1, S.Chand and Sons, New Delhi.	
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5	R.L. Gupta and V.K. Gupta, -Financial Accounting  , Sultan Chand, New Delhi.	
<b>Reference Books</b>		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	2	3	2	2
CO 2	3	2	3	3	3	2	2	2
CO 3	3	2	3	3	3	2	2	2
CO 4	3	2	3	3	2	2	2	2
CO 5	3	2	3	3	3	2	2	2

**Strong-3**

**Medium-2**

**Low-1**

### Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	2	3	3
C02	3	2	2	3	2
C03	3	2	2	2	2
C04	3	2	2	2	2
C05	3	2	2	2	2

**Strong-3**

**Medium-2**

**Low-1**

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBCC12	PRINCIPLES OF MANAGEMENT	CORE	5	5	25	75	100

Learning Objectives		
L1	To understand the basic management concepts and functions	
L2	To know the various techniques of planning and decision making	
L3	To familiarize with the concepts of organization structure	
L4	To gain knowledge about the various components of staffing	
L5	To enable the students in understanding the control techniques of management	
UNIT	Contents	No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management– Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification- Duties & Responsibilities.	15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions– Importance and Elements of Planning – Types –Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types- Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
IV	<b>Staffing</b> Introduction-Concept of Staffing- Staffing Process – Recruitment –Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need- Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree PerformanceAppraisal – Work from Home - Managing Work from Home [WFH].	15
V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories ofLeadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women inworkforce - Supervision. <b>Co-ordination and Control</b>	15

	Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	
	<b>Total</b>	<b>75</b>
<b>Course Outcomes</b>		<b>Knowledge Level</b>
<b>CO</b>	<b>On completion of this course, students will</b>	
1	Demonstrate the importance of principles of management.	K1,K2,K3,K4
2	Paraphrase the importance of planning and decision making in an organization.	K1,K2,K3,K4,K5,K6
3	Comprehend the concept of various authorizes and responsibilities of an Organization.	K1,K2,K3,K4,K5,K6
4	Enumerate the various methods of Performance appraisal	K1,K2,K3,K4,K5,K6
5	Demonstrate the notion of directing, co-coordination and control in the Management.	K1,K2,K3,K4,K5
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
6.	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
<b>Reference Books</b>		
1.	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2.	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3.	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>Web Resources</b>		
1.	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>	
2.	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3.	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	2	3	3	2	2	2
CO 2	3	2	3	3	2	2	2	2
CO 3	3	2	2	3	2	2	2	1
CO 4	3	2	2	3	2	2	2	2
CO 5	3	2	3	3	2	2	2	1

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

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2
CO2	3	2	2	2	3
CO3	3	2	2	3	3
CO4	3	2	2	3	2
CO5	3	2	2	2	2

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

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBGE11	BUSINESS ECONOMICS	ELECTIVE	3	4	25	75	100

Learning Objectives		
L1	To understand the approaches to economic analysis	
L2	To know the various determinants of demand	
L3	To gain knowledge on concept and features of consumer behavior	
L4	To learn the laws of variable proportions	
L5	To enable the students to understand the objectives and importance of pricing policy	
UNIT	Contents	No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts– Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	12
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	<b>Consumer Behavior</b> Consumer Behavior – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale –Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12



<b>V</b>	<b>Product Pricing</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, –Kinked Demand   Curve	<b>12</b>
<b>Total</b>		<b>60</b>
<b>Course Outcomes</b>		<b>Knowledge Level</b>
<b>CO</b>	<b>On completion of this course, students will</b>	
1	Explain the positive and negative approaches in economic analysis	K1,K2,K3,K4
2	Understood the factors of demand forecasting	K1,K2,K3,K4,K5,K6
3	Know the assumptions and significance of indifference curve	K1,K2,K3,K4,K5,K6
4	Outline the internal and external economies of scale	K1,K2,K3,K4,K5,K6
5	Relate and apply the various methods of pricing	K1,K2,K3,K4,K5
<b>Textbooks</b>		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, NewDelhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocolle, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1.	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2.	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3.	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4.	Ram Singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5.	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study Material, Chennai.	
<b>Web Resources</b>		
1.	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>	
2.	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>	
3.	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing- objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing- objectives-basis-and-factors/74160</a>	

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	2	2	2	2	2	2
CO 2	3	2	3	3	2	2	2	2
CO 3	3	2	3	3	2	2	2	2
CO 4	3	2	2	3	2	2	2	2
CO 5	3	2	3	3	2	2	2	2

