

**ETHRIAJ COLLEGE FOR WOMEN**  
**PG & RESEARCH DEPARTMENT OF BANKING INSURANCE MANAGEMENT**

**Q-5 COURSES HAVING FOCUS ON EMPLOYABILITY/ ENTREPRENEURSHIP/ SKILL DEVELOPMENT**

PG-2018 Syllabus

| <b>SI NO</b> | <b>COURSE</b>                               | <b>COURSE CODE</b> |
|--------------|---|--------------------|
| 1            | ACCOUNTING FOR DECISION MAKING              | 19SP18/1C/ATG      |
| 2            | QUANTITATIVE TECHNIQUES                     | 19SP18/1E1/QUT     |
| 3            | TECHNOLOGY IN BANKS                         | 19SP18/2C/TEC      |
| 4            | FOREX MANAGEMENT                            | 19SP18/2C/FET      |
| 5            | SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT  | 19SP18/2E2/SAP     |
| 6            | FINANCING OF FOREIGN TRADE                  | 19SP18/2E2/FFT     |
| 7            | FOUNDATION OF CASUALTY ACTUARIAL SCIENCE    | 19SP18/3C/FCA      |
| 8            | MARKETING OF BANKING AND INSURANCE SERVICES | 19SP18/3C/MOB      |
| 9            | TAX MANAGEMENT                              | 19SP18/3E3/TXM     |
| 10           | AUDITING                                    | 19SP18/3E3/AUD     |
| 11           | STRATEGIC MANAGEMENT AND POLICY MAKING      | 19SP18/3E4/SPM     |
| 12           | HUMAN RESOURCE MANAGEMENT                   | 19SP18/3E4/HUM     |
| 13           | RISK MANAGEMENT IN BANKS                    | 19SP18/4C/RMB      |
| 14           | ADVANCED COST ACCOUNTING                    | 19SP18/4C/ACT      |

**SEMESTER- I**  
**ACCOUNTING FOR DECISION MAKING**

TEACHING HOURS : 90

CREDITS : 4

COURSE CODE : 19SP18/1C/ACM

L T P : 5-1-0

**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 enable students to prepare different types of budgets
- To study the management of working capital
- To compute different types of leverages

**COURSE OUTLINE:**

**UNIT: I**

15 Hours

Decision making- Accounting Tools for Decision Making- Ratio-Analysis- Meaning- Classification of Ratios- Profitability Ratios - Coverage Ratios - Turnover Ratios- Financial Ratios- Critical Analysis of Financial Statement -Inter-Firm and Intra-Firm Comparison - SWOT Analysis.

**UNIT: II**

20 Hours

Capital Budgeting - Concept of Capital Budgeting- Importance of Capital Budgeting- Factors affecting Capital Investment Decisions- Capital Budgeting Appraisal Methods- Pay-Back Period Method- Discounted Cash Flow Method- Accounting or Average Rate of Return Method- Capital Rationing.

**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 – Material Purchase Budgets

**UNIT: IV**

20 Hours

Working Capital Management- Working Capital Cycle- Forecasting of Working Capital Requirement- Factors Influencing Working Capital- Estimating Working Capital for a New

Firm. Components of Working Capital- Inventory Management- Cash Management- Receivables Management- Credit Policies - Collection Policies.

UNIT: V

15 Hours

Leverages- Meaning of Leverages- Types of Leverages- Operating Leverages- Financial Leverages- Composite Leverages- Computation of Leverages.

RECOMMENDED TEXT BOOKS:

1. Dr. S.N. Maheshwari- Management Accounting- Sultan Chand & Sons- NewDelhi-2012.
2. R L Guptha and Radhasamy – Corporate Accounting- Sultan Chand & Sons- NewDelhi-2011.
3. Dr. S.N. Maheshwari- Financial Management

BOOKS FOR REFERENCE:

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.Maheswari, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.
6. Sumit Jain, Management Accounting, Taxman Publications, New Delhi, 2008.
7. Sumit Jain- Management Accounting-Taxman Publications- NewDelhi-2008.
8. Reddy- Murthy- Management Accounting- Margham Publishers- Chennai-2011.
9. Journal of the Institute of cost and works Accountants.

EARNING SOURCES:

<https://accountlearning.com/tools-and-techniques-of-management-accounting/>

<https://www.accountingformanagement.org/problems/capital-budgeting-techniques-problems/>

<http://www.its.caltech.edu/~rosentha/courses/BEM103/Readings/JWCh05.pdf>

[https://nscpolteksby.ac.id/ebook/files/Ebook/Accounting/Advanced%20Management%20Accounting%20Vol.%20I%20\(2011\)/6.%20Chapter%205%20-%20Budget%20and%20Budgetary%20Control.pdf](https://nscpolteksby.ac.id/ebook/files/Ebook/Accounting/Advanced%20Management%20Accounting%20Vol.%20I%20(2011)/6.%20Chapter%205%20-%20Budget%20and%20Budgetary%20Control.pdf)

[http://www.ebookbou.edu.bd/Books/Text/SOB/MBA/mba\\_1306/Unit-05.pdf](http://www.ebookbou.edu.bd/Books/Text/SOB/MBA/mba_1306/Unit-05.pdf)

<http://www.accountingnotes.net/accounting/operating-and-financial-leverage-problems-and-solutions-accounting/14377>

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Demonstrate skills on using different accounting tools for decision making. |
| CO 2      | Demonstrate mastery of capital budgeting methods                            |
| CO 3      | Prepare the different types of budgets                                      |
| CO 4      | Evaluate a company's management of working capital.                         |
| CO 5      | Identify and compute different types of leverages.                          |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | 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-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

**Question Paper Pattern**

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any          |
|-----------------|----------------|------------|-------|-------|--------------------------------------|
| K2,k3,          | A-5/8X6 marks  | 200        | 40    | 100   | Word limit only for Theory questions |
| K3,k4, K5       | B-3/5X20 marks | 500        | 60    |       |                                      |

SEMESTER- I

ELECTIVE I B - QUANTITATIVE TECHNIQUES

TEACHING HOURS : 60

CREDITS : 3

COURSE CODE : 19SP18/1E1/QUT

L T P : 3 1 0

OBJECTIVES:

- To analyze the scope of Quantitative Techniques in Decision Making.
- To demonstrate the use of networking techniques like PERT & CPM.
- To formulate decision tree
- To help in decision making by applying the concept of decision tree
- To utilize SPSS tool, and other statistical measures to make decisions

COURSE OUTLINE:

UNIT –I 10 Hours

Introduction- Meaning of QT- Classification of QT- Statistical techniques- Operations Techniques- Role of QT in Business and Industry- QT and Business Management-Limitations of QT.

UNIT –II 10 Hours

Linear Programming- Formulation of LP Problem- Characteristics of LP Problem- Solutions by Graphical Method- Simplex Method- Dual of a Linear Programming- Sensitivity Analysis.

UNIT –III 10 Hours

Networking Analysis – PERT – Background and Development – Networking – Estimating the Activity Time – Determination of earliest Expected and Latest Allowable Times – Determination of Critical Path Method – Crashing a Project – Scheduling of a Project – Applications of PERT and CPM.

UNIT –IV 20 Hours

Decision Making Under Uncertainty- Different Decision Criteria- Decision Tree- Simulation- Model Building- Areas of Application.

UNIT –V 10 Hours

Introduction to SPSS- Descriptive Statistics- Mean- Median- Mode- Frequency- Charts and Graphs- ANOVA- Correlation -Regression- Chi-square Test.

NOTE: PROBLEM ORIENTED

## RECOMMENDED BOOKS:

1. Levine/Render, (2012) Quantitative Techniques for Management,(1<sup>st</sup> edition) Pearson Education India
2. Khanna R.B, (2012) Quantitative Techniques for Managerial Decisions, (2<sup>nd</sup> edition) Prentice Hall India Learning Private Limited.

