

**ETHIRAJ COLLEGE FOR WOMEN
(AUTONOMOUS)**

**PG DEPARTMENT OF BANKING AND INSURANCE
MANAGEMENT**

&

**DEPARTMENT OF BANK MANAGEMENT
(SELF- SUPPORTING)**

UG SYLLABUS



**CHOICE BASED CREDIT SYSTEM OUTCOME BASED EDUCATION
(OFFERED FROM THE ACADEMIC YEAR 2021 - 22)**

**BACHELOR OF COMMERCE
IN
BANK MANAGEMENT**

DEPARTMENT OF BANK MANAGEMENT

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

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

REGULATIONS

1. ELIGIBILITY FOR ADMISSION:

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

2. ELIGIBILITY FOR THE AWARD OF DEGREE:

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

3. COURSE OF STUDY:

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

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

4. PASSING MINIMUM

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

5. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Part I, II, III & IV

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

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

STRUCTURE

Details	No. of. papers	Credits
Major	24	88
Allied	4	20
Part – I	2	6
Part – II	2	6
Soft Skills (handled by Department of English)	4	12
Non Major Elective (Offered to Other departments)	2	4
Environmental Studies	1	2
Value Education	1	2
Extension Activities		1
		141

Self study – Papers (Additional) – 2 credits [Students who have no arrears and who have obtained distinction alone are eligible for these papers]

Internship (Additional) – 1 credit

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

PROGRAMME EDUCATIONAL OBJECTIVE

Our programme will produce graduates who will be able to

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

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

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

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

PEO 5: Contribute to promoting environmental sustainability and social inclusivity

PROGRAMME OUTCOME

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

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

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

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

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

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

PROGRAM SPECIFIC OUTCOMES

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

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

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

PSO 4: 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: Acquire the attributes of effective interaction, leadership, problem solving and adaptability in day to day business matters.

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

PROGRAM PROFILE

Total Minimum Credits : 141

Total Teaching Hours : 180

Part	Core/ Allied/ Elective	Course Title	Course Code	L	T	P	H	C	CA	SE	MM
SEMESTER - I											
I	Language	Tamil/Hindi/French/Sanskrit					6	3	40	60	100
II	English	Communicative English					4	3	40	60	100
III	Core 1	Financial Accounting	BM21/1C/FIN	3	3	0	6	4	40	60	100
III	Core 2	Business Management	BM21/1C/BUM	3	1	0	4	4	40	60	100
III	Allied	Business economics	BE21/1A/BUE				6	5	4	60	100
IV	EVS	Environmental studies					2	2	-	50	50
IV	SS	English Department-Professional English for Arts / Commerce/ Physical Sciences/Life Sciences					2	3	-	50	50
SEMESTER - II											
I	Language	Tamil/Hindi/French/Sanskrit					6	3	40	60	100
II	English	Communicative English					4	3	40	60	100
III	Core 3	Advanced Financial Accounting	BM21/2C/ADV	3	2	0	5	4	40	60	100
III	Core 4	Business Statistics	BM21/2C/BUS	3	2	0	5	4	40	60	100
III	Allied	Principles Of Managerial Economics	BE21/2A/PME				6	5	40	60	100
IV	V. Ed	Value Education					2	2	-	50	50
IV	SS	English Department-Professional English for Arts / Commerce/ Physical Sciences/Life Sciences					2	3	-	50	50
SEMESTER - III											
III	Core 5	Corporate Accounting	BM21/3C/CAC	3	2	0	5	4	40	60	100
III	Core 6	Quantitative Techniques And Operations Research	BM21/3C/QOR	3	2	0	5	4	40	60	100
III	Core 7	Banking Theory Law And Practice – Theory	BM21/3C/BLP	3	1	0	4	3	40	60	100
III	Core 8	Banking Theory Law And Practice – Practicals	BM21/3C/PR1	0	0	1	1	1	-	100	100
III	Core 9	Computer Application in Finance (Practicals)	BM21/3C/PR2	2	0	3	5	4	40	60	100
III	Allied	Indian Economy	BE21/3A/IEY				6	5	40	60	100
III	NME (1c)	Technology In Banks (Offered to other Dept. Students)	BM21/3N/TEB	2	0	0	2	3	-	50	50
III	SS	English Department-Professional English for Arts / Commerce/ Physical Sciences/Life Sciences					2	2	-	50	50
SEMESTER - IV											
IV	Core 10	Advanced corporate accounting	BM21/4C/ACA	3	3	0	6	4	40	60	100
IV	Core 11	Commercial law	BM21/4C/COL	3	2	0	5	4	40	60	100
IV	Core 12	Entrepreneurial development –	BM21/4C/ERT	3	1	0	4	3	40	60	100

		Theory									
IV	Core 13	Entrepreneurial development - Practical	BM21/4C/PR3	0	0	1	1	1	40	60	100
IV	Core 14	Elements Of Insurance	BM21/4C/EMS	3	1	0	4	4	40	60	100
IV	Allied	International Business Environment	BE21/4A/IBE				6	5	40	60	100
IV	NME (1c)	Human Resource Management in Banks (offered to other dept. Student)	BM21/4N/HRB	2	0	0	2	3	-	50	50
IV	SS	English Department-Professional English for Arts / Commerce/ Physical Sciences/Life Sciences					2	2	-	50	50
IV	Intern	Internship (Min 14 days)					14	1	-	-	-
SEMESTER – V											
V	Core 15	Foreign Exchange Management	BM21/5C/FMT	3	3	0	6	4	40	60	100
V	Core 16	Accounting For Decision Making	BM21/5C/AGM	3	3	0	6	4	40	60	100
V	Core 17	Financial Services	BM21/5C/FSE	3	3	0	6	4	40	60	100
V	Core 18	Marketing Management	BM21/5C/MAG	3	3	0	6	4	40	60	100
V	Elective I	Tax laws – I (or) Investment Management	BM21/5E1/TX1 (or) BM21/5E1/IMT	3	3	0	6	4	40	60	100
V	Self Study (Optional)	Consumer Rights and Protection	BM21/5SS/CPR	-	-	-	-	2	-	-	-
SEMESTER – VI											
VI	Core 19	Cost Accounting	BM21/6C/COA	3	3	0	6	4	40	60	100
VI	Core 20	Credit Management	BM21/6C/CMT	3	3	0	6	4	40	60	100
VI	Core 21	Risk management	BM21/6C/RIM	3	3	0	6	4	40	60	100
VI	Elective II	Tax Laws – II (or) Financial Management	BM21/6E2/TX2 (or) BM21/6E2/FMA	3	3	0	6	4	40	60	100
VI	Elective III	Auditing (or) Company law and limited liability partnership	BM21/6E3/AIT (or) BM21/6E3/CLP	3	3	0	6	4	40	60	100
VI		Extension Activity (Sports/NCC/NSS/CSS/ YRC/RRC/Rotract/Yoga)					60	1	-	-	-

L = Lecture Hours T = Tutorial Hours P=Practical Hours H = Hours per week C= Credits

CA=Continuous Assessment SE= Semester Examinations MM=Maximum Marks

EVALUATION PATTERN FOR CONTINUOUS ASSESSMENT:

CA 1 (2 hours – 50 marks)	10 marks
CA 2 (2 hours – 50 marks)	10 marks
Quiz/ Assignment/ Seminar / Field Visit	10 marks
Participatory Learning	10 marks
Total	40 marks

RUBRICS FOR CONTINUOUS ASSESSMENT EVALUATION:

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

EVALUATION PATTERN FOR END SEMESTER (THEORY PAPERS)

PART I/II/III

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

DOUBLE VALUATION: ONE INTERNAL EXAMINER AND ONE EXTERNAL EXAMINER

MAXIMUM MARKS: 100 (CONVERTED TO 60)

PASSING MINIMUM: 40

PART IV

SINGLE VALUATION

MAXIMUM MARKS: 50

PASING MINIMUM: 20

STRUCTURE OF SOFT SKILL PAPERS

EVALUATION PATTERN FOR END SEMESTER (PRACTICAL PAPERS)

INTERNAL EXAMINATION: 40 MARKS (CONTINUOUS ASSESSMENT)

EXTERNAL EXAMINATION: 60 MARKS (VIVA VOCE)

SEMESTER – I
FINANCIAL ACCOUNTING

COURSE CODE	: BM21/1C/FIN	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

To enable the students to

- Provide an overview of financial record keeping and reporting function.
- Identify accounting as a profession with ethical responsibilities.
- Familiarize the students with Advancements and Digitisation in the Field of Accounting
- Apply and prepare final accounts for Sole trader concern with GST adjustments.

COURSE OUTLINE:

UNIT – I Basic Accounting Concepts and Conventions, Ind AS to IFRS & BRS **15 Hrs**
Accounting Structure- Concepts and Conventions- Accounting Equation- Convergence of Ind AS to International Financial Reporting Standards (IFRS) and BRS (excluding preparation of Bank Reconciliation Statement with adjusted Cash Book).

UNIT – II Final Accounts of a Sole trader with GST **25 Hrs**
Final accounts and GST: Introduction to GST (Goods and Service Tax) – Meaning – Characteristics – Advantages – Journal Entries - Advanced problems in Final accounts of a sole trader with GST calculations

UNIT – III Depreciation Accounts **15 Hrs**
Depreciation Accounts: Meaning, Factors influencing Depreciation, Methods of providing depreciation- Straight Line Method (SLM), Diminishing Balance Method (WDV) - Change in method of depreciation. (AS -10 and AS -28)

UNIT – IV Branch Accounts **20 Hrs**
Branch Accounts: Dependent Branches (Goods Sent @ Cost Price & Invoice Price) – Debtor system and Stock and Debtor system (Only)

UNIT – V Departmental Accounts **15 Hrs**
Departmental Accounts: Meaning – Distinction between Departments and Branches- Basis of Allocation of Expenses – Interdepartmental Transfer at Cost and Selling Price- Treatment of Expenses which cannot be Allocated- (AS- 17). (Only Simple Problems)

RECOMMENDED BOOKS:

1. Jain.S.P & Narang K.L. (2016), Financial Accounting, 10th Edition, Kalyani Publishers, New Delhi.
2. Gupta. R.L & M. Radhaswamy(2015), Advanced Accounting, 13th Edition, Sultan Chand & Sons, New Delhi
3. T.S.Grewal's, Double Entry Book Keeping, 2021 Edition, Sultan Chand & Sons, New Delhi
4. Reddy.T.S & Murthy.A (2017), Financial Accounting, Margham Publications Chennai-17.

REFERENCE BOOKS:

1. Jain.S.P & Narang. K.L. (2017) Advanced Accountancy, 10th Edition, Kalyani Publishers, Chennai.2
2. Shukla & Grewal (2018) Advanced Accounting, 19th Edition, S Chand, New Delhi.
3. Tulsian., P.C.(2016) Financial Accounting, 2nd Edition, Sultan Chand & Sons, New Delhi.
4. Arulanandam. M.A & Raman. K.S (2018) Advanced Accountancy, 7th Edition, Himalaya Publishing House.

JOURNALS AND PERIODICALS:

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

WEBSITES AND e-LEARNING SOURCES:

1. <http://businesscasestudies.co.uk/pricewaterhousecoopers/theimportance-of-accounting-standards/introduction.html>
2. http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image027_thumb2-3.jpg
3. <https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1534>
4. <https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1540>
5. http://icmai.in/upload/Students/Stud_NL_August_2015_14B.pdf
6. <http://www.yourarticlelibrary.com/accounting/problems-accounting/top-16-problems-onbranch-accounts/79486>
7. https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2018/05/AFA-5.pdf
9. <https://www.icai.org/post/foundation-course>

COURSE OUTCOME

CO Number	CO Statement
CO 1	Discuss the principles and concepts of Accountancy
CO 2	Practical application of GST in preparation of Final Accounts
CO 3	Application of different Methods to calculate Depreciation
CO 4	Apply the concept and compute Profit or loss made by Branches of a Business.
CO 5	Explain the scope and preparation of Departmental accounts.

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	2	3	2	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3
AVERAGE	3	3	2.8	3	2.8	2.8

TEACHING METHODOLOGY

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

Online Quizzes

QUESTION PAPER PATTERN

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

SEMESTER – I
BUSINESS MANAGEMENT

COURSE CODE	: BM21/1C/BUM	CREDITS	4
TEACHING HOURS	:60	L T P	3-1-0

COURSE OBJECTIVES:

1. To develop an understanding about business management and its functions.
2. To enable the students to know about the evolution of Management.
3. To apply the principles, concepts, and theories of business management to become more effective managerial leaders.

