



**PSG College of Arts & Science**  
*An Epitome of Quality Learning*

# **B.Com** **(BANKING AND INSURANCE)**

**2019 - 2022**

**DEPARTMENT OF COMMERCE**  
**B.Com (BANKING AND INSURANCE)**

**VISION**

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in the field of Commerce, inculcates values, identify hidden talents provide opportunities for students to realize their full potential and thus shaping them for global employment, professional excellence, entrepreneurial business ventures and above all a responsible citizen of India.

**MISSION**

- Improving the standard of the courses through effective curriculum and innovative teaching methods.
- Developing the personality of students in a holistic manner by combining the skills and values.
- Providing state-of-the-art technology and facilities of global standards.
- Developing the students for Higher Education, Employability, Business Ventures and Research Programmes.

**PROGRAMME EDUCATIONAL OBJECTIVES**

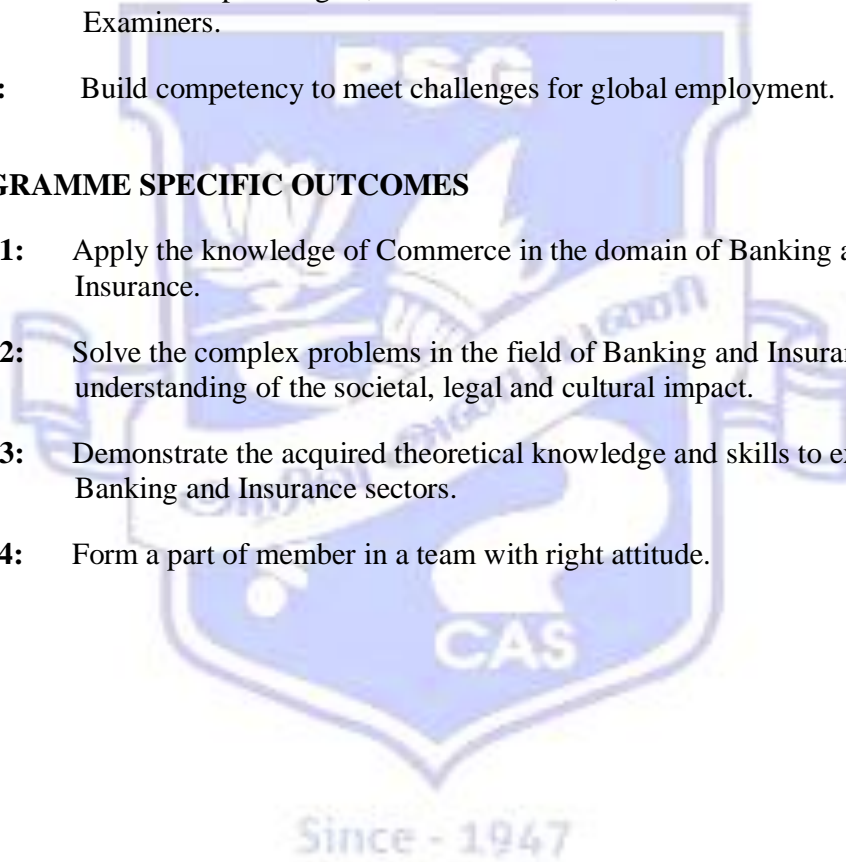
- PEO 1** : Demonstrate ability to adapt to a rapidly changing environment by having learned and applied new skills and new competencies.
- PEO 2** : Acquire the spirit of compassion, kinship and commitment for National Harmony.
- PEO 3** : Progressively adopt and learn continuously through ICT modules.
- PEO 4** : Programme designed to provide Accounting, Taxation, Banking, Insurance, Laws and Business related knowledge at par with emerging trends in Commerce.
- PEO 5** : Programme facilitates to develop employability skill sets through practice workshop, computer practicals, soft skills and knowledge dissemination through Seminars, Guest lectures, conference which provide exposure to meet the challenges in the competitive global scenario.

## **PROGRAMME OUTCOMES**

- PO 1:** Become knowledgeable in the field of Commerce blended with Banking and Insurance and apply the conceptual, interpersonal managerial skills for decision making in a business enterprise.
- PO 2:** Gain analytical skills in the areas of Banking, Insurance, Accounting, Finance, Taxation and related Commerce courses.
- PO 3:** Understand and appreciate Professional Ethics, Community Living and Nation Building Initiatives.
- PO 4:** Exhibit professional skills and knowledge for pursuing Post Graduate Diploma in Banking, PG Diploma in Actuarial sciences and for practicing as Relationship Managers, Financial Advisers, Insurance Underwriters and Claim Examiners.
- PO 5:** Build competency to meet challenges for global employment.

## **PROGRAMME SPECIFIC OUTCOMES**

- PSO 1:** Apply the knowledge of Commerce in the domain of Banking and Insurance.
- PSO 2:** Solve the complex problems in the field of Banking and Insurance with an understanding of the societal, legal and cultural impact.
- PSO 3:** Demonstrate the acquired theoretical knowledge and skills to excel in Banking and Insurance sectors.
- PSO 4:** Form a part of member in a team with right attitude.



**B.Com (BANKING & INSURANCE)  
SCHEME OF EXAMINATIONS**

(For Students admitted from the Academic Year 2018 – 2019 and onwards)

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>First Semester</b>						
	<b>Part – I</b>					
18LAU01	Tamil / Hindi / French – I	3	25	75	100	3
	<b>Part – II</b>					
18EU01	Communicative English – I Interpersonal Communication	3	25	75	100	3
	<b>Part – III</b>					
18CBI01	Financial Accounting – I	3	25	75	100	5
18CBI02	Fundamentals of Banking	3	25	75	100	4
18CBI03	<b>Interdisciplinary Course</b> Mathematics (Allied – MA)	3	25	75	100	5
	Practice Workshop – I*	-	-	-	-	-
	* Examination at the end of second semester					
<b>Second Semester</b>						
	<b>Part – I</b>					
18LAU02	Tamil / Hindi / French – II	3	25	75	100	3
	<b>Part – II</b>					
18EU02	Communicative English – II Academic Communication	3	25	75	100	3
	<b>Part- III</b>					
18CBI04	Financial Accounting – II	3	25	75	100	5
18CBI05	<i>Insurance System</i>	-	100	-	100	3
18CBI06	Practice Workshop – I	3	40	60	100	2
18CBI07	<b>Interdisciplinary Course</b> Statistics (Allied – ST)	3	25	75	100	5
	<b>Part- IV</b>					
18AECU01	<b>Ability Enhancement Compulsory Course – I</b> Value Education	-	100	-	100	2

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>Third Semester</b>						
<b>Part- III</b>						
18CBI08	Cost Accounting	3	25	75	100	5
18CBI09	Income Tax	3	25	75	100	5
18CBI10	Computer Practical I - Business Data Processing	3	40	60	100	3
18CBI11	Company Law	-	100	-	100	3
18CBI12	<b>Interdisciplinary Course</b> Business Economics [Allied - COM]	3	25	75	100	5
	Practice Workshop – II **	-	-	-	-	-
<b>Part-IV</b>						
18AECU02	<b>Ability Enhancement Compulsory Course – II</b> Environmental Studies	-	100	-	100	2
** Examination at the end of fourth semester						
<b>Fourth Semester</b>						
<b>Part – III</b>						
18CBI13	Corporate Accounting – I	3	25	75	100	5
18CBI14	Banking and Insurance Laws	3	25	75	100	3
18CBI15	Bank Management	3	25	75	100	3
18CBI16	Life Insurance	-	100	-	100	3
18CBI17	Practice Workshop –II	3	40	60	100	2
18CBI18	<b>Interdisciplinary Course</b> Fundamentals of e - commerce and m - commerce (Allied - COM)	3	25	75	100	5
<b>Part – IV</b>						
18SECU01	<b>Skill Enhancement Course – I</b> Information Security	-	100	-	100	2

\*\*\* The Students have to undergo Internship for a period of 20 days during Fourth Semester Vacation.

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>Fifth Semester</b>						
<b>Part- III</b>						
18CBI19	Corporate Accounting – II	3	25	75	100	5
18CBI20	Business Communication	-	100	-	100	3
18CBI21A 18CBI21B	<b>Discipline Specific Elective Course</b> E-Banking Technology (or) Development Banking	3	25	75	100	4
18CBI22	Service Marketing in Banking and Insurance	3	25	75	100	3
18CBI23	Computer Practical II - Computerized Accounting (Tally)	3	40	60	100	3
18CBI24	Internship ***	-	40	60	100	2
	Practice Workshop III ****	-	-	-	-	-
<b>Part – IV</b>						
18GECEDC	<b>Generic Elective Course – EDC</b>	-	100	-	100	2
18SECU02	<b>Skill Enhancement Course - II</b> Online Test -[General Awareness]	1½	-	100	100	2
	****Examination at the end of sixth semester					
<b>Sixth Semester</b>						
<b>Part – III</b>						
18CBI25	Management Accounting	3	25	75	100	5
18CBI26A 18CBI26B	<b>Discipline Specific Elective Course-II</b> General Insurance (or) Insurance Environment	3	25	75	100	4
18CBI27	Banking and International Finance	3	25	75	100	3
18CBI28	Risk Management	3	25	75	100	3
18CBI29	Entrepreneurial Development	3	25	75	100	3
18CBI30	Practice Workshop –III	3	40	60	100	2
18CBI31	Project Work	-	40	60	100	3

<b>Part-V</b>	<b>No. of Papers</b>	<b>Semester No.</b>	<b>Credit</b>
<b>NCCC-Non CGPA Credit Course</b> <b>(a) NCC/NSS/Sports/Dept. Activity-Extension Activity</b>	-	I to VI	2
<b>NCCC- Non CGPA Credit Course</b> <b>(b) Career Oriented Programme (Add-on Course) / Women's Studies / Extra Paper / Certificate or Diploma course in Yoga for Youth Empowerment</b>	-	I to VI	2
<b>NCCC- Non CGPA Credit Course</b> <b>(c) Any one on-line course –MOOC's subjects*</b>	1	I to VI	4
<b>Typewriting/Office Management</b>	-	I to VI	3
<b>Total Credits</b>			<b>147</b>

**Generic Elective Course EDC- UG**

18GECCBI

**e-Banking Services (Unaided - Cluster VII)**



Since - 1947

<b>Course Code Title</b>	<b>18CBI01 FINANCIAL ACCOUNTING-I</b>		
<b>Class</b>	<b>I B.Com (B&amp;I)</b>	<b>Semester</b>	<b>I</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Build knowledge on the preparation of Final accounts of a sole trading concern.</li> <li>• Identify and rectify the errors and to provide adequate knowledge to prepare Bank Reconciliation Statement.</li> <li>• Develop the knowledge to deal with Account Current, Average due date and Bills of Exchange.</li> <li>• Familiarize the accounting treatment related to Consignment and Joint Venture.</li> <li>• Impart knowledge on depreciation and royalty accounts.</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction and Final Accounts</b> Final Accounts of Sole Trading Concern – Trading and Profit and Loss Account – Balance Sheet - Opening and Closing Entries – Adjustment Entries.	<b>14</b>
<b>II</b>	<b>Rectification of Errors and Bank Reconciliation Statement</b> Rectification of Errors – Types of Errors – Suspense Account – Bank Reconciliation Statement – Meaning – Need – Preparation of Bank Reconciliation Statement.	<b>14</b>
<b>III</b>	<b>Account Current , Average Due Date and Bill of Exchange</b> Account Current – Average Due Date – Bill of Exchange – Accounting Entries in the Books of Drawer and Acceptor - Renewal and Retiring of a Bill – Accommodation Bill.	<b>14</b>
<b>IV</b>	<b>Accounting for Consignment and Joint ventures</b> Accounting for Consignments – Stock Valuation – Normal and Abnormal Losses – Joint Venture Accounts -Own Books – Separate Set of Books – Memorandum Joint Venture	<b>15</b>
<b>V</b>	<b>Depreciation and Royalty Accounts</b> Depreciation – Methods of Depreciation (Theory) – Straight Line Method – Diminishing Balance Method – Sinking Fund Method – Annuity Method – Insurance Policy Method – Change in Method of Depreciation Account – Provision for Depreciation Account – Royalty Accounts(Including Sub Lease)	<b>15</b>
<b>Distribution of Marks : 80% Problems and 20% Theory</b>		
<b>References</b>	<p><b>Text Book</b></p> <p>1. Jain S.P. and Narang K.L, “Advanced Accountancy” 12<sup>th</sup> Ed., Volume I , Kalyani Publishers, New Delhi, 2014</p> <p><b>Reference Books</b></p> <p>1. Gupta R.L.and Radhasamy,“Advanced Accountancy”, 5<sup>th</sup> Ed., Sultan Chand and Sons ,New Delhi, 2012.</p> <p>2. Iyengar S.P, “Advanced Accountancy” 2<sup>nd</sup> Ed., Sultan Chand and Sons, New Delhi.</p>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO1:</b> Prepare Final accounts of a Sole trading concern.</p> <p><b>CO2:</b> Identify the errors to rectify them and also reconcile bank and cash statements.</p> <p><b>CO3:</b> Apply the various techniques while preparing Account Current, Average due date and to prepare accounts for bills of exchange.</p> <p><b>CO4:</b> Compile the accounting information for Consignment and Joint venture transactions.</p> <p><b>CO5:</b> Prepare royalty account and depreciation account.</p>	

<b>Course Code</b>	<b>18CBI02</b>		
<b>Title</b>	<b>FUNDAMENTALS OF BANKING</b>		
<b>Class</b>	<b>I B.Com (B&amp;I)</b>	<b>Semester</b>	<b>I</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Elaborate the basic concepts of money and banking structure.</li> <li>• Develop the knowledge on KYC norms.</li> <li>• Demonstrate basic understanding of loans and advances.</li> <li>• Identify and be familiar with various negotiable instruments.</li> <li>• Comprehend the frame work of regulation of RBI.</li> </ul>		
<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>	
<b>I</b>	<b>Money and Banking</b> Introduction to Money - Kinds of Money - Functions of Money - Significance of Money - Introduction to Banking - Origin, Growth and Development of Banking - Role and Functions of Banks - Banking Structure - Indigenous Bankers - Foreign Banks - Small and Payment Banks.	<b>10</b>	
<b>II</b>	<b>Banker and Customer</b> Banker - Customer - Relationship Between Bank and Customer – Types of Deposits - Account Opening - Know Your Customer Guidelines - PassBook - Special Types of Customers.	<b>10</b>	
<b>III</b>	<b>Loans and Advances</b> Secured and Unsecured Advances - Principles of Sound Lending - Modes of Charging Security Lien - Pledge - Mortgage - Assignment - Hypothecation - Unsecured Advances - Advances against Goods, Titles and Stock Exchange Securities.	<b>10</b>	
<b>IV</b>	<b>Negotiable Instruments</b> Characteristics - Types -Cheque - Cheque Truncation System - Material Alteration - Crossing of Cheque Endorsement - Paying Banker - Statutory Protection to a Paying Banker - Payment in Due course - Holder in Due course - Collecting Banker - Statutory Protection to Collecting Banker - Duties of Collecting Banker.	<b>10</b>	
<b>V</b>	<b>Reserve Bank of India (RBI)</b> Reserve Bank of India - Functions - Regulatory Powers – Organizational set up - Credit Control Measures - Qualitative and Quantitative Control - CRR, SLR, Repo rate, Reverse Repo rate, Bank rate, Prime Lending rate.	<b>8</b>	
<b>References</b>	<p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>1.Gordon E., Natrajan K., “Banking Law Theory and Practices”,25<sup>th</sup> Ed., Himalaya Publishing House, Mumbai, 2016.</li> <li>2.Jain P.C. &amp; Verma.S.S. “Money &amp; Financial System”, 1<sup>st</sup> Ed., Sahitya Publications, Agra, 2015.</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1.Kandasami K.P, Parameswaran.R &amp; Natrajan. “Banking Law and Practices”, 4<sup>th</sup> revised Ed., S.Chand Publishers, New Delhi, 2016.</li> <li>2.Sundharam K.P.M. , Varshney P.N., “Banking Theory Law and Practice”, 20<sup>th</sup> revised Ed., Sultan Chand Publishers, New Delhi, 2014.</li> </ol>		
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO1:</b>Recall the basic concepts of money and banking structure.</p> <p><b>CO2:</b>Understand the significance of KYC norms.</p> <p><b>CO3:</b>Interpret the conditions for loans and advances in banks.</p> <p><b>CO4:</b>Identify and analyze various negotiable instruments.</p> <p><b>CO5:</b>Understand the regulations of RBI.</p>		