## REFERENCE BOOKS:

1. C.R Kothari,(2013) Quantitative Techniques, (3<sup>rd</sup> edition)Vikas Publishing House, New Delhi.
2. Anand Sharma, (2010), Quantitative Techniques for Decision Making, Himalaya Publishing House, New Delhi.
3. N.D Vohra,(2017), Quantitative Techniques in Management (5<sup>th</sup> edition) Mcgraw Hill Education,New Delhi
4. J.K. Sharma, (2014), Quantitative Techniques in Management, Laxmi Publications Pvt. Ltd
5. U. K. Srivastava, (2011), Quantitative Techniques for Managerial Decisions, (3<sup>rd</sup> edition), New Age Publications Pvt Ltd

## JOURNALS AND PERIODICALS:

1. International Journal of Quantitative Research in Education, Australia
2. Computational Data & Statistical Analysis, Germany

## WEBSITES AND e-LEARNING SOURCES:

1. <https://www.toppr.com>fundamentals-of-economics-and-management>
2. <https://www.wisdomjobs.com>e-university>about-quantitative-technique>
3. <https://www.oreilly.com>library>view>quantitative-techniques-theory>
4. <https://www.projectcubicle.com>importance-of-decision-tree-analysis-exam>
5. <https://www.brightubpm.com>risk-management>48360-using-a-decisiontree>
6. <https://www.statisticssolutions.com>spss-statistics-help>
7. <https://www.udemy.com>course>ibm-spss>
8. <https://pdfs.semanticscholar.org>>

## COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Discuss the meaning and role of quantitative techniques in |

|      |   |
|------|---|
|      | decision making   |
| CO 2 | Design and solve problems through linear programming                                    |
| CO 3 | Formulate network diagram using PERT and CPM  |
| CO 4 | Explain the context of decision tree and the application of the same in decision making |
| CO 5 | Compute various statistical measures and use of SPSS                                    |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO6 |
|---------|-------|-------|-------|-------|-------|------|
| CO1     | 3     | 3     | 3     | 3     | 3     | 2    |
| 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     | 2.8  |

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

#### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K 3         | A-5/8x6 marks  | 300        | 40    |       |                             |
| K4, K 5         | B-3/5x20 marks | 1200       | 60    |       |                             |



**SEMESTER II**  
**TECHNOLOGY IN BANKS**

TOTAL HOURS: 75

CREDITS: 4

COURSE CODE: 19SP18/2C/TEC

L-T-P: 3-2-0

**COURSE OBJECTIVES:**

1. To enable the students to understand the concepts relating to technology in banks.
2. To make them understand the electronic payment systems.
3. To make them obtain knowledge on electronic fund transfer system.
4. To make them understand the application of technology in banking operations.
5. To make the students aware of the legal framework of electronic transactions.

**COURSE OUTLINE:**

**UNIT I**

10 Hours

Essentials of Bank Computerisation- Stand Alone and Multi-User System- Local Area Network and Wide Area Network- Features- Advantages and Limitations- Core Banking- Essential Requirements and Benefits.

**UNIT II**

20 Hours

Electronic Payment Systems- ATM- Features- Advantages- Disadvantages- PIN- Electro Magnetic Cards- Credit Cards- Debit Cards- Smart Cards- Features- Benefits and Limitations -Multiple Pin in Smart Card- Electronic Purse- Electronic Cheque- Electronic Cash- Electronic Banking- Home Banking (Corporate and Personal) -Update Facilities -Internet Banking - Mobile Banking –Features- Advantages and Limitations -Signature Storage and Retrieval System -Cheque Truncation - MICR and OCR- Characteristics - Advantages and Limitations.

**UNIT III**

15 Hours

Electronic Fund Transfer System - Electronic Credit and Debit Clearing - NEFT -RTGS - VSAT -SFMS - SWIFT - Features - Advantages and Limitations - Digital Signature.

UNIT IV

15 Hours

Role of Technology Upgradation and its Impact in Banks- Changes in Organisational Structures and Orientation - Impact on Service Quality - Impact on Human Resources - Impact on Privacy and Confidentiality of Data.

UNIT V

15 Hours

Information Security System- Need- Threats- Legal Framework for Electronic Transactions - Information Technology Act 2000-RBI Guidelines.

#### RECOMMENDED TEXTBOOKS:

1. Guruswamy, S. (2017). Banking Theory, Law and Practice (4th ed.)Chennai: Vijay Nicole Imprints Private Ltd.
2. IIBF. (2010). Information Technology.Chennai: MacMillan Education.

#### REFERENCE BOOKS:

1. Sundharam, K.P.M.,Varshney, P.N. (2017). Banking Theory Law & Practice (20th ed.) New Delhi: Sultan Chand & Sons.
2. Avasthi, Archana. (2015). Impact of Technology in Banking Sector (1st ed.). New Delhi: Shroff Publishers.
3. Shroff, T. Firdos (2010). Modern B@nking Technology. New Delhi: Northern Book Centre.
4. Indian Institute of Banking and Finance (2005).General Bank Management.New Delhi:Macmillan India Ltd.
5. The Bankers Quest. IOB Publications (every quarter).

#### JOURNALS:

Journal of Banking and Financial Technology, An Official Journal of the Institute for Development and Research in Banking Technology, Springer, Switzerland.

Journal of Banking, Information Technology& Management, Jaipur, India

#### EARNING RESOURCES:

<http://www.nesto.in/unit-31-essentials-of-bank-computerisation/>

[http://ocw.metu.edu.tr/pluginfile.php/354/mod\\_resource/content/0/Lecture\\_4.pdf](http://ocw.metu.edu.tr/pluginfile.php/354/mod_resource/content/0/Lecture_4.pdf)

<https://webservices.ignou.ac.in/virtualcampus/adit/course/cst304/ecom2.htm>

<https://searchwindowserver.techtarget.com/definition/Electronic-Funds-Transfer-EFT>

<https://www.patriotsoftware.com/accounting/training/blog/what-is-electronic-funds-transfer-ef/>

<http://www.nesto.in/unit-34-role-of-technology-upgradation-and-its-impact-on-banks/>

<https://www.useoftechnology.com/role-technology-banking-industry/>

<http://www.bankingfinance.in/impact-of-information-technology-in-indian-banking-industry.html>

<http://www.iibf.org.in/documents/ceisb-module1.pdf>

<https://indiacode.nic.in/bitstream/123456789/1999/3/A2000-21.pdf>

<https://rbidocs.rbi.org.in/rdocs/content/PDFs/GBS300411F.pdf>

<https://rbidocs.rbi.org.in/rdocs/notification/PDFs/NT41893F697BC1D57443BB76AFC7AB56272EB.PDF>

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Identify the components of Core Banking System and other essentials of bank computerisation. |
| CO 2      | Compare the different electronic payment systems.  |
| CO 3      | Identify and use various fund transfer systems.  |
| CO 4      | Explain the role and impact of upgradation of technology.                                    |
| CO 5      | Examine the legal framework of technology in banks.  |

#### 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     | 2     | 3     | 2     |
| CO2     | 3     | 3     | 3     | 3     | 2     | 3     |
| CO3     | 3     | 3     | 3     | 3     | 2     | 3     |
| CO4     | 3     | 1     | 3     | 3     | 3     | 2     |
| CO5     | 3     | 1     | 2     | 2     | 2     | 3     |
| AVERAGE | 3     | 2.1   | 2.1   | 2.1   | 2.4   | 2.4   |

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

QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x6 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

SEMESTER- II  
FOREX MANAGEMENT

TEACHING HOURS : 75

CREDITS : 4

COURSE CODE : 19SP18/2C/FET

L T P : 3 2 0

OBJECTIVES:

- To gain knowledge about the Foreign Exchange transaction
- To understand how the Exchange control regulations
- To create an understanding on the documents used in international transactions
- To understand the objectives and functions of world bank
- To create an understanding on entry modes

COURSE OUTLINE:

UNIT –I

15 Hours

International Financial Management- Overview: International Business and its Modes- Nature of International Financing Functions & Scope of IFM- Factors Leading to International Financial Functions- IFM & Domestic Financial Management- World Bank - Objectives and Functions

UNIT –II

15 Hours

Exchange Rate Mechanism: Exchange Rate Systems & Policies- Central Bank Intervention- Currency Rises- Monetary & Portfolio Balance Exchange Rate Determination Approaches- Factors determining Exchange Rate.

