

Sri Ramakrishna College of Arts and Science (Autonomous)

(Formerly S.N.R. Sons College)

(Affiliated to Bharathiar University)

(Re-Accredited with "A" Grade by NAAC)

(An ISO 9001:2008 Certified Institution)

Nava India, Coimbatore-641 006, Tamil Nadu, India.

SYLLABUS

BCom-B&I



DEPARTMENT OF COMMERCE WITH BANKING & INSURANCE

ACADEMIC YEAR 2019-2020

(2019 BATCH)



Sri Ramakrishna College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University)
(Re-Accredited with 'A' Grade by NAAC)
(An ISO 9001:2015 Certified Institution)



Nava India, Coimbatore-641 006, Tamil Nadu, India.

“Scheme of Examination along with Distribution of Marks and Credits”

CBCS & OBE PATTERN

UNDERGRADUATE PROGRAMMES

Programme: B.Com

Branch : Banking & Insurance

(For the students admitted during the academic year 2019 - 2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester - I							
I	19T01 Tamil-I/ 19H01 Hindi-I/ 19F01 -French-I	30			70	100	3
II	19E01 English-I	30			70	100	3
III	CORE I – 19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
III	CORE II – 19CBI101 Principles of Insurance	30	20	50	70	100	4
III	CORE III – 19CBI102 Computer Application Practical – I	30			70	100	3
III	ALLIED I – 19MATC01 Business Mathematics	30	20	50	70	100	4
IV	19ES01 Environmental Studies #	100			-	100**	1#
IV	19CPE01 PACE – I @	-			100	100**	1@
IV	19CBIJC1 JOC – I \$ Multimedia	-					1\$
Semester –II							
I	19T02 Tamil-II/ 19H02 Hindi-II/ 19F02 -French-II	30			70	100	3
II	19E02 English-II	30			70	100	3

III	CORE IV – 19CAFC01 Advanced Accounting I	30	20	50	70	100	-4
III	CORE V – 19CBI201 Banking Technology	30	20	50	70	100	4
III	ALLIED II – 19MATC02 Business Statistics	30	20	50	70	100	4
IV	19VE01 Value Education #	100			-	100**	1#
IV	19CPE02 PACE – II @	-			100	100**	- 1@
IV	19CBIJC2 JOC – II \$	-					1\$

Semester III

III	CORE – VI 19CAFC02 Advanced Accounting II	30	20	50	70	100	4
III	CORE – VII 19CBI301 Merchant Banking & Financial Services	30	20	50	70	100	4
III	CORE – VIII 19CBI302 Innovations in Banking & Insurance	30	20	50	70	100	3
III	CORE – IX 19CBI303 Computer Application Practical – II	30	20	50	70	100	4
III	OPEN ELECTIVES – I 19CBII01 Insurance Technology	30	20	50	70	100	3
III	ALLIED III – 19EC03 General Economics	30	20	50	70	100	4
III	Skill based Subject : 19CBI304 Business Law	30	20	50	70	100	3
IV	Basic Tamil I / Advanced Tamil I #	100				100**	1\$
IV	19CPE03 PACE – III @	-			100	100**	1@
IV	19CBIJC3 JOC – III \$	-					1\$

Semester IV

III	CORE – X 19CPAC01 Corporate Accounting I	30	20	50	70	100	4
III	CORE – XI 19CBI401 Commercial & Universal Banking	30	20	50	70	100	4
III	CORE – XII 19CBI402 Turnaround Management	30	20	50	70	100	4
III	Elective – I 19CBIE01 Business Communication	30	20	50	70	100	4
III	ALLIED IV 19MATC06 Operations Research for Commerce	30	20	50	70	100	4

III	Skill based Subject : 2 19CBI404 Company Law	30	20	50	70	100	3
IV	Basic Tamil II / Advanced Tamil II #	100				100**	1\$
IV	19CPE04 PACE – IV @				100	100**	2@
IV	19CBIJC4 JOC – IV \$	-					1\$

Semester V

III	CORE – XIII 19CPAC02 Corporate Accounting II	C	20	50	70	100	4
III	CORE – XIV 19COC01 Cost Accounting	30	20	50	70	100	4
III	CORE – XV 19CPAC03 Income Tax, Law & Practice	30	20	50	70	100	4
III	CORE – XVI 19CBI501 Business Ethics and Corporate Governance	30	20	50	70	100	4
III	OPEN ELECTIVES –II 19CBI02 Universal Banking	30	20	50	70	100	3
III	Skill based Subject : 3 19CBI502 Institutional training and project report					100	3
IV	19CPE05 PACE – V @				100	100**	1@
IV	19CBIJC5 JOC – V \$	-					1\$

Semester VI

III	CORE –XVII 19COAC01 Management Accounting	30	20	50	70	100	4
III	CORE–XVIII 19CBI601 Customer Relationship Management	30	20	50	70	100	4
III	Core – XIX 19CBI602 Strategic Management	30	20	50	70	100	3
III	CORE – XX 19CBI603 Computer Application Practical – III E-filing & SPSS	30			70	100	3
III	Elective –II 19CBIE02 Auditing Fundamentals	30	20	50	70	100	4
III	Skill based Subject : 4 19CBI604 Project Report and Viva Voce					100	3
V	Extension Activities NSS/NCC/SPORTS/YR C/SIS #	100				100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

** Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	19CBIE01	Corporate Finance
	19CBIE01	Entrepreneurial Development
	19CBIE01	Business Communication
Elective – II	19CBIE02	Auditing Fundamentals
	19CBIE02	Indirect Taxation
	19CBIE02	Organization Behaviour

List of Open Elective papers offered by the dept. (Course code & Title)	
Open Elective – I	19CBII01 Insurance Technology
Open Elective – II	19CBII02 Universal Banking

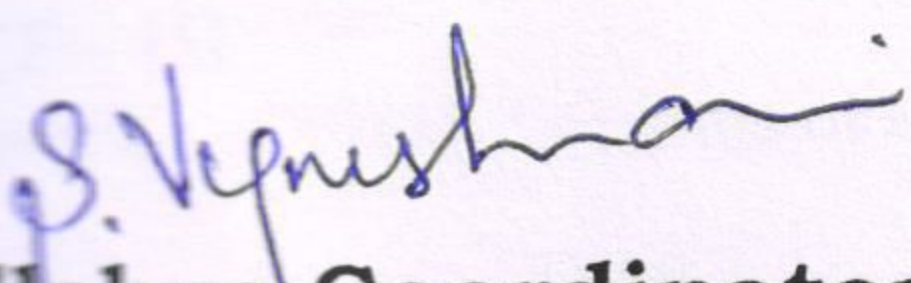
Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core			90			2400
	Allied						
	OPEN ELECTIVES	2	4	8	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
Part IV	Lang.	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**
		2	2	4@			

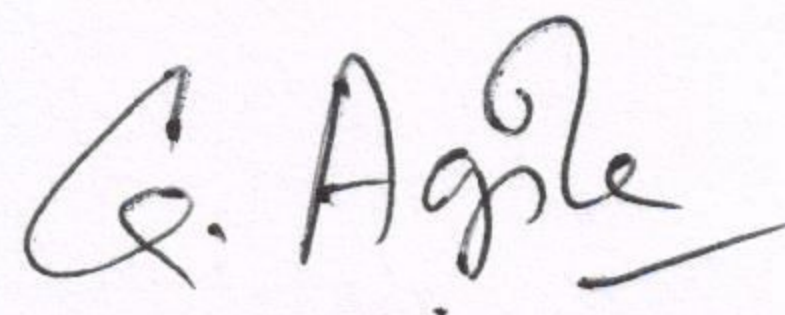
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
Part V	@ Extension	1	1	1	1	100	100**
	Total			140			

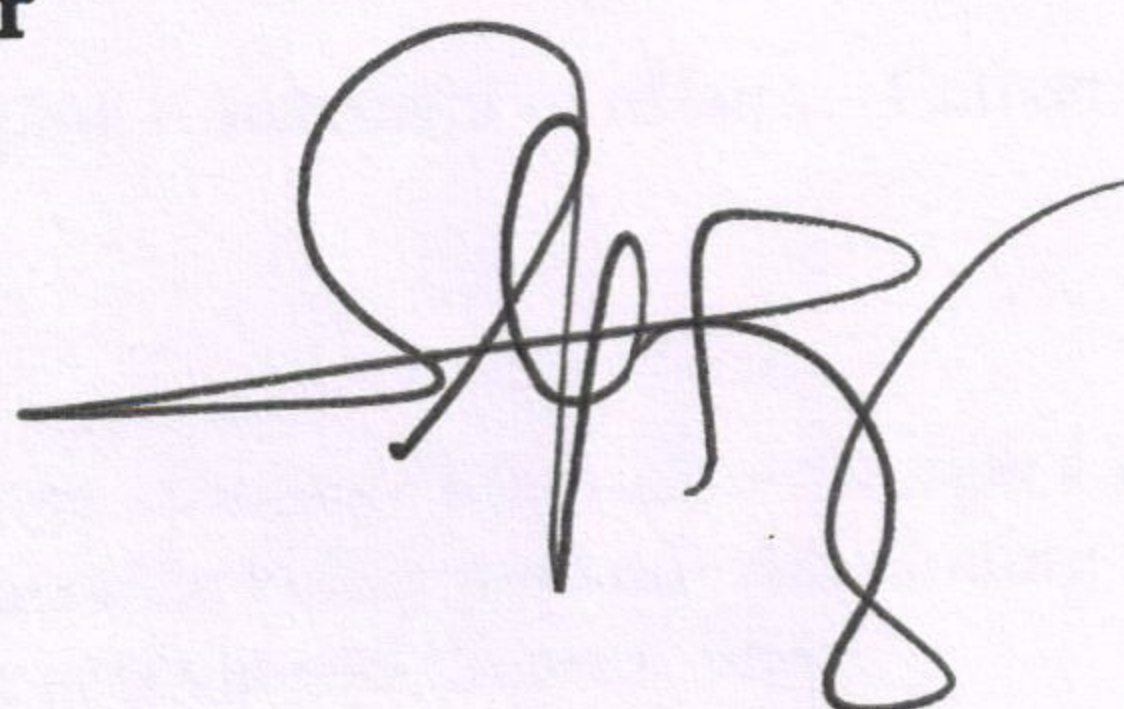
\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note : Total credits may vary between 140 – 145


Syllabus Coordinator


BOS-Chairman



19BPSC01 – FUNDAMENTALS OF ACCOUNTING**COURSE OBJECTIVES**

To enable the students to learn basic and fundamental concepts of accountancy.

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

UNIT – I

Fundamentals of Book Keeping - Accounting Concepts and Conventions Accounting Standards- Introduction-Meaning & Significance- Need , Objectives- Accounting standards in India- Relationship of Indian Accounting Standards and International Financial Reporting Standards- Indian Accounting Standards 1,2,6,10,26,24.

12

UNIT – II

Journal - Ledger - Trial Balance - Subsidiary Books - Errors and their Rectification.

12

UNIT – III

Preparation of Final Accounts of Sole Trader - Bank Reconciliation Statement.

12

UNIT – IV

Single Entry system of Book Keeping – Statement of affairs – Conversion of single entry into double entry system- Account Current and Average Due Date

12

UNIT – V

Depreciation - Meaning - Objectives - Causes - Methods – Straight Line method- Written down value method- Annuity method- Sinking fund method-Insurance Policy method- Accounting for Non-trading Concerns- Receipts and Payment account- Income and Expenditure account and Balance Sheet.

12

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

- State the concepts and conventions of accounting and basic accounting standards. L1
- Describe the importance of journal, ledger and trial balance and apply it to prepare the accounts. L2
- Prepare the financial statements and the way to reconcile the bank reconciliation statement. L3
- Gain working knowledge in single entry system of book keeping and account current, average due date account. L2
- Prepare the accounts related to depreciation and accounting for nonprofit organization. L3

Total Periods : 60

Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOKS

1. S.P. Jain and K.L.Narang "Advanced Accountancy" -18th Revised Edition, Reprint 2016,Kalyani publishers, New Delhi.

REFERENCE BOOKS

1. K.L.Nagarajan, N.Vinayagam and P.L. Mani "Principles of Accountancy" -, Reprint 2013, EURASI Publishing House.
2. T.S.Reddy& Murthy "Advanced Accountancy" -, 6th Revised Edition 2016, Margham Publications, Chennai.

JOURNALS

Indian Journal of Accounting, Indian Accounting Review, Journal of Commerce & Accounting Research.

WEB RESOURCES

<https://www.accountingcoach.com>

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19CBI101 – PRINCIPLES OF INSURANCE

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

To help the students understand insurance market in India and to examine the issues related to risk management in view of insurance

UNIT – I INTRODUCTION TO INSURANCE

12

Meaning of Insurance – Evolution and Growth of Insurance – Purpose and need of insurance - Types of Insurance – Principles – Recent Innovations in Insurance – Organization and Management of Insurance Companies Regulatory framework for Insurance in India.

