

A.V.V.M. Sri Pushpam College (Autonomous), Poondi – 613 503
PG & Research Department of Commerce
B.Com. Programme in Bank Management
OUTCOME BASED EDUCATION - CHOICE BASED CREDIT SYSTEM
SCHEME OF PROGRAMME AND SYLLABUS
(For the candidates admitted from 2023-2024 onwards)

Vision and Mission of the college

Vision

To provide quality academic programmes and value oriented higher education to the rural community, equip them to encounter current regional, national and global demands upholding moral standards and intellectual competency.

Mission

- To provide conducive environment for quality teaching-learning process and innovative research.
- To bestow substantial educational experience that is intellectually, socially, and personally transformative.
- To strive to bring out the latent potentiality and core competency of the learners
- To foster the culture of research-based learning, independent academic inquiry by encouraging the students to involve in research activities ranging from hands on training, student projects, publications etc.,
- To nurture essential skills, competent minds and compassionate hearts.
- To impart a practical, demanding and overall development of the personality generated by love, consideration and care for the society.
- To serve the society by extending needful outreach programmes to the rural populace.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- Make the learners realise the transformative power of education.
- Acquire profound disciplinary, applied, integrative knowledge and intellectual competency and domain specific and generic skills.
- Pursue lifelong learning and generate innovative solutions for the problems at individual and social level.
- Create a collaborative and inclusive environment, and serve the betterment of the society with moral integrity.
- Motivate to become a committed professional with necessary ethics as a leader as well as a team player.

- PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
- PO2: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
- PO3: Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
- PO4: Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
- PO5 : Self-directed learning:** Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
- PO6: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
- PO7: Usage of Modern Technology and Tools**
Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy
- PO8: Collaboration & Networking Skill**
Work collaboratively and respectfully as members and leaders of diverse teams.

PROGRAMME SPECIFIC OUTCOMES B.Com. Bank Management Programme

- PSO 1: Demonstrate progressive knowledge in the key areas of Commerce such as Banking, Business and Finance and apply the methods of inference to practical situations.
- PSO 2: To Solve problems in a dynamic business environment by applying the principles and practices with a broad understanding of its legal, societal and economic bearing.
- PSO 3: Career and/or higher studies opportunities in Banking, Finance, Accounting, Taxation, Marketing, Human Resource and other administrative departments.
- PSO 4: To Recognize the roles and responsibilities of banker, entrepreneur, accountant, administrator and expert and exhibit high order thinking and proficient decision making while confronted with a critical situation.
- PSO 5: To Display proficiency to undertake Banking competitive exams and other exams like CA, CS, ICWA etc

Curriculum structure for UG Programme (OBE-CBCS) – 2023

	Nature of Course	Total No. of Courses	Total marks	Total credits	Total credits for the Programme
Part – I	Language (Tamil / Hindi)	04	400	12	123 (CGPA)
Part – II	English	04	400	12	
Part – III	Core Courses	14	1400	65	
	Core Industry Module (CIM)	01	100	04	
	Elective Courses(Generic) - Allied	06	600	18	
	Elective Courses (Discipline Centric)	04	400	12	
Part – IV	Skill Enhancement Course - Non Major Elective (NME)	01	100	02	17 (Non CGPA)
	Skill Enhancement Course – Discipline Specific(SEC)	02	200	04	
	Professional Competency Skill Enhancement Course (PCSE)	01	100	02	
	Gender Studies(GS)	01	100	02	
	Environmental Studies (EVS)	01	100	02	
	Value Education (VE)	01	100	02	
	Internship / Industrial Activity	--	--	02	
Part – V	Extension Activity (EA)	--	--	01	
	Total	40	4000	140	140
	Value Added Course (VAC)	01	100	--	--
	Extra Credit Course – MOOC / Field visit / Hands on Training	--	--	Max: 4	--

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V has to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

S. No.	Semester	Part	Category	Course Code	Title of the Course	Maximum Marks			Minimum Marks			Hours/Week	Credits	
						CIA	EE	Total	CIA	EE	Total			
19.	IV	I	Language	23U4CBMT4/H4	Tamil – IV / Hindi – IV	25	75	100	10	30	40	6	3	
20.		II	Language	23U4CBME4	English – IV	25	75	100	10	30	40	6	3	
21.		III	Core - CIM	23U4CBMCIM	Industry Module - Corporate Accounting – II	25	75	100	10	30	40	5	4	
22.			Core	23U4CBMC7	Marketing of Banking Service	25	75	100	10	30	40	5	4	
23.			Allied	23U4CBMA5	Allied - Technology in Banking (NS)	25	75	100	10	30	40	3	3	
24.			Allied	23U4CBMA6	Allied - Business Mathematics & Statistics	25	75	100	10	30	40	5	3	
25.		IV	SEC1	23U4CBMSEC1	Digital Literacy in Bank Management	25	75	100	10	30	40	2	2	
26.			GS	23U4CBMGS	Gender Studies	-	100	100	-	-	40	SS	2	
			Extra Credit	Field visit / Hands on Training		-	-	-	-	-	-	-	-	
27.	V	III	Core	23U5CBMC8	Cost Accounting – I	25	75	100	10	30	40	5	5	
28.			Core	23U5CBMC9	Banking Law and Practice	25	75	100	10	30	40	5	5	
29.			Core	23U5CBMC10	Income Tax Theory, Law and Practice – I	25	75	100	10	30	40	5	5	
30.			Elective	23U5CBMEL1A/ 23U5CBMEL1B	Financial Management/ Indirect Taxation	25	75	100	10	30	40	4	3	
31.			Elective	23U5CBMEL2A/ 23U5CBMEL2B	Credit and Risk Management in Banking/ Retail Banking	25	75	100	10	30	40	4	3	
32.			NME	23U5CBMNME	Fundamentals of Banking	25	75	100	10	30	40	2	2	
33.			Core	23U5CBMC11PR	Project with Viva Voce	25	75	100	10	30	40	5	4	
			IV	Internship / Industrial Training (Carried out in II Year summer vacation – 30 hours)									-	2
34.	VI	III	Core	23U6CBMC12	Cost Accounting – II	25	75	100	10	30	40	6	5	
35.			Core	23U6CBMC13	Management Accounting	25	75	100	10	30	40	5	5	
36.			Core	23U6CBMC14	Income Tax Theory, Law and Practice – II	25	75	100	10	30	40	5	5	
37.			Elective	23U6CBMEL3A/ 23U6CBMEL3B	International Banking & FOREX Management/ Treasury Management	25	75	100	10	30	40	5	3	
38.			Elective	23U6CBMEL4A/ 23U6CBMEL4B	Computer Application in Business Basics of MS Excel	25	75	100	10	30	40	5	3	
39.		IV	SEC2	23U6CBMSEC2	Auditing and Corporate Governance	25	75	100	10	30	40	2	2	
40.			PCSE	23U6CBMPCSE	Comprehensive Knowledge	-	100	100	-	40	40	2	2	
			V	Extension Activities		Extension Activities (Outside College hours)							-	1
			Value Add Course		Event Management							-	-	
			Total						4000				180	140

Internship/ Industrial Activity:

Students must complete in-plant training in any industry or organization where a programme-related procedure is being used, and this training must be done during the summer vacation at the end of II Year. A minimum of 30 hours should be spent on training. Students must submit a report on their training together with a certificate from the relevant industry or organization authority.

MOOC:

Massive Open Online Course (MOOC) is offered in the II and III Semester as an Extra Credit Course. Students can avail any one or more of the courses available in MOOC to equip their skill and knowledge themselves. To receive the extra credit, students must provide their MOOC course completion certificate at the end of the second year.

Field visit / Hands on Training:

In order to achieve experiential learning, these programmes with a minimum of 15 hours of contact time are offered as Extra Credit Courses in the III & IV Semester.

Evaluation of visit report will be held at the end of IV Semester.

Components of Evaluation:

Internal Marks : 25

External Marks : 75

Total : 100

Skill Enhancement course (SEC) offered by the Commerce Department:

- 1. Digital Literacy in Bank Management**
- 2. Auditing and Corporate Governance**

Non- Major Elective (NME) Course offered by the Commerce Department:

Fundamentals of Banking

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE (AUTONOMOUS),POONDI,
THANJAVUR DIST.
(NAAC Re-Accredited with A grade in 4th cycle)
Question Pattern for UG Programme
(For the students admitted from 2023 – 2024 onwards)**

Bloom's Taxonomy based Assessment pattern

Bloom's category	Section	Choice	Marks	Total
K1 to K6	A	Compulsory	10 x 2 = 20	75
	B	Either / Or	5 x 5 = 25	
	C	3 out of 5	3 x 10 = 30	

OBE QUESTION PATTERN

Total Marks: 75

SECTION – A (10 x 2 = 20)			
Answer All the questions (Two Questions from each units)			
CO	K Level	Q. No.	Questions
		1.	
		2.	
		3.	
		4.	
		5.	
		6.	
		7.	
		8.	
		9.	
		10.	
SECTION – B (5 x 5 = 25)			
Answer All the questions (One Question from each unit)			
		11(a).	
			(OR)
		11(b).	
		12(a).	
			(OR)
		12(b).	
		13(a).	
			(OR)
		13(b).	
		14(a).	
			(OR)
		14(b).	
		15(a).	
			(OR)
		15(b).	
SECTION – C (3 x 10 = 30)			
Answer ANY THREE questions (One Question from each unit)			
		16.	
		17.	
		18.	
		19.	
		20.	

Bloom's Taxonomy Action Verbs

K1 Remember	K2 Understand	K3 Apply	K4 Analyze	K5 Evaluate	K6 Create
<ul style="list-style-type: none"> • Choose • Copy • Define • Describe • Discover • Duplicate • Enumerate • Examine • Find • How • Identify • Label • List • Locate • Match • Memorize • Name • Omit • Recall • Recognize • Relate • Select • Show • Spell • State • Tabulate • Tell • What • When • Where • Which • Who • Why 	<ul style="list-style-type: none"> • Associate • Classify • Compare • Contrast • Convert • Demonstrate • Describe • Differentiate • Discuss • Distinguish • Estimate • Explain • Express • Extend • Identify • Illustrate • Indicate • Infer • Interpret • Outline • Paraphrase • Predict • Relate • Rephrase • Show • Summarize • Translate 	<ul style="list-style-type: none"> • Apply • Build • Calculate • Change • Choose • Complete • Construct • Demonstrate • Develop • Discover • Dramatize • Experiment • Identify • Interview • Interpret • Illustrate • Make use of • Manipulate • Model • Modify • Organize • Paint • Plan • Prepare • Produce • Relate • Select • Show • Sketch • Solve • Use • Utilize 	<ul style="list-style-type: none"> • Advertise • Appraise • Analyze • Assume • Break down • Categorize • Classify • Compare • Conclusion • Connect • Contrast • Differentiate • Discover • Dissect • Distinguish • Discriminate • Divide • Examine • Explain • Function • Inference • Inspect • List • Motive • Order • Point out • Prioritize • Relationships • Select • Separate • Simplify • Subdivide • Survey • Take part in • Test for • Theme 	<ul style="list-style-type: none"> • Agree • Appraise • Assess • Award • Choose • Compare • Conclude • Convince • Criteria • Criticize • Decide • Deduct • Defend • Determine • Discriminate • Estimate • Evaluate • Explain • Find errors • Grade • Importance • Influence • Interpret • Judge • Justify • Mark • Measure • Order • Predict • Prioritize • Prove • Rank • Rate • Recommend • Reframe • Select • Summarize • Support • Value 	<ul style="list-style-type: none"> • Adapt • Build • Change • Choose • Combine • Compile • Compose • Construct • Create • Design • Develop • Discuss • Elaborate • Estimate • Formulate • Generalize • Hypothesize • Imagine • Improve • Integrate • Invent • Make up • Maximize • Minimize • Modify • Originate • Organize • Plan • Predict • Prepare • Produce • Propose • Rearrange • Rewrite • Role-play • Solution • Solve • Substitute • Write