UNIT -III

10 Hours

Foreign Exchange Market: Spot and Forward Currency Exchange- Cross-Rate Parity- Parity Relationships in International Finance- Purchasing Power Parity- Derivative instruments traded in the foreign exchange market-Currency Forwards and Futures- Currency Futures- Currency Options- Options versus Forwards or Futures - Pricing of Currency Options- Currency Swaps- Mechanics and Pricing of Interest Rate and Currency Swaps- Swap Valuation.

UNIT –IV

15 Hours

Foreign Trade Contracts and Documents: Exports Procedures- Elements of an Export Contract- Letter of Credit- Types- Operations of Letter of Credit-Documents used in Foreign Trade- Incoterms.

Export Promotion and Schemes: Institution for Export Promotion- Advisory boards -Export Promotion – Organisation- Service institutes- Schemes for Export Promotion under Current EXIM Policy.

**RECOMMENDED TEXT BOOKS:**

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

**BOOKS FOR REFERENCE:**

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\\_ccfe.asp](http://www.iibf.org.in/iib_ccfe.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. [http://www.bsebti.com/all\\_program\\_pages/certificate\\_program\\_on\\_advanced\\_treasury\\_and\\_foreign\\_exchange\\_risk\\_management.html](http://www.bsebti.com/all_program_pages/certificate_program_on_advanced_treasury_and_foreign_exchange_risk_management.html)
10. <https://www.indiainx.com/static/rbi.aspx>

## COURSE OUTCOMES

CO 1: Discuss the operations in Foreign Exchange Market.

CO 2: Identify the documents used in the international transactions and by institutions which help in international trade.

CO 3: Explain the mechanism of international settlements.

CO 4: Outline the EXIM policies and foreign exchange regulations.

CO 5: Discuss the Foreign Exchange Management Act.

### Mapping of CO with PSO

| CO / PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|----------|-------|-------|-------|-------|-------|-------|
| CO 1     | 3     | 2     | 3     | 2     | 2     | 2     |
| CO 2     | 3     | 2     | 3     | 2     | 2     | 2     |
| CO 3     | 2     | 3     | 2     | 3     | 2     | 2     |
| CO 4     | 3     | 3     | 2     | 2     | 2     | 3     |
| CO 5     | 2     | 3     | 2     | 2     | 2     | 3     |
| Average  | 2.6   | 2.6   | 2.4   | 2.2   | 2     | 2.4   |

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 |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x8 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

## SEMESTER- II

### ELECTIVE II A – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

TEACHING HOURS : 60 CREDITS : 3  
COURSE CODE : 19SP18/2E2/SAP L T P : 3 - 1- 0

#### 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
- To study various theories of portfolio management
- To study about the capital market theory and Indian stock market and institutional investors

#### COURSE OUTLINE:

UNIT –I 10 Hours  
Nature and Scope of Investment Management- Investment Objectives Constraints- Factors- Investment Process- Investment Management and Portfolio Management- Factors For Investment Analysis- Impact of Economic Analysis- Impact of Industrial Analysis Role of Capital Markets.

UNIT -II 10 Hours  
Understanding the Investment Environment- Sources of Investment Information- Approaches of Security Analysis- Security price movements- Fundamental Analysis- Technical Analysis- Dow Theory- Random Walk Theory- Efficient Market Hypothesis- Various Forms of Market Efficiency and their Implications to Security Analysis- Technical Analysis vs. Efficient Markets Hypothesis- Common Stock Analysis- Economic Analysis- Industry Analysis.

UNIT -III 15 Hours  
Company Analysis Components- Non Financial Aspects- Financial Analysis- Financial Statement- Analysis of Prospectus- Ratio Analysis- EPS, Dividend Yield- Payout Ratio- ROI, ROCE, Risk Return - Market Risk- Interest Rate Risk, Purchasing Power Risk - Business Risk - Financial Risk - Measurement of Risk.

UNIT -IV 15 Hours  
Portfolio- Portfolio Management- Portfolio Theory- Meaning and Objectives, Traditional and Modern Portfolio Theory. Diversification- Markowitz's Approach- Portfolio Management Process- Portfolio



Planning- Portfolio Analysis-Portfolio Selection- Portfolio Evaluation- Portfolio Revision- Various Steps involved in the Development of Portfolio.

UNIT -V

10 Hours

Capital Market Theory- Assumptions- Risk, Investors Preference- Capital Asset Pricing Model (CAPM) - Estimating Betas - Significance of Betas in Portfolio Theory- Securities Market Line Arbitrage Pricing Theory- Options Pricing Model- Put And Call- Valuation of various Options- Futures Trading- Hedging and Forward Contracts- Indian Stock Market and the Institutional Investors.

#### RECOMMENDED TEXT BOOK:

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.

#### REFERENCES:

1. Kevin.S(2015), Security Analysis and Portfolio Management, Prentice Hall India learning pvt ltd.
2. M.Ranganatham and R.Madhumathi (2011), Security Analysis and Portfolio Management, Pearson.
3. Punithavathy Pandian(2012), Security Analysis and Portfolio Management, Vikas Publishing house.
4. Dr.V.A.Avadhani (2012), Security Analysis and Portfolio Management , Himalaya Publishing House.
5. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons, 2009.
6. Sidney Cottle, Graham & Dodd's Security Analysis. Tata Mcgraw Hill, 2010.
7. Security Analysis, Warren Buffet, David Dodd, Benjamin Graham, Tata Mcgraw Hill Education- 2008.

#### JOURNALS:

1. The journal of portfolio management
2. The CFA institute, Financial Analysts Journal
3. The Journal of the American finance association

#### EARNING RESOURCES:

[www.iba.org](http://www.iba.org)

<https://www.amazon.in/Security-Analysis-Portfolio-Management-Kevin/dp/8120329635>

<http://www.pondiuni.edu.in/sites/default/files/Int-trade%20%26%20fin%20-260214.pdf>

[http://164.100.133.129:81/econtent/Uploads/Security\\_Analysis\\_&Portfolio\\_Management.pdf](http://164.100.133.129:81/econtent/Uploads/Security_Analysis_&Portfolio_Management.pdf)

[http://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM504\\_DMGT511\\_SECURITY\\_ANALYSIS\\_AND\\_PORTFOLIO\\_MANAGEMENT.pdf](http://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_PORTFOLIO_MANAGEMENT.pdf)

[file:///C:/Users/BBM/Downloads/Securities%20Analysis%20and%20Portfolio%20Management%20\(%20PDFDrive.com%20\).pdf](file:///C:/Users/BBM/Downloads/Securities%20Analysis%20and%20Portfolio%20Management%20(%20PDFDrive.com%20).pdf)

<https://www.managementstudyguide.com/portfolio-revision.htm>

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Explain a theoretical and practical back ground in the field of investments.   |
| CO 2      | Apply the designing and managing the bond as well as equity portfolios, valuing equity and debt instruments.   |
| CO 3      | Evaluate the portfolio performance.  |
| CO 4      | Identify different investment alternatives in the market and how securities are traded in the market.  |
| CO 5      | Analyze insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors and also to familiarize the fundamental and technical analysis of the diverse investment avenues. |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 3     | 2     | 3     | 3     | 2     |
| CO2     | 2     | 3     | 2     | 3     | 2     | 2     |
| CO3     | 3     | 2     | 2     | 3     | 1     | 1     |
| CO4     | 3     | 3     | 3     | 3     | 2     | 2     |
| CO5     | 3     | 2     | 2     | 3     | 2     | 2     |
| AVERAGE | 2.8   | 2.6   | 2.2   | 3     | 2     | 1.8   |

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

QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x8 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

## SEMESTER- II

### ELECTIVE II B - FINANCING OF FOREIGN TRADE

TEACHING HOURS : 60 CREDITS : 3  
COURSE CODE : 19SP18/2E2/FFT L T P : 3 1 0

#### OBJECTIVES:

- To understand the role of IMF, World Bank (IBRD) and ASIAN development bank.
- To understand the role of commercial banks in financing exports.
- To study about international financial institutions
- To understand the role of EXIM Bank
- To understand the schemes under foreign trade policy for export promotion.