<b>Course Code &amp; Title</b>	18COU03/18COC03/18PAU04/18COE03/18CRM03/18AFU03/18FTU03/ 18FSU03/18BPU03/18CBI03 <b>MATHEMATICS</b>		
<b>Class</b>	I B.Com, I B.Com CA, I B.Com PA, I B.Com e-Com, I B.Com RM, I B.Com A & F, I B.Com FT, I B.Com FS, I B.Com BPS, I B.Com B&I	<b>Semester</b>	I
<b>Course Objectives</b>	The Course aims <ul style="list-style-type: none"> <li>• to introduce the concept of Simple and compound interest, Discounting on bills,</li> <li>• to introduce the concept of Matrix,</li> <li>• to introduce the concept of differentiation and its application in business, to introduce the concept of Integration and its application in business,</li> <li>• to introduce the concept of linear programming problem.</li> </ul>		

### SYLLABUS

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Mathematics of Finance:</b> Simple and Compound Interest - Effective Rate and Nominal rate of Interest - Depreciation - Annuities - Present Value - Sinking fund - True Discount - Banker's Discount - Banker's Gain.	<b>16 hours</b>
<b>II</b>	<b>Matrices :</b> Basic Concepts - Addition and Multiplication of Matrices - Inverse of a Matrix - Solution of Simultaneous Equations (Cramer's Rule and Matrix Inverse Method) - Input - Output Analysis..	<b>14 hours</b>
<b>III</b>	<b>Differentiation:</b> Simple Differentiation of Algebraic Function - Exponential Function - Logarithmic Function - Certain Rules of Differentiation - Multiplication - Quotient Rule - Function of a Function Rule - Logarithmic Differentiation - Implicit Functions - Successive Differentiation - Use of the Derivative - Elasticities - Maxima and Minima.	<b>15 hours</b>
<b>IV</b>	<b>Integration:</b> Elementary Integral Calculus - Determining Indefinite and Definite Integrals of Simple Functions - Integration by Parts - Uses in Economics.	<b>13 hours</b>
<b>V</b>	<b>Linear Programming Problem</b> - Formation - Solution by Graphical Method - Solution by Simplex Method (Slack Variable Method Only).	<b>14 hours</b>
<b>References</b>	<b>Text Book:</b> P.A.Navaneetham, "Business Mathematics and Statistics, Jai Publishers, May 2016. <b>Unit - I: Chapter 2</b> <b>Unit - II: Chapter 4</b> <b>Unit - III: Chapter 6,7</b> <b>Unit - IV: Chapter 8</b> <b>Unit - V: Chapter 9</b> <b>Reference Books:</b> P R Vittal, "Business Mathematics and Statistics", Jai Publishers,2016.	

<b>Course Outcomes</b>	<b>On completion of the course, students should be able to</b> <b>CO1:</b> <i>understand the Simple interest and Compound interest concepts,</i> <b>CO2:</b> <i>understand the applications of Matrix concepts,</i> <b>CO3:</b> <i>understand the applications of differentiation in business,</i> <b>CO4:</b> <i>understand the uses in Economics,</i> <b>CO5:</b> <i>understand the concept of linear programming problem.</i>
------------------------	---



Since - 1947

<b>Course Code</b>	<b>18CBI04</b>		
<b>Title</b>	<b>FINANCIAL ACCOUNTING II</b>		
<b>Class</b>	<b>I B.Com (B&amp;I)</b>	<b>Semester</b>	<b>II</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Familiarize the students the accounting treatment applicable to branches and departmental accounts.</li> <li>• Impart knowledge on accounting treatment related to Hire purchase transactions.</li> <li>• Develop knowledge to deal with Admission, Retirement of partners in a partnership concern.</li> <li>• Expose the students the process of payment in the event of Death of partners and accounting entries related to sale of partnership firm to a company.</li> <li>• Build knowledge on the process of dissolution and its accounting treatment in the partnership business.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<b>Branch Accounts and Departmental Accounts</b> Branch not keeping full System of Accounting - Debtors System - Stock and Debtors System - Branches keeping full System of Accounting (excluding Foreign Branches) – Departmental accounts		<b>14</b>
<b>II</b>	<b>Accounting for Hire Purchase System and Installment System</b> Entries in the books of Hire Purchaser and Hire Vendor-Default And Repossession Hire Purchase Trading Account – Installment System		<b>14</b>
<b>III</b>	<b>Admission and Retirement of Partners</b> Admission of a Partner – Calculation of New Profit Sharing Ratio and Sacrificing Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill - Adjustment of Capital. Retirement - Calculation of New Profit Sharing Ratio and Gaining Ratio-Revaluation of Assets and Liabilities Treatment of Goodwill - settlement of Dues in Case of Retirement of Partners - Admission cum Retirement of Partners.		<b>14</b>
<b>IV</b>	<b>Death of Partners and Sale of Partnership Firms</b> Death of partners – Mode of payment – Ascertainment of Deceased Partner Share of profits – Joint Life Policy – Sale of Partnership Firm to a Company.		<b>15</b>
<b>V</b>	<b>Dissolution</b> Dissolution – Simple Dissolution – Insolvency of one or more Partners – Decision in Garner Vs Murray - Insolvency of all Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method		<b>15</b>
<b>Distribution of Marks : 80% Problems and 20% Theory</b>			
<b>References</b>	<p><b>Text Book</b></p> <p>1. Jain S.P. and Narang K.L, “Advanced Accountancy” 12<sup>th</sup> Ed., Volume I, Kalyani Publishers, New Delhi, 2014</p> <p><b>Reference Books</b></p> <p>1. Gupta R.L.and Radhasamy, “Advanced Accountancy”, 5<sup>th</sup> Ed., Sultan Chand and Sons ,New Delhi, 2012</p> <p>2. Iyengar S.P, “Advanced Accountancy” 6<sup>th</sup> Ed., Sultan Chand and Sons, New Delhi.</p>		
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO 1:</b> Prepare accounts for branches and departmental accounts.</p> <p><b>CO 2:</b> Apply the knowledge of accounting in business for Hire purchase business.</p> <p><b>CO 3:</b> Calculate the share of partners at the time of Admission and Retirement.</p> <p><b>CO 4:</b> Find out the deceased partner’s share on death and prepare accounts while converting a firm into a company.</p> <p><b>CO 5:</b> Prepare accounts on dissolution of a partnership firm.</p>		

<b>Course Code</b>	<b>18CBI05</b>		
<b>Title</b>	<b>INSURANCE SYSTEM</b>		
<b>Class</b>	<b>I B.Com (B&amp;I)</b>	<b>Semester</b>	<b>II</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Enable the students to know the concepts and classification of Risk.</li> <li>• Build knowledge on the principles and key terms of insurance.</li> <li>• Develop knowledge on insurance sector in India.</li> <li>• Discover the various insurance intermediaries.</li> <li>• Summarize the impact of IT on insurance.</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<p><b>Introduction to Insurance</b>  Risk - Meaning , Definition - Concept of risk and hazard - Classification of risks - Methods of handling risk - Definition of Insurance - Characteristics of insurable risk - Importance of Insurance - Classification of Insurance.</p>	<b>10</b>
<b>II</b>	<p><b>Concept of Insurance</b>  Nature of Insurance - Principles of Insurance - Factors influencing demand for Insurance - Terms used in insurance - Insured, Insurer, Premium, Policy, Sum Insured, Insurance and Assurance , Double insurance , Re-insurance , Claim and Settlements.</p>	<b>8</b>
<b>III</b>	<p><b>Insurance Sector in India</b>  Insurance Industry - Global Perspective - Indian Perspective - Reforms in the Insurance Sector - Privatization &amp; Liberalization in India - Indian Insurance Market - Current Scenario in Indian Insurance Sector.</p>	<b>10</b>
<b>IV</b>	<p><b>Insurance Organizations</b>  Insurance Organizations - Insurance Intermediaries - Agents, Brokers, Surveyors and Loss Assessors - Third Party Administrations - Corporate Agents - Bancassurance.</p>	<b>10</b>
<b>V</b>	<p><b>Insurance and Information Technology</b>  Introduction - Technologies for Insurance - IT Applications in Functional Areas - Marketing - e-insurance - Benefits - Online Insurance - KIOSKS - Factors Affecting e-Insurance.</p>	<b>10</b>
<b>References</b>	<p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>1. Mittal A., Gupta S. L., “Principles of Insurance and Risk Management”, 3<sup>rd</sup> Ed., Sultan Chand &amp; Sons, New Delhi, 2013.</li> <li>2. Gupta P. K., “Insurance and Risk Management”, 2<sup>nd</sup> Ed., Himalaya Publishing House, Mumbai, 2017.</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Kapoor N. D., “Mercantile Law”, 4<sup>th</sup> Ed., Sultan Chand and Sons, New Delhi 2014.</li> <li>2. Periyasamy P., “Insurance Principle and Practices”, 2<sup>nd</sup> Ed., Himalaya Publishing House, Mumbai, 2013.</li> </ol>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO1:</b> Interpret the concepts and classification of Risk.  <b>CO2:</b> Justify the principles and terms of insurance.  <b>CO3:</b> Comprehend the knowledge on insurance sector in India.  <b>CO4:</b> Classify the various insurance intermediaries.  <b>CO5:</b> Analyze the impact of IT on insurance.</p>	

<b>Course Code</b>	<b>18CBI06</b>		
<b>Title</b>	<b>PRACTICE WORKSHOP-I</b>		
<b>Class</b>	<b>I B.Com (B &amp; I)</b>	<b>Semester</b>	<b>I &amp; II</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Familiarize the KYC norms for opening savings account in a bank</li> <li>• Provide practical knowledge on operating procedures, e-banking procedures and preparation of feasibility report to obtain bank loan</li> <li>• Expose the students the procedure for availing educational loan</li> <li>• Build knowledge on SSI registration, PAN card and partnership deed</li> <li>• Impart Knowledge on organization structure of a public limited company</li> </ul>		

Exercises have been developed based on the theoretical subjects taught in the class and practice is given in the Practice Workshop classes .Examination is conducted for three hours at the end of the second semester and marks are awarded.

<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO 1:</b> Apply the operating procedures for banking transactions</p> <p><b>CO 2:</b> Analyze and prepare feasibility report to obtain bank loan</p> <p><b>CO 3:</b> Identify and apply the knowledge for availing educational loan</p> <p><b>CO 4:</b> Apply to Register for SSI units, PAN card and prepare partnership deed</p> <p><b>CO5:</b> Prepare organization chart for a public limited company</p>
------------------------	---

Since - 1947

<b>Course Code &amp; Title</b>	<b>18CSU06/18COU07/18COC05/18COE07/18CRM07/18AFU07/18FSU07/18FTU07/18BPU07/18CBI07</b>	<b>STATISTICS</b>	
<b>Class</b>	I B.Com (Corp & Commerce)	<b>Semester</b>	<b>II</b>
<b>Course Objectives:</b>			
<b>The course aims to</b>			
<ul style="list-style-type: none"> <li>• Understand the basic concepts of Statistics in relation to business environment.</li> <li>• Provide the methodology and scope of various modes of presentation of data.</li> <li>• Compute measures of location of variation and its relative measures.</li> <li>• Understand the relationships between the variables using Correlation and Regression.</li> <li>• Highlight the important logic and methodology for calculation of various index numbers.</li> </ul>			

### SYLLABUS

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
I	Statistics - Origin, Meaning, Characteristics, Functions, Uses and Limitations of Statistics - Statistical Investigation - Questionnaire: Meaning – Preparation of Questionnaire – Data Collection - Primary and Secondary Data – Merits and Demerits.	12
II	Classification and Tabulation of data- Meaning - Formation of Frequency tables – Grouped and Ungrouped data. Diagrammatic representation of Statistical Data - Types of Diagrams – simple , multiple and percentage bar diagram and pie chart - Graphical representation - Histogram – Frequency polygon - Frequency curve – Ogives – Simple Problems.	12
III	Measures of Central Tendency -Mean, Median and Mode – Merits and Demerits - Measures of Dispersion: Range, QD, SD and coefficient of variation– Merits and Demerits - Simple Problems.	12
IV	Measures of Skewness - Karl Pearson's co-efficient of skewness and Bowley's co-efficient of skewness. Correlation- Scatter diagram method - Karl Pearson's co-efficient of correlations and Spearman's Rank co-efficient of correlations - Simple Problems. Regression: Definition – Uses - regression lines- regression equations- properties (statement only)- Simple Problems.	12
V	Index Numbers - Meaning – Characteristics and Uses - Laspeyre's, Paasche's, and Fisher's ideal index numbers - Fixed base index number - Chain base index number - Cost of living index numbers - Method of constructions of index numbers - Simple Problems.	12

**Note:** 60% Problems and 40% Theory

#### **References:**

##### **Text Books:**

1. Business Mathematics and Statistics , Navnitham P.A., Jai Publishers, 2012.
2. Business Statistics , J.K. Sharma, Vikas Publishing House Pvt Ltd, 4<sup>th</sup> Edition, 2014.
3. Business Mathematics and Statistics, P.R.Vittal, Margham Publications; 6 edition 2012.

##### **Reference Books:**

1. Business Statistics – P.N . Jani, PHI learning Pvt Ltd, 2014.
2. Fundamental of Business Statistics – J.K. Sharma, Dorling Kindersley Pvt Ltd, 2010.

#### **Course Outcomes:**

##### **On completion of the course, students should be able to**

- Understand the use of Statistics and business
- Visualized, interpret and summarized data .
- Use graphical representation and descriptive Statistics for business application
- Study relationship between variables using Correlation and regression.
- Construct and interpret index numbers.