UNIT – II GENERAL INSURANCE

12

General Insurance: Meaning - Type- need- Scope - Principles- Functions of general Insurance - Organization & Administration of general insurance in India.

UNIT – III LIFE INSURANCE

12

Life Insurance: Meaning- Need-& Principles of Life Insurance. Type of major policies. Working of Life Insurance Corporation - Career Options in Insurance Business

UNIT – IV INSURANCE FOR LOGISTICS

12

Insurance for Logistics - Meaning & Importance - Hazards- Protection- Social security- Type of Risks & Accidents- Procedure for Settlement of Claims.

UNIT – V AGENCY & LICENSE

12

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license - Cancellation of license; Revocation or suspension/termination of agent appointment - Code of conduct - Unfair practices.

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

- **State** the basic concepts of insurance and evolution of insurance in India. L1
- Describe the organization and management of insurance companies in India. L2
- State the principles of life insurance & general insurance. L1
- Analyze current insurance coverage and potential needs for insurance in logistics. L2
- Illustrate the procedures for becoming an agent of insurance and rules. L2

Total Periods : 60

Note : The Question paper consists 100% Theory

TEXT BOOKS

1. The Fundamentals of Insurance: Theories, Principles and Practices – Hargovind Dayal
2. Principles & Practice of Insurance – Dr, P. Periyasamy

REFERENCE BOOKS

1. Module 1 : Principles and Practice of General Insurance, The Institute of Chartered Accountants of India.
2. H. Narayanan, Indian Insurance, A Profile, Jaico Publishing House, Mumbai, Latest Edition

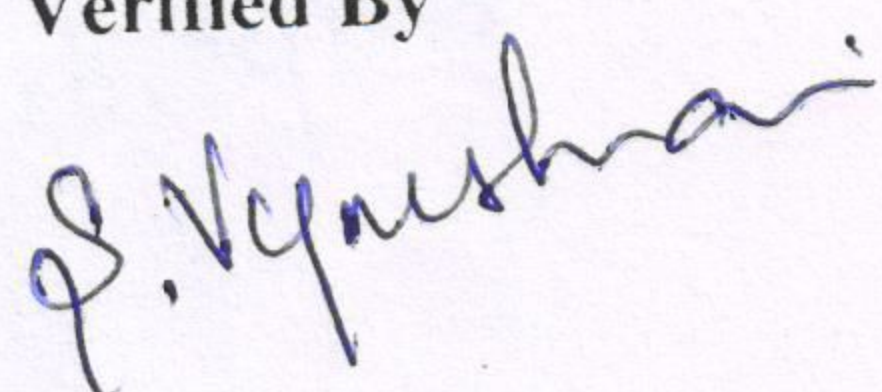
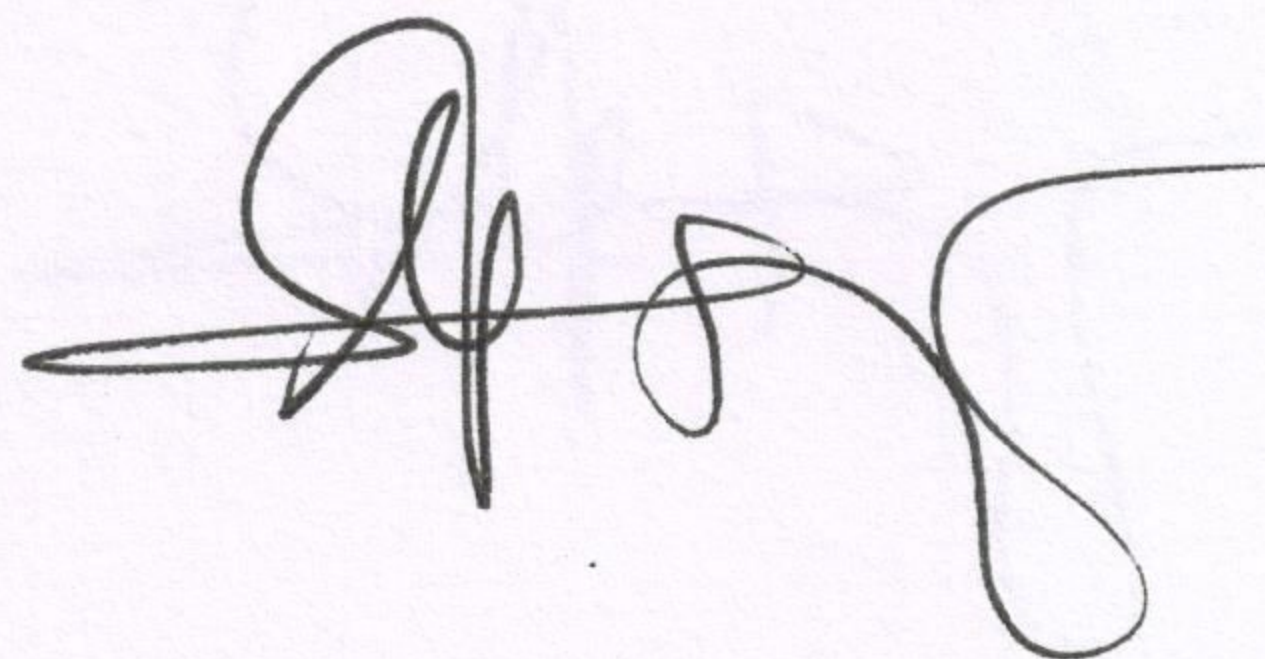
JOURNALS

Journal of Insurance Institute of India, IRDA Journal, Bima Quest, Insurance Chronicle, Journal of Insurance Regulations

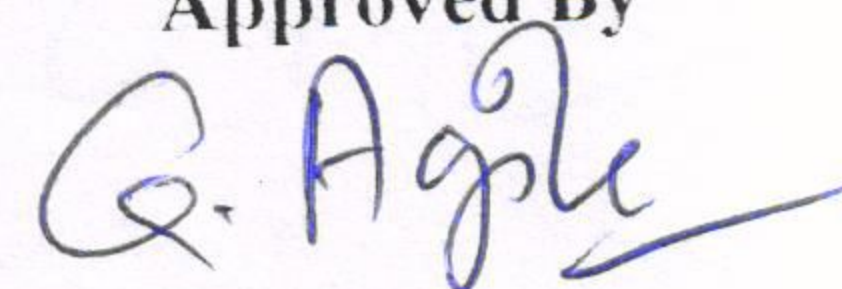
WEB RESOURCES

www.gicofindia.com, www.insurancepandit.com, www.insurancebrokerindia.com,
www.insuranceinstituteofindia.com, www.insure@click.com

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18CBI102-COMPUTER APPLICATION PRACTICALS- I**MS OFFICE AND INTERNET**

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVES

- To familiarize students on the features of MS Word and Power Point
- To enable the students to use Excel and Access in the area of critical evaluation.
- To enable the students to learn internet basics and its operations.

PERFORM ANY FIFTEEN**MS WORD**

7

1. Create, Apply and Edit Styles
2. Perform find and replace operation, add header and footer
3. Type the text, change the font size at 20, align the text to left, right and justify & centre and underline the text.
4. Perform mail merge operation and preparing labels
5. Prepare a job application letter enclosing your bio-data
6. Type the text, check spelling and grammar, bullets and numbering list items

MS EXCEL

7

7. Prepare a trend analysis for the business concern
8. Worksheet using formulas
9. Drawing graphs to illustrate class performance
10. An excel worksheet contains monthly sales details of companies

MS ACCESS

7

11. Simple commands perform sorting on name, place and pin code of students data Base
12. Payroll Preparation
13. Mark sheet preparation
14. Report preparation

MS POWER POINT

7

15. Prepare a power point presentation with at least three slides for department Inaugural function
16. Draw an organizational chart with minimum of three hierarchical levels
17. Design an advertising campaign with minimum three slides
18. Apply Design Template for speaker notes with slide transitions and custom animation

INTERNET

7

1. E-Mail ID Creation, attachments of photos, documents..
2. Search and register personal biodata in private employment sites
3. Online business transactions
4. To learn E-banking facilities
5. Google Applications.

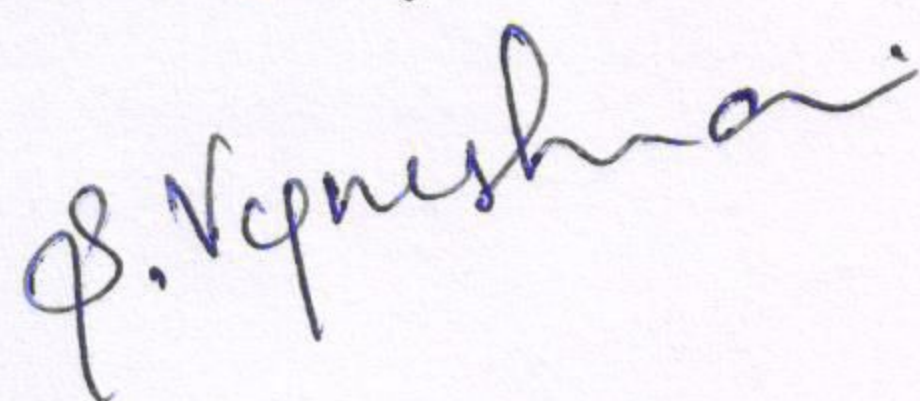
COURSE OUTCOME:

Upon the successful completion of the course, students will be able to

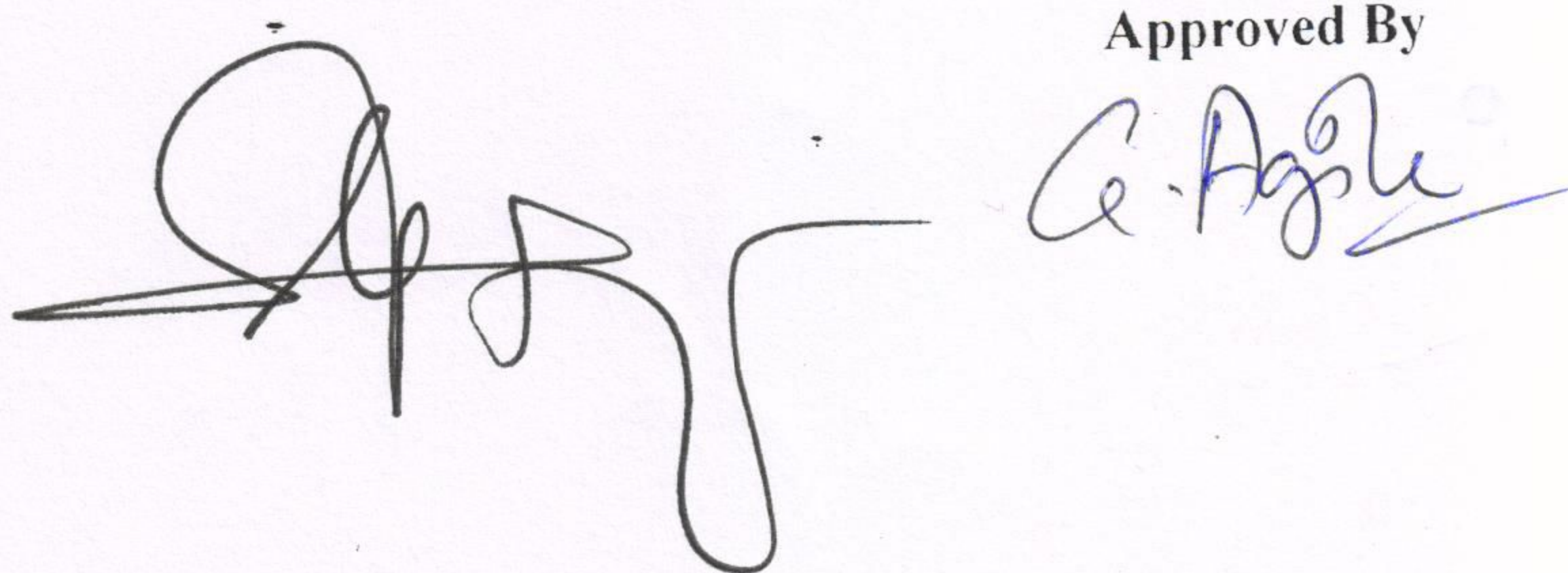
- Creating a Word document effortlessly. **L3**
- Apply various excels features for data analysis and interpretation. **L2**
- Create more dynamic and well-designed PowerPoint presentations **L3**
- Analyze the output generated by Access **L2**
- Perform internet oriented actions. **L2**