#### COURSE OUTLINE:

UNIT –I 15 Hours

Export Finance: Pre Shipment Finance- Features and Types- Shipment Finance: Features- Types- Suppliers and Buyers Credit- Financing Imports- FEMA Regulation- Payment of Import Bills –Import Loan -Trade Credit for Imports.

UNIT –II 15 Hours

Export Promotional Measures: Institutions for Export Promotion- Export Promotion Measures with respect to Current Foreign Trade Policy- Incentives and Facilities to Exporters.

UNIT –III 10 Hours

International Financial Institution: International Monetary Fund (IMF) - International Finance Corporation- IBRD- ASIAN Development Bank (ADB) - Objectives and Function.

UNIT –IV 10 Hours

EXIM Bank: Role of EXIM Bank- Functions -Lending to Exports- Lending to Foreign Government, Companies, Loans to Commercial Banks, Guarantees, Advisory, and Promotional, Non Lending Services- Factoring and Forfaiting

UNIT –V 10 Hours

Export Credit Guarantee Corporation: Policies- Standard Policy- Specific Policy- Whole Turn Over Policy- Guarantees to Banks.

#### RECOMMENDED TEXT BOOKS:

1. International Trade Finance (2017), Indian Institute of Banking & Finance, Taxmann Publication.
2. Charles W.L.Hill (2013), International Business, MC Graw – Hill.

#### REFERENCE BOOKS:

1. Dr.S.Sankaram (2012), Foreign exchange & Financing of Foreign Trade, Margham Publication.
2. Michael B.Connolly, Routledge Taylor (2007), International Business Finance, Francis Group.
3. Milind Sathye, Larry Rose, Larissa Allen, Rae Weston, International Financial Management, Wiley Publications, 2006.
4. Ephraim Clark, International Financial Management, Cengage Learning, 2<sup>nd</sup> Edition, 2008.
5. Vyuptakesh Sharan, International Financial Management, 5<sup>th</sup> Edition, 2009.
6. Mahajan, Exporters manual and documentation- Snow White Publication Bombay, Edition, 2007
7. Mahir A. Desai, International Finance, A Case Book. Wiley India Edition, 2007.

#### JOURNALS:

Journal of International Money and Finance

Journal of international economics

The Journal of Finance

Journal of International Business Studies

International Journal of Economics and Finance,

#### WEBSITES AND e-LEARNING SOURCES:

[www.eximin.net](http://www.eximin.net)

[www.forexXfactory.com](http://www.forexXfactory.com)

[www.Xforex.com](http://www.Xforex.com)

[http://www.dphu.org/uploads/attachements/books/books\\_3443\\_0.pdf](http://www.dphu.org/uploads/attachements/books/books_3443_0.pdf)

[https://www.cengage.com/resource\\_uploads/downloads/0324288417\\_68104.pdf](https://www.cengage.com/resource_uploads/downloads/0324288417_68104.pdf)

[http://s3.amazonaws.com/zanran\\_storage/up.m-e-c.biz/ContentPages/2465823384.pdf](http://s3.amazonaws.com/zanran_storage/up.m-e-c.biz/ContentPages/2465823384.pdf)

<https://www.pdfdrive.com/download.pdf?id=39202822&h=3518d9a194ddb8a0cd9b843fd93392a&u=cache>

<https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>

[http://www.lincoste.com/ebooks/english/pdf/economics/international\\_trade.pdf](http://www.lincoste.com/ebooks/english/pdf/economics/international_trade.pdf)

<https://www.scribd.com/document/369244777/INTERNATIONAL-TRADE-FINANCE-pdf>

**COURSE OUTCOMES:**

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Analyze risk management by banks as well as exporters and importers.   |
| CO 2      | Identify the instruments available to facilitate trade and the associated rules and terms.   |
| CO 3      | Demonstrate understanding of the foundations of international trade and finance (transaction facilitation, risk management, financing, information sharing). |
| CO 4      | Evaluate the purchaser – related and the country – related risks (eg: political and economic risks) and find possible ways to minimize or avoid them.        |
| CO 5      | Evaluate the foreign – exchange risks.   |

**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     | 2     | 2     |
| CO2     | 3     | 3     | 2     | 3     | 2     | 3     |
| CO3     | 3     | 2     | 3     | 3     | 2     | 3     |
| CO4     | 3     | 3     | 3     | 3     | 3     | 2     |
| CO5     | 2     | 1     | 2     | 3     | 2     | 1     |
| AVERAGE | 2.8   | 2.4   | 2.6   | 3     | 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

## QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x8 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

## SEMESTER – III

### FOUNDATION OF CASUALTY ACTUARIAL SCIENCE

TEACHING HOURS : 75

CREDITS : 4

COURSE CODE : 19SP18/3C/FCA

LTP : 3 2 0

#### OBJECTIVES

- ☐ To know the concept of the Actuarial Principles
- ☐ To understand the Risk faced by the Actuary – Bayesian approach
- ☐ To understand the need of Actuary profession.
- ☐ To know the contribution of Actuarial science in Business needs
- ☐ To understand the application of IRDA procedure in Actuarial Report

#### COURSE OUTLINE:

UNIT – I ACTUARIAL INSURANCE 15 Hours

Introduction- Functions-Powers – Duties and Obligations of an actuary - Appointment of Actuary – Privileges – Role of Actuary in Global Insurance Scenario – Reserve – Need for Reserve – Sources of Reserve , Methods of Calculating Reserve.

UNIT – II PRINCIPLES OF ACTUARIAL SCIENCE 15 Hours

Measurement of Risk and Mortality Table – Construction – Sources – Methods of Calculating Mortality – Criticism – Rates- Types of Mortality Table, Physical and Moral hazards.

UNIT – III ACTUARIAL RISK 20 Hours

Actuarial Risk –Definition -Types of Risk – The actuarial role on risk- Risk Assessment – Uses and Limitation- Risk financing options for an insurer- Risk Theory -Utility Theory and Game Theory.

UNIT – IV RATE MAKING AND CREDIBILITY THEORY 15 Hours

Rate Making – terms – Methods –Process of Rate Making- Credibility – Bayesian Credibility Approach – Types of Credibility – Individual Risk Rating.

UNIT – V VALUATION OF PREMIUM AND ACTUARIAL REPORT 10 Hours

Valuation and Surplus – Sources of Surplus Methods of distribution of Surplus –Premium-Method of Premium- Premium valuation (Theory Only)- Asset and Liability Management- IRDA Procedure for preparation of Actuarial Report and Abstract – Requirements.



#### RECOMMENDED TEXT BOOKS:

1. Society Actuarial Casualty (2016), 4<sup>th</sup> edition, Foundation of Casualty Actuarial Science.
2. Reginald Edward Underwood (2017), The Elements of Actuarial Science, Andesite Press.

#### BOOKS FOR REFERENCE :

1. S. David Promislow (2015), 3<sup>rd</sup> edition, Fundamentals of Actuarial Mathematics, John Wiley & Sons Publication.
2. Harry Anson Finney (2009), Introduction to Actuarial Science, Biblio Life.
3. Finney, Harry Anson (2016), Introduction to Actuarial Science, Went Worth Press.
4. I.B. Macneil, G. Umphrey (2011), Actuarial Science, Springer Publisher.
5. Ninian Glen (2008), Actuarial Science – An elementary manual, Published by Read books.