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

### Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	1	2	2	2	3
C02	2	2	2	2	3
C03	2	2	2	3	3
C04	2	2	2	2	2
C05	2	2	2	3	3

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

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBSE11	RESERVE BANK OF INDIA	NME	2	2	25	75	100

Learning Objectives		
L1	To explain and discuss why people hold money	
L2	To understand the working of the monetary policy	
L3	To describe the working of commercial banks	
L4	To Understand the role and functioning of RBI	
L5	To enable the students in understanding the control techniques of RBI and exchange control	
UNIT	Contents	No. of Hours
I	Central banking – evolution – definition – functions of a central bank.	6
II	Central bank as a controller of a credit – bank rate policy – open market operation – variable reserve requirements – other methods of credit control.	6
III	Monetary policy – objectives – choosing between conflicting objectives – role of monetary policy in developing economy	6
IV	The Reserve Bank of India – The RBI as currency authority – origin of note issue, issue of currency notes, Regulation of notes issue and distribution of currency.	6
V	Promotional functions of RBI – RBI and rural credit, RBI and industrial credit – RBI and export credit – RBI and exchange control	6
<b>Total</b>		<b>30</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Remembering functions of central bank.	K1,K2,K3,K4
2	Understanding RBI as a controller of credit.	K1,K2,K3,K4,K5,K6
3	Understanding monetary policy.	K1,K2,K3,K4,K5,K6
4	Applying the concept of RBI as currency authority	K1,K2,K3,K4,K5,K6
5	Examine the promotional functions of RBI	K1,K2,K3,K4,K5
Textbooks		
1	M.H.Decock, <i>Central Banking</i> , Publishing House, New Delhi, 21 <sup>st</sup> Edition	
2		
Reference Books		
1.	Mithani D.M, <i>MoneyBanking, International Trade and Public Finance</i> , CRC Press, New York, 2016 Edition.	
2.	Kelly, <i>Practice of Banking</i> , VK Global Publications Pvt Ltd, Delhi, 2020 Edition	

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	2	3	2	2
CO 2	3	2	3	3	3	2	2	2
CO 3	3	2	2	3	3	2	2	2
CO 4	3	2	3	3	2	2	2	2
CO 5	3	3	3	3	3	3	3	3

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

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	2	2
CO4	3	2	2	3	2
CO5	3	3	3	3	2

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

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBFN11	INTERVIEW PROCEDURE	FOUNDATION COURSE	2	2	25	75	100

Learning Objectives		
L1	To understand the various ways of gathering information by asking people questions	
L2	To understand how to decide between the different types of interview	
L3	To develop the skills needed for approaching different types of interviews.	
L4	To Describe the factors that shape the interview environment and its influence on communication	
L5	To Examine how to best prepare for different types of interviews	
UNIT	Contents	No. of Hours
I	Elements of interview - Oral, Observational, Face to Face, Conversational, Personal evaluation	6
II	Pre interview stage : Self Assessment, Factors considered in selecting a company, factors in choosing a job for applying certificate arrangement.	6
III	Preparing for interview: Dress code, need for punctuality, Avoiding tensions and nervousness. Qualities observed during the interview.	6
IV	How to answer the questions - Commonly asked questions, Need for preparation. Post interview preparation.	6
V	Attitude formation – Reasons for negative attitude, Components, functions and developing positive mental attitude.	6
<b>Total</b>		<b>30</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Identify the job related knowledge to the Students	K1,K2,K3,K4
2	Write the skills systematically so that they may learn quickly.	K1,K2,K3,K4,K5,K6
3	Associate the change in the attitudes towards work	K1,K2,K3,K4,K5,K6
4	Determine the students to meet the demands needed for higher jobs by imparting those advanced skills.	K1,K2,K3,K4,K5,K6
5	Infusing the concept of developing positive mental attitude.	K1,K2,K3,K4,K5
Reference Books		
1.	Diane Berk, Preparing <i>for your interview</i> - (Viva books Pvt Ltd.,)	
2.	Farhathullah (Boston Publishers), <i>Planning career</i> in 21 <sup>st</sup> Century job market	

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	2	3	2	2
CO 2	3	2	3	3	3	2	2	2
CO 3	3	2	2	3	3	2	2	2
CO 4	3	2	3	3	2	2	2	2
CO 5	3	3	3	3	3	3	3	3

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

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	3	2
CO4	3	2	2	3	2
CO5	3	3	3	3	2

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

**FIRST YEAR – SEMESTER – II**

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBCC21	FINANCIAL ACCOUNTING II	CORE	5	5	25	75	100