Total Periods: 35

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CBCS & OBE PATTERN

UNDERGRADUATE PROGRAMMES

Programme: B.Com

Branch : Banking & Insurance

(For the students admitted during the academic year 2019-2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester - I							
I	19T01 Tamil-I/19H01 Hindi-I/19F01-French-I/19M01 Malayalam-I/19A01 Arabic-I	30			70	100	3
II	19E01 English-I	30			70	100	3
III	CORE I -19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
III	CORE II -19CBI101 Principles of Insurance	30	20	50	70	100	4
III	CORE III - 19CBI102 Computer Application Practical - I	30			70	100	3
III	ALLIED I - 19MATC01 Business Mathematics	30	20	50	70	100	4
IV	19ES01 Environmental Studies #	100			-	100**	1#
IV	19CPE01 PACE - I @	-			100	100**	1@
IV	19CAFJC1 JOC - I \$	-					1\$
Semester -II							
I	19T02Tamil-II/19H02 Hindi-II/19F02-French-	30			70	100	3

	II/ 19F02 Malayalam-II/ 19A02 Arabic-II						
II	19E02 English-II	30			70	100	3
III	CORE IV - 19CAFC01 Financial Accounting	30	20	50	70	100	4
III	CORE V - 19CBI201 Banking Technology	30	20	50	70	100	4
III	ALLIED II - 19MATC02 Business Statistics	30	20	50	70	100	4
IV	19VE01 Value Education	100			-	100**	1#
IV	19CPE02 PACE - II @	-			100	100**	1@
IV	19CBIJC2 JOC - II\$	-					1\$
Semester III							
III	CORE - VI 19CAFC02 Higher Financial Accounting	30	20	50	70	100	4
III	CORE - VII 19CBI301 Merchant Banking & Financial Services	30	20	50	70	100	4
III	CORE - VIII 19CBI302 Innovations in Banking & Insurance	30	20	50	70	100	4
III	CORE - IX 19CBI303 Computer Application Practical-II	30	20	50	70	100	4
III	OPEN ELECTIVE -I 19CBII01 Insurance Technology	30	20	50	70	100	3
III	ALLIED III - 19EC03 General Economics	30	20	50	70	100	4
III	Skill based Subject : 19CBI304 Business Law	30	20	50	70	100	3
IV	Basic Tamil I / Advanced Tamil I #	100				100**	1\$
IV	19CPE03 PACE - III @	-			100	100**	1@
IV	19CBIJC3 JOC - III\$	-					1\$
Semester IV							
III	CORE - X 19CPAC01 Corporate Accounting	30	20	50	70	100	4
III	CORE - XI 19CBI401 Commercial & Universal Banking	30	20	50	70	100	4
III	CORE- XII 19CBI402 Turnaround Management	30	20	50	70	100	4
III	Elective - I 19CBIE01	30	20	50	70	100	4

	Business Communication						
III	ALLIED IV19MATC06 Operations Research for Commerce	30	20	50	70	100	4
III	Skill based Subject : 2 19CBI404 Company Law	30	20	50	70	100	3
IV	Basic Tamil II / Advanced Tamil II #	100				100**	1\$
IV	19CPE04 PACE - IV @				100	100**	2@
IV	19CBIJC4 JOC - IV\$	-					1\$
Semester V							
III	CORE- XIII19CPAC02 Higher Corporate Accounting	C	20	50	70	100	4
III	CORE - XIV19COC01 Cost Accounting	30	20	50	70	100	4
III	CORE - XV 19CPAC03 Income Tax, Law & Practice	30	20	50	70	100	4
III	CORE - XVI19CBI501 Business Ethics & Corporate Governance	30	20	50	70	100	4
III	OPEN ELECTIVES -II 19CBI02 Universal Banking	30	20	50	70	100	3
III	Skill based Subject : 3 19CBI502 Institutional training and project report					100	3
IV	19CPE05 PACE - V @				100	100**	1@
IV	19CBIJC5 JOC - V\$	-					1\$
Semester VI							
III	CORE -XVII 19COAC01 Management Accounting	30	20	50	70	100	4
III	CORE-XVIII 19CBI601 Customer Relationship Management	30	20	50	70	100	4
III	CORE - XIX 19CBI602 Strategic Management						
III	Skill based subject-4 19CBI603 Computer Application Practical-III E-Filing & SPSS	30			70	100	3
III	CORE-XX 19CBI603 Research Methodology	30	20	50	70	100	4

III	Elective –II 19CBIE02 Auditing Fundamentals	30	20	50	70	100	4
III	Skill based Subject : 4 19CBI604 Project Report and Viva Voce					100	3
V	Extension Activities NSS/NCC/SPORTS/YR C/SIS #	100			-	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

** Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	19CBIE01	Business Communication
	19CBIE01	Corporate Finance
	19CBIE01	Entrepreneurial Development
Elective – II	19CBIE02	Auditing Fundamentals
	19CBIE02	Indirect Taxation
	19CBIE02	Organization Behaviour

List of Open Elective papers offered by the dept. (Course code & Title)	
Open Elective – I	19CBII01 Insurance Technology
Open Elective – II	19CBII02 Universal Banking

Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200**
Part II	English	2	3	6	2	100	200**
Part III	Core	20	77	93	20	100	2400
	Allied	4	16		4	100	

	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
Part IV	Lang.	2	1	2\$	2	100	200**
	PACE	3	1	3	5	100	500**
		2	2	4			
	EVS & VE	2	1	2	2	100	200**
	JOC	5	1	5\$	-	-	-
	Extra Credit Course	1	1	1\$	1	50	50**
Part V	@ Extension	1	1	1	1	100	100**
	Total			141			

\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note : Total credits may vary between 140 - 145

Nourmally
Syllabus Coordinator

G. Agle
BOS-Chairman

[Signature]

19CAFC01 FINANCIAL ACCOUNTING
(Common to BCom-A&F/BCom/BCom-BPS/BCom-B&I)

Semester	II
Credit	4
Paper	Core
Max. Marks	CIA-30 CE -70 TOT =100

COURSE OBJECTIVE

To enable the students to learn the functional aspects of accounting.

UNIT – I CONSIGNMENT & JOINT VENTURE

14

Accounting for consignments – Features of consignment – Differences between consignment and sale – Goods sent on Cost price- Goods sent on Invoice price – Valuation of Closing Stock- Accounting for Joint ventures – Features of joint ventures – Partnership vs. Joint venture – Co-venturers maintaining separate set of books – Co-venturers maintaining individual books – Accounting treatment.

UNIT – II HIRE PURCHASE ACCOUNTS

14

Hire purchase System-Definition –Features- Important terms used in Hire Purchase - Difference between hire purchase and installment system- Accounting treatment of hire purchase system - Calculation of interest- Default and repossession - Partial and Complete repossession - Hire purchase trading Account – Debtors method – Stock and Debtors method.

UNIT – III BRANCH ACCOUNTS & DEPARTMENTAL ACCOUNTING

14

Branch Accounts – Objects - Types of branches - Debtors system - Invoice price - Accounting for branches excluding Interdependent Branches - Departmental Accounting - Features – Advantages - Apportionment of expenses -Interdepartmental transfers - Stock reserve.

UNIT – IV ROYALTIES ACCOUNTING

10

Royalties Accounting – Explanation of technical terms – Lessee Account – Lessor Account - Accounting treatment. (Excluding sub-lease).

UNIT – V ACCOUNTING SOFTWARE

8

Accounting Software – Modules – Tally.ERP – Zoho Books – Quick Books –Virtual Accounting – Divvy – Xpenditure Software – Sage Intacct – Xero Cloud Accounting

Total Periods: 60

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the application of Consignment and Joint Venture accounts.	I	L1
CO2	Apply the concepts of Hire purchase and Installment.	II	L2
CO3	Prepare accounts for branch accounts and apportionment of departmental expenses.	III	L2
CO4	Explain the accounting treatment of royalties and lease accounting.	IV	L3
CO5	Analyze the uses and applications of various accounting software	V	L3

Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOK

1. S.P. Jain and K.L.Narang, "Advanced Accountancy-18th Revised Edition, Reprint 2014, Kalyani publishers, New Delhi.
2. Ashutosh Deshmukh, "Digital Accounting", IRM Press, USA.

REFERENCE BOOKS

1. T.S.Reddy& Murthy "Financial Accounting", 6th Revised Edition 2015, Margham Publications, Chennai.
2. R.L.Gupta&M.Radhasamy "Advanced Accountancy", 16th Edition, 2008, Sulthan& ChandPublications, New Delhi.
3. Dr.M.A.Arulanandam and Dr.K.S.Raman "Advanced Accountancy", Edition 2010,Himalaya Publications.

WEB REFERENCES

www.techjockey.com/blog/accounting-software-list, www.tallysolutions.com/tally-erp9, www.zoho.com/books, quickbooks.intuit.com/in/, teamhollycpa.com/virtual-accounting-need-know-trend-taking-accounting-industry/, <https://getdivvy.com/>, www.crunchbase.com/organization/xpenditure-1669, www.sageintacct.com, www.xero.com > why-xero > benefits > online-accounting

Prepared by

S. Rajagopalan
P. S. RAJAGOPALAN
(Course Coordinator)

G. Agila
Dr G AGILA
(BOS-Chairman)

Approved by

[Signature]
(Member Secretary)
Academic Council

MCBE201 – BANKING TECHNOLOGY**COURSE OBJECTIVES**

To develop basic and legal knowledge of banking operations and other banking technologies.

Semester	II
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

UNIT-I INTRODUCTION TO BANKING

Bank: Meaning and Definition – Need for banks – Types of banks – Private Sector Banking – Public Sector Banking – Ethics in banking- Meaning of Customer – Types of Customers – Know your customer.

UNIT-II RESERVE BANK OF INDIA

Reserve Bank of India: Organization- Management-Functions - credit creation and credit control-Monetary policy- Regulations of RBI.

UNIT-III COMMERCIAL BANKS

Commercial Banks: Meaning- Functions- Management and investment policies of commercial banks- Recent trends in Indian commercial banks.

UNIT-IV BANKING DIGITALIZATION

Digitalization :Meaning-definition- Impact of digitalization in Banking Industry -Role of Digitalization in the future of banking sector-Advantages and Disadvantages of Digitalized banking.

UNIT-V TECHNOLOGIES IN BANKING

Banking technology-Internet banking-Electronic banking –Green banking-Core banking-Mobile and digital banking-Automated financial services- impact of technology in banks.

Total Periods: 60

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the basic concepts of banking and its customers	I	L1
CO2	Identify the role and functions of Reserve Bank of India	II	L2
CO3	Explain the functions and policies of commercial banks	III	L2
CO4	Examine the importance of digitalization in banking sector	IV	L3
CO5	Sketch out the importance of banking technology and its uses	V	L3

Note: The Question paper consists 100% Theory

TEXTBOOKS

1. B. Santhanam, "Banking and Financial System", Margham Publishers, 5th Revised edition 2012.
2. S. N.Maheshwari "Banking theory law and practice", Kalyani publishers, 4th Revised edition 2016.

REFERENCEBOOKS

1. S.Natarajan and Dr.R.Parameshwaran, "Indian Banking", S.Chand Publishers, 2010 edition.
2. Dr. RenuJatana, "Indian Banking System", RBSA Publishers, Latest Edition 2012 edition.

JOURNALS

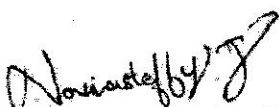
Journal of Banking and Finance, Journal of Bank management, Indian Journal of Banking

WEB RESOURCES

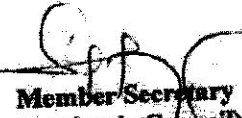
www.bankersadda.com, www.oliveboard.in, www.ibpsguide.com, www.studocu.com

Prepared by

Approved by


Prof. NOVINA STEFFY J
(Course Coordinator)


Dr. AGILA G
(BOS Chairman)


Member Secretary
(Academic Council)

19MATC02 –BUSINESS STATISTICS
(Common to all branch of Commerce)

Semester	II
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOTAL =100

COURSE OBJECTIVES

To enable the students to learn and gain the fundamental knowledge about the concepts of basic statistics, averages, measures of dispersion, correlation and regression, probability, index numbers and time series.

UNIT I STATISTICS

(10)

Meaning and scope – Source of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pic diagram – Graphic representation of frequency distribution.

UNIT II AVERAGES AND MEASURES OF DISPERSION

(12)

Simple and weighted Mean, Median and Mode, Geometric mean and Harmonic mean – their computation – Properties and uses.
Mean Deviation, Standard deviation and Co-efficient of variation.

UNIT III CORRELATION AND REGRESSION

(11)

Meaning and definition – Scatter diagram – Karl Pearson's correlation co-efficient – Computation and Interpretation – Rank Correlation.
Meaning of regression and linear prediction – Regression in two variables – Uses of regression.

UNIT IV INDEX NUMBER

(10)

Methods of construction – Aggregative and Relative types – Tests of an index number – Wholesale and cost of living index – Uses.

UNIT V TIME SERIES AND PROBABILITY

(12)

Meaning – Components – Models – Business forecasting – methods of Estimating Trend – graphic, semi average, moving average and least square method – Seasonal variation – method of simple average only.
Basic concepts of probability, Addition Theorem and Multiplication theorem (Statements only) Simple problems.