#### JOURNALS:

North American Actuarial Journal

The European Journal of Finance, 2015

Journal of actuarial practice

IRDA Journal

#### WEBSITES AND E-learning Sources:

[www.irdaindia.org](http://www.irdaindia.org)

[www.bimaonline.com](http://www.bimaonline.com)

<https://www.investopedia.com/terms/a/actuarialrisk.asp>

<https://www.amazon.in/Fundamentals-Actuarial-Mathematics-Desktop-Editions/dp/1118782461?tag=googinhydr18418-21>

[https://www.amazon.in/Actuarial-Science-Methodology-Hanji-Shang-ebook/dp/B0171YYSB4/ref=sr\\_1\\_17?adgrpid=57708577583&gclid=EAAlaQobChMI\\_q2nmr-i5AIVioRwCh3APwowEAMYASAAEgLdJfD\\_BwE&hvadid=294110319540&hvdev=c&hvllocphy=1007809&hvnetw=g&hvpos=1o1&hvmmt=b&hvrand=13368755107717628841&hvtargid=kwd-10483731&hydadcr=23637\\_1725036&keywords=actuarial+science&qid=1566890666&s=gateway&sr=8-17](https://www.amazon.in/Actuarial-Science-Methodology-Hanji-Shang-ebook/dp/B0171YYSB4/ref=sr_1_17?adgrpid=57708577583&gclid=EAAlaQobChMI_q2nmr-i5AIVioRwCh3APwowEAMYASAAEgLdJfD_BwE&hvadid=294110319540&hvdev=c&hvllocphy=1007809&hvnetw=g&hvpos=1o1&hvmmt=b&hvrand=13368755107717628841&hvtargid=kwd-10483731&hydadcr=23637_1725036&keywords=actuarial+science&qid=1566890666&s=gateway&sr=8-17)

<https://www.soa.org/globalassets/assets/Files/Edu/2018/2018-stam-22-18.pdf>

<https://www.actuariayfinanzas.net/images/sampledato/Conceptos-fundamentales-de-la-Ciencia-Actuarial.pdf>

<https://www.scribd.com/document/401667988/FUNDAMENTALS-OF-CASUALTY-ACTUARIAL-SCIENCE-CHAPTER-5-Casualty-PDFDrive-com-pdf>

**COURSE OUTCOMES:**

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Apply the core areas of actuarial practice and relate to those areas actuarial principles, theories and models.   |
| CO 2      | Identify the factors and issues to be taken into when doing a professional job in actuary.  |
| CO 3      | Explain how the actuarial control cycle can be applied in a variety of practical commercial situations, including its use as a risk management control cycle. |
| CO 4      | Evaluate how actuarial can contribute to meeting the business needs of their clients and other stakeholders.  |
| CO 5      | Apply the IRDA Procedure for preparation of Actuarial Report.   |

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 2     | 2     | 2     | 2     | 1     |
| CO2     | 2     | 3     | 2     | 1     | 1     | 2     |
| CO3     | 3     | 2     | 2     | 1     | 2     | 1     |
| CO4     | 2     | 3     | 2     | 1     | 2     | 2     |
| CO5     | 3     | 2     | 1     | 2     | 1     | 1     |
| AVERAGE | 2.6   | 2.4   | 1.8   | 1.4   | 1.6   | 1.4   |

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

## QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x8 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

SEMESTER- III

MARKETING OF BANKING AND INSURANCE SERVICES

TEACHING HOURS : 75 CREDITS : 4  
COURSE CODE : 19SP18/3C/MOB L T P : 3 2 0

OBJECTIVES:

To enable the students to

- Acquire basic knowledge on strategic aspects of marketing in Banks and Insurance
- To understand the knowledge on competitive marketing strategies
- To acquire knowledge on 7 Ps in Banking and Insurance
- To understand customer relation management.
- To acquaint knowledge on globalization of services

UNIT: I- MARKETING IN BANKING & INSURANCE 15 Hours

Introduction To Services Marketing – Strategic aspects of service marketing - Customer in Services Marketing - Managing Service Quality – Best practices of service quality

UNIT: II- SERVICES MARKETING MIX 15 Hours

Services Marketing Mix with Reference to Banking and Insurance - 7 P's of Banking and Insurance - Recent trends in the banking and Insurance sector - Innovation in Insurance Services.

UNIT: III DEALING WITH COMPETITION IN SERVICE INDUSTRIES 10 Hours

Competitive marketing strategies - identifying competitor- Assessing of competitors - Balancing customer and competitor orientation.

UNIT: IV- CUSTOMER BEHAVIOR AND CRM 15 Hours

Customer behavior – factors affecting customer behavior- the buyer decision process -creating customer value satisfaction loyalty –analysing consumer markets-business markets-identifying market segments and targets- understanding customers- crm structures -crm planning and implementation trends in CRM

UNIT: V- GLOBALIZATION OF BANKING AND INSURANCE SERVICES 20 Hours

Globalization of services - Standardization Vs Customization- factors determining global competitiveness –opportunities and challenges

RECOMMENDED TEXT BOOK:

1. Marketing Management – Philip Kotler-Prentice Hall, 2012.
2. Marketing Strategy of Life Insurance Companies – S. Lilly Rosy and I. Francis Ganasekar – Discovery Publishing House, 2013

#### BOOKS FOR REFERENCE :

1. Services Marketing - Valarie A. Zeithmal
2. International Journal of Bank Marketing , Emerald Publication 2011.

#### WEBSITES AND e-LEARNING SOURCES:

<https://www.slideshare.net/MohammedWahid3/7-ps-of-marketing-of-sbi-bank>

<https://www.mbaskool.com/marketing-mix/services/16758-state-bank-of-india-sbi.html>

<https://www.marketing91.com/marketing-strategy-of-state-bank-of-india/>

<https://www.investopedia.com/ask/answers/061715/what-are-main-benchmarks-track-banking-sector.asp>

<https://www.ukessays.com/essays/commerce/marketing-strategies-of-insurance-sector-commerce-essay.php>

<https://www.scribd.com/doc/307647802/Market-Segmentation-in-Banking-Sector>

<https://www.cii.co.uk/learning-index/articles/insurance-distribution-channels/46267>

<https://study.com/academy/lesson/positioning-strategy-definition-examples.html>

<https://bizfluent.com/info-8452833-five-basic-competitive-strategies.html>

[https://www.answers.com/Q/7p's\\_of\\_marketing\\_mix\\_of\\_insurance\\_sector](https://www.answers.com/Q/7p's_of_marketing_mix_of_insurance_sector)

#### COURSE OUTCOMES

| CO no. | Outcome  |
|--------|--|
| CO 1   | Identify the strategies adopted by the banking and insurance sector. |
| CO 2   | Explain the market environment and competitor strategies.            |
| CO 3   | Demonstrate the CRM practices in the services sector.                |
| CO 4   | Identify the recent developments in the services sector.             |
| CO 5   | Explain the factors influencing buyer behaviour.                     |

### Mapping of CO with PSO

| CO / PSO | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|----------|-------|-------|-------|-------|-------|-------|
| CO 1     | 3     | 2     | 2     | 3     | 3     | 2     |
| CO 2     | 3     | 3     | 3     | 2     | 3     | 2     |
| CO 3     | 3     | 2     | 2     | 3     | 3     | 3     |
| CO 4     | 3     | 3     | 3     | 2     | 3     | 2     |
| CO 5     | 3     | 2     | 3     | 3     | 2     | 2     |
| Average  | 3     | 2.4   | 2.6   | 2.6   | 2.8   | 2.2   |

### QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x8 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

SEMESTER- III  
ELECTIVE III A - TAX MANAGEMENT

TEACHING HOURS : 90 CREDITS : 3  
COURSE CODE : 19SP18/3E3/TXM L T P : 2 2 2

**OBJECTIVES:**

To enable the students to

1. Comprehend the basic concepts in Income Tax.
2. Familiarize with Tax Planning and filing of Returns
3. Understand the provisions in calculation of Income under the five heads
4. Acquire basic knowledge about GST and its registration
5. Study about Input Tax Credit, Reverse Charge Mechanism and filing of returns

**COURSE OUTLINE:**

UNIT: I 16 Hours

Fundamental concept – Definition – Meaning and Scope of Income – Residential Status – Incidence of tax – Meaning of Tax Planning – Tax Evasion – Tax avoidance.

UNIT: II 20 Hours

Income from Salaries – Scope – Allowance – Valuation of Perquisites – Relevant deduction and Exemption.

UNIT: III 20 Hours

Income from House Property – Computation of Annual value – Relevant deduction and Exemption - Capital Gain – Long term and Short term – Computation and Exemption,

UNIT: IV 18 Hours

Income from Business or Profession – Admissible Reduction - Deemed income – Valuation of Stock - Income from Other Sources.