COURSE OUTLINE:

UNIT – I **10 Hrs**

Introduction to Management: Meaning and Definition of Management – Characteristics – Importance – Understanding Management and Administration – Management as an Art and Science – Levels of Management – Roles & Skills of a Manager – Henry Fayol’s Fourteen Principles of Management – Evolution of Management: Scientific, Human Relations, System and Contingency Approaches

UNIT – II **10 Hrs**

Planning: Definition of Planning – Nature and Importance of Planning – Types of Planning – Steps in Planning – Types of Plans

UNIT – III **15 Hrs**

Organising: Definition– Purpose and Importance – Formal and Informal Organisation – Organisation Structure and its Types: Line, Functional, Line and Staff – Concept of Authority and Responsibility –Meaning and Factors determining Span of Management – Delegation and Decentralisation: Concept and Importance

UNIT – IV **15 Hrs**

Staffing: Need and Importance – Manpower Planning – Recruitment and its Sources – Selection Procedure
Leadership: Concept – Importance – Styles
Motivation: Meaning and Importance – Financial and Non-Financial Incentives – Theories of Motivation: Maslow’s Need Hierarchy Theory, Herzberg’s Motivation Hygiene Theory and McGregor’s Theory X and Theory Y

UNIT – V **10 Hrs**

Communication: Meaning and Importance – Types: Formal and Informal – Barriers to Communication – Steps
Controlling: Meaning – Need and Significance of Control – The Control Process
Salient Developments in Management: Diversity and Inclusion – Democracy and Sociocracy – Flexi-Time and Work from Home

RECOMMENDED TEXTBOOKS:

1. Prasad, L.M. (2020). *Principles and Practice of Management* (10th Revised ed.). Sultan Chand & Sons.
2. Gupta, C.B. (2018). *Business Management* (15th Revised ed.).Sultan Chand & Sons.

REFERENCE BOOKS

1. Clegg, R. S., Pitsis, S. T., & Mount, M. (2021). *Managing and Organizations - An Introduction to Theory and Practice* (6th ed.). Sage Publishing.
2. Kinicki, A.,& Soignet, B. D. (2021).*Management: A Practical Introduction* (10th ed.). McGraw Hill.
3. Robbins, P. S., & Coulter, M. (2021). *Management* (15thed.). Pearson Education.
4. Vasishth,N., &Vasishth, V. (2019).*Principles of Management: Text and Cases* (5th ed.).Taxmann Publications Private Limited.
5. Pagare, D. (2018). *Business Management* (6thed.). Sultan Chand & Sons.

JOURNALS

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

E-RESOURCES

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-101.pdf>
2. <https://www.kullabs.com/class-12/business-studies-1/planning-3/concept-of-planning,-types-of- planning-and-planning-process>
3. <https://www.kullabs.com/class-12/business-studies-1/planning-3/needs,-benefits-and-limitation- for-planning>
4. <https://www.yourarticlelibrary.com/organization/formal-and-informal-organization-features- advantages-and-disadvantages/8654>
5. <https://www.economicdiscussion.net/organisational-structure/types-of-organizational-structure/31772>
6. <https://www.economicdiscussion.net/management/authority-and-responsibility-in- management/31804>
7. <https://www.businessmanagementideas.com/management/determining-span-of-management-8-factors/3474>
8. <https://www.yourarticlelibrary.com/management/delegation-and-decentralisation-of-authority- business-management/5347>
9. <https://www.businessmanagementideas.com/notes/management-notes/staffing-management-notes/notes-on-staffing-nature-need-and-importance-organisation/5017>
10. <https://www.toppr.com/guides/business-studies/directing/leadership/>
11. <https://www.businessmanagementideas.com/motivation/employee-motivation-financial-and-non-financial-techniques-of-staff-motivation/496>
12. <https://www.yourarticlelibrary.com/motivation/motivation-theories-top-8-theories-of-motivation- explained/35377>
13. <https://bbamantra.com/business-communication-introduction/>
14. <https://www.managementstudyhq.com/importance-steps-controlling-function-management.html>
15. <https://www.greatplacetowork.com/resources/blog/why-is-diversity-inclusion-in-the-workplace- important>
16. <https://www.sociocracy.info/what-is-sociocracy/>

17. [https://www.mbaskool.com/business-concepts/human-resources-hr-terms/16870-work-from-home.html#:~:text=Work%20From%20home%20\(WFH\)%20is,employer%20is%20done%20with%20ease.&text=Nowadays%2C%20most%20of%20the%20employers,this%20option%20to%20their%20employees.](https://www.mbaskool.com/business-concepts/human-resources-hr-terms/16870-work-from-home.html#:~:text=Work%20From%20home%20(WFH)%20is,employer%20is%20done%20with%20ease.&text=Nowadays%2C%20most%20of%20the%20employers,this%20option%20to%20their%20employees.)

COURSE OUTCOME

CO Number	CO Statement
1	Understand the dynamics of business management and its evolution.
2	Understand varied perspectives related to management in business organisations.
3	Analyze the relationship amongst functions of management i.e., planning, organizing, staffing, directing and controlling.
4	Decipher the principles used by managers to influence and control the internal environment.
5	Appreciate the changes in working pattern of modern organisations.

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	3	1	2	3
CO2	2	3	2	2	2	1
CO3	2	2	3	3	2	3
CO4	2	3	2	3	3	2
CO5	3	2	2	2	3	2
AVERAGE	2.2	2.2	2.4	2.2	2.4	2.2

TEACHING METHODOLOGY

Interactive class room lectures with the help of Power Point Presentations and Videos

Blended Learning

Flipped Learning

Group Discussion

Case-Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions(if any)
K1	A – 10/12 x 3 marks	50	30	100	Compulsory questions from each unit
K1, K2	B – 5/8 x 6 marks	300	30		
K2, K3	C – 2/4 x 20 marks	1200	40		

SEMESTER – II
ADVANCED FINANCIAL ACCOUNTING

COURSE CODE	: BM21/2C/ADV	CREDITS	4
TEACHING HOURS	: 75	L T P	3-2-0

COURSE OBJECTIVES:

- Provide students an overview of financial record keeping and reporting function.
- Identify accounting as a profession with ethical responsibilities.
- Familiarize the students with Advancements and Digitization in the Field of Accounting.
- Apply and prepare relevant accounts in Partnership, Hire Purchase and Installment business.

COURSE OUTLINE:

UNIT – I Hire Purchase and Installment System **10 Hrs**

Hire Purchase and Installment System: Calculation of Interest – Journal Entries and Ledger Accounts in the Books of Buyer and Seller (Repossession Excluded).

UNIT – II Partnership Accounts – Admission and LLP **20 Hrs**

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

UNIT – III Partnership Accounts – Retirement and Death of a Partner **20 Hrs**

Retirement & Death of a Partner: Introduction- Distinction between Sacrificing Ratio and Gaining Ratio- Determining New Profit Sharing Ratio- Treatment for Goodwill (AS-10 and AS-26)- Revaluation of Assets & Liabilities- Accumulated Profits & Losses- Payment to the Retiring Partners.

Death of a Partner: Mode of Payments- Ascertainment of Deceased Partners Share of Profit (Joint Life Policy Excluded).

UNIT – IV Dissolution of a Partnership Firm **20 Hrs**

Dissolution of a Firm: Meaning- Modes of Dissolution- Accounting Treatment for Dissolution (JE's) - Treatment for Goodwill and Unrecorded Assets and Liabilities.

Insolvency of one Partner – Garner Vs Murray – Capital Ratio under Fixed Capital Method- Capital Ratio under Fluctuating Capital Method. Insolvency of all Partners- Piecemeal Distribution (Proportionate Capitals Method only).

UNIT – V Digitisation in Accounting **5 Hrs**

Digitisation of Accounting- Meaning of Digitisation - Scope of Digital Accounts- Use of Accounting Softwares- Difference between billing Software and Accounting Software- Presentation of Digital Financial Statements- PDF; XBRL; XML- AI in Accounting- BOT Accounting- Introduction - Meaning - Role of AI in accounting -Benefits - Impact of AI in accounting - functions of accountants replaced by AI- Future of AI in Accounting

RECOMMENDED BOOKS:

1. Jain.S.P&Narang K.L. (2016), Financial Accounting, 10th Edition, Kalyani Publishers, New Delhi.
2. Gupta. R.L & M. Radhaswamy(2015), Advanced Accounting, 13th Edition, Sultan Chand & Sons, New Delhi
3. T.S.Grewal's, Double Entry Book Keeping, 2021 Edition, Sultan Chand & Sons, New Delhi
4. Reddy.T.S&Murthy.A (2017), Financial Accounting, Margham Publications Chennai-17.

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3. Tulsian., P.C.(2016) Financial Accounting, 2nd Edition, Sultan Chand & Sons, New Delhi.
4. Arulanandam. M.A & Raman. K.S (2018) Advanced Accountancy, 7th Edition, Himalaya Publishing House.

JOURNALS AND PERIODICALS:

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

WEBSITES AND e-LEARNING SOURCES:

1. <http://businesscasestudies.co.uk/pricewaterhousecoopers/theimportance-of-accounting-standards/introduction.html>
2. http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image027_thumb2-3.jpg
3. <https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1534>
4. <https://sol.du.ac.in/mod/book/view.php?id=1559&chapterid=1540>
5. http://icmai.in/upload/Students/Stud_NL_August_2015_14B.pdf
6. <http://www.yourarticlelibrary.com/accounting/problems-accounting/top-16-problems-onbranch-accounts/79486>
7. https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2018/05/AFA-5.pdf
8. <https://www.icaai.org/post/foundation-course>
9. <https://www.google.com/amp/s/thelabconsulting.com/robotic-accounting-5-use-cases-case-study-examples-rpa-finance-accounting-departments/amp/>
10. https://www.academia.edu/43494977/Role_of_Artificial_Intelligence_in_Accounting_System

COURSE OUTCOME:

CO Number	CO Statement
CO 1	Discuss and apply the accounting principles in preparation of Hire Purchasing and Instalment.
CO 2	Explain and apply the accounting practice prevailing in partnership firms on admission of a partner.
CO 3	Compute the settlement of accounts on the event of partners retirement and death.
CO 4	Analyze the procedures and practical application of accounting on winding up of the firm.
CO 5	Explain the scope of Digitisation in Accounting.

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk -LCD)

e-Content

Problem Solving

Group Discussion

Peer Learning

Self-Study Papers

Online Quizzes

QUESTION PAPER PATTERN

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

SEMESTER – II
BUSINESS STATISTICS

COURSE CODE : BM21/2C/BUS
TEACHING HOURS :75

CREDITS 4
L T P 3-2-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT – I 5 Hrs
Introduction to Statistics and Sampling: Definition of Statistics – Characteristics – Functions & Uses – Limitations – Concept of Sampling – Types of Sampling

UNIT – II 25 Hrs
Measures of Central Tendency: Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Quartiles and Mode
Measures of Dispersion: Quartile Deviation, Mean Deviation, Standard Deviation and their Coefficients

UNIT – III 15 Hrs
Correlation: Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation – Tied Ranks – Probable Error

UNIT – IV 15 Hrs
Simple Linear Regression Analysis: Regression Equations and Estimation – Using Regression for Prediction – Relationship between Correlation and Regression Coefficients

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

RECOMMENDED TEXTBOOKS:

1. Gupta, S.P. (2021). *Statistical Methods* (46th Revised ed.). Sultan Chand & Sons.
2. Vittal, P.R. (2012). *Business Mathematics and Statistics*. Margham Publications.

REFERENCE BOOKS

1. Bajpai, N. (2020). *Business Statistics* (3rd ed.). Pearson Education.
2. Das, P. S. (2020). *Statistics and Numerical Methods* (9th ed.). Pearson Education.
3. Jaggia, S., & Kelly, A. (2019). *Essentials of Business Statistics* (2nd ed.). McGraw Hill Education.
4. Gupta, M.P., & Gupta, S.P. (2018). *Business Statistics* (19th ed.). Sultan Chand and Sons.
5. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, (5TH edition) Pearson Education.