COURSE OUTCOMES

After the completion of the course the students will be able to

- CO1 : Gain knowledge about basis of statistics
- CO2 : Solve problems on averages and dispersion.
- CO3 : Analyze using correlation and regression.
- CO4 : Gain knowledge about the index numbers.
- CO5 : Apply the concepts of time series and probability

Total Periods : 55

* Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOK

1. NavnithamPa, "Business Mathematics and Statistics (B.Com)" S.Chand& Co. Ltd reprint 2017.

REFERENCE BOOKS

1. R. S. N. Pillai& V. Bagavathi "Statistics" S.Chand& Co. Ltd, 1st edition 1984, Reprint 2016.
2. S.P.Gupta: "Statistical Methods" 1st Edition 1969, Reprint 2017.

Prepared by


Mr MANI N

Approved by


Dr UMA N



Sri Ramakrishna College of Arts and Science (Autonomous)
Coimbatore – 641006

VALUE EDUCATION

[One Credit Course offered during Even Semester with effect from 2019-2020 & onwards]

Syllabus :: Batch 2019-20

(Common to all UG courses)

COURSE OBJECTIVE:

- To orient about the society, social life, integrity in personal and public
- To learn the concepts of human values and respect for others
- To provide in-depth understanding about moral awareness
- To inculcate a sense of socially responsible citizens.

Semester	II
Credit	1
Max. Marks	CIA – 100 TOT =100

UNIT - I VALUE EDUCATION & HUMAN EDUCATION

3

Value Education - Definition - relevance to present day - Concept of Human Values - Self Introspection - Self Esteem

UNIT – II SOCIETY & FAMILY VALUES

3

Structure and components of Society, Marriage and Family System – Anger Neutralization, Adjustability - Threats of family life.

UNIT - III ETHICS & LEADERSHIP QUALITIES

3

Ethical values: Ethics, Social Ethics, Public Policy - Leadership qualities: Integrity, Character, Courage - Personality development. Inter-culture Tolerance

UNIT - IV SOCIAL VALUES

3

Social Values, Faith, Service, Commitment and Decency - Fundamental Rights and Responsibilities of citizens

UNIT - V SOCIAL PROBLEMS AND ROLE OF STUDENTS

3

Social Problems: Definition - Poverty, Illiteracy, Unemployment, Exploitation, Obscenity, Immorality - Crimes and Online Crimes - Student unrest, Ragging and Peaceful Campus - Role of Students in tackling social problems

COURSE OUTCOME:

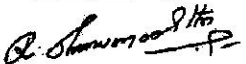
Total Periods : 15

- Understand the basic values of human society (L1)
- Develop a sense of self respect and respect for others (L2)
- Develop scientific temper and logical reasoning and to apply in day to day life (L2)
- Identification of social immediate social issues & problems and try to develop solutions (L3)
- Able to occupy one's own social space and help others live peacefully (L3)

REFERENCE BOOKS


1. Mani Jacob (Ed). 'Resource Book for Value Education', Institute for Value Education, New Delhi. 2002.
2. NCERT. "Value Education". Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
3. Daniel and Selvamony. "Value Education Today - Madras Christian College, Tambaram and ALACHE, New Delhi, 1990.
4. Ignacimuthu S. "Values for Life". Better Yourself Books, Mumbai, 1991.
5. M.M.M.Mascaronhas. Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

Prepared by:


(Course Coordinator)
Dr R Thirumoorthi

Approved by:


(HoD-MSW)


(Member Secretary)
Academic Council

Sri Ramakrishna College of Arts and Science (Autonomous)
Coimbatore – 641006

VALUE EDUCATION

*[A one Credit Course offered during Odd / Even Semester
with effect from 2019-2020 Academic year and onwards]*

SCHEME OF EXAMINATION

(Continuous Internal Assessment :: Nov / Apr – 2019-2020)

1. Value Education paper is a ONE CREDIT course.
2. The course will have only one Internal Examination (Model Examination for 2½ hours) at the end of the semester.
3. The examination pattern is descriptive type written examination.
4. The course carries a total marks of 100 out of which 80 marks will be allocated for written examination and 20 marks will be earmarked for activity.
5. The Passing minimum is put together 40 marks out of 100 marks (no separate passing minimum fixed for internal or external).
6. The assessment will consist of two parts, as detailed below:

SN	Nature	Maximum Marks	Remarks
1.	Descriptive Examination	80 Marks (Section A: 6 X 5 = 30) (All 5 out of 5 questions) (Section B: 5 X 10 = 50) (Any 5 out of 8 questions)	<ul style="list-style-type: none">• Centralised Examination• For 3 Hours Duration• Descriptive type questions• Model Examination only
2.	Activity	20 Marks	Activity (Paper presentation / Quiz/Panel Discussion / Participation in seminar/workshop /Assignment / Seminar/ Model Design) Individualised Reports to be submitted to the Value Education Teacher
Total		100 Marks	

Prepared by:


(Course Coordinator)
Dr R Thirumoorthi

Approved by:


(HoD-MSW)


(Member Secretary)
Academic Council

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Coimbatore – 641006

VALUE EDUCATION


*[A one Credit Course offered during Even Semester
with effect from 2019-2020 Academic year and onwards]*


SN	Unit	Proposed Activities	References
1.	Unit – I Value Education & Human Education	<ul style="list-style-type: none"> • Assignments • Participation in seminar/workshop 	https://www.slideshare.net/hitesh0141/human-values-57703636 https://www.slideshare.net/vinay3711/human-values-professional-ethics
2.	Unit – II Society & Family Values	<ul style="list-style-type: none"> • Assignment / Seminar • Participation in seminar/workshop 	https://www.slideshare.net/khimberlybalbuena/society-and-culture-ppt https://www.slideshare.net/arunab/society-and-culture-14735577
3.	Unit – III Ethics & Leadership Qualities	<ul style="list-style-type: none"> • Participation in seminar/workshop • Paper presentation 	https://www.slideshare.net/komalsuryavanshi/leadership-qualities-8798588?qid=bde3fb0b-eaba-4d71-8031-69ba121eebd8&v=&b=&from_search=1
4.	Unit – IV Social Values	<ul style="list-style-type: none"> • Quiz • Field Visit / Observation 	https://www.slideshare.net/ParminderSingh320/our-social-values?qid=72be767e-11fc-4fed-ac3f-7d7525bf0fec&v=&b=&from_search=1
5.	Unit – V Social Problems and Role of Students	<ul style="list-style-type: none"> • Panel Discussion • Assignment / Seminar 	https://www.slideshare.net/gowthamchandrasedkar2/social-ills-that-ail-the-indian-society?qid=d37ea10f-9148-427a-b619-6b29293d9120&v=&b=&from_search=4

Prepared by:


(Course Coordinator)
Dr R Thirumoorthi

Approved by:


(HoD-MSW)


(Member Secretary)
Academic Council

PERSONALITY APTITUDE AND CAREER ENHANCEMENT (PACE-II)

Subject Code: 19CPE02

Common to all the UG streams admitted from AY 2019-20 Onwards

Semester	II
Credit	1
Paper type	Skill based
Max. Marks	Total=100 (Online:50+Verbal Oral: 50)

Instruction Hours per Semester: 40

Aim

To educate and enhance the students on English language, story building and article summarization. Equip the students on group discussion and public speaking skills.

Course Objectives

To enable students to,

- Enhance English Language and Listening Ability
- Enhance Non-Verbal Communication
- Improve their written communication through Story-Building, Article Summarization and Audio/Video Analysis.
- Enhance their group behavior and team building skills.
- Build resumes, speak in public, debate and discuss in groups

Unit I

English language enhancement- Business Idioms- Indianisms in English- Common Errors in Pronunciation - Signposts in English- Verbal ability- Phrases, clauses and modifiers - errors in tenses – prepositional errors – parallelism errors – mood, conditionals and multiple usages.

Unit II

English listening- hearing Vs. listening - Nonverbal communication – Appearance, dressing and grooming -Tips to maintain good impression at work - business etiquette – basic postures and gestures and table manners, Body language - dealing with people communication - media etiquette - telephone etiquette, email etiquette.

Unit III

Written Communication - Story Building; Article Summarization, Audio Analysis & Voice Recording; Article Summarization & Movie / Video Analysis;

Unit IV

Group discussion, interviews and presentation skills - Group behaviour – Team Work – Team building – Open and Closed group discussions. Public speaking skills – Social Phobia – Eliminating Fear - Organizing speech and effective delivery – Common etiquette of Public speaking - opening and closing of speech, audience management and styles.

Unit V

Exercises on Resume writing - Public speaking, Group discussion, debate, extempore, quiz and contemporary group play and role play.

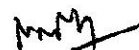
Course Outcomes

On the successful completion of the course, the student would be able to-

- Enhance their English Language
- Understand and improve their body language.
- Write better through story-building, article summarization and audio/video analysis
- Improve their group behavior and team building skills.
- Prepare resumes, speak in public, debate and discuss in groups

References

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun Sharma
5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Gangly
9. Art of Social Media by Guy Kawasaki



**Verified by
Course Coordinator**

Sri Ramakrishna College of Arts and Science
(Autonomous)

(Formerly S.N.R. Sons College)
(Affiliated to Bharathiar University)
(Re-Accredited with "A" Grade by NAAC)
(An ISO 9001:2015 Certified Institution)
Nava India, Coimbatore-641 006, Tamil Nadu, India.

SYLLABUS

BCom-B&I



DEPARTMENT OF COMMERCE WITH BANKING & INSURANCE
ACADEMIC YEAR 2020-2021
(2019 BATCH)



Sri Ramakrishna College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University)

(Re-Accredited with 'A' Grade by NAAC)

(An ISO 9001:2015 Certified Institution)



Nava India, Coimbatore-641 006, Tamil Nadu, India.

"Scheme of Examination along with Distribution of Marks and Credits"

CBCS & OBE PATTERN

UNDERGRADUATE PROGRAMMES

Programme: B.Com

Branch : Banking & Insurance

(For the students admitted during the academic year 2019-2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester – I							
I	19T01 Tamil-I/ 19H01 Hindi-I/ 19F01 -French-I/ 19M01 Malayalam-I/ 19A01 Arabic-I	30	-	-	70	100	3
II	19E01 English-I	30	-	-	70	100	3
III	CORE I – 19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
III	CORE II – 19CBI101 Principles of Insurance	30	20	50	70	100	4
III	CORE III – 19CBI102 Computer Application Practical – I	30	-	-	70	100	3
III	ALLIED I – 19MATC01 Business Mathematics	30	20	50	70	100	4
IV	19ES01 Environmental Studies #	100	-	-	-	100**	1#
IV	19CPE01 PACE – I @	-	-	-	100	100**	1@
IV	19CBIJC1 JOC – I \$	-					1\$
Semester –II							
I	19T02 Tamil-II/ 19H02 Hindi-II/ 19F02 -French-	30	-	-	70	100	3

	II/ 19F02 Malayalam-II/ 19A02 Arabic-II						
II	19E02 English-II	30	-	-	70	100	3
III	CORE IV – 19CAFC01 Financial Accounting	30	20	50	70	100	4
III	CORE V – 19CBI201 Banking Technology	30	20	50	70	100	4
III	ALLIED II – 19MATC02 Business Statistics	30	20	50	70	100	4
IV	19VE01 Value Education	100	-	-	-	100**	1#
IV	19CPE02 PACE – II @	-	-	-	100	100**	1@
IV	19CBIJC2 JOC – II\$	-	-	-	-	-	1\$
Semester III							
III	CORE – VI 19CAFC02 Higher Financial Accounting	30	20	50	70	100	4
III	CORE – VII 19CBI301 Merchant Banking & Financial Services	30	20	50	70	100	4
III	CORE – VIII 19CBIC01 SWAYAM Entrepreneurship Development	30	-	-	70	100	4
III	CORE IX 19CBI302 Innovations in Banking & Insurance	30	20	50	70	100	3
III	SKILL BASED- Subject 1 19CBI303 Computer Application Practical-II	30	20	50	70	100	3
III	OPEN ELECTIVE -I 19CBI01 Banking Operations	30	20	50	70	100	3
III	ALLIED III – 19ECO04 Fundamentals of Economics	30	20	50	70	100	4
IV	Basic Tamil I / Advanced Tamil I #	100	-	-	-	100**	1\$
IV	19CPE03 PACE – III @	-	-	-	100	100**	1@
IV	19CBIJC3 JOC – III\$	-	-	-	-	-	1\$
Semester IV							
III	CORE – X 19COC02 Corporate Accounting	30	20	50	70	100	4
III	CORE – XI 19CBI401 Commercial & Universal Banking	30	20	50	70	100	4
III	CORE- XII 19CBI402 Turnaround	30	20	50	70	100	3