<b>Course Code</b>	18COU08/18COC08/18COE08/18AFU08/18CRM08/18BPU08/18FTU08/ 18FSU08/18CBI08		
<b>Title</b>	COST ACCOUNTING		
<b>Class</b>	II B.Com B&I	<b>Semester</b>	III
<b>Course Objectives</b>	<p><b>The course aims to</b></p> <ul style="list-style-type: none"> <li>• Develop knowledge on Costing Concepts.</li> <li>• Provide knowledge for Controlling Material Cost in a Manufacturing Sector.</li> <li>• Build knowledge on Labour Cost and Overheads.</li> <li>• Impart knowledge about different Methods of Costing for various Industries.</li> <li>• Gain an understanding about Process Costing and Reconciliation Statement.</li> </ul>		

UNIT	Content	No. of Hours
I	<b>Introduction</b> Cost Accounting – Meaning, Scope and Objectives – Cost Concepts and Classifications – Cost unit – Cost Centre – Financial Accounting and Cost Accounting – Advantages – Limitations – Methods of Costing – Elements of Cost – Collection of Cost – Classification of Cost as per CAS -1 - Cost Statement – Tenders and Quotations.	12
II	<b>Material Control</b> Material Control – Meaning – Need - Techniques of Material Control – Purchase and Inventory Control of Material – Methods of Valuing Material Issues – FIFO – LIFO - Simple Average – Weighted Average – Standard Price – Introduction to CAS-6.	15
III	<b>Accounting for Labour Cost and Over heads</b> Labour – Computation of Labour Cost – Accounting for Overtime – Idle Time and Labour Turnover – Good Wage System – Methods of Remuneration - Time Rate – Piece Rate- Incentive Schemes – Introduction to CAS-7. Overheads Allocation – Apportionment and Absorption – Machine Hour Rate - Introduction to CAS-3.	15
IV	<b>Methods of Costing, Cost Reports and Cost Audit</b> Operating Costing – Unit Costing – Job and Contract Costing – Cost Reports, Cost Audit.	15
V	<b>Process Costing and Reconciliation of Cost &amp; Financial Accounts.</b> Process Costing – Normal Loss – Abnormal Loss – Abnormal Gain - Inter Process Profit – Accounting of By Products and Joint Products – Reconciliation of Cost and Financial Accounts.	15
<b>Distribution of Marks:80% Problems and 20% Theory</b>		
<b>References</b>	<p><b>Text Book</b></p> <p>1. Jain .S.P. and Narang .K.L, “Cost Accounting” 25<sup>th</sup> Ed., Kalyani Publishers, New Delhi, 2016.</p> <p><b>Reference Books</b></p> <p>1. Pillai R.S.N. and Bagavathi V, “Cost Accounting”, Sultan Chand &amp; Sons, New Delhi, 2016.</p> <p>2. Iyengar S.P., “Cost Accounting”, Sultan Chand &amp; Sons, New Delhi.</p> <p>3. Maheswari.S.N. Suneel K. Maheswari CA Sharad K. Maheswari, “Accounting for Management”, 3<sup>rd</sup> Ed., Vikas Publication, New Delhi, 2014.</p>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO1:</b> Apply the Costing Concepts.</p> <p><b>CO2:</b> Identify Appropriate Methods to control the Material Wastage.</p> <p><b>CO3:</b> Apply Suitable Methods for calculating the wages for labourers.</p> <p><b>CO4:</b> Prepare Cost Report.</p> <p><b>CO5:</b> Apply knowledge for preparing Reconciliation Statement.</p>	

<b>Course Code</b>	18COU09/18COC09/18COE09/18AFU09/18CRM09/18FTU09/18FSU09/ 18CBI09		
<b>Title</b>	INCOME TAX		
<b>Class</b>	II B.Com B&I	<b>Semester</b>	III
<b>Course Objectives</b>	<b>The Course aims to</b> <ul style="list-style-type: none"> <li>• Build knowledge on basic concepts of Income Tax.</li> <li>• Provide knowledge for calculating Income from salary and House property.</li> <li>• Familiarize the Tax Provisions for Business Income and Capital Gains.</li> <li>• Impart knowledge for computing Income from Other Sources and Gross Total Income.</li> <li>• Comprehend the system of Tax Administration in India.</li> </ul>		

UNIT	Content	No. of Hours
I	<b>Introduction to Income Tax</b> Income Tax Act 1961 – Definitions - Agricultural Income, Assessee, Person, Income, Gross Total Income, Assessment Year, Previous year - Capital and Revenue – Capital and Revenue Receipts, Capital and Revenue Expenses- Basis of charge – Resident - Ordinary Resident, Not Ordinarily Resident - Non Resident - Incidence of Taxation – Exempted Incomes.	12
II	<b>Salary and House Property</b> Different Heads of Income – Salaries – Allowances, Perquisites, Profit in lieu of Salary - Income from House Property – Annual Value, Determination of Annual Value in Different Situations, Deduction u/s 24.	15
III	<b>Business Income and Capital Gain</b> Profit and Gains of Business or Profession – Admissible Deductions, Deduction u/s 36, General Deductions, Expenses Expressly Disallowed - Depreciation – Capital gains – Short Term Capital Gains, Long term Capital gains - Exempted Capital gains - Tax on Capital Gains.	15
IV	<b>Income from Other Sources and Gross Total Income</b> Income from Other Sources – Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and Carry Forward Losses – Aggregation of Income – Deductions under Section 80.	15
V	<b>Tax Administration</b> Income Tax Authorities – CBDT – Powers – Assessing Officer – Powers -Provisions Relating to Search and Seizure, Procedure for Self Assessment - Best Judgment Assessment – Centralized Processing Centre.	15
<b>Distribution of Marks:</b> 60% Problem and 40% Theory		

<b>References</b>	<b>Text Book</b> 1. Gaur.V.P and Narang D.B, “Income Tax Law and Practice”, Current Edition., Kalyani Publishers, New Delhi. <b>Reference Books</b> 1. Dinkar Pagare, “Law and Practice of Income Tax”, Current Edition., Sultan Chand & Sons, New Delhi 2. Dr.Mehrotra H.C, “Income Tax Law and Accounts”, Current Edition., Sahitya Bhawan Publications, Agra.
<b>Course Outcomes</b>	<b>On Completion of the Course, Students will be able to</b> <b>CO1:</b> Apply the concepts for determining the Residential Status of an Assessee. <b>CO2:</b> Calculate Income from Salary and House property. <b>CO3:</b> Compute Income from Business and Capital Gains. <b>CO4:</b> Compute the Gross Total Income of an Assessee. <b>CO5:</b> Know the Procedures for Assessment.



Since - 1947

<b>Course Code Title</b>	<b>18COU10/18AFU10/18CRM10/18BPU10/18FTU10/18FSU10/18CBI10 COMPUTER PRACTICAL I - BUSINESS DATA PROCESSING</b>		
<b>Class</b>	<b>II B.Com B&amp;I</b>	<b>Semester</b>	<b>III</b>
<b>Course Objectives</b>	<b>The course aims to</b> <ul style="list-style-type: none"> <li>• Understand features of MS word.</li> <li>• Provide knowledge on the mathematic computation using MS Excel.</li> <li>• Expose the various utilities in MS Power point.</li> <li>• Familiarize various features in MS Excel.</li> <li>• Comprehend the SPSS for Data Analysis.</li> </ul>		

**Ex. No**

**Exercises**

**MS WORD**

- 1 Draft a Chairman Speech of a Company.  
[Format – Font – Paragraph – Bullet – Border and Shading – Page Setup – Header and Footer – Insert – Comment – Hyperlink – Bookmark – Page Break – Page Number – Tools – Auto Text.]
- 2 Preparation of Wage Sheet (With Assumed Values)  
[Table – Sorting – Text Box – Text Direction – Auto Format – Auto Sum]
- 3 Draft a Letter to the Share Holder for Annual General Meeting  
Mail Merge – Mailing Labels

**MS EXCEL**

- 4 Prepare a Flexible Budget using the following information  
The cost of an article at a capacity level of 5000 units is given under. For a valuation of 2% in capacity above and below this level the individual items vary as indicated below:

<b>Particulars</b>	<b>₹</b>	
Material Cost	25,000	100% Varying
Labour Cost	15,000	100% Varying
Power	1,250	80% Varying
Repairs And Maintenance	2,000	75% Varying
Stores	1,000	100% Varying
Inspection	500	20% Varying
Depreciation	10,000	100% Varying
Administration Overheads	5,000	25% Varying
Selling Overheads	3,000	25% Varying

Cost Per Unit Is Rs.12.55

Find The Cost of Production at Levels of 4,000 and 6,000 Units.

- 5 Prepare a Chart using Chart Wizard for the Sales of a Manufacturing Company made during 2010 – 2018.  
Create various types of Charts with examples.

**Logical Function**

- 6 Use IF Function to assign letter grade to numbers referred by the Name, Average Score for the marks scored by the Students.

<b>If Average Score is</b>	<b>Then Return</b>
Greater Than 89	A
From 80 To 89	B
From 70 To 79	C
From 60 To 69	D
Less Than 60	F

- 7 **Financial Functions**

**Future value**

Calculate future value from the following information.

Suppose you want to save money for a special project occurring a year from now. You deposit ₹1,000 into a savings account that earns 6% annual interest compounded monthly (monthly interest of 6%, 12%). How much

money will be in the account at the end of 12 months?

**Present value**

Suppose you are thinking of buying an insurance annuity that pays ₹500 at the end of every month for the next 20 years. The cost of annuity is ₹60,000 and the money paid out will earn 8%. Using the PV function determine whether this would be a good investment.

8 **Bond Valuation**

Government of India is planning to issue a deep discount (Zero Coupon) bond with the face value of ₹ 25000 at the end of 10 years. The planned yield for the investors is 12%. What would be the issue price of the deep discount bond? If the proposed issue price of the bond is ₹ 7,500 what yield would it offer to the subscribers on redemption of the bond?

9 **EMI**

a) Calculate the EMI for ₹1,00,000 home loan at an annual rate of 8 % that you must pay off in 12 months.

b) Using **Table Function**

Forecast values with what if analysis - Interest at 10%

i) Number of months 120 ii) Amount of loan ₹10,00,000

The EMI is (₹ xxxxxxxx)

Calculate the EMI at 9% 9.5% 10% 10.25%  
Number of months being 60, 120, 180, 240

10 **Scenario**

The following is the Total cost for direct wages being ₹ 10,000. Calculate the total under the following circumstances; If the direct wages is (1) ₹ 12,000 (2) ₹14,000 (3) ₹ 16,000. Prepare the Scenario Summary :

	₹
Direct Material	50,000
Direct Wages	10,000
Prime cost	<b>60,000</b>
Add: Factory Expenses- 20% of Direct wages	2,000
Factory cost	<b>62,000</b>
Add: Distribution expenses 5% of Direct wages	500
<b>Total cost</b>	<b>62,500</b>

11 **Data**

The following are the database relating to employees. Sort on the basis of department and then on the basis of the name.

<b>Name</b>	<b>Designation</b>	<b>Departments</b>	<b>Salary (₹)</b>
Akshay	Manager	Accounts	20,000
Ramya	Officer	Accounts	5,000
Deepa	Manager	Finance	20,000
Pinky	Officer	Finance	6,000
Ram	Manager	Marketing	25,000

**Auto Filter to filter the following**

1. Employees of Accounts Department
2. Designation being Manager
3. Salary >5000 or <25000.

**Advanced filter to filter**

1. Department Accounts and Finance
2. Department Accounts and Finance with salary > ₹5000 or < ₹20000

**Validation** Salary entered should be >= ₹ 5000 and <= ₹25000.

**Subtotal** Calculate the total salary of each department.

12. Use V lookup Function

Employee Id	Level
S0320	?
S0620	?
S0714	?
S0512	?
S0300	?

Employee Id	Employee Name	Monthly Sales	Level
S0121	Anu	20,000	C
S0200	Abi	10,000	A
S0320	Raju	40,000	B
S0440	Kavi	30,000	B
S0620	Kavi	25,000	B
S0714	Charu	35,000	B
S0300	Lekha	60,000	A
S0521	Latha	50,000	A
S0611	Abi	45,000	A
S0800	Ram	30,000	B

13. Use H Lookup Function

EMP NO =>	A	B	C	D	E	F	G	H	I	J
Basic Salary	5000	4750	4250	4000	3750	3500	3500	3250	3000	2750
HRA	3000	2850	2550	2400	2250	2100	2100	1950	1800	1650
Conveyance	2000	1900	1700	1600	1500	1400	1400	1300	1200	1100
<b>Total</b>	<b>10000</b>	<b>9500</b>	<b>8500</b>	<b>8000</b>	<b>7500</b>	<b>7000</b>	<b>7000</b>	<b>6500</b>	<b>6000</b>	<b>5500</b>

EMP NO=>	TOTAL SALARY
A	?
B	?
H	?
J	?
E	?

**POWER POINT**

- 14 Create a Slide Show Showing about the Activities of the Commerce Department.  
 15 Create a Slide Show Presentation for the Advertisement of a Company's Product.

**MS ACCESS**

Prepare a Table in Access for

- 16 Book (Book\_id, Title, Pub\_Name, Price)  
 Author (Book\_id, Author\_Name, Phone, Address)  
 Borrower (Card\_No, Book\_id, Issue\_Date, Due\_Date)
- 17 Make a Query to the following list and Present in the form of Report  
 Query Title of Books whose price is Greater Than 1000  
 Query Title of Books written by Sultan  
 Query Borrower Card Number of those who borrowed from 1-1-19 to 31-1-19  
 Update Price by 5%  
 Delete Books of Kalyani Publishers

## SPSS PACKAGE

### 18 a) Creating and Editing a Data file

Enter the Data in the Variable view, label the values and measure the data as Nominal, Ordinal and Ratio Scale. Export the data from Excel and save it for analysis in SPSS and calculate the frequencies.

### b) Chart

Create various charts using SPSS with imaginary values.

The following data sheet has been related to the personal factors relating to a study of the population who are at the risk of accidents.

Respondents	Age Category	Gender	Accidents	Population at Risk
1	Under 21	Female	57997	198522
2	Under 21-25	Female	57113	203200
3	Under 26-30	Female	54123	200744
4	Under 21	Male	63936	187791
5	Under 21-25	Male	64835	195714
6	Under 26-30	Male	66804	208239

Calculate the Mean, Median and Standard Deviation for the above study.

### 19 Calculate the Correlation for the following data relating to the sales of different types of firm.

Respondents	Sales (in ₹ '000)	Size of the Firm	Type of the Firm
1	65.00	Large	Computer
2	28.00	Medium	Finance
3	134.00	Large	Marketing
4	58.00	Large	Others
5	7.50	Very Small Firm	Computer
6	7.00	Very Small Firm	Others
7	9.00	Very Small Firm	Finance
8	35.50	Medium	Marketing
9	6.00	Very Small Firm	Marketing
10	248.00	Large	Finance
11	296.00	Large	Others
12	38.50	Medium	Computer
13	9.00	Very Small Firm	Computer

### 20 Calculate the Regression for the following study relating to the treatment cost of diabetics and the patients income level.

Age (years)	Glucose Level	Income Level (₹)	Treatment Cost (₹)
43	6.3	31,477	2,630
44	7.6	32,390	7,706
27	7.2	42,748	1,430
29	6.2	45,230	6,397
20	8.7	28,689	9,112
51	6.1	36,796	3,562
25	6.4	28,953	3,165
27	5.9	35,815	5,621
38	8.2	33,551	16,179
53	7.5	51,080	3,852
42	5.7	76,640	12,616
43	6.3	31,477	2,630
44	7.6	32,390	7,706
44	7.6	32,390	7,706

Course Outcomes	On completion of the course, students will be able to
	<b>CO1:</b> Draft Business letters, using features of MS Word.
	<b>CO2:</b> Compute various application of business using MS Excel for Managerial decisions.
	<b>CO3:</b> Develop Effective Business presentation using Power point.
	<b>CO4:</b> Administer DBMS effectively.
	<b>CO5:</b> Apply the SPSS packages for Data Analysis.