JOURNALS

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

E-LEARNING RESOURCES

1. <https://www.yourarticlelibrary.com/education/statistics/statistics-meaning-characteristics-and-importance/91697>
2. <https://towardsdatascience.com/sampling-techniques-a4e34111d808>
3. https://www.riosalado.edu/web/oer/WRKDEV100-20011_INTER_0000_v1/lessons/Mod05_MeanMedianMode.shtml
4. <https://byjus.com/maths/dispersion/>
5. https://www.jmp.com/en_in/statistics-knowledge-portal/what-is-correlation.html
6. <https://www.bmj.com/about-bmj/resources-readers/publications/statistics-square-one/11-correlation-and-regression>
7. <https://www.itl.nist.gov/div898/handbook/pmc/section4/pmc4.htm>

COURSE OUTCOME

CO Number	CO Statement
1	Acquire proficiency in using various statistical tools needed to solve various business problems
2	Discuss the concepts of sampling, sampling distribution and estimation
3	Understand the various averages and measures of dispersion to describe statistical data
4	Understand the relationship between variables through correlation and regression
5	Identify and estimate the trend using Time Series analysis

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	3	3
CO2	1	2	2	2	3	3
CO3	2	3	3	3	2	3
CO4	3	3	3	3	2	3
CO5	3	3	3	2	3	2
AVERAGE	2.4	2.8	2.6	2.4	2.6	2.8

TEACHING METHODOLOGY

Interactive class room lectures with the help of Power Point Presentations and Videos

Blended Learning

Flipped Learning

Group Discussion

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1, K2	A – 5/8 x 8 marks	300 (Applicable only for theory questions)	40	100	Section A must have 2 theory questions and 6 problem questions Section B must have 1 theory question and 4 problem questions
K2, K3	B – 3/5 x 20 marks	1200 (Applicable only for theory questions)	60		

SEMESTER – III
CORPORATE ACCOUNTING

COURSE CODE	: BM21/3C/CAC	CREDITS	4
TEACHING HOURS	: 75	L T P	3-2-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT – I **15 Hrs**

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

UNIT – II **15 Hrs**

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

UNIT – III **15 Hrs**

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

UNIT – IV: **15 Hrs**

Meaning of Goodwill –Factors determining Goodwill -Methods of Valuation Of Goodwill – Methods of Valuation of Shares- Net assets Method-Yield method– Fair Value method.- Underwriting of Shares and Debentures - Complete, Partial and Firm Underwriting

UNIT – V **15 Hrs**

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

Note: The question paper should consist of 20% theory and 80% problems.

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS

1. S.C.Gupta,, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2019.
2. M.C.Shukla, T.S.Grewal. Advanced Corporate Accounting, S.Chand& Company Limited, NewDelhi 2019.

3. S.N. Maheswari, Suneel K Maheswari, Sharad K Maheswari Corporate Accounting, Vikas Publishing House Private Ltd. New Delhi 2018
4. P.C Tulsian, Bharat Tulsian, Corporate Accounting, S.Chand & Company Limited, New Delhi 2018.
5. K.M.Bansal, Corporate Accounting, Taxmann Publication, 2017.

JOURNALS

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

E- LEARNING RESOURCES:

1. <https://www.investopedia.com/ask/answers/040915/what-are-advantages-and-disadvantages-preference-shares.asp>
2. <https://www.toppr.com/guides/accountancy/issue-and-redemption-of-debentures/redemption-of-debentures/>
3. <https://economictimes.indiatimes.com/money-you/whats-a-rights-issue/articleshow/3803131.cms>
4. <https://www.toppr.com/guides/accountancy/accounting-for-share-capital/nature-and-classes-of-shares-and-issue-of-shares/>
5. <https://www.toppr.com/guides/accountancy/financial-statements-of-a-company/>
6. <https://www.investopedia.com/ask/answers/why-do-companies-merge-or-acquire-other-companies/>
7. <https://investinganswers.com/dictionary/u/underwriter>

COURSE OUTCOME

CO Number	CO Statement
1	Explain about the types of Shares and apply the accounting treatment for issue, forfeiture and reissue of Shares
2	Apply the accounting treatment for issue and redemption of Preference Shares
3	Apply the accounting treatment for issue and redemption of Debentures Compare the various forms of Underwriting and its accounting treatment.
4	Explain about the different methods of valuation of Goodwill and Shares in Companies
5	Preparation of Company's Final Accounts as per Schedule VI of the Companies Act

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	2	2	3
CO2	2	2	2	2	2	3
CO3	2	2	2	2	2	3
CO4	2	2	2	2	2	3
CO5	3	2	2	2	2	3
AVERAGE	2.4	2	2	2	2	3

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

TEACHING METHODOLOGY

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content Group

Discussion Seminar

Peer Learning

Case Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1, K2	A-5/8 X8 marks	300 (only for theory question)	40	100	Section-A must have 2 theory questions and 6 problems
K2, K3	B-3/5X20 marks	1200 (only for theory question)	60		Section-B must have 1 theory question and 4 problems

SEMESTER – III

QUANTITATIVE TECHNIQUES AND OPERATIONS RESEARCH

COURSE CODE : BM21/3C/QOR

CREDITS 4

TEACHING HOURS :75

L T P 3-2-0

COURSE OBJECTIVES:

- To apply their mathematical skills to various business problems for the optimal solutions.
- To ensure basic understanding of quantitative tool and their elementary application to business problems.
- To emphasize application of statistical techniques in business decisions.

COURSE OUTLINE:

UNIT – I

20 Hrs

Index Number: Construction of Aggregative Price Index: Unweighted Aggregate Index and Weighted Aggregate Index (Laspeyre's, Paasche's and Fisher's) – Construction of Average of Relative Price Indices: Unweighted Arithmetic Mean Price Relative Index and Weighted Arithmetic Mean Relative Index – Time and Factor Reversal Test for Index Numbers – Cost of Living Index Number: Aggregate Expenditure Method and Family Budget Method – Uses of Index Numbers – Problems in the Construction of Index Numbers

UNIT–II

10Hrs

Introduction to Sampling: Definition – Significance of Sampling - Sampling distribution-Errors in Sampling - Level of Significance-One Tailed and Two Tailed Tests.

UNIT – III

15 Hrs

Hypothesis Testing: Concept – Null and Alternative Hypothesis – Errors in Hypothesis Testing
t-Test: Test for a Specified Mean – Test of significance for the difference between two population means when population standard deviations are not known

UNIT – IV

15 Hrs

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

UNIT – V

15 Hrs

Introduction to Operations Research: Definition – Characteristics – Opportunities and Shortcomings – Transportation Problem: Finding initial solution using North West Corner Rule, Row Minima Method, Column Minima Method, Least Cost Method and Vogel's Approximation Method – Finding Optimal Solution using u-v Method (Basic sums only)

RECOMMENDED TEXTBOOKS:

1. Gupta, S.P., & Gupta, P.K. (2018). *Quantitative Techniques and Operations Research* (3rd Revised ed.). Sultan Chand & Sons.
2. Vittal, P.R. (2018). *Business Statistics and Operations Research* (15th ed.). Margham Publications.

REFERENCE BOOKS

1. Gupta, S.P. (2021). *Statistical Methods* (46th Revised ed.). Sultan Chand & Sons.

2. Bajpai, N. (2020). *Business Statistics* (3rd ed.). Pearson Education.
3. Swarup, K., Gupta, P.K., & Manmohan. (2018). *Operations Research – Introduction to Management Science* (19th Revised ed.). Sultan Chand & Sons.
4. Vohra, N.D. (2021). *Quantitative Techniques in Management* (6th ed.). McGraw Hill.
5. Premraj.H. (2019). *Elements of Operations Research* (1st ed). Margham Publications.

JOURNALS

1. European Journal of Operational Research, Elsevier, UK.
2. Research & Reviews: Journal of Statistics, STM Journals, India.

E-LEARNING RESOURCES

1. <https://www.selfstudys.com/uploads/pdf/XQEGDmwBsqNDhxPpwzQf.pdf>
2. <https://statisticsbyjim.com/hypothesis-testing/one-tailed-two-tailed-hypothesis-tests/>
3. <https://www.statisticshowto.com/probability-and-statistics/hypothesis-testing/>
4. <https://www.statisticshowto.com/probability-and-statistics/t-test/>
5. <https://stattrek.com/chi-square-test/independence.aspx>
6. <https://www.gatexplore.com/transportation-problem-study-notes/>
7. <https://www.engineeringenotes.com/project-management-2/operations-research/assignment-problem-meaning-methods-and-variations-operations-research/15652>

COURSE OUTCOME

CO Number	CO Statement
1	Understand the construction and application of index numbers to real life situations
2	Acquire proficiency in using various statistical tools needed to solve various business problems
3	Explain the importance and application of parametric and non-parametric tests in hypothesis testing
4	Apply the mathematical tools for solving optimisation problems
5	Identify and develop operational research models with respect to transportation of jobs

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	2
CO2	2	2	3	3	2	3
CO3	3	2	3	2	2	3
CO4	2	3	2	2	3	2
CO5	3	2	3	3	3	3
AVERAGE	2.6	2.4	2.6	2.4	2.4	2.6

TEACHING METHODOLOGY

Interactive class room lectures with the help of Power Point Presentations and Videos
 Blended Learning
 Flipped Learning

Group Discussion
Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1, K2	A – 5/8 x 8 marks	300 (Applicable only for theory questions)	40	100	Section A must have 2 theory questions and 6 problem questions
K2, K3	B – 3/5 x 20 marks	1200 (Applicable only for theory questions)	60		Section B must have 1 theory question and 4 problem questions

SEMESTER – III
BANKING THEORY LAW & PRACTICE - THEORY

COURSE CODE	: BM21/3C/BLP	CREDITS	3
TEACHING HOURS	: 60	L T P	3-1-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT - I **10 Hrs**

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

UNIT – II **10 Hrs**

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

UNIT – III **15 Hrs**

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

UNIT – IV **15 Hrs**

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

UNIT - V **10 Hrs**

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

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS

1. Macmillan’s Legal and Regulatory Aspects of Banking - Indian Institute of Banking & Finance, 2018.

2. Customer service & Banking Codes & Standards-Indian Institute of Banking & Finance,2017.
3. Banking Theory and Practice - 2013 by [K.C. Shekhar](#) , [Lekshmy Shekhar](#)
4. M. L. Tannan- Banking Law & Practice in India,- Lexis Nexis 27th Edition.
5. Banking: Theory, Law and Practice - Dec 2011 by [Gordon Natarajan](#)

JOURNALS

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

WEBSITES AND e-LEARNING SOURCES:

- https://www.westpac.in/media/12714/faq_on_kyc_aml.pdf
- https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=44900
- <https://www.rbi.org.in/commonman/Upload/english/Content/PDFs/2BO1VERSIO N 04052018.pdf>
- https://www.pnbindia.in/document/Banking_ombudsman.pdf
- https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2018/05/1.-banking-NEGOTIABLE.pdf
- <https://www.ilearnlot.com/negotiable-instruments-definition-characteristics-and-features/>
- <https://shodhganga.inflibnet.ac.in/bitstream/10603/114206/3/chapter-2.pdf>
- https://www.onlinesbi.com/personal/neft_rtgs_faq.html
- <https://www.instantssl.com/digital-signature>
- <https://www.zoho.com/books/guides/difference-between-neft-imps-rtgs.html>

COURSE OUTCOME

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

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	3	3
CO2	3	2	2	3	2	3
CO3	3	2	2	3	2	3
CO4	2	2	3	3	2	3
CO5	3	2	3	2	3	3
AVERAGE	2.8	2	2.4	2.8	2.4	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk-LCD)

Flipped Learning

e-Content

Group Discussion

Seminar

Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1	A – 10/12 x 3 marks	50	30	100	Compulsory question from each unit
K1, K2	B – 5/8 x 6 marks	300	30		
K2, K3	C – 2/4 x 20 marks	1200	40		

SEMESTER III

BANKING THEORY, LAW AND PRACTICE - PRACTICAL

COURSE CODE	:BM21/3C/PR1	CREDITS	1
TEACHING HOURS	:15	L T P	0-0-1

COURSE OBJECTIVES

- To prepare the students to apply their theoretical knowledge of banking in practical applications.

COURSE OUTLINE

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

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

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

WEBSITES & e-LEARNING SOURCES :

- <https://www.hdfcbank.com/personal/resources/learning-centre/save/how-to-open-a-savings-account-online-in-five-steps>
- <https://www.hdfcbank.com/personal/resources/learning-centre/save/know-how-open-current-account-in-bank>
- <https://byjus.com/govt-exams/types-of-cheques/>
- <https://www.toppr.com/guides/business-laws-cs/negotiable-instruments-act/types-of-cheque-crossing/>
- <https://www.linkedin.com/pulse/pay-order-vs-demand-draft-banking-small-heads-up-anten-ravil-doss-l/>
- <https://www.rbi.org.in/commonman/English/Scripts/PressReleases.aspx?Id=2993>
- <https://trak.in/tags/business/2019/12/23/sbi-customers-can-check-passbook-on-mobile-print-passbook-without-standing-in-a-queue/>
- <https://sbi.co.in/web/personal-banking/information-services/kyc-guidelines/atm-services>
- <https://rbi.org.in/Scripts/Complaints.aspx>

COURSE OUTCOME

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

COURSE MAPPING

CO/PSO	PS O1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	3	2	3	3
CO4	3	3	3	3	3	3
CO5	3	2	3	3	3	3
AVERAGE	3	2.8	2.8	2.8	3	3

TEACHING METHODOLOGY

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

END SEMESTER EXAMINATION ONLY (100 MARKS) □

RECORD- 40 INTERNAL MARKS

VIVA VOCE- 60 EXTERNAL MARKS

SEMESTER – III
COMPUTER APPLICATION IN FINANCE (PRACTICALS)

COURSE CODE	: BM21/3C/PR2	CREDITS	4
TEACHING HOURS	: 75	L T P	2-0-3

COURSE OBJECTIVES:

To enable the students to:

- Perform Common Tasks in MS Word and MS Excel.
- Explain the relevance and use of Tally Prime Software for business management.
- Apply the accounting concepts by using Tally Prime.