	Management						
III	Elective – I 19CBIE01 Business Communication	30	20	50	70	100	4
III	ALLIED IV 19MATC06 Operations Research for Commerce	30	20	50	70	100	4
III	Skill based Subject : 2 19CBI403 Company Law	30	20	50	70	100	3
IV	Basic Tamil II / Advanced Tamil II #	100	-	-		100**	1\$
IV	19CPE04 PACE – IV @				100	100**	2@
IV	19CBIJC4 JOC – IV\$	-	-	-	-	-	1\$
Semester V							
III	CORE– XIII 19BPSC02 Higher Corporate Accounting	30	20	50	70	100	4
III	CORE – XIV 19COC03 Cost Accounting	30	20	50	70	100	4
III	CORE - XV 19CAFC06 Direct Taxation	30	20	50	70	100	4
III	CORE – XVI 19CBI501 Business Ethics & Corporate Governance	30	20	50	70	100	4
III	OPEN ELECTIVE –II 19CBII02 Banking Operations	30	20	50	70	100	3
III	Skill based Subject : 3 19CBI502 Management Information System	30	20	50	70	100	3
IV	19CPE05 PACE – V @	-	-	-	100	100**	2@
IV	19CBIJC5 JOC – V\$	-	-	-	-	-	1\$
Semester VI							
III	CORE –XVII 19COAC02 Management Accounting	30	20	50	70	100	4
III	CORE–XVIII 19CBI601 Customer Relationship Management	30	20	50	70	100	4
III	CORE – XIX 19CBI602 Strategic Management	30	20	50	70	100	3
III	Skill based subject-4 19CBI603 Computer Application Practical-III E-Filing & SPSS	30	-	-	70	100	3
III	CORE-XX 19CBI604 Research Methodology	30	20	50	70	100	3

III	Elective -II 19CBIE04 Auditing Fundamentals	30	20	50	70	100	4
V	Extension Activities NSS/NCC/SPORTS/YR C/SIS #	100	-	-	-	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part - I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

** Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective - I	Course Code	Title
	19CBIE01	Business Communication
	19CBIE02	Corporate Finance
	19CBIE03	Entrepreneurial Development
Elective - II	19CBIE04	Auditing Fundamentals
	19CBIE05	Indirect Taxation
	19CBIE06	Organization Behaviour

List of Open Elective papers offered by the dept. (Course code & Title)	
Open Elective - I	19CBII01 Banking Operations
Open Elective - II	19CBII02 Banking Operations

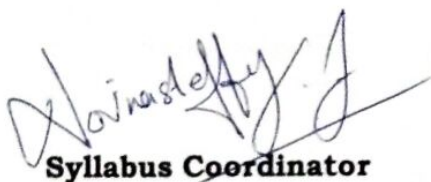
Summary							
Part	Subject	Papers	Credit	Total credits	Papers	Marks	Total marks
Part I	Languages	2	3	6	2	100	200**
Part II	English	2	3	6	2	100	200**
Part III	Core	20	76	92	20	100	2400
	Allied	4	16		4	100	
	OPEN ELECTIVES	2	3	6	2	100	200

	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
Part IV	Lang.	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**
		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
	Extra Credit Course	1	1	1\$	1	50	50**
Part V	@ Extension	1	1	1	1	100	100**
	Total			141			

\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note : Total credits may vary between 140 – 145


Syllabus Coordinator


BOS-Chairperson



19CAFC02 HIGHER FINANCIAL ACCOUNTING
(BCom/BCom-BPS/BCom-A&F/BCom-B&I)

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

AIM

To enable the students to understand the accounting procedures for various cases in Partnership.

COURSE OBJECTIVES

This course will empower the student to have thorough knowledge in accounting for Partnership.

PREREQUISITE: Financial Accounting

UNIT-I INTRODUCTION TO PARTNERSHIP

12

Partnership Fundamentals – Adjustment entries – Types of capital – Past adjustments – Profit & Loss Appropriation account – Final Accounts of Partnership Firms.

UNIT-II ADMISSION OF PARTNER

12

General Insurance - Fire Insurance – Origin and Nature - Principles of Fire Insurance - Types of Fire Insurance Policies - Policy Conditions for Fire Insurance - Basics of Marine Insurance - Principles of Marine Insurance - Types of Marine Insurance Policies - Marine Insurance Clauses and Policy Conditions

UNIT-III RETIREMENT & DEATH OF PARTNER

12

Retirement – Accounting Treatment – Adjustment of goodwill (Capital Account) - Settlements of accounts - Death of a partner – Deceased Partner's Share of Profit – Accounting Treatment during Death of a Partner.

UNIT-IV DISSOLUTION & INSOLVENCY

12

Dissolution of a Firm – Modes of Dissolution – Settlement of Accounts - Accounting Treatment – Application of Garner Vs Murray Rule - Piecemeal Distribution - Proportionate Capital Method – Maximum Loss Method.

UNIT-V AMALGAMATION, CONVERSION & SALE OF FIRM

12

Amalgamation of Partnership Firms – Conversion of Firm into a Company - Revaluation Account - Sale to a Company

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the fundamentals of partnership and the importance of types of capital.	I	L1
CO2	Analyze the accounting techniques for the admission.	II	L2
CO3	Identify the techniques and procedures on retirement and death of partners	III	L2
CO4	Explain the reasons for suspending partnership and identify modes of dissolution.	IV	L3
CO5	Interpret the benefits of amalgamation and the reasons for conversion of firms	V	L3

Total Periods: 60

Note : The Question paper consists 20% Theory and 80% Problems

TEXTBOOKS

1. S.P Jain and K.L Narang - Financial Accounting Vol. I, 2016 Edition, Kalyani Publishers

REFERENCE BOOKS

1. Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy" 2016, 12th Edition, Schand Publishing
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I" 2017, 11th Edition, Himalaya Publishing House PVT Ltd.
3. T.S.Reddy & Y. Murthy, "Financial Accounting"- 2016, 16th Edition Margham Publications, New Delhi

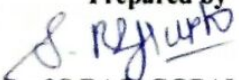
JOURNALS

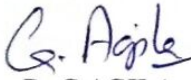
Indian Journal of Accounting, Indian Accounting Review, Journal of Commerce & Accounting Research.

WEB RESOURCES

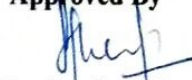
<https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-on-retirement-or-death-accounting-procedure/52380>

Prepared by


Prof S RAJAGOPALAN
(Course Coordinator)


Dr G AGILA
(BOS Chairman)

Approved By


Member Secretary
Academic Council

19CBI301-MERCHANT BANKING AND FINANCIAL SERVICES

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

To create basic conceptual knowledge about the core banking and the financial services.

UNIT I INTRODUCTION TO FINANCIAL SYSTEM IN INDIA

12

Introduction – An Overview of Indian Financial System – Merchant Banking in India – Recent Developments and Challenges- Institutional Structure – Functions of Merchant Banking - Legal and Regulatory Frameworks – Relevant Provisions of Companies Act- SERA- SEBI guidelines- FEMA, etc. - Relation with Stock Exchanges, OTCEI and NSE.

UNIT II AN OVERVIEW OF MERCHANT BANKING

12

Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad -professional Ethics and code of conduct - current Development.

UNIT III CREDIT RATING

12

Credit Rating: Introduction – Instruments – Benefits - Rating methodology- Cautions - Types of rating. Project Appraisal: Project life cycle – Evaluation - Social cost benefit analysis - Capital cost and financial projections.

UNIT IV FINANCIAL SERVICES

12

Fund based financial services: Leasing – Hire purchase finance and consumer credit – Factoring and forfeiting – Bills discounting – House Financing - Insurance Services and products – Venture Capital Financing - Credit Rating Agencies – Nature – Factors considered – Rating procedure – Instruments rated – Revisions in rating.

UNIT V DEPOSITORY AND CUSTODIAL SERVICES

12

Depository and Custodial Services: Depository – Introduction – concept - constitution of depository system - Functioning of depository system - Depository system in India - Custodial services meaning -Registration - Obligations and responsibilities of custodians - Code of conduct.

COURSE OUTCOMES**Total Periods: 60 Periods**

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the basic concepts of Financial Services.	I	L1
CO2	Identify the Role and Functions of Merchant Banking.	II	L2
CO3	Explain the benefits of Credit Rating.	III	L2
CO4	Examine the importance of Fund Based Financial Services.	IV	L3
CO5	Sketch out the importance of depository and custodial services.	V	L3

Note: The Question paper consists 100% Theory

TEXTBOOKS

1. H.R Machirju – Merchant Banking – New age International Publishers, 4th edition 2019.
2. Madhuvij & Swatidhawan – McGraw-Hill education publishers, 2nd edition.

REFERENCE BOOKS

- 1 M.Y. Khan – “Financial Services” -Tata McGraw-Hill, New Delhi, 9th edition 2017.
2. Anthony Saunders and Marcia Cornet t– “Financial Institutions and Markets” - Tata McGraw-Hill, New Delhi, 7th edition 2019.

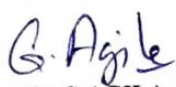
JOURNALS

Journal of Emerging Technologies and Innovative Research, The International Journal of Business and Management

WEB RESOURCES

www.sasurieengg.com www.brainkart.com www.vidvarthiplus.com


Prof R GREESHMA
(Course Coordinator)


Dr G AGILA
(BOS Chairperson)


Member Secretary
(Academic Council)

19CBI302 INNOVATIONS IN BANKING AND INSURANCE

Semester	III
Credit	3
Paper Type	Core
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

To acquire the knowledge in the recent innovations of banking and insurance sector.

UNIT – I INNOVATIVE CONCEPTS IN BANKING

9

Innovation in Banking Industry - Digital banking - Wholesale banking - Retail banking - Universal banking - Narrow banking - Offshore banking - Multinational banking - Demographics segmented banking

UNIT –II REDESIGNING BANKING INDUSTRY

9

Expansion of open banking - Commitment to Phyigital delivery - AI driven Predictive banking - Payments Everywhere - Credit Card replacement by Digital Devices - Digital Wallets - Real-time Payment Platform System (RPPS) - P2P lending platforms - Challenger banks

UNIT –III FUTURE OF BANKING

9

Banking industry transformation - Digital only banking - Innovation strategies in retail banking - Innovation strategies in corporate banking - AI in banking - Two factor authentication and biometrics - Voice activated banking - Chatbots & Virtual Assistants - Kiosks and express branches

UNIT –IV INNOVATIVE CONCEPTS IN INSURANCE

9

Innovation in Insurance Industry - Internal workflow automation - Automated claim processing - Claim and Policy Management Platforms - Personalized insurance pricing - Telematics Insurance - Peer-to-peer insurance - Insurance Block chain - Micro insurance

UNIT –V REDESIGNING & CHALLENGES

9

Insurance APIs - Insurance Fraud Detection Software - Insurance Marketplace - InsurTech - Product Innovation - New forms of insurance - Changing distribution paradigms - Digitalized Insurance Services - Challenges to cope with changes.

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

Total Periods: 45

COs	DESCRIPTION	UNIT	LEVEL
CO1	Identify the innovative practices and concepts in Banking.	I	L1
CO2	Describe the process of redesigning the banking industry.	II	L2
CO3	Explain the scope and future predictions of banking	III	L2
CO4	Demonstrate the innovative practices in insurance and its applications.	IV	L3
CO5	Justify the needs of redesigning insurance industry and coping the challenges	V	L3

Note: The Question paper consists 100% Theory

TEXTBOOKS

1. O.P. Agarwal - "Modern Banking of India" - Himalaya Publishing, House, Mumbai, 3rd edition 2019.
2. Mishra M.N. and Mishra S.B "Insurance Principles and Practice" S. Chand & Company Ltd, New Delhi, new edition 2016.

REFERENCE BOOKS

1. K.C. Shekhar and Lakshmy Shekhar – "Banking Theory and Practice" - Vikas Publishing House Private Ltd, New Delhi, 21st edition 2013.
2. Dr. Gupta P.K. - "Insurance and Risk Management" Himalaya Publishing House, New Delhi, 2nd edition 2019

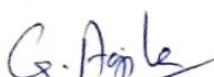
JOURNALS

Journal of Banking and Finance, Journal of Bank management, Indian Journal of Banking.

WEB RESOURCES

www.bankersadda.com, www.oliveboard.in, www.ibpsguide.com, www.studocu.com


Prof S RAJAGOPALAN
 (Course Coordinator)


Dr G AGILA
 (BOS Chairman)


Member Secretary
 (Academic Council)

19CBI303 – COMPUTER APPLICATION PRACTICAL -II

Semester	III
Credit	3
Paper Type	Core
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

To impart the working knowledge of Tally and its practical applications.