<b>Course Code Title</b>	<b>18COU11/18AFU11/18BPU11/18FTU11/18FSU11/18CBI11 COMPANY LAW</b>		
<b>Class</b>	<b>II B.Com B&amp;I</b>	<b>Semester</b>	<b>III</b>
<b>Course Objectives</b>	<p><b>The course aims to</b></p> <ul style="list-style-type: none"> <li>• Familiarize the procedures for Company Formation and Registration.</li> <li>• Facilitate the students to gain an understanding about the Documents to be maintained in a Company.</li> <li>• Understand the Procedure for Issue of Shares.</li> <li>• Impart knowledge about the Persons involved in the Management of the Company Affairs.</li> <li>• Build knowledge about various kinds of Meeting in a Company type of Organisation.</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Company</b> Company – Definition – Characteristics – Types – Lifting of Corporate Veil - Formation of a Company – Procedure – Certificate of Incorporation – Effects of Registration – Promoters – Pre-incorporation Contracts – Certificate of Commencement.	<b>12</b>
<b>II</b>	<b>Company Documents</b> Memorandum of Association – Clause – Articles of Association – Contents – Alteration – Doctrine of Ultra vires – Legal effect of Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management	<b>12</b>
<b>III</b>	<b>Shares and Debenture</b> Prospectus – Definition – Abridged prospectus – Statement in Lieu of Prospectus – Information Memorandum – Contents – Misstatement in Prospectus – Issue of Shares – Types – Application and Allotment of shares - Share Certificate - Share Warrant - Transfer and Transmission of Shares – Buy Back of shares – Debentures – Meaning – Types of Debenture – Procedure for Declaration of Dividends.	<b>12</b>
<b>IV</b>	<b>Company Management</b> Company Management – Directors – DIN - Types – Appointment – Qualification – Disqualification – Vacation of office – Retirement – Resignation – Removal of Director – Managing Director – Manager - Company Secretary – Appointment – Role and Responsibilities.	<b>12</b>
<b>V</b>	<b>Company Meetings and Limited Liability Partnership</b> Meetings – Kinds of meeting – Essentials of Valid Meeting – Statutory Meeting - Annual General Meeting – Extra Ordinary Meeting – Board of Directors’ Meeting - Notices – Agenda – Chairman - Quorum – Proxy – Voting – Minutes – Resolution – Comparison between Company and LLP.	<b>12</b>
<b>References</b>	<p><b>Text Book</b></p> <p>1. Kapoor N.D., “Elements of Company Law”, Sultan Chand &amp; Sons, 30<sup>th</sup> Ed New Delhi, 2015.</p> <p><b>Reference Books</b></p> <p>1. Kapoor. G.K and Sanjay Dhamija, “Company Law and Practice”, 22<sup>nd</sup> Edition, Taxman’s Publication, New Delhi, 2017.</p> <p>2. Anil Kumar, “Company Law”, 2<sup>nd</sup> Ed., Taxman’s Publication, New Delhi, 2017.</p> <p>3. Nolakha R.L. “Company Law and Practice”, Vikas Publishing House Pvt. Ltd. New Delhi, First Edition, 2015.</p> <p>4. Appannaiah H.R, Reddy. P.N and Prabhudev. V, “Company Law and Secretarial Practice”, 5<sup>th</sup> Ed., Himalaya Publishing House, Mumbai, 2015.</p>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO1:</b> Follow the Procedures to form a Company type of Organisation.</p> <p><b>CO2:</b> Understand the Documents to be prepared for Incorporating a Company.</p> <p><b>CO3:</b> Apprehend the Procedure to be followed in Issue of Share</p> <p><b>CO4:</b> Manage the Company Affairs.</p> <p><b>CO5:</b> Conduct Meetings and write Minutes.</p>	

<b>Course Code</b>	<b>18COC13/18COE13/18AFU12/18CRM12</b>		
<b>Title</b>	<b>18FSU12/18FTU12/18BPU12/18CBI12 BUSINESS ECONOMICS</b>		
<b>Class</b>	<b>II B.Com B&amp;I</b>	<b>Semester</b>	<b>III</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>Analyse the role of Economics in Business Applications.</li> <li>Understand the impact of changes in Demand due to changes in Price and Income.</li> <li>Understand and apply the Production and Supply Analysis to relevant Business conditions.</li> <li>Apply the concepts of Cost, Revenue and Output Relationship in Business.</li> <li>Create Awareness about Pricing under Different Market Structures.</li> </ul>		
<b>Unit</b>	<b>Content</b>		<b>No. of Hours</b>
I	<p><b>Introduction to Business Economics</b>  Business Economics – Meaning – Nature and Scope – Significance of Business Economics– Relationship of Business Economics and other Disciplines – Objectives of Business Firms – Profit Maximization – Welfare Goals – Decision Making in Business– Business Cycles – Characteristics – Phases – Effects of Business Cycles – Measures to Control Business Cycle – Corporate Social Responsibilities of Business.</p>		12
II	<p><b>Demand Analysis</b>  Demand - Meaning – Demand Schedule and Demand Curve – Law of Demand – Factors influencing Demand – Types of Demand – Exceptions to the Law of Demand – Elasticity of Demand – Price, Income and Cross Elasticity of Demand – Demand Forecasting – Methods of Demand Forecasting.</p>		12
III	<p><b>Production Function and Supply Analysis</b>  Production Function – Isoquants – Properties of Isoquants – Law of Variable Proportions – Returns to Scale.  Supply – Meaning – Supply Schedule – Supply Curve – Law of Supply – Determinants of Supply.</p>		12
IV	<p><b>Cost Concepts &amp; Revenue Analysis for Business</b>  Types of Cost – Fixed – Variable – Direct and Indirect– Historical – Average Cost – Marginal Cost – Relationship of Marginal Cost to Average Cost – Long- run and Short- run Average Cost Curves.  Revenue – Average Revenue – Marginal Revenue – Break - Even Analysis – Determination of Break-Even Point.</p>		12
V	<p><b>Market Structure, National Income, Inflation</b>  Meaning – Types of Market – Features and Price and Output Determination of Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition – Economic Growth and Economic Development – National Income – Definition and Concepts: Gross Domestic Product (GDP) – Gross National Product (GNP) – Net National Product (NNP) – Per Capita Income (PCI) – Disposal Personal Income (DPI) – Inflation – Meaning and Types.</p>		12
<b>References</b>	<p><b>Text Book:</b>  1. Sundharam K P M &amp; Sundharam E N, Business Economics, S. Chand Publications, New Delhi, 2010.</p> <p><b>Reference Books:</b>  1. Sankaran. S, “Business Economics”, 4th Edition., Margham Publications, Chennai, 2007.  2. Dr Ahuja.H.L, “Business Economics”, 12<sup>th</sup> Edition, S. Chand &amp; Company Pvt. Ltd., New Delhi, 2016.  3. Dr.Chaturvedi D.D, Dr.Gupta S.L, “Business Economics Theory &amp; Application”, 3<sup>rd</sup> Edition, International Book House Pvt. Ltd, New Delhi, 2011  4. Chopra P.N, “Business Economics”, 6<sup>th</sup> Edition, Kalyani Publishers, New Delhi, 2006.</p>		
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b>  <b>CO 1:</b> Identify and apply the concept of Economics in Business Decision Making.  <b>CO 2:</b> Forecast the Market Demand for the Product.  <b>CO 3:</b> Analyse the changes in output due to changes in Factors of Production.  <b>CO 4:</b> Estimate the Break-Even Point in Business.  <b>CO 5:</b> Determine the Equilibrium Point under Different Market Structures.</p>		

<b>Course Code</b>	18COU13/18COC14/18COE14/18AFU13/18CRM13/18BPU13/18FTU13 18FSU13/18CBI13		
<b>Title</b>	CORPORATE ACCOUNTING – I		
<b>Class</b>	<b>II B.Com B&amp;I</b>	<b>Semester</b>	<b>IV</b>
<b>Course Objectives</b>	<p><b>The course aims to</b></p> <ul style="list-style-type: none"> <li>• Understand the Accounting entries relating to Issue of shares and debentures of Companies.</li> <li>• Gain an understanding of the procedure for Redemption of shares and debentures.</li> <li>• Provide knowledge in preparation of the Final Accounts of the Company.</li> <li>• Impart knowledge on valuing shares and goodwill of the company and identify the steps in Liquidation of Companies.</li> <li>• Familiarize the Accounting procedures for Electricity Companies.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<b>Issue of Shares</b> Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount - Over Subscription - Pro-rata Allotment - Forfeiture and Reissue of Shares - Underwriting of Shares.		<b>15</b>
<b>II</b>	<b>Redemption of Shares, Issue and redemption of debentures</b> Redemption of Preference Shares – Bonus issue – Rights issue – Debentures – Introduction - Issue of Debentures – Own Debentures - Redemption of Debentures - Par and Premium - Sources of Redemption – Sinking Fund Method and Insurance Policy Method - Capital Redemption Reserve.		<b>15</b>
<b>III</b>	<b>Final Accounts of Companies</b> Company Final Accounts – Profit & Loss Account – Balance Sheet - Calculation of Managerial Remuneration - Profit Prior to Incorporation.		<b>15</b>
<b>IV</b>	<b>Valuation of Goodwill &amp; Shares and Liquidation of Companies</b> Goodwill – Factors affecting goodwill – Need for Goodwill valuation - Valuation of Goodwill – Average Profit Method - Super Profit Method – Capitalization Method. Valuation of Shares - Net Asset Method – Yield Method – Fair Value Method - Liquidation of Companies – Statement of Affairs - Liquidator's Final Statement of Account.		<b>15</b>
<b>V</b>	<b>Double Accounts System</b> Double Accounts System – Accounts of Electric Companies – Revenue, Net Revenue of Accounts - Receipts and Expenditure of Capital Accounts - General Balance Sheet - Replacement of an Asset - Accounting for Human Resources (Theory Only)		<b>12</b>
<b>Distribution of Marks:80% Problems and 20% Theory</b>			
<b>References</b>	<p><b>Text Book</b></p> <ol style="list-style-type: none"> <li>1. S.P .Jain &amp; K.L. Narang, “Advanced Accountancy”, 21<sup>st</sup> Ed., Kalyani Publications, New Delhi, 2017.</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Gupta. R.L and Radhaswamy. M, “Corporate Accounting”, 1<sup>st</sup> Ed., Sultan Chand &amp; Sons, New Delhi, 2013.</li> <li>2. Reddy. T.S. and Murthy. S, “Corporate Accounting”, 6<sup>th</sup> Ed., Margham Publications, Chennai, 2015.</li> <li>3. Maheshwar. S.N. and Suneel K. Maheswari, “Corporate Accounting”, 5<sup>th</sup> Ed., Vikas Publications, New Delhi, 2009.</li> <li>4. Goyal. V.K, “Corporate Accounting”, 1<sup>st</sup> Ed., Excel Book, New Delhi, 2008.</li> </ol>		
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO1:</b> Recall the Accounting entries for Issue of Shares and Debentures in a Company.</p> <p><b>CO2:</b> Follow the Accounting Procedure for Redeeming Shares and Debentures.</p> <p><b>CO3:</b> Prepare Final Accounts as per the Provisions of the Companies Act.</p> <p><b>CO4:</b> Value the Shares and Goodwill of the Company and prepare Accounts in the Process of Liquidation.</p> <p><b>CO5:</b> Apply the knowledge of Accounting with respect to Electricity Companies.</p>		

<b>Course Code</b>	<b>18CBI14</b>		
<b>Title</b>	<b>BANKING AND INSURANCE LAWS</b>		
<b>Class</b>	<b>II B.Com B&amp;I</b>	<b>Semester</b>	<b>IV</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Explain the Regulations of Bank under Act.</li> <li>• Elaborate the importance of RBI and its role in Banking.</li> <li>• Develop an insight to the students about Banking Legislations in India.</li> <li>• Discuss the Insurance Regulations in India.</li> </ul> <p>Extend the role of IRDA in formation procedures.</p>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Banking Regulation Act, 1949</b> Banking Regulation Act 1949 – Capital Requirement - Management – Liquidity Norms – Licensing of Banking - New Licensing Policies – Loans and Advances – Capital Adequacy Norms – Acquisition of Business – Winding up and Amalgamation of Banking Company – Applications of the Act to Co-operative Banks - Banking Laws (Amendment) Act, 2012.	<b>12</b>
<b>II</b>	<b>Reserve Bank of India</b> Introduction – Constitution - Functions of RBI – RBI and Industrial Finance - RBI and Agricultural Credit – New Bill Market Scheme, 1970 – Non Banking Financial Companies (NBFC) – Privatization of Banks – Financial Inclusions – Basic Savings Bank Deposit Account – Pradhan Mantri Jan Dhan Yojana (PMJDY) - CIBIL Score.	<b>12</b>
<b>III</b>	<b>Banking Legislations in India</b> Banking Ombudsman Scheme, 2006 - Lender’s Liability Act - Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Rules, 2011 – The Black Money and Imposition of Tax Act, 2015 – Insolvency and Bankruptcy Code, 2016 – Financial Resolution and Deposit Insurance (FRDI) Bill, 2017.	<b>12</b>
<b>IV</b>	<b>Insurance Legislations in India</b> Introduction - Insurance Act, 1938 - Features – The Life Insurance Corporation Act, 1956 – Features – Marine Insurance Act, 1963 - General Insurance Act, 1972 – Consumer Protection Act, 1986.	<b>12</b>
<b>V</b>	<b>Insurance Regulatory and Development Authority</b> Insurance Regulatory and Development Authority Act, 1999 – Constitution – Objectives – Duties and Powers of IRDA – Procedure for Formation and Registration - Powers of Central Government in IRDA Functions.	<b>12</b>
<b>References</b>	<p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>1. Mittal A and Gupta S L., “Principles of Insurance and Risk Management”, 3<sup>rd</sup> Ed., Sultan Chand &amp; Sons., New Delhi, 2013.</li> <li>2. Gordon. E. and Natarajan. K., “Banking theory, Law and Practice”, 26<sup>th</sup> Ed., Himalaya Publishing House, Bangalore, 2017.</li> <li>3. Gupta.P.K., “Insurance and risk management”, 2<sup>nd</sup> Ed., Himalaya Publishing House, Bangalore, 2018.</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Murthy.A. “Principles and Practice of Insurance”, 1<sup>st</sup> Ed., Margham Publications, Chennai, 2012.</li> <li>2. Tannan. M L., Datta C R. and Kataria S K., “Banking Law and Practice”, 23<sup>rd</sup> Ed., Wadhwa &amp; Company, Nagpur, 2010.</li> <li>3. Varshne. G., “Insurance Laws”, 1<sup>st</sup> Ed., Lexis Nexis, Haryana, 2016.</li> <li>4. Mishra. M N. and Mishra. S B., “Insurance Principles and Practice”, 5<sup>th</sup> Ed., Sultan Chand &amp; Sons, New Delhi, 2014.</li> </ol>	

<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Build specialized knowledge on Acquisition, Amalgamation of Banking Companies under Banking Regulation Act. <b>CO2:</b> Explain the role of RBI and Financial Inclusion in Banking. <b>CO3:</b> Discuss the objectives of Ombudsman Scheme, SARFAESI and FRDI Bill. <b>CO4:</b> Summarize the Evolution and Insurance Regulations in India. <b>CO5:</b> Examine the powers of IRDA in regulating Insurance Companies.
------------------------	---