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
I	23U1CBMT1	வாதுத் தமிழ் - 1	6	3

Nature of the Course

1. Employability Oriented வேலை வாய்ப்புச் சார்ந்தது	✓	7. Addresses Professional Ethics தொழில் நெறிமுறைகளை நிறைவு செய்தல்	
2. Entrepreneurship Oriented தொழில் முனைவு சார்ந்தது		8. Relevant To Local Need உள்ளூர் தேவைகளோடு தொடர்புடையது	✓
3. Skill Development Oriented திறன்மேம்பாடு சார்ந்தது	✓	9. Relevant To Regional Need மண்டல அளவிலான தேவைகளோடு தொடர்புடையது	
4. Addresses Gender Sensitization பாலின உணர்திறன் பூர்த்தி செய்தல்		10. Relevant To National Need தேசிய அளவிலான தேவைகளோடு தொடர்புடையது	
5. Addresses Environment and Sustainability சுற்றுச் சூழல் மற்றும் நிலைத் தன்மை நிறைவு செய்தல்		11. Relevant To Global Development Need உலக அளவிலான தேவைகளோடு தொடர்புடையது	
6. Addresses Human Values மனித மதிப்புகளை நிறைவு செய்தல்	✓		

Course Objectives

<p>1. முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்</p> <p>2. தற்கால இலக்கியப் போக்குகளையும் இலக்கணங்களையும் மாணவர் அறியுமாறு செய்தல்.</p> <p>3. மாணவர்களுக்குத் தமிழ் படைப்பாற்றலைத் தூண்டுதல்.</p> <p>4. தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.</p>

Unit	Details	Hours
Unit-I	<p>மரபுக் கவிதை</p> <p>1. பெ. சுந்தரனார் - தமிழ்த் தெய்வ வணக்கம்</p> <p>2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா</p> <p>3. கவிமணி - புத்தரும் சிறுவனும்</p> <p>4. முடியரசன் - மொழி உணர்ச்சி</p> <p>5. கண்ணதாசன் - ஆட்டனத்தி ஆதிமந்தி — ஆதிமந்தி புலம்பல்</p> <p>6. சுரதா - துறைமுகம் தொகுப்பிலிருந்து ஏதேனும் ஒரு கவிதை</p> <p>7. தமிழ் ஒளி - கடல்</p>	18 Hrs

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Unit-II	புதுக்கவிதை 1. அப்துல் ரகுமான் - வீட்டுக்கொரு மரம் வளர்ப்போம் 2. ஈரோடு தமிழன்பன் - சென்றியூ கவிதைகள் (ஏதேனும் ஐந்து கவிதைகள்) 3. வைரமுத்து - பிற்சேர்க்கை 4. மு.மேத்தா- வாழைமரம் 5. அறிவுமதி -வள்ளுவம் பத்து 6. நா முத்துக்குமார் - ஆனந்த யாழை மீட்டுகிறாய் 7. சுகிர்தராணி - சபிக்கப்பட்ட முத்தம் 8. இளம்பிறை -நீ எழுத மறுக்கும் எனது அழகு	18 Hrs
Unit-III	சிறுகதைகள் 1. வாய்ச் சொற்கள் - ஜெயகாந்தன் (மாலை மயக்கம் தொகுப்பு) 2. கடிதம் - புதுமைப்பித்தன் 3. முள்முடி - தி ஜானகிராமன் 4. சிதறல்கள் - விழி.பா.இதயவேந்தன் 5. காகித உறவு - சு.சமுத்திரம் 6. வீட்டின் மூலையில் சமையல் அறை - அம்பை 7. (மொழிபெயர்ப்புக் கதை) ஆண்டன் செக்காவ் - நாயக்காரர் சீமாட்டி, சந்தியா	18 Hrs
Unit-IV	1. பாடம் சார்ந்த இலக்கிய வரலாறு 2. இராகபாவம் — கேட்டிவி	18 Hrs
Unit-V	மொழித்திறன் போட்டி தேர்வு 1.பொருள் பொதிந்த சொற்றொடர் அமைத்தல் 2. ஓர் எழுத்து ஒரு மொழி 3. வேற்றுமை உருபுகள் 4. திணை, பால், எண், இடம் 5. கலைச்சொல்லாக்கம், மொழிபெயர்ப்பு. (குறிப்பு: அலகு 4, 5 ஆகியன போட்டித் தேர்வு நோக்கில் நடத்தப்பட வேண்டும்).	18 Hrs

CO Number	CO Statement	Cognitive Level
CO1	பாரதியார் காலந்தொட்டு தற்காலப் புதுக்கவிதைகள் வரை கவிதை இலக்கியம் அறிமுகப்படுத்தப்படுவதால் படைப்பாற்றல் திறன் பெறுதல்.	K2
CO2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்.	K3
CO3	இக்கால இலக்கிய வகையினைக் கற்பதன் மூலம் படைப்பாக்கத் திறனைப் பெறுவர்.	K4
CO4	மொழியறிவோடு சிந்தனைத்திறன் அதிகரித்தல்.	K3
CO5	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச் சொற்களை உருவாக்கவும் அறிந்து கொள்ளுதல்.	K5

Text Books

1. தமிழ் இலக்கிய வரலாறு -செம்பதிப்பு- பெ.சுபாஷ் சந்திரபோஸ்

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பார்வை நூல்கள்.

1. தமிழ் இலக்கிய வரலாறு - சிற்பி.பாலசுப்பிரமணியன்
2. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு - தமிழண்ணல்
3. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - எஃப்.பாக்கியமேரி

Web Resource

Related Online Contents (MOOC, SWAYAM, NPTEL, Websites etc.)

1. Tamil Heritage Foundation- www.tamilheritage.org <<http://www.tamilheritage.org>> Tamil virtual University Library-
2. [www.tamilvu.org/ library](http://www.tamilvu.org/library)
3. <http://www.virtualvu.org/library> Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com <<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- [tamale books downloads. blogspot.com](http://tamalebooksdownloads.blogspot.com)
7. Tamil Books on line- [books. tamil cube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

பொதுத்தமிழ் —1												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	2	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	3	3	2	2	2	3	3

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U1CBME1	PART - II GENERAL ENGLISH	6	3

Learning Objectives		
LO1	To enable earners to acquire self awareness and positive thinking required in Various life situations.	
LO2	To help the macquire the attribute of empathy	
LO3	To assist them in acquiring creative and critical thinking abilities	
LO4	To enable them to learn the basic grammar	
LO5	To assist the min developing LSRW skills	
Unit No.	Unit Title &Text	No.of Periods for the Unit
I	SELF-AWARENESS(WHO) & POSITIVE THINKING (UNICEF) Life Story Chapter 1 from Malala Yousafzai, I am Malala An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem Where the Mind is Without Fear–Gitanjali 35– Rabindranath Tagore Love Cycle– Chinua Achebe	20
II	EMPATHY Poem Nine Gold Medals– David Roth Alice Fellor poverty–William Words worth Short Story The School for Sympathy– E.V. Lucas Barn Burning – William Faulkner	20
III	CRITICAL & CREATIVE THINKING Poem The Things That Haven't Been Done Before– Edgar Guest Stopping by the Woods on a Snowy Evening– Robert Frost Readers Theatre The Magic Brocade – A Tale of China Stories on Stage–Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	20
IV	Reflective Thinking The Running Rivulets of man The Lady in the Silver Coat Mr.Applebaum at Play The Feigning Brawl of an Imposter Thy Life is my Lesson	15
V	Communication Skill Part of Speech Articles Noun Pronoun Verb Adverb Adjective Preposition	15

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Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8

Textbooks (Latest Editions)	
1.	Malala Yousafzai. Iam Malala, Little, Brown and Company, 2013.
2.	M.K.Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.
6.	J.C.Nesfield. English Grammar Composition and Usage, Macmillan, 2019.
7.	Sri.KTV. Melodious Harmony, New Century Book House. 2022

Web Resources	
1	Malala Yousafzai. Iam Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K.Gandhi. An Auto biography or The Story of My Experiments with Truth (Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35_
4	Aaron Shepard. Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	JCNesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

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Mapping with Programme Outcomes:-

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:-

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weight age	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3– Strong, 2 –Medium, 1-Low

B.Com., Bank Management

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U1CBMC1	FINANCIAL ACCOUNTING - I	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To understand the basic accounting concepts and standards.
To know the basis for calculating business profits.
To familiarize with the accounting treatment of depreciation.
To learn the methods of calculating profit for single entry system.
To gain knowledge on the accounting treatment of insurance claims.

SYLLABUS

Unit	Content	Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.	15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	15

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IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	15
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		75
THEORY 20% & PROBLEM 80%		

Textbooks:

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books:

1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Web Resources:

https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
https://www.slideshare.net/ramusakha/basics-of-financial-accounting
https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1,K2
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K1, K3,K4
CO3	Analyse the various methods of providing depreciation	K1,K2
CO4	Evaluate the methods of calculation of profit	K5, K6
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

B.Com., Bank Management

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U1CBMC2	PRINCIPLES OF MANAGEMENT	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

To understand the basic management concepts and functions
To know the various techniques of planning and decision making
To familiarize with the concepts of organisation structure
To gain knowledge about the various components of staffing
To enable the students in understanding the control techniques of management

SYLLABUS

Unit	Content	Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15

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IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].	15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
TOTAL		75

Textbooks

1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1	K Sundhar, Principles Of Management, Vijai Nicholos Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Web Resources

1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Demonstrate the importance of principles of management.	K1,K2
CO2	Paraphrase the importance of planning and decision making in an organization.	K1, K3,K4
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K1,K2. K5
CO4	Enumerate the various methods of Performance appraisal	K4, K5
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

B.Com., Bank Management

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U1CBMA1	ALLIED - BUSINESS COMMUNICATION	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√		Addresses Human Values	√	

Course Objectives

The main objectives of this course are:

To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
To develop the students to understand about trade enquiries
To make the students aware about various types of business correspondence.
To develop the students to write business reports.
To enable the learners to update with various types of interview

SYLLABUS

Unit	Content	Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12

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IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	12
	TOTAL	60

Textbooks

1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books

1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd-NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Web Resources

1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Acquire the basic concept of business communication.	K1,K2
CO2	Exposed to effective business letter	K3,K4, K6
CO3	Paraphrase the concept of various correspondences.	K1,K2. K5
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports .	K4, K5. K6
CO5	Acquire the skill of preparing an effective resume	K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

B.Com., Bank Management

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I & II	23U2CBMA2	ALLIED - BUSINESS ECONOMICS (NS)	3	-

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To understand the approaches to economic analysis
To know the various determinants of demand
To gain knowledge on concept and features of consumer behaviour
To learn the laws of variable proportions
To enable the students to understand the objectives and importance of pricing policy

SYLLABUS

I	<p>Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.</p>	15
II	<p>Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.</p>	15
III	<p>Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.</p>	15

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IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	15
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	15
TOTAL		75

Textbooks	
1.	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2.	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3.	Aryamala.T, Business Economics, Vijay Nocolle, Chennai.
4.	T.P Jain, Business Econmomics, Global Publication Pvt.Ltd, Chennai.
5.	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books	
1.	S.Shankaran, Business Economics-Margham Publications, Chennai.
2.	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3.	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4.	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5.	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.