COURSE OUTLINE:

UNIT – I

10 Hrs

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

UNIT – II

10 Hrs

Introduction to MS EXCEL- Opening, Saving and Data Entry in Excel- Sorting-Filter- Merging Cell- Adjusting Row Height and Column Width –Insert Worksheet- Worksheet Rename- Inserting Pictures– Creation of Chart – Auto Sum-Printing Worksheet.

UNIT – III

20 Hrs

Introduction to TALLY PRIME- Creation of Company- Company Feature -Group Company- Gateway of Tally- Charts of Accounts- Vouchers- Day Book- Reports: Display Accounts Books and Statement- Trial Balance – Profit and Loss – Balance Sheet.

UNIT – IV

20 Hrs

Accounting & Inventory Masters: Cost Center & Cost category– Budget – Credit Limit- Stock Group - Stock Category- Stock items- Point of Sales (POS)- Printing Reports. Payroll Masters: Employee Group- Pay Head.

UNIT – V

15 Hrs

Banking Features- Cheque Printing- Cheque Register- Post-dated Summary- Deposit Slip- Payment Advice - Bank Reconciliation. Introduction to Taxation: Goods and Services Tax– GST Reports.

RECOMMENDED TEXTBOOKS:

1. Ananthi Sheshasaayee, Sheshasaayee,(2015),Computer Applications in Business and Management, Margham publication. Chennai.
2. Learn TallyPrime with practical examples. N.p., Bimlendu Shekhar , 2021.

REFERENCE BOOKS

1. Lalwani, Lokesh. Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India, BPB Publications, 2019.
2. Tax Sarthi (2021), GST & Taxation in Tally Prime | Tally Prime Book | Volume -3rd Paperback
3. Tax Sarthi (2020) Basic Accounting & Inventory | Tally Prime Book | Volume-1st Paperback
4. Lambert, Joan, and Frye, Curtis. Microsoft Office 2019 Step by Step. United States,

Pearson Education, 2018.

WEBSITES AND e-LEARNING SOURCES:

1. <https://tallysolutions.com>
2. <https://tallysolutions.com/tally/what-is-tally-erp-9-and-how-to-use-it/>
3. <https://studycafe.in/tally-erp-9-easy-learning-notes-88988.html>
4. <https://www.coursehero.com/file/100222491/TALLY-ERP-9-PDF-NOTESpdf/>
5. https://tallyonlinetraining.com/tally-erp-9/Tally-Notes/New-Tally-Notes_72
6. <https://sscstudy.com/tally-computer-course-notes-pdf-download/>
7. <https://www.bing.com/videos/search?q=tally+erp9+notes&qvvt=tally+erp9+notes&view=detail&mid=738D0D4453E2ED68E621738D0D4453E2ED68E621&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dtally%2Berp9%2Bnotes%26qvvt%3Dtally%2Berp9%2Bnotes%26FORM%3DVDR>

COURSE OUTCOME

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

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	3	3
CO2	2	2	1	1	2	2
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	1	2	3	3	3
AVERAGE	2.8	2.2	2.4	2.6	2.8	2.8

TEACHING METHODOLOGY

Lecture (Chalk and Talk-LCD), Flipped Learning, e-Content Tally Prime with GST, Videos Group, Discussion Seminar, Peer Learning

QUESTION PAPER PATTERN

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

Knowledge Level	QUESTIONS	MARKS
K3, K4	MS-WORD (OR) MS-EXCEL	30 MARKS
K3, K4	TALLY - (COMPULSORY QS)	30 MARKS

SEMESTER – III
NME - TECHNOLOGY IN BANKS
(Offered to Other Departments)

COURSE CODE	: BM21/3N/TEB	CREDITS	2
TEACHING HOURS	:30	L T P	2-0-0

COURSE OBJECTIVES:

- To familiarize the students on the basic knowledge of banking technology.
- To make the students aware about the changes and innovations in electronic banking industry.

COURSE OUTLINE:

UNIT – I **10 Hrs**

Impact of Information Technology in Banks – Core Banking Solutions: Concept, Essential Requirements and Benefits – Internet Banking: Concept, Merits and Demerits – Mobile Banking: Concept, Merits and Demerits

UNIT – II **10 Hrs**

Electronic Payment Systems: Features, Merits and Demerits: ATM – Credit Card – Debit Card – RuPay Card – Digital Wallet

UNIT – III **10 Hrs**

Electronic Fund Transfer System: Features, Merits and Demerits: Electronic Credit and Debit Clearing – NEFT – RTGS – IMPS – UPI

RECOMMENDED TEXTBOOKS:

1. Indian Institute of Banking and Finance (2019). Digital Banking. Taxmann Publications Pvt. Ltd.
2. Natarajan, L. (2019). Banking Theory, Law and Practice. Margham Publications.

REFERENCE BOOKS

1. Jaiswal, Bimal and Shimpi, S. Leena (2019). Banking Operations. Sahitya Bhawan Publications.
2. Sundharam, K.P.M., Varshney, P.N. (2017). Banking Theory Law & Practice (20thed.) New Delhi: Sultan Chand & Sons.
3. Avasthi, Archana. (2015). Impact of Technology in Banking Sector (1sted.). New Delhi: Shroff Publishers.

JOURNALS

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

E-RESOURCES

- <https://www.bankingfinance.in/impact-of-information-technology-in-indian-banking-industry.html#:~:text=Technology%20has%20opened%20new%20products,cost%20of%20global%20fund%20transfer.>
- <https://www.nelito.com/blog/what-is-core-banking-solution.html>

- <https://toughnickel.com/personal-finance/Advantages-and-Disadvantages-of-Internet-Banking>
- <https://www.goodreturns.in/2014/12/05/mobile-banking-what-are-the-advantages-disadvantages-325811.html>
- <https://bizfluent.com/info-8188352-advantages-disadvantages-epayment.html>
- <https://daneelyunus.com/2018/10/20/3282/>
- <https://www.thebalance.com/should-you-spend-with-debit-or-credit-cards-315480>
- <https://vikaspedia.in/e-governance/digital-payment/cards-for-digital-payments/ruPAY>
- <https://scand.com/company/blog/digital-wallet-benefits-and-disadvantages/>
- [https://www.techopedia.com/definition/11452/electronic-funds-transfer-system-efts#:~:text=An%20electronic%20funds%20transfer%20system%20\(EFTS\)%20is%20a%20transfer%20system,mortgage%20payments%20or%20other%20payments.](https://www.techopedia.com/definition/11452/electronic-funds-transfer-system-efts#:~:text=An%20electronic%20funds%20transfer%20system%20(EFTS)%20is%20a%20transfer%20system,mortgage%20payments%20or%20other%20payments.)
- <https://www.indiafilings.com/learn/electronic-clearing-system-ecs/>
- [https://enskyar.com/blogs/Fund-Transfer-limit-under-NEFT-RTGS-IMPS-or-UPI#:~:text=through%20the%20UPI,-.Unlike%20NEFT%20and%20RTGS%2C%20the%20service%20is%20available%2024%2F7,the%20year%20including%20bank%20holidays.&text=Unified%20Payments%20Interface%20\(UPI\)%20%2D,1%20lakh.&text=Immediate%20Payment%20Service%20\(IMPS\)%20%2D,fund%20transfer%20above%20to%20Rs.](https://enskyar.com/blogs/Fund-Transfer-limit-under-NEFT-RTGS-IMPS-or-UPI#:~:text=through%20the%20UPI,-.Unlike%20NEFT%20and%20RTGS%2C%20the%20service%20is%20available%2024%2F7,the%20year%20including%20bank%20holidays.&text=Unified%20Payments%20Interface%20(UPI)%20%2D,1%20lakh.&text=Immediate%20Payment%20Service%20(IMPS)%20%2D,fund%20transfer%20above%20to%20Rs.)

COURSE OUTCOME

CO Number	CO Statement
1	Explain the concept, merits and demerits of Core Banking, Internet Banking and Mobile Banking
2	Understand the different electronic payment systems.
3	Identify various fund transfer systems.

COURSE MAPPING

CO/PSO	PS O1	PS O2	PS O3	PSO4	PS O5	PS O6
CO1	3	2	3	1	1	3
CO2	3	2	3	2	2	3
CO3	3	2	3	2	2	3
AVERAGE	3	2	3	1.67	1.67	3

TEACHING METHODOLOGY

Interactive class room lectures with the help of Power Point Presentations and Videos Group Discussion
Seminar
Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1	A – 10/12 x5 marks	50	50	50	Compulsory question from each unit

SEMESTER – IV
ADVANCED CORPORATE ACCOUNTING

COURSE CODE	: BM21/4C/ACA	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

- To understand the accounting concepts relating to the final accounts of Banking Companies.
- To familiarize the students with the restructuring of Companies and the related accounting procedure.

COURSE OUTLINE:

UNIT – I: **20 Hrs**
Accounting for Banking Companies - Legal Requirements – Concept of Non-Performing Assets (NPA)- Asset classification -Preparation of Profit and Loss Account and Balance Sheet

UNIT – II **15 Hrs**
Alteration of Share Capital- Internal Reconstruction (Capital Reduction)-Meaning- Legal provision relating to Capital Reduction- steps in reconstruction- Accounting entries on Internal Reconstruction

UNIT – III **18 Hrs**
Amalgamation, Absorption and External Reconstruction Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings and scheme of External Reconstruction excluded)

UNIT – IV **18 Hrs**
Liquidation-Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration- calls in arrears -Calls in advance-(statement of affairs and deficiency accounts excluded)

UNIT – V **19 Hrs**
Holding Company Accounts-Consolidated Balance Sheet- AS-21-Treatment of mutual owings, Contingent Liabilities -unrealised Profit-revaluation of assets-Bonus issue and payment of Dividend (Inter company holdings excluded)

Note: The question paper should consist of 20% theory and 80% problems.

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS

1. S.C.Gupta,, Corporate Accounting,S.Chand& Company Limited, NewDelhi 2019.
2. M.C.Shukla, T.S.Grewal. Advanced Corporate Accounting, S.Chand& Company Limited, NewDelhi 2019.

3. S.N. Maheswari, Suneel K Maheswari, Sharad K Maheswari Corporate Accounting, Vikas Publishing House Private Ltd. New Delhi 2018
4. P.C Tulsian, Bharat Tulsian, Corporate Accounting, S.Chand & Company Limited, New Delhi 2018.
5. K.M.Bansal, Corporate Accounting, Taxmann Publication, 2017.

JOURNALS

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

E- LEARNING RESOURCES:

1. <http://www.himpub.com/documents/Chapter1715.pdf>
2. <https://taxguru.in/company-law/alteration-share-capital-vs-reduction-share-capital-companies-act-2013.html>
3. https://www.academia.edu/22904888/ACCOUNTING_SOLUTIONS_ACCOUNTS_OF_BANKING_COMPANIES
4. <https://keydifferences.com/difference-between-amalgamation-and-absorption.html>
5. http://www.cmatutors.com/2013/03/amalgamation-and-external-reconstruction_23.html
6. <https://www.investopedia.com/terms/h/holdingcompany.asp>

COURSE OUTCOME

CO Number	CO Statement
1	Prepare and analyse the Profit and Loss Account and Balance Sheet for Banking Companies and its accounting treatment
2	Explain the procedure of Alteration of Share Capital and Capital Reduction
3	Identify the concept of Amalgamation, Absorption and External Reconstruction of Companies and apply its accounting treatment
4	Describe the procedure of Liquidation and apply its accounting treatment
5	Discuss the concept of Holding Companies and preparation of consolidated Balance Sheet

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	3	2	2	3
CO2	3	2	2	2	2	2
CO3	3	2	2	2	2	2
CO4	2	2	2	2	2	2
CO5	2	2	2	2	2	2
AVERAGE	2.4	2	2.2	2	2	2.2

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

TEACHING METHODOLOGY

Lecture (Chalk and Talk-LCD)
 Flipped Learning
 e-Content Group
 Discussion Seminar

Peer Learning
Case Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1, K2	A-5/8 X8 marks	300 (only for theory question)	40	100	Section-A must have 2 theory questions and 6 problems
K2, K3	B-3/5X20 marks	1200 (only for theory question)	60		Section-B must have 1 theory question and 4 problems

SEMESTER IV
COMMERCIAL LAW

COURSE CODE	: BM21/4C/COL	CREDITS	4
TEACHING HOURS	: 75	L T P	3-2-0

COURSE OBJECTIVES:

- | To provide the brief idea about the frame work of Indian Business Laws.
- | To orient students, about the legal aspects of business.
- | To familiarize the students with case law studies related to Business Laws.
- | To discuss contract of agency and Sale of goods

COURSE OUTLINE:

UNIT – I	15 Hrs
Nature of Contracts- Essentials of Valid Contract- Classification of Contracts- Offer- Acceptance- Legal rules as to offer & acceptance- Consideration – Legal rules as to consideration.	
UNIT – II	15 Hrs
Capacity to Contract - Free Consent- Legality of Object- Agreements opposed to public policy – Void Agreements.	
UNIT – III	15 Hrs
Contingent Contracts – Rules regarding contingent contracts - Discharge of Contract- Remedies for Breach of Contract- Quasi Contract.	
UNIT – IV	15 Hrs
Contract of Agency- Creation of Agency- Classification of Agents - Rights and Duties of an Agent- Liability of Principal and Agent to Third Parties- Termination of Agency by the Act.	
UNIT – V	15 Hrs
Sale of Goods Act- Formation of Contract of Sale - Sale and Agreement to Sell- Conditions and Warranties- Condition implied by custom – Implied warranties – Caveat Emptor – Its exceptions - Rights of an Unpaid Seller.	