Since - 1947

<b>Course Code Title</b>	<b>18CBI15 BANK MANAGEMENT</b>		
<b>Class</b>	<b>II B.COM B&amp;I</b>	<b>Semester</b>	<b>IV</b>
<b>Course Objectives</b>	<b>The Course aims to</b> <ul style="list-style-type: none"> <li>• Explain the concepts Commercial Banking System.</li> <li>• Describe the nature of Banking Business</li> <li>• List out the Customer Service in Banking Business.</li> <li>• State the Objectives and Types of Inspection and Audit in Banks</li> <li>• Discuss the role of Human Resource Management</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<b>Commercial Banking System</b> Introduction – Commercial Banking System – Classification of Branches – Opening, Shifting and Conversion of Branches – Core Banking Solution – Universal Banking – Bank Management– Introduction- Organization Structure of Banks.		<b>12</b>
<b>II</b>	<b>Ancillary Business</b> Introduction – Remittance Facilities – Benefits of Remittance Facilities – Safe Custody – Safe Deposit Lockers – Portfolio Management Services – Bancassurance – Merchant Banking – Collection of Instruments – Cash Management – Drop Box Facility-Letter of Credit.		<b>12</b>
<b>III</b>	<b>Customer Service</b> Introduction – Definition- Delighted Satisfied and Dissatisfied Customer Compliance – International Standard Organization (ISO) Certification and Customer Service - Committee for Improvement in Customer Services.		<b>12</b>
<b>IV</b>	<b>Audit and Inspection</b> Introduction – Internal Control Mechanism in Banks – Objectives – Auditing – Types of Inspections and Audit in Banks – Inspection by RBI – Prevention of Frauds – Introduction – Frauds in Banks – RBI on Prevention of Frauds – Offences by Bank Employees – Cyber Crime.		<b>12</b>
<b>V</b>	<b>Human Resource Management</b> Human Resource Management – Role- Human Resource Management Mechanism – Human Resource Management in Banks- Training – Purpose, Importance of Training – Imparting Training in Banks – Performance Appraisal – Objectives – Types of Appraisal - Procedures – Performance Appraisal in Banks – Promotion- Promotion Policy in Banks – Impact of Promotion – Transfer.		<b>12</b>
<b>References</b>	<b>Text Book</b> 1. Khanna P.K.,” Management of Banks”, 1 <sup>st</sup> Ed., Himalaya Publishing House, New Delhi, 2012. <b>Reference Books</b> 1. S.Arunajatesan and S. Radhakrishnan., “Bank Management”, 1 <sup>st</sup> Ed., Margham Publications, Chennai, 2013. 2. Peter S. Rose and Sylvia C. Hudgins., “Bank Management and Finance Services” 1 <sup>st</sup> Ed., Mcgrawhill Education India, Bangalore, 2015. 3. “General Bank Management”, Indian Institute of Banking & Finance, 1 <sup>st</sup> Ed., Macmillan Publishers India Private Limited, New Delhi, 2010. 4. Suresh Padmalatha and Paul Justin., “Management of Banking and Financial Services”, 4 <sup>th</sup> Edition, Pearson India Education Services Pvt.Ltd., Chennai, 2017.		
<b>Course Outcomes</b>	<b>On completion of the course, students should be able to</b> <b>CO1:</b> Classify the Branches and procedure to Opening, Shifting and Conversion of Branches. <b>CO2:</b> Identify the facilities provided by Banks. <b>CO3:</b> State the importance of Customer Service in Banks <b>CO4:</b> Recognize the Internal Control Mechanisms in Banks and Prevention of Frauds. <b>CO5:</b> Analyze the HRM mechanism in Banks and Performance Appraisal Procedures.		

<b>Course Code</b>	<b>18CBI16</b>		
<b>Title</b>	<b>LIFE INSURANCE</b>		
<b>Class</b>	<b>II B.Com B&amp;I</b>	<b>Semester</b>	<b>IV</b>
<b>Course Objectives</b>	<b>The Course aims to</b> <ul style="list-style-type: none"> <li>• Explain the concepts of Life Insurance, its origin and growth in India.</li> <li>• Build Knowledge about Life Insurance Contracts and Policy provisions.</li> <li>• Expose the students to various Life Insurance Products.</li> <li>• Impart Knowledge about Life Insurance Underwriting and Rating.</li> <li>• Demonstrate about settlement of Life Insurance Claims.</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Life Insurance</b> Life Insurance – Introduction – Meaning and Definition – Features – Nature – Benefits — Life Insurance Corporation of India (LIC ) – Organization Structure – Privatization of Life Insurance in India – Insurance and Economic Development – Life Insurance Demand and Outlook.	<b>13</b>
<b>II</b>	<b>Life Insurance Contracts and Policy provisions</b> Basic Components of Life Insurance Contract – Procedure for Issuing Life Insurance Policy – Contractual Provisions of Life Insurance – Alterations – Issue of Duplicate Policy – Nomination – Assignment – Lapse and Revivals – Policy Loan – Foreclosure.	<b>13</b>
<b>III</b>	<b>Life Insurance Products</b> Approaches to Valuation – Types of Policies – Term Life Policies – Whole Life Insurance Policies - Endowment Insurance Policies – Annuities – Policies based on other Classification – Group Insurance.	<b>12</b>
<b>IV</b>	<b>Life Insurance Underwriting and Rating</b> Underwriting in Life Insurance - Methods of Risk Classification - Factors affecting the Pricing of Life Insurance Products – Treatment of Sub-Standard Life Insurance Risk - Calculation of Premium and Surrender Value - Documents Required.	<b>12</b>
<b>V</b>	<b>Life Insurance Claim Management</b> Types of Claims – Additional Benefits – Claims Procedure – Claim Amount – Claim Concession - Presumption of Death – Maintenance of Books - Valuation, Surplus and Distribution.	<b>10</b>
<b>References</b>	<b>Text Book</b> 1. Gupta P.K., Insurance and Risk Management”, 2 <sup>nd</sup> Ed., Himalaya Publishing House, Mumbai, 2018. <b>Reference Books</b> 1. Murthy.A., “Insurance Principles and Practice”, 1 <sup>st</sup> Ed., Margham Publications, Chennai, 2017. 2. Kaninika Mishra., “Fundamentals of Life Insurance Theories and Applications”, 2 <sup>nd</sup> Ed., PHI Learning Private Limited, New Delhi, 2016. 3. Shashidharan K. Kutty., “Managing Life Insurance”, 1 <sup>st</sup> Ed., PHI Learning Pvt. Ltd., New Delhi, 2008. 4. G Krishnaswamy., “A Textbook on Principles & Practice of Life Insurance”, 1st Ed., Anurag Jain for Excel Books, New Delhi, 2009.	
<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Prioritize the feature of Life Insurance and LIC’s organizational Structure. <b>CO2:</b> Describe the procedure for Issue, Alteration and Foreclosure of Policy. <b>CO3:</b> Recall the Valuation Approaches and Types of Life Insurance Policies. <b>CO4:</b> Summarize the factors affecting the Pricing of Life Insurance Products and Calculation of Premium and Surrender Value. <b>CO5:</b> Explain the Procedure, Settlement and Types of Life Insurance Claims.	

<b>Course Code</b>			
<b>Title</b>	<b>18COU17/18COC19/18COE19/18AFU17/18CRM17/18BPU17/18FTU17 18FSU17/18CBI17 PRACTICE WORKSHOP – II</b>		
<b>Class</b>	<b>II B.Com B&amp;I</b>	<b>Semester</b>	<b>III &amp; IV</b>
<b>Course Objectives</b>	<b>The course aims to</b> <ul style="list-style-type: none"> <li>• Provide practical knowledge to prepare Purchase Requisition, Tender Form and Comparative Statement of Quotations for a Company.</li> <li>• Build knowledge on the filing of documents related to Import and Export Trade.</li> <li>• Familiarize the procedure for opening the Demat Account.</li> <li>• Expose the students the procedure for filing the Insurance Forms related to Life and General Insurance.</li> <li>• Develop knowledge on the ways of Online Purchasing and Online Money Transferring System.</li> </ul>		

Exercises have been developed on the practical aspects of Business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the Fourth semester and marks are awarded. (CA : 40 Marks, CE : 60 Marks)

<b>Course Outcomes</b>	<b>On completion of the course, students should be able to</b> <b>CO1:</b> Prepare the Purchase Requisition, Tender Form and Comparative Statement of Quotations for a Company. <b>CO2:</b> Apply knowledge on documents to be filed related to Exports and Imports. <b>CO3:</b> Apply the procedure for opening the Demat Trading Account. <b>CO4:</b> Apply the filing procedures for Filing the Life and General Insurance Forms. <b>CO5:</b> Identify and apply the ways of Online Purchasing and Online Money Transferring System.
------------------------	--



Since - 1947

<b>Course Code Title</b>	<b>18COU18/18COC20/18FSU18/18CBI18 FUNDAMENTALS OF E-COMMERCE AND M-COMMERCE</b>		
<b>Class</b>	<b>II B.Com B&amp;I</b>	<b>Semester</b>	<b>IV</b>
<b>Course Objectives</b>	<b>The course aims to</b> <ul style="list-style-type: none"> <li>• Impart the basic knowledge on e-Commerce</li> <li>• Familiarize on Network Security System</li> <li>• Understand the Application of Electronic Data Interchange</li> <li>• Expose the significance of Mobile Commerce</li> <li>• Impart knowledge on the emerging technology in e-Commerce</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction</b> Electronic Commerce – Definition - Forces Fueling e-Commerce – e-Commerce Frame Work - Anatomy of e-Commerce Application - Types of e-Commerce - Inter-Organization, Intra-Organizational and Consumer to Consumer e-Commerce.	<b>12</b>
<b>II</b>	<b>Network Security</b> Network Security – Client-Server Network Security- Firewall and its Types -Transaction Security – Data and Message Security – Challenge Response System - Encryption and its types	<b>12</b>
<b>III</b>	<b>Electronic Data Interchange</b> Electronic Data Interchange - EDI Application in Business - Internet - Internet Service Provider (ISP) – Internet Topology (Concepts Only) - Interactive Marketing Process on the Internet.	<b>12</b>
<b>IV</b>	<b>Mobile Commerce</b> Mobile Commerce – Introduction – Objectives – Factors for successfulness of m-Commerce - Limitations – Mobile Banking - Managerial issues – Trust issues.	<b>12</b>
<b>V</b>	<b>Mobile Computing</b> Mobile Computing – Functions - Emerging Technologies - Blue Tooth - Radio Frequency Identification (RFID) - Wireless Broadband (WIMAX) - SMS – Security Issues in Mobile computing.	<b>12</b>

<b>References</b>	<b>Text Book</b> 1. Ravi Kalakota and Whinston V.B, “Electronic Commerce, A Manager’s Guide”, Pearson Education, 2 <sup>nd</sup> edition, 2002, New Delhi. <b>(Unit I to Unit III)</b> 2. Asolee K. Talwederk and Rooper R Yavagal, “Mobile computing”, Tata McGraw Hill Publishing Company Limited, New Delhi. <b>(Unit IV &amp; Unit V)</b> <b>Reference Books</b> 1. Elias. M, “Electronic Commerce”, Prentice Hall of India Pvt. Ltd, 3 <sup>rd</sup> edition 2006, New Delhi.
<b>Course Outcomes</b>	<b>On completion of the course, students should be able to</b> <b>CO1:</b> Identify the e-Commerce Applications. <b>CO2:</b> Evaluate the Network Security System. <b>CO3:</b> Apply the interactive Marketing Process through Internet. <b>CO4:</b> Operate in the platform of Mobile Commerce. <b>CO5:</b> Utilize the e-Technology Services.

<b>Course Code</b>	<b>18COU19/18COC21/18COE21/18AFU19/18CRM19/18BPU19/18FTU19 18FSU19/18CBI19</b>		
<b>Title</b>	<b>CORPORATE ACCOUNTING – II</b>		
<b>Class</b>	<b>III B.Com B&amp;I</b>	<b>Semester</b>	<b>V</b>
<b>Course Objectives</b>	<b>The course aims to</b> <ul style="list-style-type: none"> <li>• Acquire the basic knowledge on Amalgamation and Absorption of a Company.</li> <li>• Impart Accounting knowledge on Reconstruction of Companies.</li> <li>• Familiarize Banking Company Accounts.</li> <li>• Expose the Insurance Company Accounts.</li> <li>• Understand the Accounting Procedure for Holding and Subsidiary Companies.</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Amalgamation and Absorption</b> Amalgamation and Absorption – Meaning – Accounting Treatment – Purchase Consideration – Methods of Calculating Purchase Consideration – Accounting Entries.	<b>15</b>
<b>II</b>	<b>Reconstructions of Companies</b> Reconstruction – External and Internal – Accounting Treatment.	<b>14</b>
<b>III</b>	<b>Accounts of Banking Companies</b> Bank Accounts (New Format) – Profit & Loss Account – Balance Sheet.	<b>14</b>
<b>IV</b>	<b>Accounts of Insurance Companies</b> Accounts of Insurance Companies – Life Insurance Company Accounts - Revenue Account and Balance Sheet – Valuation Balance Sheet – Accounts of Fire and Marine Insurance.	<b>14</b>
<b>V</b>	<b>Accounts of Holding Companies</b> Accounts of Holding Company – Minority Interest - Cost of Control/ Goodwill or Capital Reserve - Capital Profit, Revenue Profit (Excluding Chain Holding) - Consolidated Balance Sheet.	<b>15</b>

**Distribution of Marks:**80% Problems and 20% Theory

<b>References</b>	<b>Text Book</b> 1. S.P .Jain & K.L. Narang, “Advanced Accountancy”, 2 <sup>nd</sup> Ed., Kalyani Publications, New Delhi, 2016. <b>Reference Books</b> 1. Gupta. R.L and Radhaswamy. M, “Corporate Accounting”, 1 <sup>st</sup> Ed., Sultan Chand & Sons, New Delhi, 2013. 2. Reddy. T.S. and Murthy. S, “Corporate Accounting”, 6 <sup>th</sup> Ed., Margham Publications, Chennai, 2015. 3. Maheshwar. S.N. and Suneel K. Maheswari, “Corporate Accounting”, 5 <sup>th</sup> Ed., Vikas Publications, New Delhi, 2009. 4. Goyal. V.K, “Corporate Accounting”, 1 <sup>st</sup> Ed., Excel Book, New Delhi, 2008.
-------------------	--

<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Recall the Accounting entries for Amalgamation and Absorption of Companies. <b>CO2:</b> Make entries in the Books of Account at the time of Reconstruction of a Company. <b>CO3:</b> Prepare Final Accounts for Banking Companies. <b>CO4:</b> Prepare Insurance Company Accounts. <b>CO5:</b> Prepare Accounts for Holding and Subsidiary Companies.
------------------------	---

<b>Course Code Title</b>	<b>18COU20/18COC22/18CRM11/18FTU20/18FSU20/18CBI20 BUSINESS COMMUNICATION</b>		
<b>Class</b>	<b>III B.Com B&amp;I</b>	<b>Semester</b>	<b>V</b>
<b>Course Objectives</b>	<b>The Course aims to</b> <ul style="list-style-type: none"> <li>• Understand the Principles of Effective Business Communication.</li> <li>• Comprehend the essentials of Effective Business Letters.</li> <li>• Build necessary skills to Communicate within the Organisation.</li> <li>• Familiarize the elements of External Communication.</li> <li>• Understand the various Channels of Communication.</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction</b> Communication – Meaning – Objectives – Process – Importance - Types – Barriers to Communication – Characteristics of Good Communication System.	<b>12</b>
<b>II</b>	<b>Oral and Written Communication</b> Verbal Communication – Forms – Group Discussion, Interview Methods, Public Speaking - Non-Verbal, Written Communication – Business Letter - Needs and Functions of a Business Letter – Effectiveness and Lay-out of a Business Letter.	<b>12</b>
<b>III</b>	<b>Internal Communication</b> Office Orders – Memo – Proposal – Solicited, Unsolicited – Report Writing – Importance – Types of Report – Circulars – Agenda – Resolution – Minutes.	<b>12</b>
<b>IV</b>	<b>External Communication</b> Enquiries – Offers – Quotation – Complaints and Adjustments - Circular Letter – Sales Letter – Bank and Insurance Correspondence.	<b>12</b>
<b>V</b>	<b>Channels of Communication</b> Tele and Video Conferencing – Placing Telephone Calls - Telephone Etiquette – Mobile Phone – FAX - Voice Mail - e-mail – Advantages – Communicating with the e-mail Messages – Essential Elements in Writing Messages.	<b>12</b>
<b>References</b>	<b>Text Book</b> 1. Rajendra Pal and Korlahalli J.S, “Essentials of Communication”, 13 <sup>th</sup> Revised Ed., Sultan Chand and Sons, New Delhi, 2017. <b>Reference Books</b> 1. Raymond V. Lesikar , “Basic Business Communication”, 13 <sup>th</sup> Ed., Tata McGraw Hill Public Company Ltd, New Delhi, 2017. 2. Lesikar RV, “Basic Business Communication”, Tata Mc Graw Hill Publishing Company, New Delhi, 2016. 3. Dinkar Pagare, “Principles of Management”, 6 <sup>th</sup> Ed., Sultan Chand & Sons, New Delhi, 2018.	
<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Apply the Principles of Communication in Business Correspondence. <b>CO2:</b> Draft Business Letters and understanding the Structure of Letter Writing. <b>CO3:</b> Apply the various Methods of Internal Communication. <b>CO4:</b> Use the various skills in External Communication. <b>CO5:</b> Effectively use the various Channels of Communication.	