PROGRAMS

1. Company creation
 - a. Company Creation
 - b. Security Creation
 - c. Company Features
 - I. Accounting Features
 - II. Inventory Features
 - III. Statutory & Taxation
2. Account & Inventory Master
 - a. Group & Ledger Creation
 - i. Single & Multiple - Create / Alter of Groups & Ledger
 - ii. Chart of Accounts
 - b. Stock Group & Item Creation
 - i. Single & Multiple - Create / Alter of Stock
 - ii. Godown & Category creation
 - c. Voucher Creation
 - i. New Voucher Creation / Alteration
3. Accounting & Inventory Voucher
 - I) Accounting Transaction
 - a. Contra
 - b. Payment
 - c. Receipt
 - d. Journal
 - e. Sales
 - f. Purchase
 - b. Purchase and Sales Entries
 - a. Account Invoice
 - b. Item Invoice
 - c. Receivable and Payable management
 - a. Voucher mode
 - b. Invoice mode
 - c. With GST
4. TDS
 - a. Introduction
 - b. TDS Process
 - c. TDS in Tally
 - d. TDS Payment
5. GST
 - a. Introduction
 - b. Activation of GST
 - c. E filing
 - d. GST Reports
6. Purchase Order Cycle
 - a. Purchase order
 - b. Receipt Note
 - c. Rejection Out
 - d. Purchase Invoice
 - e. Debit Note
 - f. Payment
7. Sales Order Cycle
 - a. Sales Order
 - b. Delivery Note
 - c. Rejection In
 - d. Sales Invoice
 - e. Credit Note
 - f. Receipt

8. MIS Reports


- a. Trial Balance
- b. cash book
- c. Calculation of Ratio
- d. Stock valuation - FIFO, LIFO methods

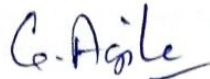
COURSE OUTCOMES

Upon successful completion of the course, the student will be able to

COs	DESCRIPTION	UNIT	LEVEL
CO1	Create company with basic information	I	L3
CO2	Demonstrate the stock maintenance and subsidiary books opening methods.	II	L2
CO3	Illustrate the working of purchase order cycle	III	L2
CO4	Prepare GST reports using Tally	IV	L3
CO5	Understand MIS reports and their uses	V	L1

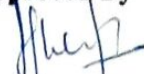
Prepared By


Prof T ALLWIN
 (Course Coordinator)



Dr G Agila
 (BOS Chairperson)

Approved By


(Member Secretary
Academic Council)

19CBIC01 ENTREPRENEURSHIP DEVELOPMENT (SWAYAM)
(BCom-B&I/BCom-BPS)

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

AIM

To enable the students to understand the fundamentals aspects of entrepreneurship and ideas of startups.

COURSE OBJECTIVES

The main objective of this course is develop entrepreneurial abilities by providing background information about support systems, skillsets and financial & risk covering institutions.

UNIT-I INTRODUCTION TO ENTREPRENEURSHIP**10**

Introduction to Entrepreneurship and Its Evolution - Roles of an Entrepreneur - Idea Generation, Screening, Selection and Managing Resources - Leading and Building the team in an enterprise - Strategic Planning for Business - Forms of Ownership (Part-1 & Part-2)

UNIT-II CORPORATE ENTREPRENEURSHIP & GLOBALIZATION**10**

Franchising - form of Business Ownership - Financing Entrepreneurial Ventures - Managing growth, expansion and winding up of business - Valuation of a new company - Corporate entrepreneurship - Entrepreneurship in the era of Globalization: Environment and Strategy

UNIT-III INNOVATION IN ENTREPRENEURSHIP & SOCIAL ENTREPRENEURSHIP**10**

Entrepreneurship: Role of stimulating creativity - Creative teams and managerial responsibilities - Innovation and entrepreneurship: types and sources of innovation - Creativity and Innovations in Start Ups : A case of Altmat - Social entrepreneurship - Introduction to social entrepreneurship - Innovation and entrepreneurship in social context - Start-ups, early venture issues - Startups in India - Interviews of Founders and Supporters - Sustainability of non-profit organizations - Financing and risks in social enterprises

UNIT-IV BUSINESS STRATEGIES & WOMEN ENTREPRENEURSHIP**10**

Business Strategies and Scaling up - Family Business: Concept, Characteristics, and Kinds of family Business - Conflict and Conflict resolution in Firm - Managing leadership & succession planning in family business - Succession Planning - Succession and Continuity - Women entrepreneurship: issues, challenges Women issues and encouraging change in family business: A case analysis of Wastengage pvt. Ltd.

UNIT-V FINANCIAL ARRANGEMENTS FOR ENTREPRENEURSHIP**10**

Funding & Start up and Entrepreneurship Councils in India - Arrangement of funds - Exercise on writing of project report - Entrepreneurial Financing and Risk - Financing the Entrepreneurial Business - Appraisal of loans by financial institutions - Role of Commercial Banks in financing Business Entrepreneurs - Venture Capital - Entrepreneurship Institutions in India - A Visit to EDII

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the fundamentals of entrepreneurship and its process.	I	L1
CO2	Analyze the aspects of managing entrepreneurship and strategies.	II	L2
CO3	Identify the types and sources of innovation entrepreneurship.	III	L2
CO4	Explain the various business strategies for entrepreneurship & women entrepreneurship.	IV	L3
CO5	Interpret the role of the financial institutions in the development of entrepreneurship.	V	L3

Total Periods: 50**BOOKS AND REFERENCES**

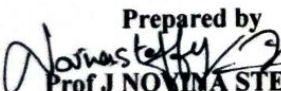
1. Dr S S Khanka "Entrepreneurial Development", 8th Revision Reprint 2017, S Chand Publications.
2. Dr Jayshree Suresh "Entrepreneurial Development", 2012 Edition, Margham Publications
3. Sangeeta Sharma, "Entrepreneurship Development", 2016, PHI Learning P Ltd.

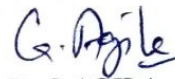
JOURNALS

Journal of Entrepreneurship and Innovation in Emerging Economies, The Journal of Entrepreneurial Development.

WEB RESOURCES

<http://www.entrepreneurshipindia.co.in/>, <https://www.ediindia.org/>, <https://www.entrepreneurindia.com/>

Prepared by

Prof J NOVIMA STEFFY
(Course Coordinator)


Dr G AGILA
(BOS Chairman)

Approved by

Member Secretary
Academic Council

19CBII01 – BANKING OPERATIONS**COURSE OBJECTIVES**

To develop the understanding of basic concepts of banking process and its framework.

Semester	III
Credit	3
Paper Type	Open Elective
Max. Marks	CIA:30 + CE :70

UNIT-I INDIAN BANKING

9

Bank: Meaning - Definition - Indian Banking - Evolution - Need for banks - Types of banks - Private Sector Banking - Public Sector Banking - Meaning of Customer - Types of Customers - Know your customer - Banking in 21st Century.

UNIT-II RESERVE BANK OF INDIA

9

Introduction to banking RBI: Evolution of central bank - Banking Regulations Act, 1949 - Organisational structure of RBI - Functions of RBI and Commercial Banks - Credit Creations of RBI - Credit Control Measures - Monetary Policy and its objectives - Relationship between RBI and Commercial Banks.

UNIT-III BANKER AND CUSTOMER

9

Definition of banker and customer - Relationship between Banker and customer - Legal frame work - termination of relationship - Garnishee Order - Bankers Right of Lien- General procedure for opening a savings, current and fixed deposit Account - Special types of customers.

UNIT-IV INSTRUMENTS DEALT IN BANKING

9

Negotiable Instruments: Meaning & Definition - Characteristics - Cheque and its kinds - Crossing, Endorsement, Material Alteration - Collection and payment of Cheque - Refusal or bouncing of cheque. Bills of Exchange: Definition, characteristics and Parties involved - Difference between Bill and Cheque.

UNIT-V BANKING SERVICES

8

Banking Services: ATM, Credit Card, Debit Card, Rupay Card - E-Services - On-line/Internet Banking - Mobile Banking - EFT (Electronic Fund Transfer) -Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS), Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) - Immediate Payment Service (IMPS)

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

Total Periods: 44

Cos	DESCRIPTION	UNIT	LEVEL
CO1	State the basic concepts of banking.	I	L1
CO2	Identify various functions of Reserve Bank of India.	II	L2
CO3	Develop an understanding on banker and customer relationship.	III	L2
CO4	Identify the instruments dealt in the process of banking	IV	L3
CO5	Examine the services rendered in the sector of banking.	V	L3

Note: The Question paper consists 100% Theory

TEXTBOOKS

1. S.Natarajan and Dr.R.Parameshwaran, "Indian Banking", S.Chand Publishers, Latest Edition
2. Dr. RenuJatana, "Indian Banking System", RBSA Publishers, Latest Edition

REFERENCEBOOKS

1. NiranjanaNayak, "Emerging Scenario of Indian Banking Sector", SSDN Publishers, Latest Edition
2. B. Santhanam, "Banking and Financial System", Margham Publishers, Latest Edition.

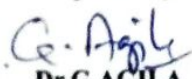
JOURNALS

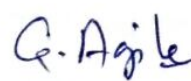
Journal of Banking and Finance, Journal of Money, Credit and Banking, Indian Journal of Banking

WEB RESOURCES

www.bankersadda.com, www.oliveboard.in, www.ibpsguide.com, www.studocu.com

Prepared By


Dr G AGILA
(Course Coordinator)


Dr G AGILA
(BOS-Chairman)

Approved By


Member Secretary
Academic Council

**19CPE03 – PACE IIICOMMON TO ALL THE UG STREAMS
ADMITTED FROM AY 2019-20 ONWARDS**

B.Com B&I (2019 Batch)

Semester	III
Credit	1
Paper Type	Skill Based
Max. Marks	Total = 100 (Online :50 + Verbal Oral:50)

AIM

To educate and enrich the students on quantitative ability, reasoning ability, and verbal ability.
Equip the students on group behavior and team building skills.

COURSE OBJECTIVES

To enable students to,

- Improve their quantitative ability.
- Improve the ability of arithmetic reasoning
- Enhance their verbal ability through vocabulary building and grammar
- Enhance their linguistic ability.
- Manage emotions through intelligence

UNIT I QUANTITATIVE ABILITY – I

Sequence and Series, Profit And Loss, Time, Speed, Distance, Averages, Percentages, Problems on HCF and LCM, Problems on Ages, Simple Interest & Compound Interest

UNIT II REASONING ABILITY – I

Syllogism, Blood Relations, Puzzles, Analogies, Logical Order, Seating Arrangements, Statement and Conclusions, Most Logical Choice, Inferred Meaning, Data Arrangements

UNIT III VERBAL ABILITY – I

Vocabulary – Etymology, Root words, Verbal Analogy. Workshop on Reading – Sub-skills of Reading, Techniques of Reading, Jumbled Paragraphs and Jumbled Essays. Application of Grammar concepts – Sentence Construction

UNIT IV LINGUISTIC ABILITY

Writing & Speaking Skills – Parts of Speech, Modal Verbs, Tenses, Active and Passive Voice, Degrees, Articles, Contextual usage of words – Conversational English

UNIT V EMOTIONAL INTELLIGENCE

Time Management – Conflict Resolution – Stress & Anger Management – Online presence & researching online – Mind maps – Negotiation & Persuasion – Level 1 & 2 Interview Questions

COURSE OUTCOMES

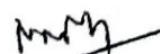
On the successful completion of the course, the student would be able to-

- Enhance their ability to deal with quantities
- Understand and improve arithmetic reasoning.
- Build better vocabulary and grammar
- Speak and write better language.
- Resolve Conflicts, Manage emotions like anger and stress.

REFERENCES

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun Sharma

5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Ganguly
9. Art of Social Media by Guy Kawasaki



Verified by Course Coordinator



19ECO04 – FUNDAMENTALS OF ECONOMICS
(COMMON TO BCOM CS, BCOM IT and BCOM B&I)

Semester	III/IV
Credit	4
Paper Type	Allied
Max. Marks	CIA - 30 CE - 70 TOTAL= 100

COURSE OBJECTIVE

- To familiarize the basic concepts and theories of economics
- To develop the knowledge of recent changes in Indian Economy and economic policies of the government.

UNIT I – BASIC ECONOMIC CONCEPTS

11 Hrs

The Economic Problem -Scarcity and Choice - Nature and Scope of Economics- Positive and Normative Economics, Micro and Macro Economics - Central Problems of an Economy - Production Possibility Curve - Opportunity Cost - Working of Economic Systems - Economic Cycles

UNIT II –ANALYSIS OF DEMAND AND SUPPLY

11 Hrs

Meaning of Demand - Determinants of Demand - Law of Demand - Changes in Demand –Meaning of Supply - Determinants of Supply - Law of Supply - Changes in Supply - Equilibrium - Effect of a shift in Demand or Supply - Elasticity of Demand and Supply – Types - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility- Indifference Curves-Properties of Indifference Curves - Consumer's Equilibrium

UNIT III - THEORY OF PRODUCTION AND COST

11 Hrs

Production Function - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium - Theory of Costs- Basic Concepts - Short-run Total Cost Curves- Fixed and Variable Cost - Short-run Average and Marginal Cost Curves - Relationship between Average and Marginal Cost Curve - Average and Marginal Cost Curves in the Long-run.