Web Resources	
1.	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2.	https://www.icsi.edu/
3.	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the positive and negative approaches in economic analysis	K1,K2
CO2	Understood the factors of demand forecasting	K1, K3,K4
CO3	Know the assumptions and significance of indifference curve	K1,K2. K5
CO4	Outline the internal and external economies of scale	K4, K5
CO5	Relate and apply the various methods of pricing	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
II	23U2CBMT2	வாதுத் தமிழ் - 2	6	3

Nature of the Course

1. Employability Oriented வேலை வாய்ப்புச் சார்ந்தது	✓	7. Addresses Professional Ethics தொழில் நெறிமுறைகளை நிறைவு செய்தல்	
2. Entrepreneurship Oriented தொழில் முனைவு சார்ந்தது		8. Relevant To Local Need உள்ளூர் தேவைகளோடு தொடர்புடையது	✓
3. Skill Development Oriented திறன்மேம்பாடு சார்ந்தது	✓	9. Relevant To Regional Need மண்டல அளவிலான தேவைகளோடு தொடர்புடையது	
4. Addresses Gender Sensitization பாலின உணர்திறன் பூர்த்தி செய்தல்		10. Relevant To National Need தேசிய அளவிலான தேவைகளோடு தொடர்புடையது	
5. Addresses Environment and Sustainability சுற்றுச் சூழல் மற்றும் நிலைத் தன்மை நிறைவு செய்தல்		11. Relevant To Global Development Need உலக அளவிலான தேவைகளோடு தொடர்புடையது	
6. Addresses Human Values மனித மதிப்புகளை நிறைவு செய்தல்	✓		

Course Objectives

1. சமய இலக்கியங்களையும் சிற்றிலக்கியங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
2. மாணவர்களுக்கு மொழித்திறனை வளர்க்கப் பயிற்சி அளித்தல்.
3. மாணவர்களுக்குச் சிறுகதை இலக்கிய வடிவத்தை உணர்த்துதல்.

Unit	Details	Hours
Unit-I	1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லோம் எனத் தொடங்கும் பதிகம் (10 பாடல்கள்) 2. ஆண்டாள் - திருப்பாவை (முதல் 10 பாசரம்)	18 Hrs
Unit-II	1. வள்ளலார் - அருள் விளக்க மாலை (முதல் 10 பாடல்) 2. எச். ஏ. கிருட்டிணப்பிள்ளை - இரட்சணிய மனோகரம் - பால்ய பிரார்த்தனை 3. குணங்குடி மஸ்தான் சாகிபு - பராபரக்கண்ணி (முதல் 10 கண்ணி)	18 Hrs
Unit-III	சிற்றிலக்கியங்கள் 1. தமிழ்விடு தூது (முதல் 20 கண்ணி) 2. திருக்குற்றாலக் குறவஞ்சி - குறத்தி மலைவளம் கூறுதல் 3. முக்கூடல் பள்ளு - நாட்டு வளம்	18 Hrs
Unit-IV	1. பாடம் தழுவிய இலக்கிய வரலாறு 2. மனோரஞ்சிதம் - கேட்டிவி	18 Hrs
Unit-V	மொழித்திறன்/போட்டித் தேர்வுத் திறன் 1. தொடர் வகைகள் 2. மரபுத்தொடர், பழமொழிகள் 3. பிறமொழிச் சொற்களைக் களைதல் 4. வழச்சொற்கள் நீக்குதல் 5. இலக்கணக் குறிப்பு அறிதல்	18 Hrs

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CO Number	CO Statement	Cognitive Level
CO1	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும்,சமய நல்லிணக்கத்தையும் தெரிந்து	K1, K2
CO2	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்.	K2
CO3	பட்டப் படிப்பினைப் படிக்கும் போதே பெரும்பான்மையான தமிழ் இலக்கியங்கள் குறித்த அறிவினைப் பெறுவர்.	K4
CO4	தமிழ்ச் சமூகப் பண்பாட்டு வரலாற்றினை இலக்கியங்கள் வாயிலாக அறிவர்.	K3
CO5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் ஏற்ற பயிற்சி	K4

Text Books

1. தமிழ் இலக்கிய வரலாறு -செம்பதிப்பு- பெ.சுபாஷ் சந்திரபோஸ்

பார்வை நூல்கள்

1. தமிழ் இலக்கிய வரலாறு - சிற்பி.பாலசுப்பிரமணியன்
2. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு - தமிழண்ணல்
3. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - எஃப்.பாக்கியமேரி

Web Resource:-

Related Online Contents (MOOC,SWAYAM,NPTEL,Websites etc.)

1. Tamil Heritage Foundation- www.tamilheritage.org <<http://www.tamilheritage.org>>
- Tamil virtual University Library-
2. www.tamilvu.org/library
3. <http://www.virtualvu.org/library> Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com <<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- tamilebooksdownloads.blogspot.com
7. Tamil Books on line- books.tamilcube.com
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

பொதுத்தமிழ் —2												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	2	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	3	3	2	2	2	3	3

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Semester	Course Code	Course Title	Hours of Teaching/ Cycle	No. of Credits
II	23U2CBME2	PART - II GENERAL ENGLISH	6	3

Learning Objectives

LO1	To make students realize the importance of resilience
LO2	To enable them to become good decision makers
LO3	To enable them to imbibe problem-solving skills
LO4	To enable them to use tenses appropriately
LO5	To help the student use English effectively at the work place.

Unit No.	Unit Title &Text	No.of Periods for the Unit
I	RESILIENCE Poem Don't Quit – Edgar A. Guest Still Here–Langston Hughes Short Story Engine Trouble – R.K.Narayan RipVan Winkle– Washington Irving	20
II	DECISION MAKING Short Story The Scribe– Kristin Hunter The Lady or the Tiger- Frank Stockton Poem The Road not Taken–Robert Frost Snake – D. H Lawrence	20
III	PROBLEM SOLVING Prose life Story How I taught My Grandmother to Read– Sudha Murthy Autobiography How frog Went to Heaven–ATale of Angolo Wings of Fire(Chapters1, 2, 3) by A.P.J Abdul Kalam	20
IV	Moral Values The Stoic Penalty Nobility in Reasoning Malu, the Frivolous Freak Honesty is the Cream of Chastity A Boy in Boy's Town	15
V	Tenses Present Past Future Concord	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7

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CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: What every ounded to read, however. Pearson, 2013.
6.	Communication Skills: Practical Approach Ed.Shaikh Moula Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.
7.	Sri. KTV.Melodious Harmony, New Century Book House. 2022

Web Sources

1	LangstonHughes.StillHere https://poetryace.com/im-still-here
2	R.K. Narayan.Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	FrankStockton. TheLadyor the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3-Strong,2-Medium,1-Low Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weight age	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0

3- Strong, 2 -Medium, 1-Low

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23U2CBMC3	FINANCIAL ACCOUNTING - II	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
To understand the allocation of expenses under departmental accounts
To gain an understanding about partnership accounts relating to Admission and retirement
Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
To know the requirements of international accounting standards

SYLLABUS

I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit	15
II	Branch and Departmental Accounts Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	15
III	Partnership Accounts - I Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15

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V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75

Textbooks	
1.	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.
2.	M C ShuklaTSGrewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4.	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5.	T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.
Reference Books	
1.	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2.	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4.	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5.	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
Web Resources	
	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	To evaluate the Hire purchase accounts and Installment systems	K1,K2
CO2	To prepare Branch accounts and Departmental Accounts	K3,K4, K6
CO3	To understand the accounting treatment for admission and retirement in partnership	K1,K2. K5
CO4	To know Settlement of accounts at the time of dissolution of a firm.	K5. K6
CO5	To elaborate the role of IFRS	K4,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

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Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23U2CBMC4	BUSINESS LAW	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To know the nature and objectives of Mercantile law
To understand the essentials of valid contract
To gain knowledge on performance contracts
To define the concepts of Bailment and pledge
To understand the essentials of contract of sale

SYLLABUS		
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
TOTAL		75

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Textbooks	
1.	N.D. Kapoor , Business Laws- Sultan Chand andSons, New Delhi.
2.	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3.	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4.	M.V. Dhandapani, Business Laws, Sultan Chand andSons, New Delhi.
5.	Shusma Aurora, Business Law,Taxmann, New Delhi.

Reference Books	
1.	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2.	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3.	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
4.	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5.	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

Web Resources	
1.	www.cramerz.com www.digitalbusinesslawgroup.com
2.	http://swcu.libguides.com/buslaw
3.	http://libguides.slu.edu/businesslaw

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the Objectives and significance of Mercantile law	K1,K2
CO2	Understand the clauses and exceptions of Indian Contract Act.	K3,K4, K6
CO3	Explain concepts on performance, breach and discharge of contract.	K1,K2. K5
CO4	Outline the contract of indemnity and guarantee	K5. K6
CO5	Explain the various provisions of Sale of Goods Act 1930	K4,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I & II	23U2CBMA2	ALLIED - BUSINESS ECONOMICS (NS)	3 + 3	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To understand the approaches to economic analysis
To know the various determinants of demand
To gain knowledge on concept and features of consumer behaviour
To learn the laws of variable proportions
To enable the students to understand the objectives and importance of pricing policy

SYLLABUS

I	<p>Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.</p>	15
II	<p>Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.</p>	15
III	<p>Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.</p>	15

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IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	15
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	15
TOTAL		75

Textbooks	
1.	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2.	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3.	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4.	T.P Jain, Business Econmomics, Global Publication Pvt.Ltd, Chennai.
5.	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books	
1.	S.Shankaran, Business Economics-Margham Publications, Chennai.
2.	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3.	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4.	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5.	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.

Web Resources	
1.	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2.	https://www.icsi.edu/
3.	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the positive and negative approaches in economic analysis	K1,K2
CO2	Understood the factors of demand forecasting	K1, K3,K4
CO3	Know the assumptions and significance of indifference curve	K1,K2. K5
CO4	Outline the internal and external economies of scale	K4, K5
CO5	Relate and apply the various methods of pricing	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23U2CBMA3	ALLIED - BUSINESS ENVIRONMENT	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment.