Learning Objectives		
L1	The students are able to prepare different kinds of accounts such Higher purchase and Installments System.	
L2	To understand the allocation of expenses under departmental accounts	
L3	To gain an understanding about partnership accounts relating to Admission and retirement	
L4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm	
L5	To know the requirements of international accounting standards	
UNIT	Contents	No. of Hours
I	<b>Hire Purchase and Installment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Installment System - Calculation of Profit	15
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users- Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption Vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	<b>Total</b>	<b>75</b>
<b>Course Outcomes</b>		<b>Knowledge Level</b>

<b>CO</b>	<b>On completion of this course, students will</b>	
1	To evaluate the Hire purchase accounts and Installment systems	K1,K2,K3,K4
2	To prepare Branch accounts and Departmental Accounts	K1,K2,K3,K4,K5,K6
3	To understand the accounting treatment for admission and retirement in partnership	K1,K2,K3,K4,K5,K6
4	To know Settlement of accounts at the time of dissolution of a firm.	K1,K2,K3,K4,K5,K6
5	To elaborate the role of IFRS	K1,K2,K3,K4,K5
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, -Financial Accounting  , Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
<b>Reference Books</b>		
1.	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2.	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
<b>Web Resources</b>		
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

### Mapping with Programme Outcomes:

<b>CO /PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>
<b>CO 1</b>	3	2	3	3	2	3	2	2
<b>CO 2</b>	3	2	3	3	3	2	2	2
<b>CO 3</b>	3	2	2	3	3	2	2	2
<b>CO 4</b>	3	2	3	3	2	2	2	2
<b>CO 5</b>	3	3	3	3	3	3	3	3

**Strong-3**

**Medium-2**

**Low-1**



### Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	2	2	3
C02	3	2	2	2	3
C03	3	2	2	2	3
C04	3	2	2	3	3
C05	3	3	3	2	3

Strong-3    Medium-2    Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBCC22	<b>BANKING LAW AND PRACTICE</b>	<b>CORE</b>	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

Learning Objectives		
<b>L1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.	
<b>L2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function.	
<b>L3</b>	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion.	
<b>L4</b>	To understand how capital fund of commercial banks, objectives and process of asset securitization etc.	
<b>L5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>UNIT</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Banking</b> History of Banking – Provisions of Banking Regulations Act 1949 – Components of Indian Banking – Indian Banking System – Phases of Development – Banking Structure in India – Public sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks – Banking System – Branch Banking – Unit Banking – Universal Banking Inclusion	<b>15</b>
<b>II</b>	<b>Central Bank and Commercial Bank</b> Central Banking: Definition – Need – Principles – Central Banking Vs Commercial Banking – Functions of Central Bank – Credit Creation. Commercial Banking: Definition – Functions – Personal Banking – Corporate Banking – Digital Banking – Core Banking System (CBS) – Role of Banks in Economic Development.	<b>15</b>
<b>III</b>	<b>Banking Practice</b> Types of Accounts CASA – Types of Deposits – Opening Bank Account – Jan Dhan Yojana – Account Statement Vs Passbook vs e-statement – Banker Customer Relationship –Special types of Customers – KYC norms. Loans & Advances – Lending Sources – Lending Principles – Types of Loans – Classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate – Securities of lending – Factors influencing bank lending.	<b>15</b>
<b>IV</b>	<b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning & Definition – Characteristics – Types of negotiable instruments. Crossing of Cheques – Concept – objectives – Types of Crossing – Consequences of Non-crossing.	<b>15</b>

	Endorsement – Meaning –Components – Kinds of endorsements- Cheques payable to fictitious person Endorsement by legal representative- Negotiation bank-effect of endorsement – Rules regarding endorsement, Paying banker – Banker’s duty – Dishonoring of Cheques – Discharge by paying banks – Payments of a crossed cheque- Refusal of cheques payment. Duties of Collecting banker – Statutory protection under section 131 – Collecting bankers’ duty – RBI instruction –Paying Banker Vs Collecting Banker – Customer Banker – Customer Grievances – Grievance Redressal – Banking Ombudsman.	
V	<b>Digital Banking</b> Meaning-Services – E-banking and financial services – initiatives – opportunities – Internet Banking Vs Traditional Banking. Mobile banking – Anywhere Banking – Any Time Banking – Electronic Mobile Wallets. ATM – Concept – Features – Types – Electronic money – Meaning – Categories – Merits of e-money – National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences – Safety and Security in Digital Banking.	15
<b>Total</b>		<b>75</b>
<b>Course Outcomes</b>		<b>Knowledge Level</b>
<b>CO</b>	<b>On completion of this course, students will</b>	
1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1,K2,K3,K4
2	Analyze the evolution of Central Banking concept and prevalent Central Banking System in India and their roles and function	K1,K2,K3,K4,K5,K6
3	Gain knowledge about the Central Bank in India, its formation, nationalizing its agriculture and industry, role in financial inclusion	K1,K2,K3,K4,K5,K6
4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K1,K2,K3,K4,K5,K6
5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K1,K2,K3,K4,K5
<b>Textbooks</b>		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai.	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E-banking and Insurance, Himalaya Publication, Kolkata	
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand Publication, New Delhi	