UNIT: V 16 Hours

Introduction to GST – Registration – Supply – Input Tax Credit – Reverse Charge Mechanism – Returns (Only Theory).

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

## RECOMMENDED TEXT BOOKS:

1. Income Tax-Dr.VinodK.Singhania-Dr.Monica Singhania-Taxmann Publications.2019
2. Dr.H.C.Malhothra, V,P,Agarwal, Goods and Services Tax GST, SahityaBhavanPublications, Agra,2019.

## BOOKS FOR REFERENCE :

1. T.S.Reddy, Y.Hariprasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.2019
2. V.P.Gaur, D,B,Narang, Income Tax Law and Practice, Kalyani Publishers, New Delhi,2019.
3. Dr.VinodK,Singhania, Monica Singhania, Direct Taxes, Taxmann Publication Pvt. Ltd., New Delhi,2019
4. B.B.Lal, Direct Taxes, Konark Publishers Pvt, Ltd., New Delhi2019
5. Dr.H.C.Malhothra, Dr,S.P.Goyal, Income Tax Law and Practice, SahityaBhavanPublications, Agra,2019.

## JOURNALS:

Journal of Indian Taxation, Journal Press India  
International Journal of Accounting and Taxation, American Research Institute, USA

## EARNING RESOURCES:

<https://www.investopedia.com/terms/t/tax-planning.asp>

<https://www.thebalancesmb.com/tax-avoidance-vs-evasion-397671>

<https://www.policybazaar.com/income-tax/capital-gains-tax-in-india/>

<https://taxguru.in/income-tax/tax-treatment-income-sources.html>

<https://www.ey.com/in/en/services/ey-goods-and-services-tax-gst>

<https://cleartax.in/s/gst-ppt-presentation/>

<https://www.incometaxindia.gov.in/Tutorials/12.%20Income-from-House-Property.pdf>

<https://cawinners.com/income-under-head-salary/>

[https://www.tutorialspoint.com/financial\\_accounting/financial\\_accounting\\_measurement\\_of\\_business\\_income.htm](https://www.tutorialspoint.com/financial_accounting/financial_accounting_measurement_of_business_income.htm)

## COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Explain the fundamentals of Income Tax and the scope of IT calculation                     |
| CO 2      | Compare Tax Planning, Tax Evasion and Tax Avoidance as well as plan self filing of Returns |
| CO 3      | Computation of income under the five heads of income such as Salaries,                     |



|      |   |
|------|---|
|      | House Property, Capital Gains, Business or Profession and Income from other sources                     |
| CO 4 | Demonstrate the concept of GST ,its Computation and application on the different sectors of the economy |
| CO 5 | Dicuss about the Indian Taxation System   |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 2     | 2     | 3     | 1     | 2     | 3     |
| CO2     | 2     | 2     | 3     | 2     | 2     | 3     |
| CO3     | 2     | 2     | 3     | 2     | 2     | 3     |
| CO4     | 2     | 2     | 3     | 2     | 2     | 3     |
| CO5     | 2     | 3     | 2     | 1     | 2     | 2     |
| AVERAGE | 2     | 2.2   | 2.8   | 1.6   | 2     | 2.8   |

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 |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x6 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

**SEMESTER- III**  
**ELECTIVE IIIB -AUDITING**

TEACHING HOURS : 90

CREDITS : 3

COURSE CODE : 19SP18/3E3/AUD

L T P : 2 2 2

**OBJECTIVES:**

- Acquire a basic knowledge of various aspects of Auditing.
- Understand the different dimensions of auditing in banking companies.
- Understand the importance of internal check
- To understand the meaning of bank audit
- To know about statutory audit compliance

**UNIT I**

20 Hours

Meaning and Definition – Scope of Audit - Objectives of Audit – Types of Audit – Distinction between auditing and accounting – Advantages and limitations of audit .

**UNIT II**

15 Hours

Vouching –Cash Transactions-Credit Sales - Credit Purchases – Payment of Wages – Objects of Internal Check & Difference between Internal Control & Internal Audit.

**UNIT III**

20 Hours

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 Hours

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 Hours

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 BOOKS:**

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

## REFERENCE BOOKS:

1. Ravinder Kumar and Virender Sharma,(2015) Auditing Principles and Practice,(3<sup>rd</sup> edition) PHI Learning
2. Robert Hiester Montgomery, (2015), Auditing Theory and Practice, Andesite Press
3. Aruna Jha,(2016) Auditing (3<sup>rd</sup> 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>what-is-auditing>
2. <https://economictimes.indiatimes.com>Definition>Finance>
3. <https://corporatefinanceinstitute.com>Resources>Knowledge>Accounting>
4. <https://smallbusiness.chron.com>audit-procedures-income-statement-36743>
5. <https://pocketsense.com>verify-financial-statements-85229772>
6. <https://cleartax.in>statutory-audit-of-banks>
7. <https://www.indiafilings.com>Guides>Banking>
8. <https://www.toppr.com>gudies.accounting-and-auditing>appointment-of>
9. [www.mca.gov.in>SearchableActs>Section139](http://www.mca.gov.in>SearchableActs>Section139)

## COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Discuss the scope of auditing.  |
| CO 2      | Explain the audit of financial statements of a company  |
| CO 3      | Analyze various cash transactions and differentiate between internal control and internal audit |
| CO 4      | Discuss the concept of bank audit and the preparation   |

|      |  |
|------|--|
|      | of audit reports   |
| CO 5 | Outline the role, responsibilities and removal of an auditor |

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | 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     | 2     | 3     | 3     | 2     | 3    |
| AVERAGE | 3     | 2.6   | 3     | 3     | 2.6   | 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

Videos on auditing

Group Discussion

Seminar

Peer Learning

QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x6 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

SEMESTER- III  
HUMAN RESOURCE MANAGEMENT

TEACHING HOURS : 60 CREDITS : 3  
COURSE CODE : 19SP18/3E4/HUM L T P : 3 1 0

OBJECTIVES:

- To understand the importance of aligning Human Resources to Organisational Strategies and Policies.
- To understand the intricacies of Human Resource Management and acquire skills in effectively managing human resources in whatever functional areas of management they would be engaged.
- To study the ethical issues in Human Resource Management.
- To empower women through HR Profession
- To update the students on the latest advancements in the field of Human Resources Management.

COURSE OUTLINE:

UNIT: I- INTRODUCTION 10 Hours  
Human Resource Management - Nature- Scope & objectives - Organization of Human Resource Department - Functions of Human Resource Management - Human Resource Manager- Role and Functions - Human Resource Planning and forecasting - Human Resource Development.

UNIT: II- PEOPLE RESOURCING AND DEVELOPMENT 15 Hours  
Job Analysis & Design - Recruitment & Selection -Orientation & Placement - Training & Development- Training methods - Career Counselling, Career Development & Succession Planning.

UNIT: III- APPRAISAL AND COMPENSATION METHOD 15 Hours  
Performance Appraisal- Methods of Performance Appraisal; Competency Mapping; Employee Motivation - Coaching - Mentoring; Job Evaluation - Methods of Job Evaluation, Remuneration & Incentives- Fringe benefits- Employee Stock Option (ESOPs) - Promotions- Transfers- Employee Separation and Downsizing.

UNIT: IV- ETHICAL ISSUES IN HUMAN RESOURCE MANAGEMENT 10 Hours  
Core Concepts in Ethics- Ethics at the Workplace-Right to Information Vs Right to Privacy- Strategic issues in Managing a Diverse Workforce-Ethical Issues in Labor-Strategic Issues in Employee Safety and Health-Changing Nature of Industrial Relation; changing Trends in Labour Management relations.