SYLLABUS		
Unit	Content	Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	15
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	15
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	15
IV	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	15
V	Technological Environment Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	15
Total		75

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Textbooks

1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Reference Books

1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai

Web Resources

1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember the nexus between environment and business.	K1, K2
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K3, K4, K6
CO3	Analyze the various aspects of Social Environment.	K1, K2, K5
CO4	Evaluate the parameters in Economic Environment.	K5, K6
CO5	Create a conducive environment for business to operate globally.	K3, K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 - No correlation

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
III	23U3CBMT3	வாதுத் தமிழ் - 3	6	3

Nature of the Course

1. Employability Oriented வேலை வாய்ப்புச் சார்ந்தது		7. Addresses Professional Ethics தொழில் நெறிமுறைகளை நிறைவு செய்தல்	✓
2. Entrepreneurship Oriented தொழில் முனைவு சார்ந்தது		8. Relevent To Local Need உள்ளூர் தேவைகளோடு தொடர்புடையது	✓
3. Skill Development Oriented திறன்மேம்பாடு சார்ந்தது	✓	9. Relevent To Regional Need மண்டல அளவிலான தேவைகளோடு தொடர்புடையது	
4. Addresses Gender Sensitization பாலின உணர்திறன் பூர்த்தி செய்தல்		10. Relevent To National Need தேசிய அளவிலான தேவைகளோடு தொடர்புடையது	
5. Addresses Environment and Sustainability சுற்றுச் சூழல் மற்றும் நிலைத் தன்மை நிறைவு செய்தல்		11. Relevent To Global Development Need உலக அளவிலான தேவைகளோடு தொடர்புடையது	
6. Addresses Human Values மனித மதிப்புகளை நிறைவு செய்தல்	✓		

Course Objectives

<p>1. இலக்கியங்களின் சிறப்பினை உணர்த்துதல்.</p> <p>2. காலந்தோறும் எழுந்த காப்பியங்களின் போக்கையும், புதினத்தின் இலக்கிய வடிவத்தை மாணவர்கள் உணருமாறு செய்தல்.</p> <p>3. யாப்பு, அணி போன்ற இலக்கிய வகைகளையும் மொழி பெயர்ப்புத் திறனையும் மாணவர்கள் உணருமாறு செய்தல்.</p> <p>4. தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்பக் கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.</p>

Unit	Details	Hours
Unit-I	<p>பெருங்காப்பியங்கள்</p> <p>1. சிலப்பதிகாரம் - வழக்குரைகாதை-இளங்கோவடிகள்</p> <p>2. மணிமேகலை ஆதிரை பிச்சையிட்ட காதை சீத்தலைச்சாத்தனார்</p> <p>3. சீவகசிந்தாமணி - பூமகள் இலம்பகம் திருத்தக்கதேவர்</p> <p>4. வளையாபதி—நாதகுத்தனார்</p>	18 Hrs
Unit-II	<p>சமயக் காப்பியங்கள்</p> <p>1. பெரியபுராணம் - பூசலார் நாயனார்புராணம்-சேக்கிழார்</p> <p>2. கம்பராமாயணம்- மந்தரை சூழ்ச்சிப் படலம்-கம்பர்</p> <p>3. வில்லிபாரதம் - மற்றோர் சருக்கம்-வில்லிப்புத்தூராழ்வார்</p> <p>4. சீறாப்புராணம் - புலி வசனித்த படலம்-உற்றுப்புலவர்</p>	18 Hrs

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Unit-III	புதினம் 1.வஞ்சிமாநகரம் (வரலாற்றுப் புதினம்) -நா. பார்த்தசாரதி	18 Hrs
Unit-IV	1.பாடம் தழுவிய இலக்கிய வரலாறு 2.குரல் கொடுக்கும் வானம்பாடி - கேட்டிவி	18 Hrs
Unit-V	மொழித்திறன்/போட்டித் தேர்வுத் திறன் 1. நூல் மதிப்புரை 2. திறனாய்வு செய்தல் 3. கடிதம் வரைதல் 4. விண்ணப்பம் எழுதுதல்	18 Hrs

CO Number	CO Statement	Cognitive Level
CO1	காப்பியங்கள் அறிமுகப்படுத்தப்படுவதால் தமிழ் மொழியின் உயர்வையும் சிறப்பையும் உணர்தல்.	K1, K2
CO2	தமிழ்ப் புதினங்களின்வழி சமகாலப் படைப்புகளின் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்.	K2
CO3	நாவல் இலக்கியம் அறிமுகப்படுத்தப்படுவதால் சிந்தனை ஆற்றல், படைப்பாற்றல், கற்பனைத்திறன் வளர்தல்.	K4
CO4	யாப்பு, அணி இலக்கணங்கள், மொழிபெயர்ப்புத்திறன் ஆகியவற்றைக் கற்பதன் மூலம் போட்டித் தேர்வுகளை எதிர் கொள்ளுதல்.	K3
CO5	காப்பியங்கள் அறிமுகப்படுத்தப்படுவதால் தமிழ் மொழியின் உயர்வையும் சிறப்பையும் உணர்தல்.	K4

Text Books

1. தமிழ் இலக்கிய வரலாறு -செம்பதிப்பு- பெ.சுபாஷ் சந்திரபோஸ் பார்வை நூல்கள்
1. தமிழ் இலக்கிய வரலாறு - சிற்பி.பாலசுப்பிரமணியன்
2. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு - தமிழ்ண்ணல்
3. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - எஃப்.பாக்கியமேரி

Web Resources

Related Online Contents (MOOC, SWAYAM, NPTEL, Websites etc.)

1. Tamil Heritage Foundation- www.tamilheritage.org
<<http://www.tamilheritage.org>> Tamil virtual University Library-
2. www.tamilvu.org/ library
3. <http://www.virtualvu.org/library> Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennaiLibrary.com <<http://www.chennaiLibrary.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- [tamale books downloads. blogspot.com](http://tamalebooksdownloads.blogspot.com)
7. Tamil Books on line- [books. tamil cube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

பொதுத்தமிழ் —3												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	2	3	2	2
CLO3	2	2	2	3	2	3	3	2	2	2	2	3
CLO4	3	2	2	2	3	2	3	3	2	3	3	3
CLO5	2	2	2	3	2	3	2	3	3	2	3	3

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23U3CBME3	PART - II GENERAL ENGLISH	6	3

Learning Objectives		
LO1	To make students realize the importance of resilience	
LO2	To enable them to become good decision makers	
LO3	To enable them to imbibe problem-solving skills	
LO4	To enable them to use tenses appropriately	
LO5	To help the student use English effectively at the work place.	
Unit No.	Unit Title &Text	No.of Periods for the Unit
I	ACTIVE LISTENING Short Story Ina Grove–Akutagawa Ryunosuke Translated from Japanese by TakashiKojima The Gift of the Magi – O’ Henry Prose Listening – Robin Sharma Nobel Prize Acceptance Speech –Wangari Maathai	20
II	INTERPERSONAL RELATIONSHIPS Prose Telephone Conversation–Wole Soyinka Of Friendship – Francis Bacon Songon (Motivational/ Narrative) Ulysses–Alfred Lord Tennyson And Still IRise– MayaAngelou	20
III	COPING WITH STRESS Poem Leisure– W.H. Davies Anxiety Monster– RhonaMcFerran Readers Theatre The Forty Fortunes: A Tale of Iran Where there is a Will–Mahesh Dattani	20
IV	Grammar Phrasal Verb & Idioms Modals and Auxiliaries Verb Phrases–Gerund, Participle, Infinitive	15
V	Composition/Writing Skills Official Correspondence–Leave Letter, Letter of Application, Permission Letter Drafting Invitations Brochures for Programmes and Events	15

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Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Listen actively	PO1,PO7
CO2	Develop interpersonal relationship skills	PO1,PO2,PO10
CO3	Acquire self-confidence to cope with stress	PO4,PO6,PO9
CO4	Master grammar skills	PO4,PO5,PO6
CO5	Carryout business communication effectively	PO3,PO8

Text Books (Latest Editions)

1	Wangari Maathai–Nobel Lecture. Nobel Prize Outreach AB 2023.Jul 2023.
2	Mahesh Dattani,Where there is W ill. Penguin, 2013.
3	Martin Hewings, Advanced English Grammar, Cambridge University Press,2000
4	Essential English Grammar by Raymond Murphy

Web Resources

1	WangariMaathai–NobelLecture.NobelPrizeOutreachAB2023.Mon.17Jul 2023. https://www.nobelprize.org/prizes/peace/2004/maathai/lecture/
2	TelephoneConversation-Wole Soyinka https://www.k-state.edu/english/westmank/spring_00/SOYINKA.html
3	AnxietyMonster- RhonaMcFerran- www.poetrysoup.com

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3– Strong, 2– Medium, 1 -Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weight age	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23U3CBMC5	CORPORATE ACCOUNTING - I	5	5

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To understand about the pro-rata allotment
To know the provisions of companies Act under Redemption of Preference shares and debentures
To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013
To examine the factors affecting goodwill of a company
To identify the Significance of International financial reporting standard (IFRS)

Unit	SYLLABUS	
I	Issue of Shares: Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	15
III	Final Accounts : Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	15
IV	Valuation of Goodwill & Shares : Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.	15
THEORY 20% & PROBLEM 80%		

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Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books	
1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat & NozerShroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof.Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	To understand the provisions for underwriting commission	K1,K2
CO2	To examine the provisions of issue and redemption of preferences shares and debentures	K1, K3,K4
CO3	To illustrate part I and part II forms	K1,K2
CO4	To value shares and goodwill	K5, K6
CO5	To analyse IND AS 7, 12,16	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23U3CBMC6	COMPANY LAW	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√		Addresses Human Values	√	

Course Objectives

The main objectives of this course are:

To know Company Law 1956 and Companies Act 2013
To have an understanding on the formation of a company
To understand the requisites of meeting and resolution
To gain knowledge on the procedure to appoint and remove Directors
To familiarize with the various modes of winding up

SYLLABUS

Unit	Content	Hours
I	Introduction to Company law : Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	15
II	Formation of Company: Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.	15
III	Meeting : Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	15
IV	Management & Administration : Management & Administration – Directors – Legal Position – Board of Directors – Appointment/Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition	15

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	for Winding Up – Company Liquidator.	
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Textbooks

1	N.D. Kapoor , Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3.	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4.	Shusma Aurora, Business Law, Taxmann, New Delhi
5.	M.C.Kuchal, Business Law, Vikas Publication, Noida

Reference Books

1	Gaffoor&Thothadri, Company Law, Vijay Nicholas Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material

Web Resources

1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakisearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Understand the classification of companies under the act	K1,K2
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K3,K4, K6
CO3	Know the qualification and disqualification of Auditors	K1,K2. K5
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K5. K6
CO5	Analyze the modes of winding up	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23U3CBMA4	ALLIED - E-BANKING	5	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need			Addresses Human Values		

Course Objectives

The main objectives of this course are:

To provide students with the foundation of digital banking concepts
To provide conceptual knowledge of online banking mechanism
To provide students with up-to-date information about payment, clearing and settlement systems in banking industry
To familiarise students about the risk associated with e-banking and relevance of banking solutions
To expose students to the digital authentication techniques in the digital era

SYLLABUS		
I	Electronic Banking Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -truncated cheque and Electronic cheque -Models for E-banking-complete centralized solution-features-CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.	15
II	Online Banking Introduction –concept and meaning-the electronic delivery channels-need for computerization-Automatic Teller Machine(ATM) at home – Electronic Fund Transfer(EFT)-uses –computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT.	15
III	Updating Bank Saving Accounts Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque Magnetic Ink Character Recognition (MICR) and Cheques -E-Banking in India Procedure- Programmes-Components-How to go on net for Online Banking-advantages Limitations.	15
IV	E-Banking Security Introduction need for security –Security Concepts-Privacy –Survey. Findings on security-Attack-Cyber-Crimes-Reasons for Privacy-Tampering-Encryption –Meaning The encryption process-may appear as follows -Cryptogram-Crypt analyst cryptography-Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher Jumbling-	15