<b>Reference Books</b>	
1.	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2.	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing.
3.	Henry Dunning Macleod, The Theory and Practice of Banking, Hard Press Publishing Old New Zealand
4	William Amasa Scott, Money and Banking: An Introduction to the study of Modern Currencies, Kesinger Publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>Web Resources</b>	
1.	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2.	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3.	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	2	3	2	2	2
CO 2	3	2	2	2	3	2	2	2
CO 3	3	2	3	2	3	2	2	2
CO 4	3	2	2	2	3	2	2	2
CO 5	3	2	3	2	3	2	2	2

**Strong-3      Medium-2      Low-1**

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	2	3	2
C02	3	3	2	3	2
C03	3	3	2	2	3
C04	3	3	2	3	3
C05	3	3	2	3	3

**Strong-3      Medium-2      Low-1**

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
<b>23UCBGE21</b>	<b>BUSINESS ENVIRONMENT</b>	<b>ELECTIVE</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

<b>Learning Objectives</b>		
<b>L1</b>	To understand the nexus between environment and business.	
<b>L2</b>	To know the Political Environment in which the businesses operate.	
<b>L3</b>	To gain an insight into Social and Cultural Environment.	
<b>L4</b>	To familiarize the concepts of an Economic Environment.	
<b>L5</b>	To learn the trends in Global Environment / Technological Environment	
<b>UNIT</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact onBusiness and Strategic Decisions.	<b>12</b>
<b>II</b>	<b>Political Environment</b> Political Environment – Government and Business Relationship inIndia – Provisions of Indian Constitution Pertaining to Business.	<b>12</b>
<b>III</b>	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture onBusiness – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationshipbetween Society and Business - Social Responsibilities of Business.	<b>12</b>
<b>IV</b>	<b>Economic Environment</b> Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capital Income and their Impact on Business Decisions.	<b>12</b>
<b>V</b>	<b>Technological Environment</b> Technological Environment – Concept - Meaning - Features ofTechnology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	<b>12</b>
	<b>Total</b>	<b>60</b>
<b>Course Outcomes</b>		<b>Knowledge Level</b>
<b>CO</b>	<b>On completion of this course, students will</b>	
<b>1</b>	Remember the nexus between environment and business.	<b>K1,K2,K3,K4</b>

2	Apply the knowledge of Political Environment in which the businesses operate.	K1,K2,K3,K4,K5,K6
3	Analyze the various aspects of Social and Cultural Environment.	K1,K2,K3,K4,K5,K6
4	Evaluate the parameters in Economic Environment.	K1,K2,K3,K4,K5,K6
5	Create a conducive Technological Environment for business to operate globally.	K1,K2,K3,K4,K5
<b>Textbooks</b>		
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi	
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai	
3	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.	
4	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai	
5	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi	
<b>Reference Books</b>		
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi	
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi	
3.	S. Sankaran, Business Environment, Margham Publications, Chennai	
4	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai	
5	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey	
<b>Web Resources</b>		
1.	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>	
2.	www.yourarticlelibrary.com	
3.	www.businesscasestudies.co.uk	

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	3	2	2	3
CO 2	3	2	2	3	3	2	3	3
CO 3	3	2	3	3	3	2	3	3
CO 4	3	2	3	3	3	2	2	3
CO 5	3	2	3	3	3	2	3	3

**Strong-3      Medium-2      Low-1**

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	3
CO2	2	3	3	3	3
CO3	2	3	3	2	3
CO4	2	3	3	3	2
CO5	3	3	3	2	2

**Strong-3      Medium-2      Low-1**

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBSE21	BANKING PRACTICES	NME	2	2	25	75	100