<b>Course Code</b>	<b>18CB121A</b>		
<b>Title</b>	<b>Discipline Specific Elective – I - E-BANKING TECHNOLOGY</b>		
<b>Class</b>	<b>III. B.COM B&amp;I</b>	<b>Semester</b>	<b>V</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Classify the Networking and Information Technology in Banking.</li> <li>• Build knowledge on Electronic Payment Systems.</li> <li>• Demonstrate the importance of e-cash.</li> <li>• Show the operations of Electronic Clearing Services</li> <li>• Analyze the strategies of e banking and Disaster Management.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<p><b>Networking of Computers</b>            Networks - Types – LAN – WAN – Internet and Intranet – E-Mail –E-Banking - Core Banking - Electronic Products - Electronic Payment System - Online Banking - Electronic Fund Transfer System: RTGS, NEFT &amp; SWIFT - Information Technology - Recent Trends in Banking Technology.</p>		<b>15</b>
<b>II</b>	<p><b>Electronic Payment Systems</b>            Automatic Teller Machine - Merits and Demerits – Installation and Security Aspects of ATM, Types of ATM, Immediate Payment System(IMPS), MICR Instrument – Precautions in Handling MICR Instrument – Benefits and Limitations.</p>		<b>14</b>
<b>III</b>	<p><b>Electronic Cash</b>            Features – Benefits of E-Cash – Limitations of Electronic Data Interchange – Electronic Fund Transfer Credit Card – Debit Card – Payment through Bank Network – Payment by Smart Card - Electronic Pass Book – Home Banking.</p>		<b>14</b>
<b>IV</b>	<p><b>International Payment Services</b>            SWIFT – Types and Message in SWIFT (Society for Worldwide Interbank Financial Telecommunication) – Electronic Clearing Services (ECS) Debit and Credit - Message Format in SWIFT – Bank Information Code – Message Flow in SWIFT System – Advantages and Structure of SWIFT- NOSTRO-VOSTRO.</p>		<b>14</b>
<b>V</b>	<p><b>E-Banking Strategies</b>            Services Offered through e-banking – Strengths of E-banking – Weakness of E-banking – Opportunities – Threats of E-banking. Computer Audit - Information System Audit - Information System Security and Disaster Management.</p>		<b>15</b>
<b>References</b>	<p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>1. Abirami Devi. K and Alagammai .M.,“E-Commerce”, 1<sup>st</sup>Ed., Margham Publications, Chennai, 2016.</li> <li>2. Rizwan Ahmed.P., “E-Business &amp; E-Commerce”,1<sup>st</sup>Ed., Margham Publications, Chennai, 2016.</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Ravi Kalkota and Andrew Whinston.B., “Electronic Commerce A Manager’s Guide”, 1<sup>st</sup> Ed., Pearson Education, 2006.</li> <li>2. Devi K.A and Alagammai.M., “E-Commerce”, 1<sup>st</sup> Ed., Margham Publications, Chennai, 2017.</li> <li>3. Rimpi Jatana, R. K. Uppal., “E-Banking in India: Challenges and Opportunities”, 1<sup>st</sup> Ed., New Century Publications, New Delhi, 2007.</li> <li>4. S.S. Kaptan., “Indian Banking in Electronic Era”, 1<sup>st</sup> Ed., Sarup &amp; Sons, New Delhi, 2003.</li> </ol>		
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to</b></p> <p><b>CO1:</b> Relate the importance of Networking and global developments in Banking Technology.  <b>CO2:</b> Analyze the merits and demerits of Automatic Teller Machine.  <b>CO3:</b> Select and make use of appropriate Electronic Fund Transfer  <b>CO4:</b> Explain the types and message format of SWIFT.  <b>CO5:</b> Summarize the strategies of E-banking and Information System Security.</p>		

<b>Course Code Title</b>	<b>18CBI21B</b>		
	<b>Discipline Specific Elective – I - DEVELOPMENT BANKING</b>		
<b>Class</b>	<b>III. B.COM B&amp;I</b>	<b>Semester</b>	<b>V</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Understand the concepts of Rural Credit</li> <li>• Show the importance of Rural Financial Institution in Rural Development.</li> <li>• Explain about Regional Rural Banks and its Performance.</li> <li>• Discuss about to Co-operative Credit Societies and its functions.</li> <li>• List out the other Financial Institutions under Development Banking.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<p><b>Introduction and Need of Rural Credit</b> Introduction - Characteristics of Rural Society – Sources of Rural Credit – Institutional and Non- Institutional Credit – Rural Indebtedness – Rural Poverty – Infrastructure. Structure and Characteristics of Indian Agriculture – Role of Agriculture in Economic Development– Government Policies and Programs for Rural Development.</p>		<b>14</b>
<b>II</b>	<p><b>Finance in Rural Development</b> Introduction –Rural Financial Institutions (RFI) – Functions and Policies of RBI in Rural Banking - National Bank for Agricultural and Rural Development (NABARD) - Introduction – Organizational setup of NABARD – Functions – Development Role of Rural Financial Institutions – Recent Development initiatives of NABARD - Block Level Bankers Committee (BLBC) – District Consultative Committee (DCC) - State Level Bankers Committee (SLBC).</p>		<b>14</b>
<b>III</b>	<p><b>Regional Rural Banks</b> Introduction – Formation of RRBs - Performance of RRBs – Re-Structuring Strategies – Financial Performance – Commercial Banks and Rural Banking - Historical Perspective – Agricultural Credit – Deposits/Credit Accounts - No-Frills Accounts - KISAN Credit Cards – Role of Technology in Rural Banking .</p>		<b>15</b>
<b>IV</b>	<p><b>Co-operative Credit Societies</b> Introduction – Co-operative Credit Societies and Banks – Organizational Structure – Short Term Co-operative Credit Structure - Operations – Long Term Co-operative Credit Structure – Problems and Prospects– Financial and Inclusive Growth for Rural Development Banking - Financial Inclusion – Business Facilitators and Business Correspondents in Rural Financing.</p>		<b>15</b>
<b>V</b>	<p><b>Financial Institutions</b> Introduction – Lead Bank Scheme – Lead Bank Committees – Functions of Lead Banks – Service Area Approach (SAA) – Small Industries Development Bank of India (SIDBI) – Objectives – Management and Functions of SIDBI – National Housing Bank (NHB) – Objectives – Management and Business Activities of NHB.</p>		<b>14</b>
<b>References</b>	<p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>2. Rural Banking “Indian Institute of Banking &amp; Finance”, 2<sup>nd</sup> Ed., Macmillan Publishers India Private Limited, New Delhi, 2018.</li> <li>3. General Bank Management “Indian Institute of Banking &amp; Finance” Macmillan Publishers India Private Limited, New Delhi, 2010.</li> <li>4. Khanna P.K., “Management of Banks”, 1<sup>st</sup> Ed.,” Himalaya Publishing House, New Delhi, 2012.</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Dingra I C., “Rural Banking in India”, 1<sup>st</sup> Ed., Sultan Chand &amp; Co. Limited, New Delhi, 1994.</li> <li>2. Dr.B.S.Mathur., “Co-operation in India”, 1<sup>st</sup> Ed., Sahitya Bhawan, Agra, 2015.</li> <li>3. N. T. Somashekar., “Banking”, 1<sup>st</sup> Ed., New Age Publishers, Bangalore, 2009.</li> <li>4. S.Natrarajan., “Indian Banking”, 1<sup>st</sup> Ed., S.Chand &amp; Company Ltd., New Delhi, 2007.</li> </ol>		
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to</b></p> <p><b>CO1:</b> Relate source of Rural Credit and Rural indebtedness.</p> <p><b>CO2:</b> Identify the role, functions and initiative of NABARD in Rural Development.</p> <p><b>CO3:</b> Examine the performance Regional Rural Banks and latest technology.</p> <p><b>CO4:</b> Outline of organizational structure and Functions of Co-operative Credit Societies.</p> <p><b>CO5:</b> Summarize about Lead banks, SIDBI and NHB.</p>		

<b>Course Code</b>	18CBI22		
<b>Title</b>	SERVICE MARKETING IN BANKING AND INSURANCE		
<b>Class</b>	III B.Com B&I	<b>Semester</b>	V
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Elaborate the concepts of Marketing, Services and Service Marketing.</li> <li>• Build Knowledge on the elements of Marketing Mix in Service Marketing.</li> <li>• Identify the Financial Services and its Marketing concepts.</li> <li>• Impart knowledge on the concepts of Bank Marketing in Indian Perspective.</li> <li>• Familiarize the concepts of Insurance Marketing.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<p><b>Introduction to Marketing and Services</b>  Introduction to Marketing – Evolution – Introduction to Services – Concept – Goods and Services – Features of Marketing, Services – Service Marketing – Concepts – Significance of Service Marketing – Market Segmentation and Positioning - Cross Selling and Up-selling.</p>		<b>15</b>
<b>II</b>	<p><b>Marketing Mix in Service Marketing</b>  Introduction – Marketing Mix – Concepts – Product Mix – Promotional Mix – Price mix – Place mix – Process - People – Physical Evidence.</p>		<b>14</b>
<b>III</b>	<p><b>Marketing of Financial Services</b>  Introduction – Financial Services – Concepts – Marketing of Financial Services – Features of Banking, Insurance – Mutual Funds – Types of Mutual Funds – Mutual Fund Marketing – Market Segmentation of Mutual Funds - Portfolio Management Services— Factoring Services – Types – Factoring Services Marketing.</p>		<b>14</b>
<b>IV</b>	<p><b>Bank Marketing</b>  Introduction – Bank Marketing – Concepts – Indian perspective – Application of Marketing Principles in Bank – Users of Banking Services –Factors influencing the Behavioral Profile of Users- Market Segmentation of Bank Marketing– Importance – Criteria – Marketing Mix for Banking Services.</p>		<b>15</b>
<b>V</b>	<p><b>Insurance Marketing</b>  Introduction – Insurance Marketing – Concept – Indian perspective – Users of Insurance Services – Market Segmentation in the Insurance Organization – Significance – Marketing Mix for Insurance Services.</p>		<b>14</b>
<b>References</b>	<p><b>Text Book</b>  Jha S.M., “Service Marketing”, 7<sup>th</sup> Ed., Himalaya Publishing House, Mumbai, 2014.</p> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Vasanti Venugopal and Raghu V.N., “Service Marketing”, 1<sup>st</sup> Ed., Himalaya Publishing House, Mumbai, 2018.</li> <li>2. Gupta S.L., “Marketing of Services”, International Book House, 1<sup>st</sup> Ed., Mumbai, 2012.</li> <li>3. Rajan Saxena., “Marketing Management”, 3rd Ed., Tata Mcgraw-Hill Publication Company Ltd., New Delhi, 2008.</li> <li>4. Govind Apte., “Services Marketing”, 2nd edition., Oxford University Press, New Delhi, 2012.</li> </ol>		
<b>Course Outcomes</b>	<p><b>On Completion of the course, students will be able to</b></p> <p><b>CO1:</b> Differentiate goods and services and state features and significance of Service Marketing.</p> <p><b>CO2:</b> Categorize the 7 P’s of Marketing mix in Services Marketing.</p> <p><b>CO3:</b> Analyze Marketing of various Financial Services.</p> <p><b>CO4:</b> Comprehend the application of Marketing Principles in Bank Marketing and identify Market Segmentation in Bank Marketing.</p> <p><b>CO5:</b> Recall the Market Segmentation and Marketing Mix of Insurance Marketing.</p>		

<b>Course Code Title</b>	<b>18COU23/18AFU23/18CRM23/18BPU23/18FTU23/18FSU23/18CBI23 COMPUTER PRACTICAL - II - COMPUTERIZED ACCOUNTING (TALLY)</b>		
<b>Class</b>	<b>III B.Com B&amp;I</b>	<b>Semester</b>	<b>V</b>
<b>Course Objectives</b>	<b>The Courses aims to</b> <ul style="list-style-type: none"> <li>• Provide knowledge on company creation and preparation of charts using Tally Packages.</li> <li>• Familiarize the Chart of Accounts.</li> <li>• Identify the categories of Maintaining Stock Items.</li> <li>• Familiarize the list of Reconciled Entries.</li> <li>• Introduce the concept of GST with Tally Packages.</li> </ul>		

<b>Ex No.</b>	<b>Name of the Exercise</b>
1	<b>Fundamentals:</b> Company Creation – Name, Address, e-mail, Income Tax, Local Sales Tax and Inter-state Sales Tax Numbers – Currency Symbol – Maintaining Accounts – Selection, Closure and Alteration of Company.
2	<b>Chart of Accounts:</b> Group of Accounts – Pre-defined Group – Primary Group, Sub-Group - Ledger - Creation - Single Ledger, Multiple Ledger – Addition, Alteration and Deletion of Ledger.
3	<b>Accounting Vouchers</b> – Types – Contra, Payment, Receipt, Journal, Sales Voucher, Credit Note, Debit Note, Purchase Voucher.
4	<b>Statement of Accounts</b> – Balance Sheet, Profit & Loss Account, Trial Balance, Sales Register, Purchase Register, Cash Book, Bank Book and Ledgers.
5	<b>Inventory Accounting:</b> Creation of Stock Item, Units of Measure, Multiple Stock Group, Multiple Stock Categories.
6	<b>Inventory Report</b> – Types – Inventory Report – Stock Summary – MIS Report – Stock Item – Stock Group Summary – Stock Transfer Register.
7	<b>Bank Reconciliation Statement:</b> Bank Data entry, List of Reconciled Entries.
8	<b>Calculation of Interest:</b> Interest Receivable, Interest payable – Ledger – Group.
9	<b>Preparation of Ratio Analysis.</b>
10	<b>Enabling GST</b> – Intra-State Supply of Goods – Inter-State Supply – Return of Goods – GST Reports.