RECOMMENDED TEXTBOOKS:

1. N.D.Kapoor, Business Law, Sultan Chand & Sons, New Delhi, 2018.
2. P.C.Tulsian “Mercantile Law”, Tata McGraw Hill Education Pvt Ltd, New Delhi, 4th edition.

REFERENCE BOOKS

1. Indian Contract Act 1882- Bare Act.
2. Sale of Goods Act 1930- Bare Act.
3. Sushma Arora, “Business Law”, Taxmann Publications – 6th Edition 2021.
4. Sujit Kumar Das & Pankaj Kumar Roy, “Business Law”, Oxford HED, Revised Second Edition 2017.

- V.K.Jain and Shashank S Sharma, "Business Law", Taxmann Publications – 2nd Edition 2019

JOURNALS AND PERIODICALS:

- Madras Law Journal
- All India Reporter

WEBSITES AND e-LEARNING SOURCES:

- https://www.academia.edu/37050413/COMMERCIAL_LAW_NOTES
- <https://www.studocu.com/row/document/strathmore-university/law/commercial-law-notes/12061542>
- <https://www.slideshare.net/nash32/commercial-law-68389890>
- <https://www.geektonight.com/business-law-notes/>
- <https://www.vedantu.com/commerce/business-law>
- <https://www.coursehero.com/file/24743841/commercial-law-notes-lecture-notes-lectures-1-12pdf/>

COURSE OUTCOME

CO NO.	OUTCOME
1.	Identify the core concepts of the law of contracts, formation of a valid contract, performance and enforcement of contracts.
2.	Assess the conditions that discharges a contract and those that constitute breach of Contract.
3.	Analyse vitiating factors affecting contracts such as mistake, coercion, undue influence, fraud, and misrepresentation.
4.	Outline on the special contracts- Contract of agency and Sale of Goods Act
5.	Evaluate actions and omissions that amount to a breach of contract and remedies to address the same.

COURSE MAPPING

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

TEACHING METHODOLOGY

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

Peer Learning
Self Study Papers

QUESTION PAPER PATTERN

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

SEMESTER IV
ENTREPRENEURIAL DEVELOPMENT - THEORY

COURSE CODE	: BM21/4C/ERT	CREDITS	3
TEACHING HOURS	: 60	L T P	3-1-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT – I **10 Hrs**
Concept of Entrepreneurship: Meaning- Types- Characteristics- Classification of Entrepreneurs- Factors influencing Entrepreneurship- Functions of Entrepreneur- Empowerment of Women through Entrepreneurship - Importance- Challenges- Successful Indian Women Entrepreneurs

UNIT – II **10 Hrs**
Entrepreneurial development Programmes (EDP): Their Role, Relevance and Achievements- Role of Government in Entrepreneurial development.

UNIT – III **10 Hrs**
Financial Institutions and Agencies Promoting Entrepreneurship: Commercial Banks- DIC- SISI- IFCI- SIDBI- MFI's and Angel Investors.

UNIT – IV **20 Hrs**
Project Development Analysis: Sources of Business Idea and Business Opportunities- Feasibility Study- Marketing, Finance Technology & Legal Formalities- Tools of Appraisal- SWOT Analysis.

UNIT – V **10 Hrs**
Business Incubation and Accelerators: Types of Business Incubation-Venture Capital-Startup India Initiatives - Startup Business Model

RECOMMENDED BOOKS:

1. Sanjay Sahitya Bhawan (2021), Fundamentals of Entrepreneurship, New Edition (Re-Printed in 2020), SBPD Publishing House.
2. Dr.C.B Gupta & Dr.N.P.Srinivasan,(2015),Entrepreneurship Development in India, 2015 Edition, Sultan Chand & Sons.
3. Dr. [Abha Mathur](#) (2017),Fundamentals of Entrepreneurship (ODISHA), Taxman's, 2018 Edition

REFERENCE BOOKS:

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

JOURNALS AND PERIODICALS:

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

WEBSITES AND e-LEARNING SOURCES:

1. <https://www.toppr.com/guides/business-studies/entrepreneurship-development/process-of-entrepreneurship-development/>
2. <https://appinstitute.com/how-to-write-a-business-proposal/>
3. <https://www.simplilearn.com/feasibility-study-article>
4. <https://www.toppr.com/guides/business-studies/sources-of-business-finance/commercial-banks-and-financial-institutions/>
5. <https://www.entrepreneur.com/encyclopedia/angel-investor>
6. www.niesbud.nic.in
7. <https://www.youtube.com/watch?v=IPTNxfdrT5w>
8. <https://www.youtube.com/watch?v=dfnmwCv5FOY>
9. <https://www.youtube.com/watch?v=OyGVCi8bMmE>
10. <https://www.youtube.com/watch?v=UF8uR6Z6KLc>
11. <https://dipp.gov.in/startup-india/startup-india-initiativev>
12. https://en.wikipedia.org/wiki/Business_incubator

COURSE OUTCOMES:

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

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

Key: Strongly Corelated-3 Moderately Corelated-2 Weakly Corelated-1 No Corelation-0

TEACHING METHODOLOGY:

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

QUESTION PAPER PATTERN

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

SEMESTER IV
ENTREPRENEURIAL DEVELOPMENT (PRACTICALS)

COURSE CODE	BM21/4C/PR3	CREDITS	1
TEACHING HOURS	15	L T P	0-0-1

OBJECTIVES:

- To help students identify their own strengths and weaknesses and build their skills to innovate, showcase willingness to take risk and sensitize towards social significance of the business.

The practical will be conducted by two Examiners one of whom shall be an external (academician only).

Practical's Pattern (Internal evaluation):

END SEMESTER EXAMINATION ONLY	MARKS
1. Hands-on training on preparation of Business Model Plan and seminar on recent trends/salient developments in Entrepreneurship/case study of successful Women entrepreneurs.	10 Marks
2. Field visit to an Entrepreneurial Unit/Industry	10 Marks
3. One day exhibition cum sale of products/services by the students to trigger their interest in entrepreneurship	10 Marks
4. Project Report submission on all the above.	10 Marks
TOTAL	40 Marks

CA Marks (Internal Examiner) = 40 marks

Viva – voce (External & Internal Examiners) = 60 marks

Total 100 marks

COURSE OUTCOMES:

CO Number	CO STATEMENT
CO 1	Get adequate knowledge in the preparation of Business Model Plan by attending workshops and get updated with the latest developments in Entrepreneurship.
CO 2	Demonstrate practical knowledge through Industrial visits/entrepreneurial units/Field trips etc.
CO 3	Acquire practical knowledge on preparation of Business Proposal.
CO 4	Hands-on experience by compulsory participation in one day Exhibition cum sale of products and services.
CO 5	Assess students' knowledge on Entrepreneurship by conducting viva voce based on the Project Report submitted.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

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

TEACHING METHODOLOGY:

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

SEMESTER – IV
ELEMENTS OF INSURANCE

COURSE CODE : BM21/4C/ EMS **CREDITS** 4
TEACHING HOURS : 60 **L T P** 3-1-0

COURSE OBJECTIVES:

To enable the students

- • To understand the concepts in Insurance Industry and functions of IRDA.
- • To acquire knowledge on various types of Insurance- Life Insurance, Fire Insurance and Marine Insurance.
- To create awareness on Grievance Redressal system in Insurance and also basic knowledge on Banc assurance.

COURSE OUTLINE:

UNIT - I **10 Hrs**

Introduction- Contract of Insurance- principles of Insurance- Functions of Insurance - Advantages of Insurance- Functions of Authority under IRDA Act 1999-Reinsurance and Double insurance.

UNIT – II **15 Hrs**

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

UNIT – III **10 Hrs**

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

UNIT – IV **15 Hrs**

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

UNIT - V **10 Hrs**

Fundamentals of Banc-assurance-Benefits of Banc-assurance- Grievance Redressal System in Insurance Sector- Integrated Grievance Management System- Insurance Ombudsman.

RECOMMENDED TEXTBOOKS:

1. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi, 2020
2. M.N.Mishra-Insurance Principle and Practice- S. Chand &co.pvt. Ltd.- 22nd Edition
3. Dr. Avtarsingh – Law of Insurance- .Eastern Book company- 3rd 2017- reprinted 2018

REFERENCE BOOKS:

1. AlkaMital, S.L.Gupta, Principles of Insurance and Risk Management, Sultan Chand & sons, New Delhi, 2006.
2. JyotsanaSethi, Nishwan Bhatia, Elements of Banking and Insurance, Prentice-Hall of India Pvt Ltd, New Delhi, 2007.

3. KSN Murthy & KVS Sarma- Modern Law of Insurance in India- Lexis Nexis- 6th Ed
4. MN Srinivasan & K. Kannan- Principles of Insurance Law - Lexis Nexis- 10th Ed
5. Dr. A. Murthy- Principle and Practices of Insurance- Margham Publications- 2014

JOURNALS

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

WEBSITES AND e-LEARNING SOURCES:

- <https://indiacode.nic.in/bitstream/123456789/1893/3/A1999-41.pdf#search=irda>
- <https://indiacode.nic.in/bitstream/123456789/1632/1/195631.pdf#search=LIC%20ACT>
- <https://nios.ac.in/media/documents/VocInsServices/m2--f5.pdf>
- <https://www.licindia.in/Top-Links/About-Us/Know-About-Your-Life-Insurance>
- [file:///C:/Users/user/Downloads/Insurance%20Amendment%20Act%202015%20\(1\).pdf](file:///C:/Users/user/Downloads/Insurance%20Amendment%20Act%202015%20(1).pdf)
- https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo107&flag=1
- <https://www.irdai.gov.in/ADMINCMS/cms/Uploadedfiles/March%20Journal%202015%20issue.pdf>
- <https://www.irdai.gov.in/ADMINCMS/cms/Uploadedfiles/July%20Journal%202015%20issue.pdf>
- <https://www.insuranceinstituteofindia.com/documents/10156/4877353c-4bd1-4bc9-bfc1-140acaebce8d>

COURSE OUTCOME

CO Number	CO Statement
1	Outline the concept of insurance.
2	Demonstrate the features and characteristics of life insurance products.
3	Explain about the fire insurance and its types of policies, procedure to claim and settlement process.
4	Explain about the Marine insurance and its types of policies, procedure to claim and settlement process.
5	Outline the concept of Bancassurance and Grievance Redressal system.

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	3
CO2	3	2	3	3	3	3
CO3	3	3	3	2	3	3
CO4	3	3	2	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	3	2.8	2.8	2.8	2.8	3

TEACHING METHODOLOGY

- Lecture (Chalk and Talk-LCD)
- Flipped Learning
- e-Content
- Videos
- Group Discussion
- Seminar
- Peer Learning

QUESTION PAPER PATTERN

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

SEMESTER – IV
HUMAN RESOURCES MANAGEMENT IN BANKING
(Offered to other Departments)

COURSE CODE : BM21/4N/HRB
TEACHING HOURS : 30

CREDITS : 2
L T P : 2-0-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT - I **5 Hrs**
Human Resource Management: Meaning- Definitions- Nature- Objectives-Functions- Importance.

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

UNIT – III **15 Hrs**
Human Resource Management Policies and Practices in Banks- Job analysis- Selection and Recruitment- Training and Development - Performance Appraisal- Compensation.