Learning Objectives		
L1	To understand the nexus between environment and business.	
L2	To know the Political Environment in which the businesses operate.	
L3	To gain an insight into Social and Cultural Environment.	
L4	To familiarize the concepts of an Economic Environment.	
L5	To learn the trends in Global Environment / Technological Environment	
UNIT	Contents	No. of Hours
I	Definition of the term banker and customer – General and special – relationship between them.	6
II	Types of deposits – fixed – current – savings recurring – pass book – negotiable instrument – cheque – definition – features – types of crossing.	6
III	Bill of exchange – Difference between cheque and bill of exchange, types of endorsements – marking.	6
IV	Collecting banker – collection of cheque – protection of collecting banker.	6
V	Loans and advances against primary and collateral securities- recent development in banking.	6
	<b>Total</b>	<b>30</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Remembering concept of banker and customer	K1,K2,K3,K4
2	Understanding types of deposits	K1,K2,K3,K4,K5,K6
3	Remembering the concept of bill of exchange	K1,K2,K3,K4,K5,K6
4	Understanding the collecting banker	K1,K2,K3,K4,K5,K6
5	Applying the loans and advances against securities	K1,K2,K3,K4,K5
Textbooks		
1	Sundaram & Varshney, <b>Banking Theory Law &amp; Practice</b> , Sulthan Chand & Sons, 2015 Edition.	
2	Vinod Kothari, <b>Banking Law &amp; Practice in India</b> , Lexis Nexis Publication, New York, 2021 Edition.	
3		
Reference Books		
1.	Gordan & Natarajan, <b>Banking Law &amp; Practice</b> , Himalaya Publishing House, Delhi, 2020, 1 <sup>st</sup> Edition.	
Web Resources		

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	3	2	2	3
CO 2	3	2	2	3	3	2	3	3
CO 3	3	2	3	3	3	2	3	3
CO 4	3	2	3	3	3	2	2	3
CO 5	3	2	3	3	3	2	3	3

Strong-3      Medium-2      Low-1

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	3	3
C02	2	3	3	2	3
C03	2	3	3	2	3
C04	2	3	3	2	3
C05	3	3	3	2	3

Strong-3      Medium-2      Low-1



Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23UCBSE22	MS OFFICE	SEC	2	2	25	75	100

Learning Objectives		
L1	To understand concept of MS word.	
L2	To know the applications of MS Word	
L3	To gain an insight into features of MS Word.	
L4	To familiarize the concepts of MS Excel	
L5	To learn MS Power Point	
UNIT	Contents	No. of Hours
I	Introduction – Workings with Windows – Opening; Switching and Closing –Introduction to Ms - Word.	6
II	Ms- Word Applications – Using shortcut bar, creating a word document –moving, correcting and inserting text, editing and printing.	6
III	Undo and Redo features – spell checking – Inserting page numbers –Headers and footers – Using tables and graphics.	6
IV	MS – Excel – spread sheet – functions – formatting text and numbers –creations enhancing and printing a chart.	6
V	Power Point – Basics – Creating, Presentations – working with text –working with graphics – Animation – Slide shows..	6
<b>Total</b>		<b>30</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Remember the MS Word	K1,K2,K3,K4
2	Apply the knowledge MS –word application	K1,K2,K3,K4,K5,K6
3	Analyze the various aspects of feature of MS-Word	K1,K2,K3,K4,K5,K6
4	Evaluate the parameters in. MS - Excel	K1,K2,K3,K4,K5,K6
5	Create a Power point in MS-Word	K1,K2,K3,K4,K5
Textbooks		
1	Vasanthi Ramanathan, <i>Computer Application in Business-1</i> MeenakshiPathippagam, 4/593, Vandiyur main road, Madurai. 625020. First Edition	
2	K. Mohan kumar and Dr. RajKumr, <i>Computer Application in Business</i> , Tata-McGraw Hill publication, Company Limited, New Delhi. Second Edition	
Reference Books		
1.	P. Rizwan Ahamed, <i>Computer Application in Business</i> , Margham Publication,Chennai, First Edition.	
Web Resources		
1.	www.mbaofficial.com	
2.	www.yourarticlelibrary.com	

### Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	2	3	3	3	2	2	3
CO 2	3	2	2	3	3	2	3	3
CO 3	3	2	3	3	3	2	3	3
CO 4	3	2	3	3	3	2	2	3
CO 5	3	2	3	3	3	2	3	3

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

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	2	2
C02	2	3	3	2	2
C03	2	3	3	2	2
C04	2	3	3	2	2
C05	3	3	3	3	2

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