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	Asymmetric-Crypto System-Data Encryption Standard (DES).	
V	E-Builder Solutions Digital certificate-Digital Signature & Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions-Pry Zone -E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-inc – security devices-Public Key Infrastructure- (PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET). TEXT BOOK C.S. Rayudu, E-Business, Himalaya Publishing House.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Digital Banking, Indian Institute of Banking and Finance, Taxmann
2	Agarwal, O.P, Modern banking of India, Himalaya publisher, Mumbai
3	Bishnupriya Mishra, R K Uppal , Modern Banking in India: Dimensions & Risks, <i>New Century Publications, New Delhi</i>
4	Chris Skinner, Digital Bank Strategies to Launch or become a Digital Bank, Marshall Cavendish International (Asia) Private the Limited, Singapore
5	LohnaSarika R, Digital Banking and Cyber Security, New Century Publications, New Delhi

Reference Books	
1	Singh Jaspal, Digital Payments in India: Background, Trends and Opportunities, New Century Publications, New Delhi
2	Rao K. Srinivasa, Changing Dimensions of Banking in India, Notion Press, Chennai
3	Bhushan Dewan, E-Commerce, S. Chand Limited, New Delhi
4	Roger Hunt & John Shelly, Computers and Common sense, Prentice-Hall, 1979
5	C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai

Web Resources	
1	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073
2	https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020
3	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Describe fundamental concepts of e-banking, compare and contrast traditional and e-banking	K1,K2
CO2	Demonstrate online banking techniques	K1, K3,K4
CO3	Illustrate clearing and settlement mechanism in real time	K1,K2
CO4	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce	K5, K6
CO5	Develop insights in to banking security solutions	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO 3
CO 1	3	2	3	3	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3	3	2
CO 5	3	2	3	3	3	2	2	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III & IV	23U4CBMA5	ALLIES - TECHNOLOGY IN BANKING (NS)	3	--

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To provide students with basic knowledge of various committee on banking sector reforms and application of technology in banking sector
To expose students to the services offered by the banking sector.
To provide conceptual knowledge of online banking mechanism
To impart students with knowledge of technology in banking and its impact
To familiarise students about the risk associated with e-banking and regulatory guidelines.

SYLLABUS

I	<p>Introduction: Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet –other services – corporate internet – Anywhere Banking – Any time Banking-Home Banking Internet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card Credit Card.</p>	15
II	<p>Electronic Banking Meaning - Services - e-banking and financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money -Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System.</p>	15

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III	Electronic Banking Services E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Net Data-Net Bank wire.	15
IV	Technology in Bank Technology in Bank Impact of Technology on its employees - Customer services - Management control.	15
V	Technology & Cyber laws Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statues of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Technology and banks – National institute of banking, Pune
2	Electronic banking and Information technology – IIB
3	Financial Services Information Systems – Jessica Keyes Auerbach Publications,
4	Kaptan S S& Choubey N S, E-Indian Banking in Electronic Era, Sarup& Sons, New Delhi
5	Banking Technology, Indian Institute of Bankers Publication

Reference Books	
1	Information Technology in Indian commercial Banks, Nibs Pune Naidu C.A.S
2	McGraw hill, Donald H. Sunden ,Computer Today ,
3	Computer Networks Practice Hall Publication Tanenbaum Andrews
4	Vasudeva, E-Banking, Common Wealth Publishers, New Delhi.
5	Turban Rainer potter, Information Technology, John Wiely& Sons Inc

Web Resources	
1.	https://www.slideshare.net/ermkakkar/role-of-technology-in-banking
2.	https://www.slideshare.net/VinayChaithanya/banking-technology-51445864
3.	https://www.slideshare.net/Sarithapream/banking-technology-159775213
4.	https://www.slideshare.net/clamiller/role-of-it-in-banking-6306732
5.	https://www.slideshare.net/muthukrishnavenianan/concept-of-banking-technology

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the banking sector reforms based on the recommendations of various committee.	K1,K2
CO2	Demonstrate online banking techniques and examine the pros and cons of digital banking	K1, K3,K4
CO3	Examine Banking Operations in real life scenario	K1,K2
CO4	Develop insights into the impact of technology on different stakeholders of the bank	K5, K6
CO5	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	2	3	3	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3	3	2
CO 5	3	2	3	3	2	2	2	2	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
IV	23U4CBMT4	வாதுத் தமிழ் - 4	6	3

Nature of the Course

1. Employability Oriented வேலை வாய்ப்புச் சார்ந்தது		7. Addresses Professional Ethics தொழில் நெறிமுறைகளை நிறைவு செய்தல்	
2. Entrepreneurship Oriented தொழில் முனைவு சார்ந்தது		8. Relevent To Local Need உள்ளூர் தேவைகளோடு தொடர்புடையது	✓
3. Skill Development Oriented திறன்மேம்பாடு சார்ந்தது	✓	9. Relevent To Regional Need மண்டல அளவிலான தேவைகளோடு தொடர்புடையது	
4. Addresses Gender Sensitization பாலின உணர்திறன் பூர்த்தி செய்தல்		10. Relevent To National Need தேசிய அளவிலான தேவைகளோடு தொடர்புடையது	
5. Addresses Environment and Sustainability சுற்றுச் சூழல் மற்றும் நிலைத் தன்மை நிறைவு செய்தல்	✓	11. Relevent To Global Development Need உலக அளவிலான தேவைகளோடு தொடர்புடையது	
6. Addresses Human Values மனித மதிப்புகளை நிறைவு செய்தல்	✓		

Course Objectives

1. சங்க இலக்கியத்தின் சிறப்பையும், நாடகம் என்னும் இலக்கிய வகையின் தன்மையையும் அகத்திணை, புறத்திணை இலக்கணங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
2. தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்பக் கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.
3. சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்.
4. தமிழின் தொன்மையையும், செம்மொழித் தகுதியையும் அறிந்து கொள்ளுதல்.

Unit	Details	Hours
Unit-I	எட்டுத்தொகை 1 நற்றிணை (10, 14, 16), குறுந்தொகை (16, 17, 19, 20, 25, 29, 38, 440 கலித்தொகை (38, 51), அகநானூறு (15, 33, 55), புறநானூறு (37, 86, 112.) பரிபாடல் —55	18 Hrs
Unit-II	எட்டுத்தொகை 2 நெடுநல்வாடை-நக்கீரர்	18 Hrs
Unit-III	நாடகம் - சபாபதி-பம்மல் சம்பந்த முதலியார்	18 Hrs
Unit-IV	1. பாடம் தழுவிய இலக்கிய வரலாறு 2. பயணங்கள் தொடரும் - கேட்டிவி	18 Hrs

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Unit-V	1. மொழிபெயர்ப்பு / கலைச்சொற்கள் 2. கொடுக்கப்பட்டுள்ள ஆங்கிலப்பகுதியைத் தமிழில் மொழிபெயர்த்தல் 3. அலுவலகக் கடிதம் - தமிழில் மொழிபெயர்த்தல்	18 Hrs
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CO Number	CO Statement	Cognitive Level
CO1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்.	K1, K2
CO2	தமிழின் தொன்மையையும், செம்மொழித் தகுதியையும் அறிந்து கொள்ளுதல்.	K2
CO3	நாடக இலக்கியம் மூலம் நடிப்பாற்றலையும், கலைத்தன்மையையும், படைப்பாற்றலையும் வளர்த்தல்.	K4
CO4	தமிழிலிருந்து அலுவலகக் கடிதங்களை மொழிபெயர்க்கும் அறிவைப் பெறுவர்.	K3
CO5	மொழியறிவோடு வேலை வாய்ப்பினைப் பெறுதல்.	K4

Text Books

1. தமிழ் இலக்கிய வரலாறு -செம்பதிப்பு- பெ.சுபாஷ் சந்திரபோஸ்

பார்வை நூல்கள்.

2. தமிழ் இலக்கிய வரலாறு - சிற்பி.பாலசுப்பிரமணியன்.
3. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு - தமிழண்ணல்
4. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - எஃப்.பாக்கியமேரி

Web Resources

Related Online Contents (MOOC, SWAYAM, NPTEL, Websites etc.)

1. Tamil Heritage Foundation- www.tamilheritage.org <<http://www.tamilheritage.org>>
Tamil virtual University Library-
2. www.tamilvu.org/ library
3. <http://www.virtualvu.org/library> Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com <<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- tamilebooks.com downloads.blogspot.com
7. Tamil Books on line- books.tamilcube.com
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

பொதுத்தமிழ் —4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	2	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	3	3	2	2	2	3	3

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CBME4	PART - II GENERAL ENGLISH	6	3

Learning Objectives		
LO1	To make students realize the importance of resilience	
LO2	To enable them to become good decision makers	
LO3	To enable them to imbibe problem-solving skills	
LO4	To enable them to use tenses appropriately	
LO5	To help the use English effectively at the work place.	
Unit No.	Unit Title &Text	No.of Periods for the Unit
I	GOALSETTING(UNICEF) Life Story From Chinese Cinderella–Adeline Yen Mah Why I Write- George Orwell Short Essay On Personal Mastery–Robin Sharma On the Love of Life – William Hazlitt	20
II	INTEGRITY Short Story The Taxi Driver – K.S. Duggal Kabuliwala -Rabindranath Tagore A Retrieved Reformation –O Henry Extract from a play The Quality of Mercy (Trial Scene from the Merchant of Venice - Shakespeare)	20
III	COPING WITH EMOTIONS Poem Pride – Dahlia Ravikovitch Phenomenal Woman – Maya Angelou Reader’s Theatre The Giant’s Wife A Tall Tale of Irel and–William Carleton The Princess and the God :A Tale of Ancient India	20
IV	Language Competency Sentences Simple Sentences Compound Sentences Complex Sentences Direct and Indirect Speech	15
V	Report Writing Narrative Report Newspaper Report Drafting Speeches Welcome Address Vote of Thanks	15

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Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Determine their goals	PO1,PO7
CO2	Identify the value of integrity.	PO1,PO2,PO10
CO3	Deal with emotions.	PO4,PO6,PO9
CO4	Frame grammatically correct sentences	PO4,PO5,PO6
CO5	Write cohesive reports.	PO3,PO8

Text Books (Latest Editions)

1	Oxford Practice Grammar, John Eastwood, Oxford University Press
2	Cambridge Grammar of English, Ronald Carter and Michael McCarthy
3.	George Orwell Essays, Penguin Classics

Web Resources

1	http://www.gradesaver.com/George-orwell-essays/study/summary
2	O' Henry. A Retrieved Reformation. https://americanenglish.state.gov/files/ae/resource_files/a-retrieved-reformation.pdf
	Maya Angelou. Phenomenal Woman. https://www.poetryfoundation.org/poems/48985/phenomenal-woman
3	TheQuality of Mercy, https://poemanalysis.com
4	https://www.oxfordscholarlyeditions.com/display/10.1093/actrade/9780199235742.book.1/actrade-9780199235742-div1-106-WilliamHazlitt

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3–Strong, 2–Medium, 1–Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weight age	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0

3– Strong, 2 –Medium, 1-Low

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CBMCIM	INDUSTRY MODULE CORPORATE ACCOUNTING - II	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	

Course Objectives

The main objectives of this course are:

To know the types of amalgamation
To gain an understanding about reconstruction
To know Final statements of banking companies
To understand the legal requirements of financial accounts
To have an insight on modes of winding up of a company

SYLLABUS		
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	15
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	15
III	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment –Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	15
TOTAL		75

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Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S. Raman and Dr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.
3	R.L.Gupta and M.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 S Chand & Sons, New Delhi.
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