<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Create company using various features of Tally. <b>CO2:</b> Prepare Statement of Trading/Profit and loss Account and Balance Sheet. <b>CO3:</b> Prepare Inventory Report and Stock summary. <b>CO4:</b> Prepare Bank Reconciliation Statement. <b>CO5:</b> Compute the GST for Business Transactions.
------------------------	---

Since - 1947

<b>Course Code</b>	<b>18COU24/18COC26/18COE27/18AFU24/18CRM24/18BPU24/18FTU24/ 18FSU24/18CBI24</b>		
<b>Title</b>	<b>INTERNSHIP</b>		
<b>Class</b>	<b>III B.Com B&amp;I</b>	<b>Semester</b>	<b>V</b>
<p>Students have to undergo Internship in Industries, Business Establishments and Auditing Firms during the II year summer holidays for a period of 20 days. They should maintain a Work Diary during Internship and they have to submit a Report on Internship during V Semester. This is evaluated for 100 marks. (CA : 40 Marks, CE : 60 Marks)</p>			



Since - 1947

<b>Course Code</b>	<b>18COU25/18COC27/18COE28/18AFU25/18CRM25/18BPU25/18FTU25 18FSU25/18CBI25</b>		
<b>Title</b>	<b>MANAGEMENT ACCOUNTING</b>		
<b>Class</b>	<b>III B.Com B&amp;I</b>	<b>Semester</b>	<b>VI</b>
<b>Course Objectives</b>	The Course aims to <ul style="list-style-type: none"> <li>• Make an understanding about Nature and Scope of Management Accounting.</li> <li>• Familiarize the techniques of Financial Statement Analysis.</li> <li>• Expose the new format for Funds flow and Cash Flow Statement.</li> <li>• Comprehend the various types of Budgets and Importance of Budgeting Control.</li> <li>• Develop knowledge on Managerial Costing and Standard Costing.</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Management Accounting</b> Management Accounting – Nature and Scope – Objectives – Functions – Importance - Limitations - Management Accounting and Financial Accounting - - Management Accounting and Cost Accounting – Installation of Management Accounting System.	<b>14</b>
<b>II</b>	<b>Financial Statements</b> Financial Statement Analysis – Types of Financial Analysis – Techniques - Comparative Financial Statements – Common Size Statements – Ratio Analysis Significance - Limitations – Liquidity, Solvency, Activity and Profitability Ratios	<b>14</b>
<b>III</b>	<b>Funds Flow and Cash Flow Statements</b> Fund Flow Statement – Concepts – Importance and Limitations – Preparation of Fund Flow Statement – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds – Cash Flow Statement – Uses, Significance and Limitations – Preparation of Cash Flow Statement (New format) – Discounted Cash Flow (Theory only).	<b>15</b>
<b>IV</b>	<b>Budgetary Control</b> Budgetary Control – Meaning - Objectives – Requisites for a Successful Budgetary Control System – Fixed and Flexible Budget – Functional Budgets.	<b>14</b>
<b>V</b>	<b>Marginal Costing and Standard Costing</b> Marginal Costing – Meaning – Characteristics - Contribution – P/V Ratio – Break Even Analysis – Margin of Safety- Applications of Marginal Costing – Techniques of Marginal Costing – Standard Costing – Meaning – Steps involved in Standard Costing – Variance Analysis – Material, Labour.	<b>15</b>
<b>Distribution of Marks: 20% Theory and 80% Problem</b>		

<b>References</b>	<b>Textbooks</b> 1. Sharma. R.K and S.K. Gupta, “Management Accounting”, 13 <sup>th</sup> Ed., Kalyani Publishers, New Delhi, 2017. <b>Reference Books</b> 1. Pillai. R.S.N. and Bagavathi, “Management Accounting”, 11 <sup>th</sup> Ed., Sultan Chand & Sons, New Delhi, 2016 2. Jain.S.P and K.L. Narang, “Cost and Management Accounting”, Kalyani Publishers, New Delhi, 2014 3. Maheswari S.N, “Principles of Management Accounting”, 17 <sup>th</sup> Revised Ed., Sultan Chand & Sons, New Delhi, 2018 4. Khan M.Y. and Jain P.K, “Management Accounting”, 4 <sup>th</sup> Ed., Tata McGraw – Hill Publishing Company, New Delhi, 2006
<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Install Management Accounting System in an Organization. <b>CO2:</b> Utilize the Techniques of Financial Statement for Business Decisions. <b>CO3:</b> Prepare Funds Flow and Cash Flow Statements for Business. <b>CO4:</b> Apply the different Techniques for Preparing of Financial Budgets. <b>CO5:</b> Apply Marginal and Standard Costing techniques in various Business Situations.

<b>course Code</b>	<b>18CBI26A</b>		
<b>Title</b>	<b>Discipline Specific Elective – II - GENERAL INSURANCE</b>		
<b>Class</b>	<b>III B.COM B&amp;I</b>	<b>Semester</b>	<b>VI</b>
<b>Course Objectives</b>	<b>The Course aims to</b> <ul style="list-style-type: none"> <li>• State the Principles and Concepts of General Insurance.</li> <li>• Develop knowledge about Marine and Fire Insurance.</li> <li>• Discuss about Motor Insurance and Health Insurance.</li> <li>• Explain about the various Miscellaneous Insurances.</li> <li>• Identify Social Insurance and New Insurance Schemes.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<b>Introduction to General Insurance</b> General Insurance - Introduction - Historical framework of General Insurance in India – Principles of General Insurance - Classifications of General Insurance - Industry Structure – Organization and Working – Policy Documents and Forms.		<b>14</b>
<b>II</b>	<b>Marine and Fire Insurance</b> Marine Insurance: Introduction – Nature of Marine Insurance Contract – Kinds of Marine Insurance Policies – Premium Calculation – Important Clauses in Marine Policy – Marine losses - Fire Insurance: Introduction – Nature of Fire Insurance Contract – Types of Fire Insurance policies – Fire Insurance Claims – Rate Fixation in Fire Insurance – Case Studies related to Fire Insurance.		<b>14</b>
<b>III</b>	<b>Motor Insurance and Health Insurance</b> Motor Vehicle Insurance (both heavy and light vehicle) – Need for Motor Insurance – Types of Motor Insurance - Premium Rating – Claim Settlement Procedures - Health Insurance – Current Scenario - Health Insurance Schemes.		<b>14</b>
<b>IV</b>	<b>Miscellaneous Insurance</b> Miscellaneous Insurance : Rural Insurance – Project and Engineering Insurance - Liability Insurance – Aviation Insurance – Burglary Insurance- Jewelers’ Block Insurance – Banker’s Indemnity – Fidelity Guarantee Insurance – Neon Sign Insurance – other Insurance Policies.		<b>15</b>
<b>V</b>	<b>New Insurance schemes</b> Social Insurance – Meaning – Characteristics and need for social Insurance – Legal framework – Unemployment Insurance – Salary Saving Schemes – Mutual Fund Plans along with Insurance – Pradhan Mantri Suraksha Bima Yojana (PMSBY) – Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) – Atal Pension Yojana (APY)		<b>15</b>
<b>References</b>	<b>Text Books</b> <ol style="list-style-type: none"> <li>1. Gupta P.K., “Insurance and Risk Management”, 2<sup>nd</sup> Ed., Himalaya Publishing House, Mumbai, 2018.</li> <li>2. Gupta S.L and Alka Mittal., “Principles of Insurance and Risk Management “, 3<sup>rd</sup> Ed., Sultan Chand and Sons, New Delhi, 2013.</li> </ol> <b>Reference Books</b> <ol style="list-style-type: none"> <li>1. Mishra M.N., “Insurance: Principles and Practice”, 22<sup>nd</sup> Ed., Sultan Chand and Sons, New Delhi, 2016.</li> <li>2. Inderjit Singh, Ralvest Katyal and Sanjay Arora., “Insurance Principles and Practices”, Kalyani Publishers, New Delhi, 2010.</li> <li>3. ICAI, “Principles and Practices of General Insurance”, 4<sup>th</sup> Ed., New Delhi, 2008.</li> <li>4. C.L. Tyagi &amp; Madhu Tyagi., “Insurance Law and Practice”, Atlantic Publishers &amp; Distributors (P) Ltd., New Delhi, 2007.</li> </ol>		
<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Classify the various General Insurance in India and its working and Organization. <b>CO2:</b> Identify the losses in Marine and Fire Insurances and assess the Premium. <b>CO3:</b> Elaborate the types and settlement procedure in Motor and Health Insurances. <b>CO4:</b> Analyze about various Miscellaneous Insurance Schemes. <b>CO5:</b> Interpret Social Insurance and New Insurance Schemes initiated by the Government.		

<b>Course Code Title</b>	<b>18CBI26B</b>		
	<b>Discipline Specific Elective – II - INSURANCE ENVIRONMENT</b>		
<b>Class</b>	<b>III B.COM B&amp;I</b>	<b>Semester</b>	<b>VI</b>
<b>Course Objectives</b>	<b>The Course aims to</b> <ul style="list-style-type: none"> <li>• Develop knowledge on Insurance Act and Policies.</li> <li>• Discuss the Fundamentals of Agency Law and role of Insurance Agents.</li> <li>• Explain the key aspects of Reinsurance.</li> <li>• Extend conceptual knowledge on Underwriting.</li> <li>• Create basic understanding about Micro Insurance.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<b>Insurance Act and Insurance Policies</b> Insurance Act - Features - Scope - Licensing – Registration - Core Insurance – Policy Document: Need and Format of Policy Preamble -Schedule Attestation - Conditions and Privileges - Alteration. Duplicate policy.		<b>14</b>
<b>II</b>	<b>Insurance Agency for Life &amp; General Insurance</b> Fundamentals of Agency Law - Agent – Function - Powers of Agent -Types of Agents - Procedure for becoming an Agent - Remuneration of an Agent - Agent’s Regulation and Code of Conduct.		<b>14</b>
<b>III</b>	<b>Reinsurance</b> Reinsurance - Meaning – History - Function- Nature and Types of Reinsurance - Laws and Documents of Reinsurance - Special Factors Related to Different kinds of Insurance - Setting Retention- Reinsurance Program Design - Negotiation & Placement of Reinsurance - Reinsurance Clauses, Accounting, Market, Financial Security - Alternative to Reinsurance – Reinsurance Business – Processing of Information for Reinsurance.		<b>14</b>
<b>IV</b>	<b>Underwriting</b> Underwriting Management - Meaning - Fundamentals of Underwriting - Underwriting Policy - Sources of Underwriting Information - Classes of Business - Product Design - Underwriting of Life Insurance, General Insurance - Underwriting and Pricing of Product –Underwriting Commission - Assessment and Management of Exposure - Perils and Clauses of Insurance Policies - Operational Control.		<b>15</b>
<b>V</b>	<b>Micro insurance</b> Concepts – History - Need for Micro Insurance – Importance of Micro Insurance - Micro Insurance and Micro Finance - Delivery Mechanisms-Micro Insurance Models - Micro Insurance Products – Challenges in Micro Insurance.		<b>15</b>
<b>References</b>	<b>Text Book</b> 1. <u>Kainika Mishra.</u> , “Fundamentals of Life Insurance Theories and Applications”, 2 <sup>nd</sup> Ed., PHI learning Ltd, New Delhi,2016. <b>Reference Books</b> 1. Chris Paine., “Reinsurance”, 1 <sup>st</sup> Ed., Ane Books Pvt Ltd., New Delhi, 2009. 2. Anand Ganguly., “Insurance Management”,1 <sup>st</sup> Ed., New Age International Publishers Ltd. New Delhi, 2009. 3. Sahoo.S.C and Das.S.C., “Insurance Management”, 2 <sup>nd</sup> Ed., Himalaya publishing Pvt. Ltd., New Delhi, 2013. 4. Shashidharan K. Kutty., "Managing Life Insurance", 1 <sup>st</sup> Ed., <u>PHI Learning Pvt. Ltd.</u> , New Delhi, 2008.		
<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Explain about the features, scope of Insurance Act and identify policy Documents. <b>CO2:</b> Identify the types of Agent and Powers, Remuneration and Code of Conduct of Insurance Agents. <b>CO3:</b> Recall about Reinsurance history, types and its Clauses. <b>CO4:</b> Understand the Fundamentals of Underwriting, Product design and Pricing in Insurance. <b>CO5:</b> Summarize the History, Delivery Mechanisms and Models of Micro Insurance.		

<b>Course Code Title</b>	<b>18CBI27 BANKING AND INTERNATIONAL FINANCE</b>		
<b>Class</b>	<b>III. B.COM B&amp;I</b>	<b>Semester</b>	<b>VI</b>
<b>Course Objectives</b>	<b>The Course aims to</b> <ul style="list-style-type: none"> <li>• Develop knowledge on International Finance and Banking.</li> <li>• Identify the institutional background of a Foreign Exchange Market.</li> <li>• Analyze the role of Foreign Currencies in International Trade.</li> <li>• Relate the mechanics of spot rates and forward Foreign Exchange Rate quotes.</li> <li>• Interpret how arbitrage and speculation work in the Foreign Exchange Markets.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<b>International Banking</b> International Banking – Nature and Background of International Banks – Evolution of International Banking in India - International Finance - International Finance Centers, Cross Border Finance, Off Shore Market, International Banking Services.		<b>14</b>
<b>II</b>	<b>International Financial Institutions</b> International Financial Institutions – IMF, IBRD, BIS, IFC, ADB, WTO, IDA, NRI Accounts – Types - Foreign Currency Accounts – Types - RFC (Domestic Accounts) – EEFC Accounts - EXIM Bank – ECGC.		<b>14</b>
<b>III</b>	<b>Foreign Exchange</b> Foreign Exchange Meaning– History – Administrative set up – Functions of Foreign Exchange Department – Foreign Exchange Currency Accounts.		<b>14</b>
<b>IV</b>	<b>International Exchange System</b> Introduction – Exchange Rate – Fixed Floating Exchange Rates- Exchange Rate System - Prior to IMF Exchange Rate System - Under IMF – Factors influencing Exchange Rates – Currency Exchange Rates – Classification of External Value of Rupee – Convertibility of Rupee – Recent Developments – Balance of Payment – Components of Balance of Payment.		<b>15</b>
<b>V</b>	<b>Foreign Exchange Markets</b> Introduction – Features – Participants in Foreign Exchange Market – Users of Foreign Exchange Market - Hedgers – Speculators – Arbitrageurs – Settlement of Transaction – SWIFT, CHIPS, CHAPS, Fedwire – Transactions in Inter Bank – Types of Transactions – SPOT Transaction, Forward Transaction, SWAP Transaction, Non-Deliverable Forwards Transactions.		<b>15</b>
<b>References</b>	<b>Text Books</b> <ol style="list-style-type: none"> <li>1. Jeevanandham C., “Foreign Exchange, Practice, Concepts and Control”, 2<sup>nd</sup> Ed., Sultan Chand &amp; Sons, New Delhi, 2016.</li> <li>2. “General Bank Management”, Indian Institute of Banking &amp; Finance, New Delhi, 2010.</li> </ol> <b>Reference Books</b> <ol style="list-style-type: none"> <li>1. Avadhani V.A., “International Finance Theory and Practice”, 2<sup>nd</sup> Ed., Himalaya Publishing House, New Delhi, 2011.</li> <li>2. Madura J., “International Financial Management”, 13<sup>th</sup> Ed., India edition, 2015.</li> <li>3. Jeevanandham C., “Foreign Exchange and Risk Management”, 6<sup>th</sup> Ed., Sultan Chand &amp; Sons, New Delhi, 2016.</li> <li>4. Gopala Krishnan P.G., “Foreign Exchange”, 1<sup>st</sup> Ed., Himalaya Publishing House, Bangalore, 2011.</li> </ol>		
<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Describe about evolution of International Banking and International finance Centers. <b>CO2:</b> Identify the types of International Financial Institutions and Foreign Currency Accounts. <b>CO3:</b> Recognize about administrative set-up of Foreign Exchange Management and its functions. <b>CO4:</b> Explain about Exchange Rate System and Balance of Payment. <b>CO5:</b> State the participants in Foreign Exchange Market and types of transactions.		