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS:

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

JOURNALS

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

WEBSITES AND E-LEARNING SOURCES:

1. <https://www.yourarticlelibrary.com/business/ethics/7-ethical-issues-faced-by-human-resource/64101>
2. <https://www.youtube.com/watch?v=20U62R6PLyA>
3. <https://www.managementstudyguide.com/importance-of-performance-appraisals.htm>
4. <https://www.managementstudyguide.com/types-of-recruitment.htm>
5. <https://www.toppr.com/guides/business-management-and-entrepreneurship/human-resource-management/training-and-development/>
6. <https://www.managementstudyguide.com/processes-in-human-resource-management.htm>
7. https://www.youtube.com/watch?v=RpHX03q_3UI

SEMESTER – V

FOREIGN EXCHANGE MANAGEMENT

COURSE CODE : BM21/5C/FMT
TEACHING HOURS : 90

CREDITS: 4
L T P: 3-3-0

COURSE OBJECTIVES:

To enable the students

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

COURSE OUTLINE:

UNIT - I **20 Hrs**

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

UNIT – II **20 Hrs**

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

UNIT – III **20 Hrs**

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

UNIT – IV **15 Hrs**

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

UNIT - V **15 Hrs**

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

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS:

1. The Chamber of Tax Consultants- FEMA-Fundamental Aspects & Practical Issues: For Investment and Business Transactions- Wolters Kluwer India Private Limited (2018)
2. Taxmann-Foreign Exchange Management Manual with FEMA & FDI Ready Reckoner-35th Edition (July 2019)
3. C RAMAGOPAL- Export Import Procedure Documentation and Logistics- NEW AGE; First edition (2019)
4. Parul Gupta- Export Import Management- McGraw Hill Education; First edition (2017)
5. N.S.Zad- Financial Treasury & Forex Management-Taxmann; 3rd Edition January 2019 edition

JOURNALS:

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

WEBSITES AND e-LEARNING SOURCES:

1. <https://www.longdom.org/stock-forex-trading.html>
2. <https://www.questia.com/library/economics-and-business/economics/international-economic-issues/foreign-exchange>
3. <https://www.fedai.org.in/>
4. <https://dor.gov.in/foreign-exchange-management-list>
5. <https://www.rbi.org.in/scripts/Fema.aspx>
6. http://www.iibf.org.in/iib_cfe.asp
7. <http://www.ifbi.com/tradefin.aspx>
8. <https://www.fusionlawschool.com/courses/certificate-courses-in-FDI/certified-expert-in-fdi-and-fema>
9. <https://www.indiainx.com/static/rbi.aspx>

COURSE OUTCOME:

CO No.	CO Statement
1	Discuss the Operations in Foreign Exchange Market.
2	Identify the Documents used in the International Transactions and by Institutions which help in International Trade.
3	Explain the Mechanism of International Settlements.
4	Outline the EXIM policies and Foreign Exchange Regulations.
5	Discuss the Foreign Exchange Management Act.

COURSE MAPPING:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	2	2
CO2	3	2	3	2	2	2
CO3	2	3	2	3	2	2
CO4	3	3	2	2	2	3
CO5	2	3	2	2	2	3
AVERAGE	2.6	2.6	2.4	2.2	2	2.4

KEY: Strongly Correlated-3 Moderately Correlated-2 Weakly Correlated - 1 No Correlation-0

TEACHING METHODOLOGY:

- Lecture (Chalk and Talk-LCD)
- Flipped Learning
- e-Content
- Videos on auditing
- Group Discussion
- Seminar
- Peer Learning.

QUESTION PAPER PATTERN:

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

SEMESTER V

ACCOUNTING FOR DECISION MAKING

COURSE CODE : BM21/5C/AGM

CREDITS 4

TEACHING HOURS : 90

L T P 3-3-0

COURSE OBJECTIVES:

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

COURSE OUTLINE

UNIT I

10 Hours

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

UNIT II

25 Hours

Ratio Analysis and Interpretation, Benefits and Limitations- Classification of Ratios Liquidity, Profitability, Turnover. Funds Flow Statements-Cash Flow Statements

UNIT III

20 Hours

Budgets and Budgetary Control – Introduction – Meaning of a Budget – Budgetary Control – Classification of Budgets – Fixed and Flexible Budgets – Production Budgets – Cash Budgets – Sales Budget.

UNIT IV

20 Hours

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

UNIT V

15 Hours

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

(NOTE: Problem Oriented)

RECOMMENDED BOOKS:

1. Dr.S.N.Maheshwari, Management Accounting, Sultan Chand & Sons, New Delhi, 2021.
2. Reddy, Murthy, Management Accounting, Margham Publishers, Chennai, 2015.

REFERENCE BOOKS:

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

JOURNALS AND PERIODICALS:

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

E-LEARNING RESOURCES:

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

COURSE OUTCOMES:

CO NO.	CO STATEMENT
CO1	Demonstrate knowledge on the fundamentals of Management Accounting
CO2	Computation, Analysis and interpretation using different ratios and preparation of Fund flow and Cash flow Statements
CO3	Demonstrate the different methods used in preparing Budgets.
CO4	Selection of investment proposals using different methods of Capital Budgeting.
CO5	Acquire proficiency on the concepts of Marginal Costing and apply the same in Decision Making.

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	3

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

TEACHINGMETHODOLOGY:

- Lecture (Chalk and Talk-LCD)
- Flipped Learning
- e-Content
- Group Discussion
- Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K2, K3	A-5/8X8 Marks	300 (only for theory questions)	40	100	Section A must have 2 theory questions and 6 problems Section B must have 1 theory question and 4 problems
K3,K4,K5	B-3/5X20 Marks	1200 (only for theory questions)	60		

SEMESTER – V
FINANCIAL SERVICES

COURSE CODE	: BM21/5C/FSE	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

- To improve the understanding of students about the functions of different players in financial markets
- To analyse the different dimensions of financial services and its impact on economic development
- To outline the process of various financial services

COURSE OUTLINE:

UNIT - I **15 Hrs**

Indian financial system-Constituents-Financial Services-Concept-Objectives-Functions-Characteristics-Types of financial services-Importance-Challenges facing the Financial Services Sector

UNIT – II **20 Hrs**

Leasing-Definition-Steps in Leasing Transactions-Types of Lease contracts: Financial Lease-Operating Lease-Leverage Lease-Sale and Lease Back-Cross Border Lease-Advantages and Disadvantages of Lease-Lease evaluation from the Lessor's and Lessee's point of view(theory)-Overview of leasing industry.
Hire purchase-Concept and features-Hire Purchase vs Leasing

UNIT – III **20 Hrs**

Merchant Banking-Definition-Functions-Guidelines-Issue Management: Equity Issues-Rights Issue-Debenture Issue-Book Building-Private Placement-Initial Public Offer (IPO)-Pre and Post Issue Services; Raising Capital from International Markets: ADR's-GDR's-ECB

UNIT – IV **20 Hrs**

Factoring-Definition-Process-Types of Factoring-Benefits-Factoring in India-Forfaiting-Definition-Process-Objectives-Benefits-Factoring vs Forfaiting; Venture Capital-Meaning- Stages of Venture Capital Financing-Approaches and mode of exit-Venture Capital in India; Mutual Funds-Structure-Classification-Importance-Advantages-Mutual funds in India; Credit Rating-Meaning-Process-Importance-Credit Rating Agencies: ICRA, CRISIL, CARE

UNIT - V **15 Hrs**

Securitization-Meaning-Process-Benefits of Securitization-Assets suitable for Securitization-Types of Securitization Instruments-Securitization in India

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS

1. H. R. Machiraju, (2018) Indian Financial System (5th edition) Vikas Publishing House

2. Dr. S. Gurusamy, (2009) Financial Services (2nd edition), McGraw Hill Education (India) Pvt Ltd.
3. Bharathi. V. Pathak, (2018) Indian Financial System (5th edition) Pearson Publication
4. M. Y. Khan (2018) Indian Financial System (10th edition), McGraw Hill Education (India) Pvt Ltd.
5. Renuka Sharma and Kiran Mehta (2017) Financial Services, Cengage Learning

JOURNALS

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

WEBSITES AND E-LEARNING SOURCES

1. <https://financialservices.gov.in>
2. <https://www.ibef.org>industry>
3. <https://keydifference.com>difference-between-factoring-and-forfaiting>
4. <https://tradefinanceanalytics.com>what-is-factoring>
5. <https://www.investopedia.com>PersonalFinance>Banking>
6. <https://accountlearning.com/securitization-definition-stages-merits-benefits-to-banks/>
7. <https://www.pgimindiamf.com/knowledge-zone/mutual-fund-basics>
8. <https://hbr.org/1998/11/how-venture-capital-works>
9. <https://indianmoney.com/articles/what-is-meant-by--merchant-banking>

COURSE OUTCOME

CO Number	CO Statement
1	Discuss the role of financial services in the financial system
2	Explain the concept of various financial services available in the market
3	Analyse the performance of financial services in the context market trends
4	Identify the differences between different types of financial services
5	Summarize the impact of financial services on the economic development

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	2	3	3	2	3
CO5	3	3	3	3	3	3
AVERAGE	3	2.8	3	3	2.8	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk-
LCD) Flipped Learning e-
content Videos
Group Discussion
Seminar
Peer Learning

QUESTION PAPER PATTERN

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

SEMESTER V
MARKETING MANAGEMENT

COURSE CODE : BM21/5C/MAG
TEACHING HOURS : 90

CREDITS 4
L T P 3-3-0

COURSE OBJECTIVES:

To enable the students to

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

COURSE OUTLINE:

UNIT – I 15 Hrs

Introduction- Market and Marketing – Definition of marketing - Importance of Marketing – Functions of Marketing - Marketing Environment: Micro Environment – Macro Environment- Marketing strategies – Customer Driven Marketing Strategy-Marketing in Global Environment- Opportunities and Challenges.

UNIT – II 20 Hrs

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

UNIT – III 20 Hrs

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

UNIT – IV 15 Hrs

Channel of Distribution-importance-Selection of Distribution Channel-Promotion Mix- Advertising-Personal Selling-Kinds of Sales promotion.

UNIT – V 20 Hrs

Trends in Marketing - Social Marketing- Online Marketing- Green Marketing- Direct Marketing-Rural Marketing- Relationship Marketing-Sustainable Marketing-Ethics in Marketing.

RECOMMENDED BOOKS:

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

REFERENCES:

1. Armstrong, G. M., Kotler, P., Harker, M. J., & Brennan, R. (2018). Marketing: An introduction.
2. Pearson UK. Wierenga, B., & Van der Lans, R. (Eds.). (2017). Handbook of marketing decision models(Vol.254). Springer.
3. Kotler, P., Burton, S., Deans, K., Brown, L., & Armstrong, G. (2015). Marketing. Pearson Higher Education AU.

4. Lovelock, C., & Patterson, P. (2015). Services marketing. Pearson Australia.
5. Griffin, R. W. (2013). Fundamentals of management. Cengage Learning.

JOURNALS AND PERIODICALS:

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

WEBSITES AND e-LEARNING SOURCES:

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

COURSE OUTCOMES:

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

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

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

Key: Strongly Corelated-3 Moderately Corelated-2 Weakly Corelated-1 No Corelation-0

TEACHING METHODOLOGY:

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

Group Discussion
Peer Learning
Open Book test
Seminar

QUESTION PAPER PATTERN

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

SEMESTER – V
ELECTIVE - TAX LAWS - I

COURSE CODE	: BM21/5E1/TX1	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT - I **10 Hrs**

Basic Concepts - Assessment, Assessee, Person, Income, Assessment Year, Previous Year- Charge of Income Tax.

UNIT – II **16 Hrs**

Residential Status and Incidence of Tax of Individual - Scope of Total Income.

UNIT – III **25 Hrs**

Income from Salaries: Salary- Meaning and Features- Valuation of Allowances and Perquisites- Deductions from Salary Income

UNIT – IV **18 Hrs**

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

UNIT - V **21 Hrs**

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

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS

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

4. Dr. Vinod K. Singhania, Direct Taxes Ready Reckoner, Taxmann Publication Pvt. Ltd., New
5. Dr.H.C.Malhotra, Dr,S.P.Goyal, Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.

JOURNALS

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

WEBSITES AND e-LEARNING SOURCES:

1. www.finance.indiamart.com
2. www.taxmann.com

COURSE OUTCOME

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

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	3
CO2	3	3	3	2	3	3
CO3	3	3	3	2	3	3
CO4	3	3	3	2	3	3
CO5	3	3	3	2	3	3
AVERAGE	3	3	3	2	3	3

TEACHING METHODOLOGY

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

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1, K2	A - (5/8 X 8 marks)	300 (only for theory questions)	40	100	Section A must have 2 Theory questions and 6 problems Section B must have 1 Theory question and 4 problems
K2, K3	B - (3/5X 20 marks)	1200 (only for theory questions)	60		

SEMESTER V

ELECTIVE - INVESTMENT MANAGEMENT

COURSE CODE : BM21/5E1/IMT
TEACHING HOURS : 90

CREDITS 4
L T P 3-3-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT – I

15 Hrs

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

UNIT – II

20 Hrs

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

UNIT – III

20 Hrs

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

UNIT – IV

15 Hrs

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

UNIT – V

20 Hrs

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

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS

1. Kevin.S, Security Analysis and Portfolio Management, Prentice Hall India learing pvt ltd.
2. M.Ranganatham and R.Madhumathi, Security Analysis and Portfolio Management,Pearson.
3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishinghouse.

4. Dr.V.A.Avadhani, Security Analysis and Portfolio Management , Himalaya PublishingHouse.
5. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley& Sons.