UNIT: V- WOMEN IN HUMANRESOURCE MANAGEMENT

10 Hours

Role of Women in HR – Women CEO's- Women empowerment through HR employment -Issues and Challenges faced by Womens in HR profession - Gender Differences – Success stories of women HR professionals

RECOMMENDED TEXT BOOKS:

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

BOOKS FOR REFERENCE:

1. K Aswathappa, (2017) - Human Resource Management, 8th edition, Text & Cases-Mc Graw Hill India.
2. Biswajeet Pattanayak, (2018) - Human Resource Management, 5<sup>th</sup> 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; 1.0edition
7. Mello .A. Jeffery (2010). Strategic Human Resource Management . Singapore: Thomson South Western
8. ICFAI University. (2010). Strategic Human Resource Management (2<sup>nd</sup> ed). New Delhi: Excell Books

JOURNALS:

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

WEBSITES AND E-learning Sources:

[https://www.youtube.com/watch?v=RpHX03q\\_3UI](https://www.youtube.com/watch?v=RpHX03q_3UI)

<https://www.managementstudyguide.com/processes-in-human-resource-management.htm>

<https://www.toppr.com/guides/business-management-and-entrepreneurship/human-resource-management/training-and-development/>

<https://www.managementstudyguide.com/types-of-recruitment.htm>

<https://www.managementstudyguide.com/importance-of-performance-appraisals.htm>

<https://www.youtube.com/watch?v=20U62R6PLyA>

[https://www.youtube.com/watch?v=iNvsTU\\_ANo&t=1348s%28PA%29](https://www.youtube.com/watch?v=iNvsTU_ANo&t=1348s%28PA%29)

<https://www.youtube.com/watch?v=VvV3fjEhQUU>

<http://www.yourarticlelibrary.com/business/ethics/7-ethical-issues-faced-by-human-resource/64101>

<https://work.chron.com/strategic-workplace-issues-2402.html>

[https://www.slideshare.net/waqasf5/hrm-employee-safety-health-13559518\(H,S,W\)](https://www.slideshare.net/waqasf5/hrm-employee-safety-health-13559518(H,S,W))

[https://www.youtube.com/watch?v=vRTPeQZfp\\_A](https://www.youtube.com/watch?v=vRTPeQZfp_A)

#### COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Discuss the key concepts and frameworks of human resource management (HRM)                           |
| CO 2      | Explain the role of HRM towards Manpower planning  |
| CO 3      | Discuss different methods of appraisal and Job evaluation techniques                                 |
| CO 4      | Outline ethical issues and employee rights to information, privacy, safety and health in work place. |
| CO 5      | Analyse issues and challenges faced by women in work place, their role in HR and success stories.    |

#### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 2     | 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     | 2.8   | 3     | 3     | 3     | 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

Management Videos

Group Discussion

Seminar

Peer Learning

QUESTION PAPER PATTERN

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any        |
|-----------------|----------------|------------|-------|-------|------------------------------------|
| K2, K3          | A-5/8x6 marks  | 300        | 40    | 100   | Compulsory question from each unit |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                                    |



SEMESTER- III

ELECTIVE IV B - STRATEGIC MANAGEMENT & POLICY MAKING

TEACHING HOURS : 60

CREDITS : 3

COURSE CODE : 19SP18/3E4/SPM

L T P : 3 1 0

OBJECTIVE:

To enable the students to

1. Introduce core concepts of strategic management
2. Familiarize with the Business Strategies, Policies and Tools
3. Study the approaches to analyse Business Environment and know the various types of Strategies
4. Comprehend the issues in implementation of Strategies
5. Allow students to bring together all their learned functional skills

COURSE OUTLINE:

UNIT: I

10 Hours

Overview of Strategic Management – Nature & Scope- Defining Strategy - Concept of Strategic Management – Characteristics of Strategic Management- Approaches to Strategic Decision-making - Elements in Strategic Management Process.

UNIT: II

10 Hours

Strategy Formulation –Corporate level Strategy - Corporate vision, mission and objectives - Types of strategies - Guidelines for crafting successful business strategies- Strategy formulation Process & Tools.

UNIT: III

10 Hours

Environment of Strategic Management - Environmental Analysis –External Environment – Social , Technological, Economic & Political Environment–.-Internal Environment – Resource Based Strategy – Approaches to Internal Analysis - SWOT Analysis – GAP Analysis - Industry Analysis - Porter's Five Forces Model of competition - Competitive Advantage – Resources, Capabilities & Competencies – Core Competency.

UNIT: IV

15 Hours

Strategic Business Units (SBU)- Operational Strategy – Financial Strategy – Marketing Strategy – Human Resource Strategy.

UNIT: V

15 Hours

Strategy Implementation - Issues in implementation – Project implementation - Procedural implementation - Resource Allocation - Budgets - Organization Structure - Matching structure and strategy - Behavioural issues - Leadership style - Corporate Culture - Values - Power - Social Responsibilities - Ethics - Building a capable organization. - Functional issues.

**RECOMMENDED TEXT BOOKS:**

1. VSP Rao, V. Hari Krishna; Strategic Management – Text and Cases; Excel Book, 2010..
2. John A Pearce II, Richard B. Robinson Jr; Strategic Management –Formulation, Implementation & Control; Tata McGraw-Hill Publishing Company, New Delhi, 9th Edition, 2010.

**BOOKS FOR REFERENCE:**

1. Alex Miller; Strategic Management ; Irwin McGraw –Hil, 2009
2. Fred R.David,Forest R, David Strategic Management: A Competitive advantage approach. Pearson UK16<sup>Th</sup> Edition,2017
3. Thomas I. Wheeler, J, David Hunger, Concepts in Strategic Management and Business Policy, Pearson UK,12<sup>th</sup> edition, 2009
4. G. V. Satya Sekhar, Business Policy and Strategic Management, I K International Publishing House, 2009
5. AzharKhazmi, Strategic Management, Mc Graw,2017

**JOURNALS:**

The Indian Journal of Commerce, Indian Commerce Association

International Journal of Sustainable Strategic Management, Inder science Publishers,UK

**EARNING RESOURCES:**

<https://www.slideshare.net/IsmalinaLinGNa/strategic-management-ppt>

<https://www.managementstudyguide.com/strategy-formulation-process.htm>

<https://www.slideshare.net/prashantmehta371/strategy-implementation-and-control-24443917>

<https://www.slideshare.net/prashantmehta371/strategy-implementation-and-control-24443917>

<http://download.nos.org/srsec319new/319EL3.pdf>

COURSE OUTCOMES:

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Explain the concept and significance of Strategic Management and Decision making |
| CO 2      | Formulate successful Business Strategies, Process and tools                      |
| CO 3      | Utilise various approaches to analyse the environment                            |
| CO 4      | Explain the types of Strategies for Strategic Business Units                     |
| CO 5      | Discuss on the various issues on the Strategy implementation                     |

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 2     | 2     | 2     | 2     | 2     |
| CO2     | 3     | 2     | 2     | 2     | 2     | 2     |
| CO3     | 2     | 2     | 2     | 1     | 1     | 2     |
| CO4     | 2     | 2     | 2     | 1     | 1     | 2     |
| CO5     | 2     | 2     | 2     | 2     | 2     | 2     |
| AVERAGE | 2.4   | 2     | 2     | 1.6   | 1.6   | 2     |

3

K3EY: STRONGLY CORELATED-3 MODERATELY CORELATED-2 WEAKLY CORELATED-1  
N2O CORELATION-0

2

T3EACHING 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 |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x8 marks  | 200        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 500        | 60    |       |                             |

SEMESTER-IV  
RISK MANAGEMENT IN BANKS

TEACHING HOURS : 90

CREDITS : 4

COURSE CODE : 19SP18/4C/RMB

L T P : 3 3 0

OBJECTIVES:

To enable the students to

1. Acquire a basic knowledge on the various aspects of Risk Management.
2. Understand the different dimensions of risk and its impact on Banking Companies
3. Familiarize with the Risk Management Techniques applied in Banks
4. Aware of Basel Norms followed in Banks for Risk Control
5. Recognize the importance of Integrated Risk Management in Banks

COURSE OTLINE:

UNIT: I

20 Hours

Components of Balance Sheet -Concept of risk- Classification of risk in Banks- Risk profile in Indian banks -Risk Management- Need and Significance- Process of risk management- Risk Identification- Risk Measurement- Risk Pricing- Risk Monitoring and Control- Risk Mitigation.

UNIT: II

20 Hours

Forex risk management- nature of exchange risk- Tools of exchange risk management- Internal and external hedging methods.