Web Resources	
1.	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670
2.	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3.	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	K1,K2
CO2	Apply and alter the share capital and internal reconstruction	K1, K3,K4
CO3	Do the accounting procedure of non-performing assets	K1,K2
CO4	Give the consolidated accounts of holding companies	K5, K6
CO5	Prepare liquidator's final statements	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CBMC7	MARKETING OF BANKING SERVICES	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need			Addresses Human Values		

Course Objectives

The main objectives of this course are:

To introduce the marketing of banking services concepts to the students
To explain the impact of environmental factors on the marketing strategy adopted by the banks
To acquaint students with the importance of addressing customer needs
To enrich student's knowledge on the importance of market segmentation.
To explain the relevance of marketing research to bank

SYLLABUS

I	Marketing concepts and their application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing.	15
II	Environmental Scanning – Assessment and Management of Competition – Macro and Micro factors influencing the market goods and services – applicability to Banking – Banking\ regulation and its impact on Bank marketing strategies – Understanding competition, Identification of competition and their focus – Strategic benefits of good competition – What makes a good competitor.	15
III	Customer need analysis and customer care: customer focus – Understanding customer need – customer care – Consumer motivation and buying behaviour – perception / behaviour – other factors affecting buying behaviour – decision making process – individual and organizational – selective exposure, selective distortion, and effect on consumer behaviour.	15
IV	Market Segmentation(banking) – Product Designing – Marketing – feedback and review –purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market segmentation – Characteristics of a viable Market segment – Benefits from Market segmentation – Disadvantages – Market segmentation techniques for personal and corporate customers.	15

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V	Market information Research – Definition of marketing research and market research –Differences – Contributions of Marketing Research to a bank – Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis – objective, strategies and tactics – sources of information for situation analysis.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Marketing of Banking Service– IIB
2	Desai, Vasant,Principles of Bank Management, Himalaya Publications, 1993,Mumbai
3	B Balaji, Services marketing and Management, S.Chand publishers, New Delhi
4	Madhukar R.K, Dynamics of Bank Marketing, VBS Publishers,1990 ,Mumbai.
5	RajanSaxena, Marketing Management,Mc Grow-Hill, Noida.

Reference Books	
1	Rajeev,Marketing of Banking Service,Macmillan India Ltd, New Delhi
2	Morz, Rarph, The Formula for Successful Marketing, Galotia Publication, 1991,New Delhi
3	S.A. Sherlekar, R.Krishnamoorthy , Marketing, Himalaya publishing house, Mumbai
4	William J Stanton, Marketing, McGrow-Hill,Noida.
5	Philip Kotler, Principles of Marketing,Pearson publication,

Web Resources	
1.	www.rbi.org
2.	www.vikalpa.com
3.	www.academic.edu
4.	www.onlinelibrary.wiley.com
5.	www.emeraldinsight.com

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Examine and illustrate various concepts and principles in marketing	K1,K2
CO2	Describe effective understanding of relevant areas of marketing management	K1, K3,K4
CO3	Outline the importance of understanding consumer behaviour	K1,K2
CO4	Explain the importance of market segmentation	K5, K6
CO5	Describe the importance of data in conducting marketing research and the need for situation analysis	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	2	3	3	3
CO2	3	3	3	3	2	3	3	3	3	2	2
CO3	3	2	3	2	3	2	3	3	3	2	3
CO4	3	3	2	3	3	2	3	2	3	3	2
CO5	3	2	3	3	3	3	2	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III & IV	23U4CBMA5	ALLIED - TECHNOLOGY IN BANKING (NS)	3	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To provide students with basic knowledge of various committee on banking sector reforms and application of technology in banking sector
To expose students to the services offered by the banking sector.
To provide conceptual knowledge of online banking mechanism
To impart students with knowledge of technology in banking and its impact
To familiarise students about the risk associated with e-banking and regulatory guidelines.

SYLLABUS

I	<p>Introduction: Different approaches to Banking Computerization – historical perspective – technology adoption in banks : Rangarajan Committee I & II – Saraf Committee, Narasimhan Committee and Vasudevan Committee – CVO directives – RBI initiatives - WAN, LAN, VSAT, Networking system – Single Window Concept – Bank branch network applications – Intranet – internet –other services – corporate internet – Anywhere Banking – Any time Banking-Home Banking Internet Banking-Online enquiry and update facilities - PIN-ATM Card-Debit Card-Smart Card Credit Card.</p>	15
II	<p>Electronic Banking Meaning - Services - e-banking and financial services - Initiatives - Opportunities - Internet banking - Meaning - Internet banking Vs Traditional banking - Services - Drawbacks - Frauds in Internet banking. Core banking solutions (CBS) - Mobile banking - Meaning - Features - Services - Security issues - Electronic Mobile Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. Electronic money - Meaning - Categories - Merits of e-money -Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits. Signature storage and Display by Electronic Means-Document Handling System and Document Storage and Retrieval System.</p>	15

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III	Electronic Banking Services E – Payments and settlements – payment gateways - Electronic Fund Transfer - SWIFT - Electronic Clearing System - Debit and Credit Clearing RBI-Net Data-Net Bank wire.	15
IV	Technology in Bank Technology in Bank Impact of Technology on its employees - Customer services - Management control.	15
V	Technology & Cyber laws Protecting - Confidentiality and Secrecy of Data - Cyber laws and its implications: information technology Act 2000 – legal frame work – preamble – salient provisions – exceptions – other statues of relevance – the Prevention of Money Laundering Act (PMLA), 2002 – payments and settlements systems Act, 2007 – RBI guidelines.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Technology and banks – National institute of banking, Pune
2	Electronic banking and Information technology – IIB
3	Financial Services Information Systems – Jessica Keyes Auerbach Publications,
4	Kaptan S S& Choubey N S, E-Indian Banking in Electronic Era, Sarup& Sons, New Delhi
5	Banking Technology, Indian Institute of Bankers Publication

Reference Books	
1	Information Technology in Indian commercial Banks, Nibs Pune Naidu C.A.S
2	McGraw hill, Donald H. Sunden ,Computer Today ,
3	Computer Networks Practice Hall Publication Tanenbaum Andrews
4	Vasudeva, E-Banking, Common Wealth Publishers, New Delhi.
5	Turban Rainer potter, Information Technology, John Wiely& Sons Inc

Web Resources	
1.	https://www.slideshare.net/ermkakkar/role-of-technology-in-banking
2.	https://www.slideshare.net/VinayChaithanya/banking-technology-51445864
3.	https://www.slideshare.net/Sarithapream/banking-technology-159775213
4.	https://www.slideshare.net/clamiller/role-of-it-in-banking-6306732
5.	https://www.slideshare.net/muthukrishnavenianan/concept-of-banking-technology

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the banking sector reforms based on the recommendations of various committee.	K1,K2
CO2	Demonstrate online banking techniques and examine the pros and cons of digital banking	K1, K3,K4
CO3	Examine Banking Operations in real life scenario	K1,K2
CO4	Develop insights into the impact of technology on different stakeholders of the bank	K5, K6
CO5	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	2	3	3	3	3	3	2	3	3	3
CO 2	3	3	3	3	2	3	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	3	3	2	3
CO 4	3	3	2	3	3	3	3	2	3	3	2
CO 5	3	2	3	3	2	2	2	2	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CBMA6	ALLIED - BUSINESS MATHEMATICS AND STATISTICS	3	3

Nature of the course

Employability Oriented	✓	Relevant to Local need		Addresses Gender Sensitization	
Entrepreneurship Oriented		Relevant to regional need		Addresses Environment and Sustainability	
Skill development Oriented	✓	Relevant to national need		Addresses Human Values	
		Relevant to Global development need	✓	Addresses Professional Ethics	

Course Objectives

The main objectives of this course are to:

- To introduce the concepts of correlation and regression.
- To impart the knowledge of spread of the distribution using measure of central tendency and dispersion.
- To teach the concepts of solution of system of linear equation by Cramer's rule.

SYLLABUS

Unit	Content	No. of Hours
I	Matrices: Different types of matrices – addition and subtraction of matrices – Multiplication of matrices – Transpose of matrix - elementary operations – Determinants – solution of system of linear equation by Cramer's rule (simple problems only). <i>Self-study: minor and cofactor</i>	15
II	Set Theory: Definition – Notation – Description of sets – types of sets – Venn diagram – Set operations – Laws and properties of sets – Commutative laws – Associative Laws – Distributive Laws – De Morgan's Laws	15
III	Measures of Central Tendency: Arithmetic Mean (step deviation method excluded), Median, Mode, Geometric Mean and Harmonic Mean	15
IV	Measures of Dispersions: Range – Quartile deviation – mean deviation – standard deviation (Direct methods and simple problems only).	15
V	Correlation and Regression Analysis: Correlation – Karl Pearson coefficient of correlation – Spearman's rank correlation – Simple linear regression – two regression lines.	15

***Note:** Questions may be asked from the *Self-Study* content for only CIA test (Mid and End semesters) and **NOT** for the external (Semester Examinations)

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Textbook:

- Business Mathematics and Statistics** (Part - I Business Mathematics),
PA. Navaneethan, Jai Publishers, 2018.
- Business Mathematics and Statistics** (Part - II Business Mathematics),
PA. Navaneethan, Jai Publishers, 2018.

Unit	Text Book	Chapter	Pages
I	1	Chapter: 4	147-173
II	1	Chapter: 3	104-126
III	1	Chapter: 7	159-181,196-209,212-227,251-260
IV	1	Chapter:4	301-328,331-332,336-337
V	2	Chapter 12,13	503-521,540-553

References:

- S.P. Gupta – Statistical Methods – Sultan Chand & Sons*
- C.B. Gupta – An Introduction to Statistical Methods – Vikas Publications*

Web Resources:

- <https://www.cuemath.com/algebra/solve-matrices/>
- <https://www.knowledgehut.com/blog/data-science/dispersion-in-statistics>

Pedagogy: Teaching / Learning methods:

Chalk and Board, Virtual Class room, LCD projector, Video Conference, Guest Lectures, Tutorial, Assignment, Seminar. Library, Net Surfing, NPTEL Course Materials, Use of Mathematical software.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember the knowledge about the concepts of matrix.	K1
CO2	Draw Venn diagram and use Venn diagram to solve problems, understand subsets and proper subsets that can be formed from a universal set	K6,K2
CO3	Analyze statistical data using measures of central tendency	K4
CO4	Analyze statistical data using measures of dispersions	K4
CO5	Use basic statistical methods such us Correlation and Regression	K3

Cognitive Level:K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	3	2	3	3	3	2	3
CO2	3	2	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	3	3	2	2	3	3	1
CO4	2	3	3	1	2	3	3	3	2	1	2
CO5	3	1	2	2	3	3	1	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CBMSEC1	Skill Enhancement Course - DIGITAL LITERACY IN BANK MANAGEMENT	2	2

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	✓
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	✓
Relevant to regional need		Skill development Oriented	✓	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

- | |
|--|
| <ol style="list-style-type: none"> 1. To Understand the basics of Computer Network architecture, 2. To gain knowledge on Telephone systems using wireless network 3. To understand the concepts of data base management system, design simple Database models |
|--|

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, Ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Network Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects- Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS Firewall, Cookies, Hackers and Crackers,	15
II	Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, scheduling a meeting, joining virtual meet, recording the meeting, On line Forms: Creating questionnaire, Publishing questionnaire, conducting online responses, Analysing the responses, copying graphics into power point, Downloading the response to spread sheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.	15