JOURNALS

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

E-LEARNING RESOURCES:

1. <https://www.geektonight.com/security-analysis-and-portfolio-management-notes/>
2. <https://www.managementstudyguide.com/security-analysis-and-portfolio-management.htm>
3. <https://youtu.be/hCSEMC-yzj0>
4. <https://www.gurukpo.com/security-analysis-and-portfolio-management/>
5. <https://www.slideshare.net/yash1903/security-analysis-and-portfolio-management-21284008>
6. <https://archive.nptel.ac.in/courses/110/105/110105035/>

COURSE OUTCOME

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

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	3	3
CO2	2	3	2	3	2	3
CO3	3	2	2	3	3	3
CO4	3	3	3	3	3	3
CO5	3	2	2	3	3	3
AVERAGE	2.8	2.6	2.2	3	2.8	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk-LCD)
 Flipped Learning e-Content
 Group
 Discussion
 Seminar
 Peer Learning
 Tutorials Interactive sessions
 Stock Simulation Games

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1	A-10/12X3 Marks	50	30	100	Compulsory Question form each unit
K1,K2	B – 5/8X6 Marks	300	30		
K2,K3	C-2/4X20 Marks	1200	40		

SEMESTER V
CONSUMER RIGHTS & PROTECTION

COURSE CODE : BM21/5SS2/CPR
TEACHING HOURS : SELF STUDY

CREDITS : 2

COURSE OBJECTIVES:

- To familiarize the students with their Rights and Responsibilities as a Consumer.
- To provide an understanding of the Procedure of Redress of Consumer Complaints.
- It enables the student to Comprehend the Business Firms' Interface with consumers.

COURSE OUTLINE:

UNIT - I

Consumer and Markets: Concept of Consumer- Nature of Markets: Liberalization and Globalization of Markets with Special Reference to Indian Consumer Markets- E-Commerce with Reference to Indian Market- Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST- Labelling and Packaging.

UNIT – II

The Consumer Protection Law in India: Consumer Rights and Guidelines on Consumer Protection-Consumer Goods- Defect in Goods, Spurious Goods and Services, Deficiency in Service- Unfair Trade Practice- Restrictive Trade Practice.

UNIT – III

Grievance Redressal Mechanism under the Indian Consumer Protection Law: Filing a Complaint-Grounds of Filing a Complaint- Limitation Period- Procedure for Filing -Offences and Penalties.

UNIT – IV

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

UNIT - V

Formation of Consumer Organizations and their Role in Consumer Protection- Misleading Advertisements and Sustainable Consumption- National Consumer Helpline- Comparative Product Testing- Sustainable Consumption and Energy Ratings.

RECOMMENDED TEXTBOOKS:

1. Taxmann's Consumer Protection Law & Practice - A Comprehensive Guide to New Consumer Protection Law (Enforced with effect from 20-7-2020/24-7-2020). N.p., Taxmann Publications Private Limited, 2020.
2. Consumer protection Act, 2019 – Bare Act – 2019, Rajat Bindal, Nation press; 1st Edition

REFERENCE BOOKS:

1. Consumer Rights and Protection in India, Mohammed Kamlun Nabi, New Century Publication – 2015

2. Understanding Laws – Consumer Rights, Garima Tiwari, Lexis Nexis, 1st edition
3. Consumer Protection Law & Practice, Dr. V. K. Agarwal, 7th Edition 2016, Bharat Law House Pvt. Ltd
4. Banking Ombudsman scheme in India: A critical Analysis – 2017, Amitash Srivatsava – Lap Lambert Academic Publishing (1st Edition)

JOURNALS:

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

WEBSITES AND E-LEARNING SOURCES:

1. https://jcboseust.ac.in/mba/images/Study_Material/Five_Types_of_Business_Markets.pdf
2. <https://prsindia.org/billtrack/consumer-protection-bill-2019>
3. <https://www.lawyered.in/legal-disrupt/articles/consumer-disputes-redressal-mechanism/>
4. https://www.rbi.org.in/Scripts/bs_viewcontent.aspx?Id=159
5. <https://darpg.gov.in/sites/default/files/Consumer%20Affairs.pdf>

COURSE OUTCOME

CO No.	CO Statement
1	Discuss the concept of the Consumer and Market.
2	Apply the knowledge in Consumer Protection Law in India
3	Outline the Grievance Redressal Mechanism under the
4	Indian Consumer Protection Law
5	Explain the Role of Industry Regulators in Consumer

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	3
CO2	3	2	2	3	3	3
CO3	2	2	3	2	3	2
CO4	2	3	3	2	3	1
CO5	3	2	2	3	2	2
AVERAGE	2.8	2.4	2.4	2.4	2.6	2.2

KEY: Strongly Corelated-3 Moderately Corelated-2 Weakly Corelated - 1 No Corelation-0

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K 1	A-10/12X 3 MARKS	50	30	100	Compulsory Question from Each Unit
K1, K 2	B-5/8X 6 MARKS	300	30		
K2, K 3	C-2/4X 20 MARKS	1200	40		

SEMESTER – VI
COST ACCOUNTING

COURSE CODE	: BM21/6C/COA	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

- To gain understanding of various costing techniques
- To develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination
- To track and analyse the per unit cost of the products

COURSE OUTLINE:

UNIT – I **15 Hrs**

Cost accounting-Definition-Scope-Objectives-financial accounting vs cost accounting-Dynamic cost management approach: Activity based costing-Target Costing-Life cycle costing-Transfer Pricing-Throughput Accounting-Theory of constraints (THEORY ONLY)

UNIT – II **20 Hrs**

Cost concepts and Classification: Overview of Elements of Cost-Preparation of cost sheet-Reconciliation of Cost and Financial Accounts-Need of Reconciliation-Reasons for Disagreement in Profit-Methods of Reconciliation-Procedure of Reconciliation

UNIT – III **20 Hrs**

Materials: Material Purchases-Stock Control-Maximum, Minimum, Average, Reorder and Danger-EOQ-Inventory Ratio-Pricing of issue of materials-FIFO-LIFO-Simple and Weighted average method

UNIT – IV **20 Hrs**

Labour: Labour Cost Sheet-Treatment of idle time and over time-Labour Turnover-Methods of wage payment-Time wage system-Piece rate system-Taylor's differential piece rate system-Halsey premium plan-Rowan plan

UNIT - V **15 Hrs**

Overheads-Steps in Production Overhead Accounting-Classification of Production Overheads-Allocation of Production Overhead-Appportionment of production overhead-Re-Appportionment of Service Department-Absorption of overhead: Under and Over Absorption

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS

1. T.S. Reddy, Y. HariPrasad Reddy, Cost & Management Accounting, Margham Publications, Chennai, 2018
2. Dr. S. N. Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 2017 (Reprint)

3. S. P. Iyengar, Cost Accounting, Sultan Chand & Sons, New Delhi, 2006
4. Saxena, Vashist, Cost Accounting, Sultan Chand & Sons, New Delhi, 2006
5. Dr. S. N. Maheshwari, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2006

JOURNALS:

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

E-LEARNING SOURCES

1. <https://www.playaccounting.com/exp-ca/m-costing/material-costing-practical-problems-and-solution/>
2. <https://commerceiets.com/pricing-of-materials/>
3. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
4. <https://www.accountingcoach.com/activity-based-costing/explanation>
5. <https://strategiccco.com/labor-costs/>
6. <https://www.accountingtools.com/articles/what-is-overhead.html>

COURSE OUTCOME

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

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	3
CO2	3	3	3	3	3	3
CO3	3	3	2	3	2	3
CO4	3	2	2	2	2	3
CO5	3	3	2	3	2	3
AVERAGE	3	2.8	2.4	2.6	2.4	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – LCD)

E-Content

Management Videos

Group Discussion

Seminar

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K2, K3	A-5/8x8 marks	300	40	100	Section A must have 2 Theory questions and 6 problems Section B must have 1 Theory question and 4 problems
K3, K4, K5	B-3/5x20 marks	1200	60		

SEMESTER – VI
CREDIT MANAGEMENT

COURSE CODE	: BM21/6C/CMT	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT - I **15 Hrs**

Bank Credit- Basic Principles and Approach- Three C's- Purpose of Lending- Types of Credit-Demand Loan, Cash Credit, Overdraft, Term Loan- Features & Differences

UNIT – II **20 Hrs**

Creation of Charge- Modes of Creating Charge- Mortgage- Meaning- Features- Types of Mortgage- Pledge- Lien- Assignment- Guarantee.

UNIT – III **20 Hrs**

Loan Processing- Documentation- Pre Sanction and Post Sanction- Sanctioning- Monitoring- Recovering- Financial Inclusion - Priority Sector Advances - Agricultural Loans, MSME - Housing- Education – SHG's – Self Employed and Professionals,- Non- Priority Sector Advances- Commercial and Business Loans

UNIT – IV **15 Hrs**

Project Finance- Appraisal- Assessment- Documentation- Disbursement- Monitoring- Follow up

UNIT - V **20 Hrs**

NPA- Classification- Provisioning Norms – Income Recognition- Classification of Assets- Causes - Remedial Measures- Introduction to IBC 2016

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS:

1. IIB, Indian financial System and Commercial banking.
2. IIB, Special and preferred sector finance.
3. S. Murali, K.R. Subakrishna, Bank Credit Management, Himalaya Publishing House, 2012.
4. N.S. Toor, Bank Credit Management, Sky Lark Publications, New Delhi, 2012.
5. Sundaram, Varshney, Banking Theory Law and Practice, Sultan Chand & sons, New Delhi, 2006.
6. G. Vijayaragavan: "Bank Credit Management", Himalaya Publishing House.

JOURNALS

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

E- LEARNING SOURCES

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

COURSE OUTCOME

CO No.	CO Statement
1	Identify the basic concepts of credit and debt recovery.
2	Discuss the various charges created on collateral security
3	Explain the documentation procedure and highlight on priority sector advances
4	Demonstrate appraisal of term loans
5	Criticize on various provisioning norms and Debt Recovery Tribunals

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	2	2
CO2	3	2	3	3	2	2
CO3	2	2	3	3	2	2
CO4	3	3	3	3	2	2
CO5	2	2	3	3	2	2
AVERAGE	2.6	2.2	3	3	2	2

TEACHING METHODOLOGY:

- Lecture (Chalk and Talk-LCD)
- Flipped Learning
- e-Content
- Management Videos
- Group Discussion
- Seminar
- Peer Learning

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1	A - 10/12 x 3 marks	50	30	100	Compulsory question from each unit
K1, K2	B – 5/8 x 6 marks	300	30		
K2, K3	C – 2/4 x 20 marks	1200	40		

**SEMESTER – VI
RISK
MANAGEMENT**

COURSE CODE	: BM21/6C/RIM	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

To enable the students to

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

COURSE OUTLINE:

UNIT – I **20Hrs**

Risk – Meaning and Definition – Risk management – Meaning and its process – Banking book – Trading book – Off balance sheet exposures – Risk in banking and financial services - Types – Major risks faced by the banks – Members responsible for managing risks.

UNIT – II **20Hrs**

Interest rate risk management – Types – Perspectives for assessing interest rate risk – Measures of interest rate risk – Management techniques – Interest rate risk management practices – Strategies to control – Swaps – Options – Futures – Forward rate agreement.

UNIT – III **15 Hrs**

Management of Foreign exchange – Meaning and Definition – Foreign exchange exposures – Tools and Techniques – Forward contract – Money market instruments – Currency options – Currency futures – Swaps.

UNIT – IV **20Hrs**

Market risk management – Concept – Process of market risk management – Risk reporting – Credit risk management – Process – Types – Securitisation – Credit derivatives and its classifications.

UNIT – V **15 Hrs**

Operational risk management – Classification – Cause based – Event based – Risk monitoring and control – Operational risk mitigation – Cash management – Tools and techniques – Emerging areas of risk management in banks.