UNIT IV - ANALYSIS OF MARKETS

11 Hrs

Basic Concepts of Revenue - Revenue Curves - Relationship between Average and Marginal Revenue Curve - Concept of Market and Main Forms of Market - Equilibrium of the Firm- Meaning - Objectives of the Firm - Total Revenue -Total Cost Approach, Marginal Revenue-Marginal Cost Approach - Price and Output under Determination Perfect Competition, Monopoly - Monopolistic Competition - Oligopoly.

UNIT V - INDIAN ECONOMY

11 Hrs

Basic Characteristics of the Indian Economy - Major Issues of Development - Development Experience and Recent Trends in Indian Economy - Indian Economy in Comparison to Major Economies of the World – National Income – Concepts of National Income – Methods of the Measurement of National Income - Inflation – Types of Inflation - Monetary Policy in India – Fiscal Policy in India – Exchange Rates - Balance of Payments in India.

Total Hrs: 55

Note : The Question paper consists 100% Theory

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

- Acquire the knowledge on basic economic concepts and theories of fundamental economics (L1)
- Apply theories of demand and supply to the present world situations. (L2)
- Analyse the cost concepts and can able to relate the cost concepts with the production function. (L2)



- Estimate Cost and Revenue of the Firm and can able to evaluate the pricing and output decisions under different market structures. (L3)
- Elaborate various characteristics and recent trends in Indian Economy and interpret the significance of monetary policy in India. (L3)

TEXT BOOKS

1. Salwan P.M., Business Economics: Business Economics, Business and Commercial Knowledge, Taxmann Publications Private Limited, 1st Edition, 2018
2. Ruchi Gupta., Business Economics, Bharat Law House, New Delhi, 2017

REFERENCE BOOKS

1. Ahuja H.L., Advanced Economic Theory: Micro Economic Analysis, S. Chand & Sons, New Delhi, 21st Edition, 2017
2. Ramesh Singh., Indian Economy, Tata Mcgrawhill Education India, 10th Edition, 2019.
3. Karle.Case, Ray C. Fair, Sharow E. Oster, Principles of Economics, Pearson, 12th Edition, 2017.
4. Jhingan M.L., Money, Banking, International Trade and Public Finance, Vrinda publications, 8th Edition, 2018.

WEB RESOURCES

1. <https://library.upei.ca/econ/web>
2. <https://www.economicsonline.co.uk/>
3. <https://library.law.yale.edu/news/75-sources-economic-data-statistics-reports-and-commentary>
4. <https://ndl.iitkgp.ac.in/>

Verified by
(Course Coordinator)


Prof Dinesh Kumar P

Approved by
(BOS Chairperson)


Dr Manimalathi P



**Sri Ramakrishna College of Arts and Science
(Autonomous)**

(Formerly S.N.R. Sons College)

(Affiliated to Bharathiar University)

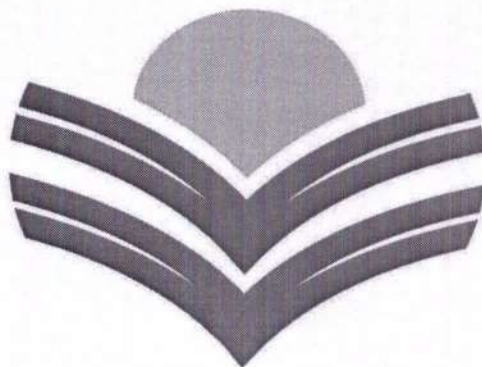
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(An ISO 9001:2015 Certified Institution)

Nava India, Coimbatore-641 006, Tamil Nadu, India.

SYLLABUS

BCom-B&I



DEPARTMENT OF COMMERCE WITH BANKING & INSURANCE

ACADEMIC YEAR 2020-2021

(2019 BATCH)



Sri Ramakrishna College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University)
(Re-Accredited with 'A' Grade by NAAC)
(An ISO 9001:2015 Certified Institution)



Nava India, Coimbatore-641 006, Tamil Nadu, India.

"Scheme of Examination along with Distribution of Marks and Credits"

CBCS & OBE PATTERN

UNDERGRADUATE PROGRAMMES

Programme: B.Com

Branch : Banking & Insurance

(For the students admitted during the academic year 2019-2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Compre- hensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester – I							
I	19T01 Tamil-I/ 19H01 Hindi-I/ 19F01 -French-I/ 19M01 Malayalam-I/ 19A01 Arabic-I	30	-	-	70	100	3
II	19E01 English-I	30	-	-	70	100	3
III	CORE I – 19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
III	CORE II – 19CBI101 Principles of Insurance	30	20	50	70	100	4
III	CORE III – 19CBI102 Computer Application Practical – I	30	-	-	70	100	3
III	ALLIED I – 19MATC01 Business Mathematics	30	20	50	70	100	4
IV	19ES01 Environmental Studies #	100	-	-	-	100**	1#
IV	19CPE01 PACE – I @	-	-	-	100	100**	1@
IV	19CBIJC1 JOC – I \$	-					1\$
Semester –II							
I	19T02 Tamil-II/ 19H02 Hindi-II/ 19F02 -French-	30	-	-	70	100	3

	II/19F02 Malayalam-II/19A02 Arabic-II						
II	19E02 English-II	30	-	-	70	100	3
III	CORE IV -19CAFC01 Financial Accounting	30	20	50	70	100	4
III	CORE V -19CBI201 Banking Technology	30	20	50	70	100	4
III	ALLIED II - 19MATC02 Business Statistics	30	20	50	70	100	4
IV	19VE01 Value Education	100	-	-	-	100**	1#
IV	19CPE02 PACE - II @	-	-	-	100	100**	1@
IV	19CBIJC2 JOC - IIS\$	-	-	-	-	-	1\$
Semester III							
III	CORE - VI 19CAFC02 Higher Financial Accounting	30	20	50	70	100	4
III	CORE - VII 19CBI301 Merchant Banking & Financial Services	30	20	50	70	100	4
III	CORE - VIII 19CBIC01 SWAYAM Entrepreneurship Development	30	-	-	70	100	4
III	CORE IX 19CBI302 Innovations in Banking & Insurance	30	20	50	70	100	3
III	SKILL BASED- Subject 1 19CBI303 Computer Application Practical-II	30	-	-	70	100	3
III	OPEN ELECTIVE -I 19CBII01 Banking Operations	30	20	50	70	100	3
III	ALLIED III - 19ECO04 Fundamentals of Economics	30	20	50	70	100	4
IV	Basic Tamil I / Advanced Tamil I #	100	-	-	-	100**	1\$
IV	19CPE03 PACE - III @	-	-	-	100	100**	1@
IV	19CBIJC3 JOC - IIIS\$	-	-	-	-	-	1\$
Semester IV							
III	CORE - X 19COC02 Corporate Accounting	30	20	50	70	100	4
III	CORE - XI 19CBI401 Commercial & Universal Banking	30	20	50	70	100	4
III	CORE- XII 19CBI402 - Practical Banking &	-	-	-	100	100	3

	Insurance						
III	Elective – I 19CBIE01 Business Communication	30	20	50	70	100	4
III	ALLIED IV 19CBI403- Turnaround Management	30	20	50	70	100	4
III	Skill based Subject : 2 19CAFC06 Company Law	30	20	50	70	100	3
IV	Basic Tamil II / Advanced Tamil II #	100	-	-		100**	1\$
IV	19CPE04 PACE – IV @				100	100**	2@
IV	19CBIJC4 JOC – IV\$	-	-	-	-	-	1\$
Semester V							
III	CORE– XIII 19BPSC02 Higher Corporate Accounting	30	20	50	70	100	4
III	CORE – XIV 19COC03 Cost Accounting	30	20	50	70	100	4
III	CORE - XV 19CAFC06 Direct Taxation	30	20	50	70	100	4
III	CORE – XVI 19CBI501 Business Ethics & Corporate Governance	30	20	50	70	100	4
III	OPEN ELECTIVE –II 19CBI02 Banking Operations	30	20	50	70	100	3
III	Skill based Subject : 3 19CBI502 Management Information System	30	20	50	70	100	3
IV	19CPE05 PACE – V @	-	-	-	100	100**	2@
IV	19CBIJC5 JOC – V\$	-	-	-	-	-	1\$
Semester VI							
III	CORE –XVII 19COAC02 Management Accounting	30	20	50	70	100	4
III	CORE–XVIII 19CBI601 Customer Relationship Management	30	20	50	70	100	4
III	CORE – XIX 19CBI602 Strategic Management	30	20	50	70	100	3
III	Skill based subject-4 19CBI603 Computer Application Practical-III E-Filing & SPSS	30	-	-	70	100	3
III	CORE-XX 19CBI604 Research Methodology	30	20	50	70	100	3

III	Elective –II 19CBIE04 Auditing Fundamentals	30	20	50	70	100	4
V	Extension Activities NSS/NCC/SPORTS/YR C/SIS #	100	-	-	-	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

** Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	19CBIE01	Business Communication
	19CBIE02	Corporate Finance
	19CBIE03	Entrepreneurial Development
Elective – II	19CBIE04	Auditing Fundamentals
	19CBIE05	Indirect Taxation
	19CBIE06	Organization Behaviour

List of Open Elective papers offered by the dept. (Course code & Title)	
Open Elective – I	19CBII01 Banking Operations
Open Elective – II	19CBII02 Banking Operations

Summary							
Part	Subject	Papers	Credit	Total Credit	Paper	Marks	Total Marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core I	5	3	15	5	100	500
	Core II	15	4	60	15	100	1500
	Allied	4	4	16	4	100	400
	Open Electives	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
Part IV	Lang	2	1	2\$	2	100	200**
	Pace	3	1	3	5	100	500**
		2	2	4			
	EVS & VE	2	1	2	2	100	200**
Part V	@ Extension	1	1	1	1	100	100**
	Total			141			

\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note : Total credits may vary between 140 – 145


Syllabus Coordinator


BOS-Chairperson



19CAFC06 – COMPANY LAW
Common to BCom-A&F and BCom-B&I

Semester	IV
Credit	3
Paper Type	Skill based
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVES

To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards

UNIT – I COMPANIES ACT 2013**9**

Introduction- Development of Concept of Corporate Law in India- Company: Meaning and Definition – Characteristics -The Companies Act 2013- Formation of companies – Incorporation – Prospectus: Meaning – Contents of Prospectus - Certificate of incorporation - Online registration of companies.

UNIT – II PROMOTION STAGE**9**

Promoters: Meaning - Duties - Rights- Liabilities - Formation of Companies - Doctrine of Ultra vires - Doctrine of Indoor Management - Articles of Association - Contents of Articles - Memorandum of Association - Contents of Memorandum – Alteration of MOA – Alteration of AOA.

UNIT – III DIRECTORS**9**

Directors: Introduction - Appointment and Reappointment – Qualifications and Disqualifications - Vacation of Office - Retirement, Resignation and Removal of Managing and Whole Time Directors - Role and Responsibilities of Directors - Powers and Duties - Loans to Directors - Remuneration of Directors.

UNIT – IV COMPANY SECRETARY & MEETINGS**9**

Company Secretary – Appointment - Role and Responsibilities - Meetings: Meetings of Board and Committees – Minutes and Evidence - General Meetings – Kinds of Meetings - Meeting through video conferencing - E-Voting - Law - Practice and Procedures Relating to Convening and Proceedings at General and Other Meetings - Notice - Proxy.

UNIT – V WINDING UP & E-GOVERNANCE**9**

Winding up of Companies –An Overview -Corporate winding up & dissolution-Compulsory winding up –Voluntary winding up – Procedures to be followed on Winding up - An Introduction to E-Governance and XBRL its applications.

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the basic concepts of company and its registration.	I	L1
CO2	Identify the cases of ultra-vires and doctrine of indoor management	II	L2
CO3	Appraise the qualifications & appointment of director	III	L2
CO4	Distinguish the various meetings and importance.	IV	L3
CO5	Evaluate the process of winding up and e-governance.	V	L3

TEXT BOOKS

N.D.Kapoor, Elements of Company Law, 29th Edition, Sultan Chand & Sons, New Delhi, 2016

REFERENCE BOOKS

M.C.Kuchal, Secretarial Practice, 18th Edition, Vikas Publishing house Pvt Ltd, New Delhi, 2016
 S.Kathiresan & Dr.V.Radha, Company Law, Revised Edition, Prasanna Publishers, Chennai, 2016.