<b>Course Code Title</b>	<b>18CBI28 RISK MANAGEMENT</b>		
<b>Class</b>	<b>III. B.COM B&amp;I</b>	<b>Semester</b>	<b>VI</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• State the Basic Concepts, Objectives and process of Risk Management.</li> <li>• Classify the types of Risk and Asset Liability Management in Banks.</li> <li>• Explain the measurement and management of Bank Risk.</li> <li>• List various Tools, Regulatory and Supervisory framework of Risk Management in Banks.</li> <li>• Extend knowledge on Risk Management and its tools in Insurance.</li> </ul>		
<b>UNIT</b>	<b>Content</b>		<b>No. of Hours</b>
<b>I</b>	<p><b>Introduction to Risk</b> Risk Management - Introduction- Framework - Meaning – Objectives – Risk Management Organization – Risk Management Process – Risk Identification – Risk Measurement – Risk Pricing – Risk Control – Monitoring and Reviewing – Changing Scenario of Risk Management.</p>		<b>12</b>
<b>II</b>	<p><b>Risk Management in Banks</b> Introduction – Types of Risk – Market Risk – Operational Risk – Credit Risk – Currency/Foreign Exchange Risk – Sovereign Risk – Country Risk – Interest Rate Risk – Liquidity Risk – Assets and Liabilities Management (ALM) – Role of RBI in Risk Management by Banks - Prompt Corrective Action(PCA) - Credit Rating Institutions – CRISIL -ICRA – CARE – FITCH.</p>		<b>12</b>
<b>III</b>	<p><b>Measurement and Management of Risk in Banks</b> Measurement of Credit Risk – Risk Weighted Assets- Measurement of Market Risk – Measurement of Interest Rate Risk for Assets Liability Management – Measurement of Operational Risk – Management of Credit Risk, Market Risk Interest Rate Risk and Operational Risk – Specific Issues in Risk Management.</p>		<b>12</b>
<b>IV</b>	<p><b>Tools for Risk Management in Banks</b> Risk Management Information System (RMIS) – Value at Risk – Risk Maps – Catastrophic Modeling – Websites and Internet – Derivates – Types of Derivates – Participants in Derivatives Market – Regulatory and Supervisory Framework for Risk Management – Basel II and Basel III.</p>		<b>12</b>
<b>V</b>	<p><b>Risk Management and tools in Insurance</b> Introduction – Basic Concepts – Categories of Risk – Methods of Managing Risk – Steps in Personal Risk Management – Risk Control Tools and Techniques in Insurance – Risk Avoidance – Risk Reduction – Loss Control – Risk Financing – Risk Retention – Non-Insurance Transfer – Enterprise Risk Management.</p>		<b>12</b>
<b>References</b>	<p><b>Text Books</b></p> <ol style="list-style-type: none"> <li>1. “Risk Management (For CAIIS Examination)”, Indian Institute of Banking &amp; Finance”, 1<sup>st</sup> Ed., Macmillan Publishers India Private Limited, New Delhi, 2010.</li> <li>2. Uma Narang., “Risk Management - Principles and Techniques”, 1<sup>st</sup> Ed., New Century Publications, New Delhi, 2015.</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Jatinda Loomba., “Risk Management and Insurance Planning”, PHI Learning Ltd., New Delhi, 2014.</li> <li>2. “General Bank Management”, Indian Institute of Banking &amp; Finance, 1<sup>st</sup> Ed., Macmillan Publishers India Private Limited, New Delhi, 2010.</li> <li>3. Mohan Prakash N.R., “Banking, Risk and Insurance Management”, 1<sup>st</sup> Ed., Vikas Publications, Chennai, 2016.</li> <li>4. Michel Crouhy, Dan Galai., “The Essentials of Risk Management”, 1<sup>st</sup> Ed., McGraw Hill, New Delhi, 2006.</li> </ol>		
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to</b></p> <p><b>CO1:</b> Identify and measures the risk through Risk Management Process.</p> <p><b>CO2:</b> Analyze the types of Risk and role of RBI in Risk Management</p> <p><b>CO3:</b> Apply theoretical Knowledge on Measurement and Management of Credit, Market, Operational and Interest Rate Risks.</p> <p><b>CO4:</b> Summarize the Risk Management Information System and Derivative Market.</p> <p><b>CO5:</b> Recall the methods of Managing Risks and Risk Financing.</p>		

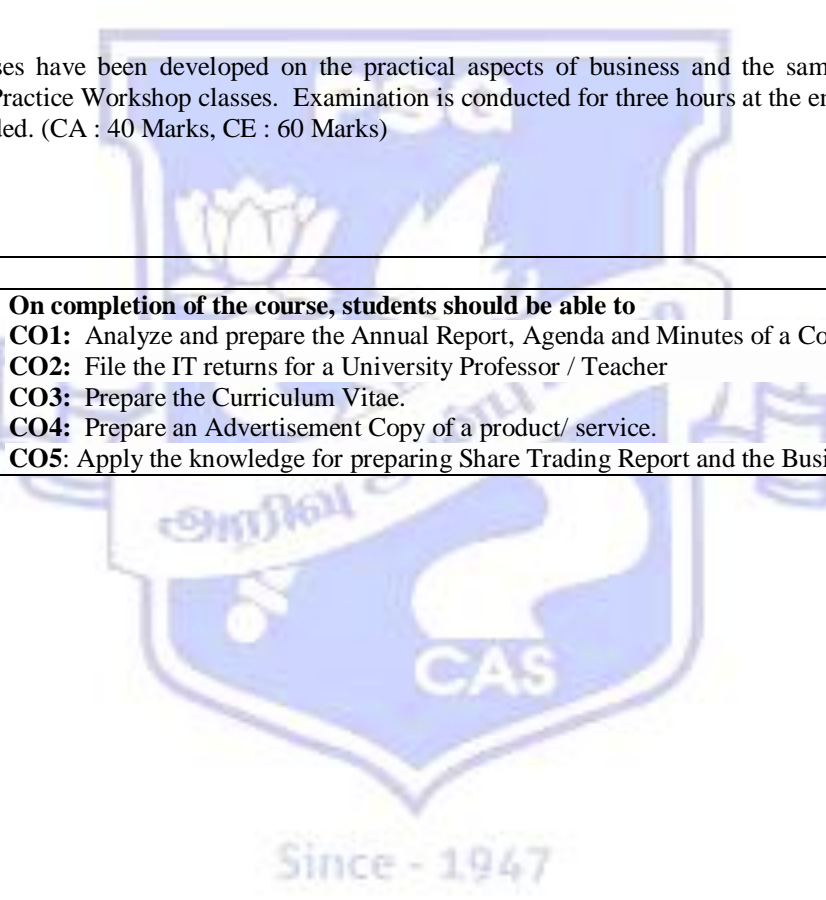
<b>Course Code Title</b>	<b>18COU29/18COC29/18CRM29/18BPU29/18FTU29/18FSU29/18CBI29</b> <b>ENTREPRENEURIAL DEVELOPMENT</b>		
<b>Class</b>	<b>III B.Com B&amp;I</b>	<b>Semester</b>	<b>VI</b>
<b>Course Objectives</b>	The course aims to <ul style="list-style-type: none"> <li>• Understand the Qualities and Functions of Entrepreneurship.</li> <li>• Expose the steps for Project Formulation.</li> <li>• Comprehend the steps to start SSI.</li> <li>• Familiarize the various incentives and schemes for Entrepreneur Development.</li> <li>• Provide knowledge on various Institutions and their Assistance for Entrepreneur Development.</li> </ul>		

<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction</b> Entrepreneur – Meaning – Types - Qualities - Functions – Origin of entrepreneurship - Factors influencing entrepreneurship – Barriers to entrepreneurship – Competing theories of entrepreneurship	<b>12</b>
<b>II</b>	<b>Project Formulation and Appraisal</b> Meaning of Project – Objectives - Identification and Classification – Constraints - Project formulation – Need – Significance and elements – Feasibility Report – Project Appraisal - Concept and Methods	<b>12</b>
<b>III</b>	<b>Small Scale Industries</b> Micro, Small and Medium Units - Small Scale industries policy – Registration of Small Industry – Steps to be taken for starting a Small Industry – NEDA Scheme - MSMED - Trade Sickness in Small-Scale Units - Causes and Consequences – Remedies.	<b>12</b>
<b>IV</b>	<b>Incentives and Subsidies</b> Incentives and Subsidies - Need – Problems – Schemes in operation – Incentives for Industries in Backward areas – Rural Industrial Projects – Manufacturing Sector - Infrastructure Sector – Agro-based Industries- Taxation benefits – Subsidy Schemes for Technology Development – Skill Development and Trainings – Startups – Benefits and Funding – Angel Funding.	<b>12</b>
<b>V</b>	<b>Institutional Assistance</b> Institutional set up – Framework -Institutions assisting entrepreneurs – SIDO – NSIC – SISI – SIPCOT – TIIC – NAYE – KVIC – TCO’ Institutional Finance – IFCI – ICICI - IDBI – SIDBI – Appraisal of term loans – Suitable Agency for assistance.	<b>12</b>
<b>References</b>	<b>Text Book</b> 1. Gupta C.B and Srinivasan N.P “Entrepreneurial Development”, 2 <sup>nd</sup> Ed. Sultan Chand & Sons, New Delhi 2017. <b>Reference Books</b> 1. Jayashree Suresh, “Entrepreneurship Development”, 1 <sup>st</sup> Ed., Margham Publications, Chennai, 2006. 2. Gupta C.B. and Khanka S.S “Entrepreneurship and Small Business Management”, 7 <sup>th</sup> Ed., Sultan Chand & Sons, New Delhi., 2017 3. Gupta C.B. “Management of Small Business”, 1 <sup>st</sup> Ed., Sultan Chand & Sons, New Delhi, 2015 4. Srivatsava R.M. “Essentials of Business Finance”, 8 <sup>th</sup> Ed., Himalaya Publishing House, Mumbai, 2016	
<b>Course Outcomes</b>	<b>On completion of the course, students will be able to</b> <b>CO1:</b> Recall the qualities of an Entrepreneur. <b>CO2:</b> Prepare the Feasibility Report for the business. <b>CO3:</b> Apply the Procedures for starting SSI. <b>CO4:</b> Identify the Incentive Schemes. <b>CO5:</b> Utilize the Institutional Assistance for the business ventures.	

<b>Course Code</b>	<b>18COU30/18COC33/18COE34/18AFU30/18CRM30/18BPU30/18FTU30 18FSU30/18CBI30</b>		
<b>Title</b>	<b>PRACTICE WORKSHOP – III</b>		
<b>Class</b>	<b>III B.Com B&amp;I</b>	<b>Semester</b>	<b>V &amp; VI</b>
<b>Course Objectives</b>	<b>The course aims to</b> <ul style="list-style-type: none"> <li>• Provide practical knowledge for Preparing an Annual Report, Agenda and Minutes of a Company.</li> <li>• Expose the students the procedure for Filing IT returns for a University Professor/ Teacher.</li> <li>• Build knowledge to prepare Curriculum Vitae.</li> <li>• Familiarize the Advertisement Copy of a Product/ Service.</li> <li>• Develop knowledge for preparing Share Trading Report and the Business Plan.</li> </ul>		

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the sixth semester and marks are awarded. (CA : 40 Marks, CE : 60 Marks)

<b>Course Outcomes</b>	<b>On completion of the course, students should be able to</b> <b>CO1:</b> Analyze and prepare the Annual Report, Agenda and Minutes of a Company <b>CO2:</b> File the IT returns for a University Professor / Teacher <b>CO3:</b> Prepare the Curriculum Vitae. <b>CO4:</b> Prepare an Advertisement Copy of a product/ service. <b>CO5:</b> Apply the knowledge for preparing Share Trading Report and the Business Plan.
------------------------	--



<b>Course Code</b>	<b>18COU31/18COC34/18COE35/18AFU31/18CRM31/18BPU31/18FTU31/ 18FSU31/18CBI31</b>		
<b>Title</b>	<b>PROJECT WORK</b>		
<b>Class</b>	<b>III B.Com B&amp;I</b>	<b>Semester</b>	<b>VI</b>

Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the following areas;

- a) Marketing
- b) Finance
- c) Management
- d) Accounting and Taxation
- e) Any other areas related to Trade and Commerce.

The grouping may be done in such a way that it has minimum three and maximum of five students. The project report shall be submitted jointly by the group, evaluated by the Internal and External Examiners but the marks will be awarded to each student separately by conducting viva-voce examination. (CA : 40 Marks, CE : 60 Marks)



Since - 1947

<b>Title</b>	<b>OFFICE MANAGEMENT</b>		
<b>Class</b>	<b>B.Com (B &amp; I)</b>	<b>Semester</b>	<b>I – VI</b>
<b>Course Objectives</b>	<p><b>The Course aims to</b></p> <ul style="list-style-type: none"> <li>• Familiarize the office work and office functions</li> <li>• Expose the knowledge on office administration and office layout</li> <li>• Build knowledge on office system and mechanization of office procedures</li> <li>• Develop knowledge in managing and maintaining office records</li> <li>• Impart knowledge on communication process and office correspondence</li> </ul>		

<b>UNIT</b>	<b>SYLLABUS</b>
<b>I</b>	<b>Modern Office and Management</b> Introduction – Meaning – Office Work - Office Functions – Principles of Management - Elements - Functions of Office Management – Information Management – Organization - Characteristics - Importance – Benefits – Steps - Principles.
<b>II</b>	<b>Administration and Accommodation.</b> Administration – Objectives – Accommodation – Principles – Location – Office Layout – Re-Layout – New Trends in Office Layout – Office Lighting – Types – Benefits – Ventilation - Interior Decoration- Physical Hazards – Sanitary Requirements – Security – Secrecy - Cleanliness.
<b>III</b>	<b>Office System and Procedures</b> System Concept – Definition – System Analysis – Flow of Work – Role of Manager - Centralization vs Decentralization – Mechanization – Criteria – Types of Office Machines. Office Forms – Forms Control – Designing –Stationery.
<b>IV</b>	<b>Records Management</b> Records – Importance – Filing – Essentials - Classification and Arrangement of Files – Methods. Modern Filing Devices – Indexing – Types – Selection – Filing Routine – Manual – Retention Evaluation – Modern Techniques in Maintenance of Records .
<b>V</b>	<b>Communication and Office Correspondence</b> Importance – Barriers – Process – Characteristics – Office Correspondence – Mail Services Facilities – Arrangements – Mail Routines – Cost Reduction or Cost Saving – Areas – Methods – Budgetary Control.
<b>References</b>	<p><b>Text Book</b> 1.Chopra R.K, “Office Organization and Management”, 10<sup>th</sup> Revised Ed., Himalaya Publishing House, New Delhi, 2015.</p> <p><b>Reference Books</b> 1.Arora S P, “Office Organization and Management”, 2<sup>nd</sup> Revised Ed., Vikas Publishing Pvt Ltd., New Delhi, 2006. 2. Ghosh P K, “Office Management”, 12<sup>th</sup> Enlarged Ed., Sultan Chand and Sons, New Delhi, 2010.</p>
<b>Course Outcomes</b>	<p><b>On completion of the course, students will be able to</b></p> <p><b>CO 1:</b> Exhibit the knowledge and principles in office environment  <b>CO 2:</b>Recollect the office administration structure and office layout  <b>CO 3:</b>Identify appropriate flow of work and the criteria for mechanization  <b>CO 4:</b>Apply the knowledge in managing office records  <b>CO5:</b>Identify and utilize the effective communication channels for correspondence</p>