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS:

1. Paul Newson, Interest Rate Risk Management in Banking Book, Risk Books, London 2017

2. Indian Institute of Banking and Finance, Theory and Practice of Treasury and Risk Management in Banks, Taxman Publications, New Delhi, 2009
3. MooradChoudry, Managing Risk in Commercial and Retail Banking, John Wiley& Sons Pte Ltd. Singapore, 2017
4. Koulafetis, Panayiota, Modern Credit Risk Management Theory and Practice, Palgrave Macmillan Englkan, 2017
5. Johannes Wernz, Bank Management and Control, Springer, Berlin, 2014

JOURNALS:

1. Prabandhan: Indian Journal of Management, New Delhi.
2. International Journal of Risk assessment and Management, Inderscience Publishers, UK

E- LEARNING RESOURCES:

- <https://www.educba.com/risk-management-in-banks/>
- https://www.metricstream.com/solution_briefs/ORM.htm
- https://www.sas.com/en_in/insights/risk-management/credit-risk-management.html
- <https://www.slideshare.net/vswamypm/interest-rate-risk-management-in-banks>
- https://www.sas.com/en_ph/insights/risk-management/liquidity-risk.html

COURSE OUTCOME

CO Number	CO Statement
CO1	Explain the concept and significance of Risk Management in Banks
CO2	Compare the types of interest rate risk and apply the management Techniques
CO3	Identification of exposures in foreign exchange risk in banks and strategies to control the risk occurred in banks
CO4	Discuss on the various credit risk and market risk of banks and measures to control them using Basel norms
CO5	Classifications of operational risk management and emerging areas of risk management in banking

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	2
CO2	2	2	2	2	2	2
CO3	3	2	2	2	2	2
CO4	3	2	2	2	1	1
CO5	3	2	2	2	1	2
AVERAGE	2.8	2	2	2	1.6	1.8

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-
LCD) Flipped Learning

Management Videos

Group Discussion

Seminar

Peer Learning

E-Content

QUESTION PAPER PATTERN

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

SEMESTER – VI
ELECTIVE – TAX LAWS - II

COURSE CODE	: BM21/6E2/TX2	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

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

COURSE OUTLINE:

UNIT – I **28 Hrs**

Capital Gains: Meaning and Kinds of Capital Assets-Transfer of Capital Asset- Transactions not regarded as transfer-Computation of Long term Capital Gains and Short term Capital Gains-Exemption on Capital Gains- Tax on Capital Gains. (Theory & Problems)

UNIT – II **21 Hrs**

Income from other sources- Deductions under this head- Assessment of Individual's total income-Exempted Incomes. (Theory & Problems)

UNIT – III **15 Hrs**

Deductions from Gross Total Income of individual- Income Tax Rebates- Filing of Income Tax Returns - Set-off and carry forward of Losses – E-filing of returns. (Theory & Problems)

UNIT – IV **13 Hrs**

Indirect Taxes overview-GST an introduction – Benefits of GST – Comparison of GST with prior indirect taxes – Role of GSTN in implementation of GST – Challenges in implementation.(Theory only).

UNIT – V **13 Hrs**

GST – Registration – Supply – Meaning and Types of Supply – Time of Supply – Input tax – Eligibility, Claim and Reversal – Reverse Charge Mechanism – Returns – Export and Import of Goods and Services. (Theory only).

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS:

1. T.S.Reddy, Y.Hariprasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. V.P.Gaur, D,B,Narang, Income Tax Law and Practice, Kalyani Publishers, New Delhi.

3. Dr.Vinod K,Singhania, Monica Singhania, Direct Taxes, Taxmann Publication Pvt. Ltd., New Delhi.
4. B.B.Lal, Direct Taxes, Konark Publishers Pvt, Ltd., New Delhi.
5. Dr.H.C.Malhotra, Dr,S.P.Goyal, Income Tax Law and Practice, Sahitya Bhavan Publications, Agra.

JOURNALS

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

WEBSITES AND e-LEARNING SOURCES:

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

COURSE OUTCOME

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

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	2	2
CO2	3	3	3	2	2	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	2	2
CO5	3	3	3	2	2	2
AVERAGE	3	3	3	2	2	2

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

TEACHING METHODOLOGY:

Lecture (Chalk and Talk -
LCD) e-Content
Problem Solving

Group
 Discussion Peer
 Learning Self-
 Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K1, K2	A - (5/8 X 8 marks)	300 (Only for theory Qs)	40	100	Section A must have 2 Theory questions and 6 problems Section B must have 1 Theory question and 4 problems
K2, K3	B - (3/5X 20 marks)	1200 (Only for theory Qs)	60		

SEMESTER – VI
FINANCIAL MANAGEMENT

COURSE CODE	: BM21/6E2/FMA	CREDITS	4
TEACHING HOURS	: 90	L T P	3-3-0

COURSE OBJECTIVES:

- To identify the basic concepts of Financial Management
- To imply the significance of Leverages
- To understand the various types of Budgets

COURSE OUTLINE:

UNIT - I **14 Hrs**

Nature and Scope of Financial Management-Objectives of Financial Management-Financial Decision-Financial Management Process-Functional Area of Financial Management-Functions of Finance Manager-Organization of the Finance Function-Time Value of Money and Valuation Concepts

UNIT – II **18 Hrs**

Valuation of Securities-Valuation Concept-Concept of Value-Valuation of Bonds-Bond yield measures-Valuation of Preference Shares-Valuation of Equity Shares-Valuation of Warrants

UNIT – III **18 Hrs**

Cost of Capital-Meaning-Concept and Definition-Significance of Cost of Capital-Cost of Debt and Preference-Cost of Equity-Cost of Retained Earning-Determination of Cost of Capital- Weighted Average Cost of Capital and Floatation Cost

UNIT – IV **20 Hrs**

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

UNIT - V **20 Hrs**

Dividend Theory-Walter's model-Miller-Modigliani Hypotheses-Dividend Policy-Issues in Dividend Policy-Forms of Dividend-Dividend Policy analysis

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS

1. M Y Khan P K Jain (2018) Financial Management Text Problems & Cases, 8th Edition, Mc Graw Hill
2. Prasanna Chandra (2019), Financial Management Theory & Practice, 10th Edition, Mc Graw Hill

3. Financial Management Essentials you always wanted to know (Self Learning Management Hand Book on Financial Management), (2019), Institute of Directors, New Delhi
4. Dr. Anil Kuman Dhagat & Kogent Learning Solutions (2012), Financial Management, Dream Tech Press

JOURNALS

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

WEBSITES AND E-LEARNING SOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://corporatefinanceinstitute.com/resources/knowledge/finance/what-is-wacc-formula/>
4. [https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes-budget- and.html](https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes-budget-and.html)
5. <https://bbamantra.com/budget-budgeting-budgetary-control/>
6. <https://corporatefinanceinstitute.com/resources/knowledge/finance/leverage/>
7. <https://www.accaglobal.com/an/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles/dividend-theory.html>

COURSE OUTCOME

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

COURSE MAPPING

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	3	3	2.8	3	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk-
LCD) e-Content
Problem Solving
Group
discussion

Self-Study Papers

Peer Learning

QUESTION PAPER PATTERN

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

SEMESTER – VI
ELECTIVE- AUDITING

COURSE CODE	: BM21/6E3/AIT	CREDITS	: 4
TEACHING HOURS	: 90	L T P	: 3-3-0

COURSE OBJECTIVES:

- To Explain the Various Aspects of Auditing.
- To Analyze the different dimensions of Auditing in Banking Companies.
- To discuss the Appointment of Auditors and their Rights and Obligations as an Auditor.

COURSE OUTLINE:

UNIT - I	20 Hrs
Meaning and Definition – Scope of Audit - Objectives of Audit – Types of Audits – Distinction between Auditing and Accounting – Advantages and Limitations of Audit.	
UNIT – II	15 Hrs
Vouching –Cash Transactions-Credit Sales - Credit Purchases – Payment of Wages – Objects of Internal Check & Difference between Internal Control & Internal Audit.	
UNIT – III	20 Hrs
Verification and Valuation of Assets and Liabilities – Objects and Mode of Verification – Process – Accounting Standards for Valuation - Distinction between Verification and Valuation.	
UNIT – IV	15 Hrs
Introduction to Bank Audit – Concept – Audit Report: Long Form Audit Report in case of Branches, Long Form Audit Report in case of Banks.	
UNIT - V	20 Hrs
Company Auditor- Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.	

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS:

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

JOURNALS:

1. International Journal of Auditing

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

WEBSITES AND e-LEARNING SOURCES:

1. <https://www.accountingedu.org/accounting-vs-auditing/>
2. <https://economictimes.indiatimes.com/definition/audit>
3. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/what-is-an-audit/>
4. <https://smallbusiness.chron.com/audit-procedures-income-statements-36743.html>
5. <https://www.indiafilings.com/learn/statutory-audit-of-banks/>
6. <https://www.toppr.com/guides/accounting-and-auditing/audit-auditors-under-companies-act/appointment-of-auditors/>
7. <http://reports.mca.gov.in/SearchableActs/Section139.htm>

COURSE OUTCOME:

CO No.	CO Statement
1	Discuss the Scope of Auditing.
2	Explain the Audit of Financial Statements of a Company.
3	Analyze Various Cash Transactions and Differentiate Between Internal Control and Internal Audit.
4	Discuss the Concept of Bank Audit and the Preparation of Audit Reports.
5	Outline the Role, Responsibilities and Removal of an Auditor.

COURSE MAPPING:

CO/PSO	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	2	3	3	2	3
CO5	3	2	3	3	2	3
AVERAGE	3	2.6	3	3	2.6	3

KEY: Strongly Correlated-3 Moderately Correlated-2 Weakly Correlated - 1 No Correlation-0

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-LCD), Flipped Learning, e-Content, Videos on auditing, Group Discussion, Seminar, Peer Learning.

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (if any)
K 1	A-10/12X 3 MARKS	50	30	100	Compulsory Question from Each Unit
K1, K 2	B-5/8X 6 MARKS	300	30		
K2, K 3	C-2/4X 20 MARKS	1200	40		

SEMESTER VI

ELECTIVE -COMPANY LAW AND LIMITED LIABILITY PARTNERSHIP

COURSE CODE	: BM21/6E3/CLP	CREDITS	: 4
TEACHING HOURS	: 90	L T P	: 3-3-0

COURSE OBJECTIVES:

- To identify the Nature, Kinds of Companies and Procedure for Incorporation of Companies.
- To gain an understanding of the Provisions relating to Membership of a Company and Transfer and Transmission of Shares
- To explain the various kinds of the Meetings of a Company, Structure of the Board of Directors and Provisions relating to Winding up of a Company and Law relating to Insolvency and Bankruptcy Code.
- To explore the Law relating to Limited Liability Partnership and Conversion of different Forms of Organization into Limited Liability Partnership.

COURSE OUTLINE:

UNIT - I **15 Hrs**

Meaning and Definition of Joint Stock Company – Nature of a company – Features- Kinds of Companies – Differences between Private and Public Companies. Formation of a one-man Company - Promotion-Role of Promoters – Incorporation of a Company.

UNIT – II **25 Hrs**

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

UNIT – III **20 Hrs**

Membership of a Company – Modes of Acquiring Membership – Termination of Membership – Rights and Liabilities of Members. Transfer and Transmission of Shares

UNIT – IV **20 Hrs**

Meetings of Board of Directors – Meeting of Share Holders – Various Resolutions – Quorum – Voting Rights - Structure of Board of Directors – Corporate Governance relating to Structure of the Board- Corporate Social Responsibility- Closure of Companies through STK Process- Winding Up – Meaning - Types of Winding Up- Insolvency and Bankruptcy Code (IBC)- Role of NCLT in Solvency and Bankruptcy (NCLT).

UNIT - V **10 Hrs**

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

RECOMMENDED TEXTBOOKS:

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

REFERENCE BOOKS:

1. Avtar Singh, Company Law, Eastern Book Company, 17th Ed. (2019).
2. Dr.G.K.Kapoor, Dr.Sanjay Dhamija, Company Law – A Comprehensive Text Book on Companies Act 2013 (As amended by Companies(Amendment) Act 2019), 22nd Ed.(2019).
3. Study Material for Executive Program for students by ICSI, 2014
4. LLP Manual - An Authentic Compendium of Act/Rules/Circulars & Notifications on Law relating to LLPs LLP Manual, Taxmann, 7th Ed. (2017).
5. Insolvency and Bankruptcy Code Ready Reckoner, CA Kamal Garg, 2018.

JOURNALS:

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

WEBSITES AND E-LEARNING RESOURCES:

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

COURSE OUTCOME:

CO No.	CO Statement
1	Explain Nature and Kinds of Companies and Procedure for Formation of Companies.
2	Identify and gain knowledge on the Memorandum of Association, Articles of Association and Prospectus and the doctrines of Ultra Vires, Constructive Notice and Indoor Management.
3	Discuss ways of obtaining Membership in a Company and its Termination and the Procedure for Transfer and Transmission of Shares.
4	Demonstrate the understanding of the provisions regarding Conduct of Meetings of the Board of Directors and Shareholders, Voting Rights and Resolutions. Analyse the Procedure for Winding up and Law relating to Insolvency and Bankruptcy Code (IBC)
5	Outline and Explore the Concept of LLP and Discuss the Rights and Liabilities and the Conversion of Firms, Private Companies and Unlisted Public Companies.

COURSE MAPPING:

CO/PSO	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	3	3	3	2	3	3
CO2	3	2	3	3	3	3
CO3	3	3	2	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3
AVERAGE	3	2.8	2.8	2.8	3	3

KEY: Strongly Corelated-3 Moderately Corelated-2 Weakly Corelated - 1 No Corelation-0

TEACHING METHODOLOGY:

Lecture (Chalk and Talk-OHP-LCD), Flipped Learning: E Content, Videos, Group Discussion on Case Laws, Crossword Puzzles-Seminars.

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instruction (if any)
K 1, K2	A-10/12X 3 MARKS	50	30	100	Compulsory Question from Each Unit
K2, K 3	B-5/8X 6 MARKS	300	30		
K2, K 3	C-2/4X 20 MARKS	1200	40		