JOURNAL

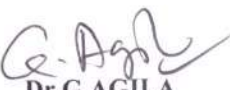
Indian Journal of law and Technology

WEBSITES

<https://www.udemy.com/courses/company/company-law/>
https://study.com/articles/Online_company_Law_Courses_and_Classes.html

Prepared by**Approved by**


Prof R GREESHMA
 (Course Coordinator)


Dr G AGILA
 (BOS-Chairman)


 (Member Secretary)
 Academic Council

Semester	IV
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

To create basic conceptual knowledge about the core universal banking and the financial services.

UNIT – I INTRODUCTION TO COMMERCIAL BANKING**12**

Introduction to Commercial Banking - Evolution of Universal Commercial Banking Vs Development Banking - Sources and Uses of funds Commercial banks and development banks-Universal Banking in an open Economy. Universal Banking as a mix of commercial banking and development banking.

UNIT – II - ASSET LIABILITIES MISMATCH POSSIBILITIES**12**

Risks in project Lending -Short term nature of funding sources- Off Balance sheet items and services. The Development wing of the universal bank - current Development – solution to avoid mis-match of asset liability

UNIT – III- ENTRY OF COMMERCIAL BANKS INTO SECURITIES BUSINES**12**

Consumer finance Non-Banking Investments and activities of Banks - Universal Banking and future of small business lending

UNIT – IV- CIBIL- FAIR PRACTICES CODE FOR DEBT COLLECTION**12**

Role and Functions of CIBIL- Functions – products – Services - format for CIBIL – Importance of CIBIL Fair Practices Code for Debt Collection; Codes of BCSBI

UNIT – V-**RECENT TRENDS AND CHALLENGES IN UNIVERSAL BANKING IN INDIA****12**

Universal Banking model- Challenges – Advantages and Limitations – Recent trends in India on Universal Banking.

Total Periods: 60 Periods

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the basic concepts of Universal Banking.	I	L1
CO2	Identify the Role and Functions of Asset liabilities and solution to avoid mis match of AL.	II	L2
CO3	Explain the benefits of entry of commercial banks into securities business	III	L2
CO4	Examine the importance of CIBIL.	IV	L3
CO5	Sketch out the importance challenges in Banking Sector.	V	L3

Note: The Question paper consists 100% Theory

TEXTBOOKS

1. M.Y. Khan – “Financial Services” -Tata McGraw-Hill, New Delhi, 9th edition 2017.
2. S.Natarajan and Dr.R.Parameshwaran, “Indian Banking”, S.Chand Publishers, 2017 Edition
3. Machiraju - Indian Financial System – Vikas Publishing House, New Delhi, 4th edition 2010.

REFERENCE BOOKS

- 1.M.Y. Khan - “Indian Financial System” - Tata Mc Graw-Hill, New Delhi, 11th edition 2009.
- 2.Anthony Saunders and Marcia Cornett– “Financial Institutions and Markets” - Tata McGraw-Hill, New Delhi, 7th edition 2019.

JOURNALS

Journal of Emerging Technologies and Innovative Research, The International Journal of Business and Management.

WEB RESOURCES

1. <https://www.investopedia.com/terms/u/universalbanking.asp>
2. <https://www.usc.gal/economet/reviews/eers511.pdf>

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Chairperson – BOS

Verified By


Member Secretary
Academic Council

19CBI402 – PRACTICAL BANKING & INSURANCE

Semester	IV
Credit	3
Paper Type	CORE
Max. Marks	CE :100

COURSE OBJECTIVES

To become familiar with various banking and insurance documents and acquire practical knowledge, which improves over all skill and talent.

CONTENTS

1. Filling up an application form for a Life insurance Policy (Term, Whole life, Endowment Policy, Money-back Policy, ULIPs, Child plan and Pension plan)
2. Filling up an application form for a General insurance Policy (Health, Motor, Travel, Home and Fire)
3. Filling up of the premium form sending premium notice
4. Filling up the Challan for remittance receipt for the premium
5. The procedure to revive a lapsed policy and procedure for settling account to the insured/nominee.
6. A policy proposal specimen
7. Filling up of account opening forms for SB account, Current account FDR's, preparation of FDR's.
8. Filling up opening form for De mate account, Procedure for opening De mate Account.
9. Filling up of pay-in-slips, Demand draft applications and preparation of demand drafts.
10. Drawing, Endorsing and Crossing of Cheques
11. Procedure for filling up of RTGS , NEFT and SWIFT
12. Application and usage of ATM.
13. Debit card Application form.
14. Bank Account Closing form
15. Filling up Jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.
16. Filling up Housing Loans application form.
17. Filling up MUDRA application form.

18. Digital Banking - Mobile Apps.
19. GST Registration – GST dealer and application and License
20. PAN Application under Income Tax Act – TAN application under Income Tax Act – Form 16 to be issued by employer

Evaluation Pattern

The evaluation of End Semester should be as per the norms given Below:

Record	- 30 Marks
External Examiner	- 30 Marks
Internal Examiner	- 30 Marks
Viva – Voce Examination	- 10 Marks (Jointly given by the External and Internal Examiner)

100 Marks

COURSE OUTCOMES

Upon successful completion of the Course, the Students will be able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Analyze the different types of forms and fill those forms.	-	L3
CO2	Execute the procedures for filling up the Banking and Insurance Documents.	-	L2
CO3	Identify various Digital Banking Apps	-	L2
CO4	Provide practical knowledge on the tax procedure.	-	L2
CO5	Construct and familiarize the filling procedure for GST.	-	L2

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19CBI403 – TURNAROUND MANAGEMENT

Semester	IV
Credit	4
Paper Type	Allied
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

- To enable students to understand the need of revival of sick business units.
- To make students aware of the different turnaround strategies.
- To give an overview of the recent business scenario.

UNIT – I- INTRODUCTION TO BUSINESS

12

Meaning- Definition-Importance- Features-Symptoms- Different Approaches for Growth and Survival (Internal and External) Globalization and Liberalization- Features-Positive and Negative Impacts– Role of MNCs

UNIT – II -INDUSTRIAL SICKNESS

12

Meaning and Reasons for Sickness-Symptoms-Various Attempts to Overcome Sickness by Stakeholders-Role of BIFR in Sick Industries

UNIT – III-TURNAROUND STRATEGIES

12

TQM (Importance and Restructuring)- Restructuring (Only Concept)-Selling of Sick Unit (Only Concept)-BPR(Business Process Reengineering)– Meaning, Features, Steps, Need, Implications,– Achievements and Drawbacks– Approaches (External Consultant, BPR Leader, Process Owner, Top Executives, Kaizen and Adam Smith, Flow Charts, Mapping, etc.)– Practical Examples

UNIT – IV- RECENT BUSINESS SCENARIO

12

SIFIO (Serious Fraud Investigation Office)-SOHO-Outsourcing-Networking-Franchisee-Agency-Freelancing- Self-financing

UNIT – V- LEADERSHIP AND TURNAROUND MANAGEMENT

12

Outfitting the Management Team- Personal Characteristic- Focusing on Present Operations- Focus on Needs in Turnarounds-Styles of Decision Making in the Turnaround Process- Organizational Change. Quality in the Managerial Process- Dilemma of Management- Turnaround Management as a Skill.

Total Periods: 60

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the concepts of Globalization and Liberalization.	I	L1
CO2	Identify the reasons for industrial sickness and suggest measures to overcome it.	II	L2
CO3	Prepare the turnaround management strategies and the study the implications of BPR.	III	L3
CO4	Gain knowledge on SIFIO and SOHO outsourcing.	IV	L2
CO5	Analyze the styles in Decision making in the turnaround strategies.	V	L3

Note : The Question paper consists 100% Theory

TEXT BOOKS

1. Practical Shutdown & Turnaround Management for k, Engineers & Managers (English, Paperback, IDC Technologies Pvt Ltd.)

REFERENCE BOOKS

2. Managing Corporate Turnaround Text & cases Ram AvtarYadav , Concept Publishing Co.
3. Business Process Reengineering, O.P.Agrawal
4. The Turnaround Experience – FeddrickZimmerman

JOURNALS

Turnaround Management Journal

WEB RESOURCES

<http://oaji.net/journal-detail.html?number=799>

<http://turnaround-society.com/turnaround-management-journal-page/>

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19CBIE01 – BUSINESS COMMUNICATION

Semester-IV	Elective- I
Credit	4
Max Mark	CIA : 30
	CE : 70
Total	100

COURSE OBJECTIVE:

To develop communication skills and to practice good ethics in business.

Periods

12

UNIT I

Introduction to Business

Introduction to Business: Nature of Business – Objectives and functions of business –Business Organization – Meaning and Definition – Objectives of Business Organization –Principles of Business Organization – Nature of Business Organization-Business Ethics and Social responsibilities of Business.

12

UNIT II

Forms of Business Organization

Forms of Business Organization: Sole Proprietorship, Partnership, Joint Hindu Family Business – Joint Stock Company – Co-operative Organization.

12

UNIT III

Business Communication

Business Communication: Meaning – Importance of Effective Business Communication Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

12

UNIT IV

Business Communication Skills

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters. Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

12

UNIT V

Personal communication skills

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

Total Periods

60

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Ability to describe the impact of ethics in the business.	I	L1
CO2	Ability to the communicate in the business environment	II	L2
CO3	Differentiate between the various methods of communication	III, IV	L3
CO4	Analyze appropriate communication skills across setting, purpose and audience	V	L3

TEXT BOOKS:

1. Rajendra Pal Korahill, “*Essentials of Business Communication*”, Sultan Chand & Sons, New Delhi, 13th revised edition(reprint 2017) .
2. Sherlekar, “ *Ethics in Management*”, Himalaya Publishing House 2012
3. Y.K. Bhushan, *Fundamentals of Business Organisation and Management*, Sultan Chand and Sons, New Delhi, 19th revised edition,2014.

REFERENCE BOOKS:

- 1.Ramesh, MS, & C. C Pattanshetti, “*Business Communication*”, R.Chand &Co, New Delhi, 2003.

JOURNALS

- *International Journal of Business Communication (IJBC)*
- <https://journals.sagepub.com/home/job>

WEB RESOURCES

- <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf>
- https://ddceutkal.ac.in/Syllabus/MA_English/Paper_21.pdf


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Academic Council

19COC02 - CORPORATE ACCOUNTING
(Common to BCom / BCom-A&F / BCom-BPS/BCom-B&I)

Semester	IV
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

To learn different concepts relating to Company accounts.

UNIT –I ISSUES OF SHARES AND UNDERWRITING

12 Hours

Company accounts – Issue of shares at premium and discount – Journal entry – Oversubscription of shares –Allotment of shares - Forfeiture and reissue of shares – Underwriting-types of underwriting – Payment of underwriting commission– Determining the liability of underwriters.

UNIT- II REDEMPTION OF PREFERENCE SHARES AND PROFIT PRIOR TO IN-CORPORATION

12Hours

Redemption of preference shares – Procedure – Journal entries – Profit prior to in-corporation – Ascertainment of profit or loss prior to in-corporation – Calculation of sales ratio – Calculation of weighted ratio – Calculation of time ratio.

UNIT- III FINAL ACCOUNTS OF THE COMPANY

12 Hours

Preparation and presentation of Statement of Profit and Loss account – Balance sheet –Cash flow statement in accordance with schedule 3 of Companies Act 2013.

UNIT – IV VALUATION OF GOODWILL AND SHARES

12 Hours

Valuation of Goodwill and shares – Nature of goodwill – Features of goodwill – Types of goodwill – Methods of valuing goodwill – Capitalization method – Purchase of past average profit- Super profit – Purchase of super profit – Annuity method – Capitalization of super profit method – Valuation of shares –Methods of valuation– Net assets method – Yield method – Fair value method.

UNIT –V LIQUIDATION OF COMPANIES

12 Hours

Liquidation of companies – Meaning – Difference between insolvency and liquidation – Modes of liquidation –Order of payment – Statement of affairs – Form of statement of affairs – Procedure of preparation of statement of affairs – Deficiency account - Liquidator's final statement of accounts - Liquidator's remuneration.

Total Hours: 60

Note: Marks shall be distributed for theory 20% and for problems 80%.

TEXT BOOK

1. Advanced Accountancy - S.P. Jain and K.L .Narang –20th Revised Edition, 2019, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

1. Corporate accounting-T.S.Reddy & Dr.A.Murthy- 6th Edition, Reprint 2018,Margham publications, Chennai.
2. Advanced Accountancy –R.L. Gupta & Radhasamy – 17th Edition, 2014, Sultan chand and Sons New Delhi.

COURSE OUTCOMES:

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Evaluate the procedure relating to issue of shares and underwriting.	I	L3
CO2	Analyze and compute profit prior to incorporation and post incorporation and procedure for redemption of preference shares.	II	L2
CO3	Evaluate the financial position of the company	III	L3
CO4	Compute various methods of goodwill and shares of the company	IV	L3
CO5	Apply the procedure for liquidation of companies.	V	L3

Verified by

N. Selvakumar
Dr Selvakumar N
Course Coordinator

Approved by

N
Dr Nirmala Devi V
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