Textbooks	
1	A. S. Tanenbaum, “Computer Networks”, 4th Edition, Prentice-Hall of India, 2008.
2	F. Halsall, “Data Communications, Computer Networks and Open Systems”, Pearson Education, 2008
3	D. Bertsekas and R. Gallager, “Data Networks”, 2nd Edition, PHI, 2008.
4	Lamarca, “Communication Networks”, Tata McGraw- Hill, 2002
5	Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH
Reference Books	
1	Volker Lang, Digital Fluency: Understanding the basics of Artificial Intelligence, Block chain technology, Quantum Computing and their applications for Digital Transformation, 1st Edition, Apress Publications, 2021
2	.S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1st Edition, Karnataka, Ekalavya E-educate, 2021.
3	Eric Downey, Fundamentals, Applications and Emerging Technologies, Create space Independent Publications, 2017
4	Chris Hackett, The Big Book of Maker Skills (Popular Science): Tools & Techniques for Building Great Tech Projects Flexi bound, Weldon Owen, Illustrated edition, 2014.
5	B. A. Forouzan, “Data Communications and Networking”, Tata McGraw Hill, 4th Edition, 2017
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://en.wikipedia.org/wiki/Computer_network
2	https://citationsy.com/styles/computer-networks
3	http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html

Pedagogy: Teaching / Learning methods
Lecture, Tutorial, Assignment, PPT presentation,

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	understand network security and define various protocols such as FTP, HTTP, Telnet, DNS	K2, K3
CO2	Understand the various basic concepts of Data Base System. Difference between file system and DBMS and compare various data models.	K3, K,5

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CBMC8	COST ACCOUNTING – I	5	5

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need		Entrepreneurship Oriented		Addresses Gender Sensitization	√
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√		Addresses Human Values	√	

Course Objectives

The main objectives of this course are:

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile Cost accounts.
3. To gain knowledge regarding valuation methods of material.
4. To familiarize with the different methods of calculating labour cost.
5. To know the apportionment of Overheads.

SYLLABUS		
Unit	Content	Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.	15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials – Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of	15

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	Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	
Total		75

Textbooks

1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3.	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4.	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5.	S.P. Iyengar, Cost Accounting, Sultan Chand. Publications, New Delhi

Reference Books

1.	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2.	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3.	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4.	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5.	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

Web Resources

1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall the various concepts of cost accounting	K1,K2
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K3,K4, K6
CO3	Analyse the various valuation methods of issue of materials.	K1,K2. K5
CO4	Examine the different methods of calculating labour cost.	K5. K6
CO5	Critically evaluate the apportionment of Overheads.	K3,K6

Cognitive Level: **K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

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Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CBMC9	BANKING LAW AND PRACTICE	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√		Addresses Human Values	√	

Course Objectives

The main objectives of this course are:

To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
To understand how capital fund of commercial banks, objectives and process of Asset securitization etc
To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

SYLLABUS		
Unit	Content	Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles-Central Banking Vs Commercial Banking - Functions of Central Bank.	15
II	RBI Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy	15

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	committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.	
III	Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition – Objectives-Crossing and negotiability-Consequences of Crossing.	15
IV	Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance Redressal –Banking Ombudsman.	15
V	E-Banking Meaning-Services-e-banking and Financial services- Initiatives- Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning- Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS)Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.	15

Textbooks

1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

Reference Books

1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	Katait Sanjay , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory and Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money and Banking: An Introduction To The Study Of Modern

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	Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

Web Resources

1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1,K2
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	K3,K4, K6
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	K1,K2. K5
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K5. K6
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze;K5 - Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CBMC10	INCOME TAX THEORY, LAW AND PRACTICE - I	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the basic concepts & definitions under the Income Tax Act,1961.
2. To compute the residential status of an assessee and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

SYLLABUS

I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Incomes Exempted under Section 10.	15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property– Amenities –Deductions.	15
V	Profits and Gains from Business Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to	15

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Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	
Total	75

Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.GoyalS.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1,K2
CO2	Assess the residential status of an assessee& the incidence of tax.	K3,K4, K6
CO3	Compute income of an individual under the head salaries.	K1,K2. K5
CO4	Ability to compute income from house property.	K5. K6
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze;
K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated;
0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CBMEL1A	Major Elective – I FINANCIAL MANAGEMENT	4	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To understand about the pro-rata allotment
To know the provisions of companies Act under Redemption of Preference shares and debentures
To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013
To examine the factors affecting goodwill of a company
To identify the Significance of International financial reporting standard (IFRS)

SYLLABUS

I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.	15
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.	15
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods : Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -	15
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M M. Model.	15

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V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M.Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, NewDelhi.
5	Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books	
1	Prasana Chandra, Financial Management, Tata Mc.Graw Hill, NewDelhi.
2	I.M.Pandey, Financial Management, VikasPublishing, Noida.
3	Khan &Jain ,Financial Management, Sultan Chand &Sons, New Delhi.
4	A.Murthy, Financial Management,Margham Publications, Chennai.
5	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Recall the concepts in financial management.	K1,K2
CO2	Apply the various capital structure theories.	K1, K3,K4
CO3	Apply capital budgeting techniques to evaluate investment proposals.	K1,K2
CO4	Determine dividend payouts.	K5, K6
CO5	Estimate the working capital of an organization.	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CBMEL1B	Major Elective – I INDIRECT TAXATION	4	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need				Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To get introduced to indirect taxes
To have an overview of Indirect taxes
To be familiar the CGST and IGST Act
To learn procedures under GST
To gain knowledge about Customs Duty.

SYLLABUS

I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.	15
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India–History of GST in India –Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.	15
III	CGST ACT 2017 & IGST Act Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.	15

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IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	15
V	Customs Duty 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi.
2	Dr.H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawanPublications,Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S.Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.

Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-.etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Acquaintance with Indirect tax laws	K1,K2
CO2	Exposed to the overview of GST.	K1, K3,K4
CO3	Apply provisions of CGST and IGST	K1,K2
CO4	Summarise procedures of GST	K5, K6
CO5	Discuss aspects of Customs Duty in India	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

B.Com., Bank Management

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CBMEL2A	Major Elective – II CREDIT AND RISK MANAGEMENT IN BANKING	4	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need				Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To impart students about the basic principles, types and approaches to bank credit.
To expose students about the documentation process of lending to different types of customers
To introduce students to the mechanism of sanctioning and recovery of loans
To educate students on the appraisal procedure of corporate projects
To impart students with the essentials of credit risk management

SYLLABUS

I	Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects– business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details.	15
II	Lending to Different Customers – Individuals – Partnership – Limited companies – Trust –Association – Legal aspects – Documents to be called for.	15
III	Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel.	15

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	Infrastructure: Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous: Self – Employed. Business loan (Borrower Based) – Small Business: Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction – Disbursement – Follow Up – Recovery Agriculture: Small, Medium and Big Farmers – Short term and medium-term Loans – Corporate Borrowers. Government sponsored: Priority sector lending – Lead Bank Scheme – Government sponsored loan to Weaver section – Subsidy.	
IV	Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement– Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach	15
V	NPA – Causes and Remedial Measures – Management of NPA’s – Debt Recovery Tribunals – Asset Reconstruction Fund.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Indian Financial System and Commercial Banking – IIB
2	Special and preferred sector Finance – IIB
3	Management and Accounting and Financial Management – IIB
4	Prudential Accounting Norms and Audit of Banks, Naganatham. M. and Jayaraman
5	Indian Institute of Bankers, Special and preferred sector Finance IIB

Reference Books	
1	Naganatham M. and Jayaraman, Prudential Accounting Norms and Audit of Banks
2	Annual Reports of RBI
3	Indian Institute of Bankers, Management and Accounting and Financial Management, IIB
4	Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB

Web Resources	
1	www.federalreserve.gov
2	www.kpmg.com
3	www.bis.org
4	www.counterpartyriskmanagement.org

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the various forms of credit extended by banks, summarise the recommendations of various committee	K1,K2
CO2	Identify the lending policies applicable to different customers	K1, K3,K4
CO3	Explain the documentation procedure related to sanctioning of loan to different types of customers	K1,K2
CO4	Demonstrate the assessment procedure of sanctioning project finance	K5, K6
CO5	Examine the norms of debt recovery tribunals	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CBMEL2B	Major Elective – II RETAIL BANKING	4	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To provide basic knowledge on retailing concepts of banks and its related process.
To educate students about the different types of retail products
To impart the basic process of using credit and debit cards to the students
To help students to comprehend marketing nuances of retail products
To enrich students with customer relationship management process

SYLLABUS

I	Concepts of Retailing Retailing Concepts- History and definition, role within the bank operations, Applicability of retailing concepts, distinction between Retail and Corporate/Wholesale Banking.	15
II	Retail Products Retail Products Overview – Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of Asset Products.	15
III	Credit & Debit Cards Credit / Debit Cards – Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points.	15
IV	Selling of Retail Products Marketing / Selling of retail products, Tie –up with Institutions for Delivery Channels – Branch, Extension counters, ATM, POS, Internet Banking, M- Banking. Micro credit- MSMEs (an overview)	15
V	Customer Relationship Management Customer Relationship Management – Role and impact of Customer relationship, Stages in customer relationship management process. Account opening, basic loan origination data.	15
TOTAL		75

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Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Retail Banking, Macmillan Education Experts and Macmillan Education, Noida
2	Dr. Ramamurthy, Retail Banking (a guide for Novices) , Create space Independent Publisher, e-Book
3	Agarwal, O.P. , Fundamentals of Retail Banking, Himalaya publishers, Mumbai.
4	Indian Institution of Banking Finance, Retail Banking (CAIIB2018), Mcmillan Education
Reference Books	
1	Keith Pond, Retail Banking, Gosbrook Professional Publishing Ltd, UK.
2	Suresh Samudrala, Retail Banking Technology, Jaico Publishing house, Mumbai.
3	Taxmann, Smart Manager Retail Banking Decoded, Poppy Sharma, New Delhi
4	Bihari, C, Suresh, Retail Banking Challenges & Latest Trends in India, Himalaya publishing, Mumbai
Web Resources	
1	https://www.slideshare.net/lkumar091/retail-banking-ppt
2	https://www.slideshare.net/KartikJain37/introduction-to-retail-banking-56297256
3	https://www.slideshare.net/raj01fm07/retail-banking-30743345
4	https://www.slideshare.net/sushil09071994/retail-banking-249808711

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Describe the application of retailing concepts in banks.	K1, K2
CO2	Explain the process of retail product development	K1, K3, K4
CO3	Demonstrate the use of credit and debit cards	K1, K2
CO4	Explain the importance of m-banking	K5, K6
CO5	Outline the importance of customer relationship management	K1, K2, K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CBMNME	Non major Elective - FUNDAMENTALS OF BANKING	2	2

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

SYLLABUS

Unit	Content	No. of Hours
I	Meaning, Definition of bank and banking - significance, Evolution of Banking - Banking system in India: Central Bank of India - Commercial Banks - Indigenous bankers - Women bank - Payments bank - Small Finance banks - Regional Rural Banks - Foreign banks - Private sector banks - Development banks: Industrial and Agriculture development Banks – Banking sector reforms - Post reforms Position - Impact of reforms.	15
II	Traditional banking vs e-banking, Electronic Delivery channels - Debit and Credit cards - Smart Card – ATM - Types of ATM: White label, Brown label, Green label, Orange label, Pink label ATM - Facets of e-banking – E - banking transactions - Truncated cheque and electronic cheque - Mobile banking - Electronic Fund Transfer: Interbank funds Transfer Processor (IFTP), Immediate payment service (IMPS) – National Electronic Fund Transfer (NEFT) and Real Time Gross Settlement (RTGS) – Difference between IMPS, RTGS, NEFT. UPI and Mobile Wallets. Virtual currency - Crypto currency - Bit coin.	15

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Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1, K2, K4
CO2	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K2, K3, K5, K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CBMC12	COST ACCOUNTING - II	6	5

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	align="center">√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To understand the standards in Cost Accounting
To know the concepts of contract costing.
To be familiar with the concept of process costing.
To learn about operation costing.
To gain insights into standard costing.