UNIT: III

20 Hours

Interest rate risk management- Financial swap- Currency swap- Interest rate options- Forward rate agreements-Credit risk management-Credit Rating- Techniques of Credit Risk management..

UNIT: IV

20 Hours

Liquidity risk- Management forecasting of Liquidity needs-Failure to Maintain CRR & SLR- Cash Management in Banks - Opportunities mix of liquidity resources-Operational risk management- Classification-Techniques of Operational Risk Management

UNIT: V

10 Hours

Risk in Internet Banking -Integrated Risk Management--Emerging areas of risk management in Banking companies

RECOMMENDED BOOKS:

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:

6. Paul Newson, Interest Rate Risk Management in Banking Book,Risk Books, London 2017
7. Indian Institute of Banking and Finance, Theory and Practice of Treasury and Risk Management in Banks, Taxman Publications, New Delhi,2009
8. MooradChoudry, Managing Risk in Commercial and Retail Banking, John Wiley& Sons Pte Ltd. Singapore, 2017
9. Koulafetis, Panayiota, Modern Credit Risk Management Theory and Practice, Palgrave Macmillan Englkan,2017
10. Johannes Wernz, Bank Management and Control, Springer, Berlin, 2014

JOURNALS:

Prabandhan: Indian Journal of Management, New Delhi.

International Journal of Risk assessment and Management, Inderscience Publishers, UK

EARNING RESOURCES:

<https://www.educba.com/risk-management-in-banks/>

[https://www.metricstream.com/solution\\_briefs/ORM.htm](https://www.metricstream.com/solution_briefs/ORM.htm)

[https://www.sas.com/en\\_in/insights/risk-management/credit-risk-management.html](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](https://www.sas.com/en_ph/insights/risk-management/liquidity-risk.html)

<https://bankingschool.co.in/risk-management/integrated-risk-management-in-banks/>

<https://assets.kpmg/content/dam/kpmg/in/pdf/2017/03/Emerging-trends-in-risk-management.pdf>

COURSE OUTCOMES:

| CO Number | CO STATEMENT  |
|-----------|---|
| CO 1      | Explain the concept and significance of Risk Management in Banks      |
| CO 2      | Identification measurement and management techniques of various risks |

|      |  |
|------|--|
|      | of Banking industry  |
| CO 3 | Apply the various tools to manage risks in Banks using Basel Norms |
| CO 4 | Explain the concept and importance of Integrated Risk Management   |
| CO 5 | Discuss on the emerging areas of Risk Management in Banks          |

MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|---------|-------|-------|-------|-------|-------|-------|
| CO1     | 3     | 2     | 1     | 2     | 2     | 2     |
| CO2     | 3     | 2     | 2     | 2     | 2     | 2     |
| CO3     | 3     | 2     | 2     | 2     | 2     | 2     |
| CO4     | 3     | 2     | 1     | 2     | 1     | 2     |
| CO5     | 2     | 2     | 2     | 1     | 1     | 2     |
| AVERAGE | 2.8   | 2     | 1.6   | 1.8   | 1.6   | 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 |
|-----------------|----------------|------------|-------|-------|-----------------------------|
| K2, K3          | A-5/8x6 marks  | 300        | 40    | 100   | -                           |
| K3, K4, K5      | B-3/5x20 marks | 1200       | 60    |       |                             |

SEMESTER-IV  
ADVANCED COST ACCOUNTING

TEACHING HOURS : 90

CREDITS : 4

COURSE CODE : 19SP18/4C/ACT

L T P : 3-3-0

**OBJECTIVES:**

1. To provide the students with an in-depth knowledge of advanced approach of cost accounting.
2. To enable them to apply costing techniques to assist management for taking appropriate decisions.
3. Learning to compute cost and profits in contract costing
4. To enable students to calculate product cost
5. To study different service costing methods

**COURSE OUTLINE:**

**UNIT: I**

10 Hours

Reconciliation of cost and financial accounts – Need for reconciliation – Methods of Reconciliation – Procedure of Reconciliation – Memorandum Reconciliation Account

**UNIT: II**

20 Hours

Contract Costing – Features of Contract Costing – Recording of cost of contract – Recording of value of profit on contract – Profit on uncompleted contract – Cost plus contract – Escalation clause

**UNIT: III**

20 Hours

Process Costing – Features – Process Losses – Normal – Abnormal – Inter process profits – Meaning of Equivalent production – Calculation of Equivalent Production - FIFO and Weighted Average Method ( joint and byproduct excluded)

**UNIT: IV**

20 Hours

Marginal Costing – Cost Volume Profit Analysis – Cost Analysis for decision making – Differential Cost – Accept or reject – Make or Buy – Sell or Process decision – Level of activity planning – Purchasing or leasing

**UNIT: V**

20 Hours

Service Costing-Meaning of service costing-Transport Costing- Canteen costing-Hotel costing-Power house costing-Hospital costing-Cinema Theater costing.

**BOOKS RECOMMENDED:**

1. S.P.Jain, K.L.Narang, Cost Accounting, Kalyani publishers, New Delhi, 2002
2. Dr.S.N.Maheswari, Principles of Cost Accounting, SultanChand & Sons, New Delhi, 2006

## 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.Maheswari, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2006.
6. Sumit Jain, Management Accounting, Taxman Publications, New Delhi, 2008.
7. Sumit Jain- Management Accounting-Taxman Publications- New Delhi-2008.
8. Reddy- Murthy- Management Accounting- Margham Publishers- Chennai-2011
9. Reddy, Murthy, Cost Accounting, Margham Publications, Chennai, 2006

## JOURNALS AND PERIODICALS:

1. Qualitative research in accounting Management.
2. Asian review of accounting.
3. Institute of Cost and Work Accountants of India.

## E LEARNING SOURCES:

<http://www.svtuition.org/2012/10/reconciliation-of-cost-and-financial.html>

<http://www.himpub.com/documents/Chapter1130.pdf>

[https://edurev.in/studytube/Contract-Costing-Methods-of-Costing--Cost-Accounti/d29d2c79-c91b-4a03-8431-70356d5e9c67\\_t](https://edurev.in/studytube/Contract-Costing-Methods-of-Costing--Cost-Accounti/d29d2c79-c91b-4a03-8431-70356d5e9c67_t)

<http://www.futureaccountant.com/process-costing/study-notes/abnormal-loss-accounting-treatment.php#.XVhS9ugzbIU>

<http://www.accountingnotes.net/cost-accounting/marginal-costing/managerial-problems-and-marginal-costing/7705>

<http://www.accountingnotes.net/cost-accounting/service-costing/service-costing-definition-and-application-and-formula-cost-accounting/10509>



**COURSE OUTCOMES:**

| CO Number | CO STATEMENT   |
|-----------|--|
| CO 1      | Assess the need and methods of reconciliation of cost and financial accounts               |
| CO 2      | Identify the meaning of contract costing and compute cost and profit of contracts          |
| CO 3      | Apply process costing to calculate product cost  |
| CO 4      | Analyse and provide recommendations for decision making using marginal costing techniques. |
| CO 5      | Identify the specifics of different service costing methods                                |

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

| CO/PSO  | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO6 |
|---------|-------|-------|-------|-------|-------|------|
| CO1     | 2     | 3     | 3     | 3     | 2     | 3    |
| CO2     | 3     | 3     | 3     | 3     | 2     | 3    |
| CO3     | 3     | 2     | 3     | 3     | 2     | 3    |
| CO4     | 3     | 3     | 3     | 3     | 3     | 3    |
| CO5     | 3     | 3     | 3     | 3     | 3     | 3    |
| AVERAGE | 2.8   | 2.8   | 3     | 3     | 2.4   | 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

### Question Paper Pattern

| Knowledge Level | Section        | Word Limit | Marks | Total | Special Instructions if any          |
|-----------------|----------------|------------|-------|-------|--------------------------------------|
| K2,k3,          | A-5/8X6 marks  | 300        | 40    | 100   | Word limit only for Theory questions |
| K3,k4, K5       | B-3/5X20 marks | 1200       | 60    |       |                                      |