SYLLABUS

I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	15
II	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.	15
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.	15
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	15
V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	15
TOTAL		75

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Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	KhannaB.S.,PandeyI.M.,AhujaG.K.,andAroraM.N., Practical Costing, S Chand & Co, NewDelhi.
3	Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, NewDelhi.
4	T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, NewDelhi.

Reference Books	
1	Polimeni, CostAccounting:ConceptsandApplicationsforManagerialDecisionMaking, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt.Ltd. Chennai.
5	Prasad.N.K and Prasad.V.K,Cost Accounting, Book Syndicate, Bangladesh.

Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall standards in cost accounting	K1,K2
CO2	Apply the knowledge in contract costing	K1, K3,K4
CO3	Analyze and assimilate concepts in process costing	K1,K2
CO4	Understand various bases of classification cost and prepare operating cost statement.	K5, K6
CO5	Set up standards and analyse variances.	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CBMC13	MANAGEMENT ACCOUNTING	5	5

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√		Addresses Human Values		

Course Objectives

The main objectives of this course are:

To understand basics management accounting
To know the aspects of Financial Statement Analysis
To familiarize with fund flow and cash flow analysis
To learn about budgetary control
To gain insights into marginal costing.

SYLLABUS		
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.	15
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	15
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	15
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	15

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V	Marginal Costing: Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Dr.S.N. Maheswari, Cost and Management Accounting, Sultan and Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Dasilton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age Publishers, Chennai.

Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall basics in management accounting	K1,K2
CO2	Apply the knowledge of preparation of Financial Statements	K1, K3,K4
CO3	Analyze the concepts relating to fund flow and cash flow	K1,K2
CO4	Evaluate techniques of budgetary control	K5, K6
CO5	Formulate criteria for decision making using principles of marginal costing.	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CBMC14	INCOME TAX THEORY, LAW AND PRACTICE – II	5	5

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	√
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√		Addresses Human Values	√	

Course Objectives

The main objectives of this course are:

To understand provisions relating to capital gains
To know the provisions for computation of income from other sources.
To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
To learn about assessment of individuals
To gain knowledge about assessment procedures.

SYLLABUS

I	Capital Gains : Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.	15
II	Income From Other Sources : Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.	15
III	Set Off and Carry Forward of Losses and Deductions from Gross Total Income: Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	15
IV	Assessment of Individuals : Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).	15
V	Income Tax Authorities: Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)	15
TOTAL		75

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Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal PreethiRaniandBansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall provisions on capital gains	K1,K2
CO2	Apply the knowledge about income from other sources	K1, K3,K4
CO3	Analyze the set off and carry forward of losses provisions	K1,K2
CO4	Learn about assessment of individuals	K5, K6
CO5	Apply procedures learnt about assessment procedures.	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

B.Com., Bank Management

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CBMEL3A	Major Elective – III International Banking and FOREX Management	5	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	√
Relevant to regional need	√	Skill development Oriented	align="center">√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	

Course Objectives

The main objectives of this course are:

To equip students with the knowledge of international banking.
To help students gain insights on foreign exchange market and exchange rate determination
To make students aware of the role of different financial institutions in international trade.
To provide an exposure to the students about the international sources of finance.
To equip students with the foreign exchange management concepts

SYLLABUS

I	Introduction International Banking Vis-à-vis Domestic Banking–Foreign Trade Financing - International Financial Transactions: Lending and Borrowing across borders.	15
II	Foreign Exchange Market Rate and Currency – Exchange rate determination under Fixed Exchange Rate and Floating - Exchange Rate regimes- Determination of Exchange Rates :Spot and Forward- Basic Exchange Arithmetic-Forward Cover and Hedging.	15
III	International Financial Institutions Definition-Functions -World Bank-IMF-Asian Development Bank-International Financial Corporation - International Development Association.	15
IV	Sources of Exchange Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment - External - Commercial Borrowings – Global Depository Receipts – Off shore Borrowings.	15
V	Exchange Management Foreign Exchange Management – Composition of Foreign Exchange Reserves :Foreign - Currencies-Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

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Textbooks	
1	A V Rajwade, H G Desai, Foreign Exchange International Finance Risk Management, Shroff Publisher, Mumbai
2	Mrs. Meena Pandey, International Banking and Forex Management, Himalaya Publishing House Pvt. Ltd., Kolkata
3	K. ArokiarajNeckolac, K Rajeswari, NihaAsif, International Banking & Forex Management, Himalaya Publishing House, Kolkata
4	Dr. P G Gopalakrishnan, Mrs. NandhiniJagannarayan, International banking and Finance, Himalaya Publishing House, Kolkata
5	Rupnarayan Bose, Fundamentals of International Banking, Trinity Press, New Delhi

Reference Books	
1	Michael Bruno, ed. Annual World Bank Conference on Development Economics.
2	MooradChodhry, An Introduction to Banking, Principles, Strategy and Risk Management, Second Edition, Wiley, New Dehi
3	Gurusamy, Global Financial Institutions, Vijay NicoleImprints, Chennai, 2015.
4	AmeyaPatil, International Banking and Finance, Nirali Publisher, New Delhi
5	Indian Institute of Bankers Introduction to Foreign Trade, Foreign Exchange Risk Management, IIB

Web Resources	
1	www.money.howstuffworks.com
2	www.ibfed.org
3	www.fdic.gov

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Compare and contrast International banking and domestic.	K1,K2
CO2	Explain techniques that can be used to hedge risk in the foreign exchange market	K1, K3,K4
CO3	Discuss the role that international financial institutions play in the global arena.	K1,K2
CO4	Examine the International Sources of Finance for the Firm	K5, K6
CO5	Describe the various currency arrangements a country may adopt	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	3	3	2	3	2	2
CO2	3	2	3	2	2	2	1	2	3	2	2
CO3	3	2	3	2	3	2	2	3	3	2	2
CO4	3	3	2	3	2	1	2	1	3	2	2
CO5	3	1	2	2	2	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CBMEL3B	MAJOR ELECTIVE – III TREASURY MANAGEMENT	5	3

Nature of the course

Relevant to Local need		Employability Oriented		Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need				Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To facilitate the students to know the concept of Treasury Management
To impart knowledge on the mechanism of Treasury Management
To equip students with comprehensive knowledge of money market
To enable students to have thorough knowledge of the participants of money market
To expose students to the concept of foreign treasury management

SYLLABUS

I	Introduction Asset Liability Management - Objective - Concept - Risk Management – Interest rate Risk.	15
II	Treasury Management Concept of Treasury Management - Deployment of Statutory / Surplus funds – Need for Specialized approach in the Bank – Role and Functions of Treasury Department.	15
III	Money Market Domestic Money Market - Source of funds - Capital - Reserves - SLR - CRR - Surplus cash -Market Players.	15
IV	Securities Money Market Instruments and Players - Government Securities - Treasury Bill- CP - CD - Call Money Banks and Specified Institutions.	15
V	Foreign Treasury Management Foreign Currency Market - Combined Treasury Management - RBI and Regulatory Functions.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

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Textbooks	
1	Treasury Investment and risk Management, IIB
2	Jack Clank Francis, Management of Investments-McGraw Hill International series
3	Treasury Management (IIBF 2018), IIBF

Reference Books	
1	Jack Clank Francis, Investments, Analysis and Management, McGraw Hill International series.
2	Avadhani, V.A, Indian capital Market, Himalayan Publishing House(1997)
3	Frank fabozzi and Franco Modigliinni, Capital Markets, Prentice Hall(1996)

Web Resources	
1	www.treasury-management.com
2	www.searchfinancialapplications.techtarget.com
3	www.svtuition.org
4	www.support.treasuryview.com

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the objectives of asset liability management	K1,K2
CO2	Outline the concept of Treasury Management	K1, K3,K4
CO3	Explain the different players in the money market	K1,K2
CO4	Compare and contrast the different securities in the money market	K5, K6
CO5	Outline the features of foreign currency market	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	3	3	2	3	2	2
CO2	3	2	3	2	2	2	1	2	3	2	2
CO3	3	2	3	2	3	2	2	3	3	2	2
CO4	3	3	2	3	2	1	2	1	3	2	2
CO5	3	1	2	2	2	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

B.Com., Bank Management

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CBMEL4A	MAJOR ELECTIVE – IV COMPUTER APPLICATION IN BUSINESS	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	√
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To apply various terminologies used in the operation of computer systems in a business environment.
To Understand the basic concepts of a word processing package
To apply the basic concepts of electronic spread sheet software in business.
To Understand and apply the basic concepts of PowerPoint presentation.
To generate electronic mail for communicating in an automated office for business environment.

SYLLABUS

I	Word Processing : Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	15
II	Mail Merge : Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15
TOTAL		75

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Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	R Parameswaran , Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications in Business - SBPD Publications, UP.
3	Mansi Bansal , Sushil Kumar Sharma , Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.

Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Recall various techniques of working in MS-WORD.	K1,K2
CO2	Prepare appropriate business document.	K1, K3,K4
CO3	Create - Presentation for Seminars and Lecture.	K1,K2
CO4	Understanding various tools used in MS-EXCEL.	K5, K6
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.	K1,K2,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CBMEL4B	MAJOR ELECTIVE – IV BASICS OF MS EXCEL	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need			Addresses Human Values	√	

Course Objectives

The main objectives of this course are:

To introduce students to Excel as an important tool in business applications
To familiarize them with the features and functions of a spread sheet.
To understand the concepts of accounting, reporting and analysis using spread sheet.
To Construct formulas, including the use of built-in functions, and relative and absolute reference
To develop various applications using MS-Excel.

SYLLABUS

I	<p>Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.</p>	15
II	<p>Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.</p>	15
III	<p>Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.</p>	15
IV	<p>Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.</p>	15

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V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
TOTAL		75

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar

Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.

Reference Books	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Edition, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGrawHill, Noida.

Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Develop And Apply Fundamental Spread Sheet Skills.	K1,K2
CO2	Understanding Various Tools Used In Ms-Excel.	K1, K3,K4
CO3	Knowledge On Various Statistical Tests In Ms-Excel.	K1,K2
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.	K5, K6
CO5	Develop Trending Application Using MS-Excel	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

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Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CBMSEC2	Skill Enhancement Course - Auditing and Corporate Governance	2	2

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To enable students to understand process of auditing and its classification.
2. To impart knowledge on internal check and internal control.
3. To illustrate the role of auditors in company.
4. To help students understand the framework, theories and models of Corporate Governance.
5. To provide insights into the concept of Corporate Social Responsibility

SYLLABUS

I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.	15
II	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.	15
Total		75

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Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.GoyalS.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1,K2
CO2	Assess the residential status of an assessee& the incidence of tax.	K3,K4, K6
CO3	Compute income of an individual under the head salaries.	K1,K2. K5
CO4	Ability to compute income from house property.	K5. K6
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation