



**1.1.2: The programmes offered by the institution focus on employability / entrepreneurship / skill development and their course syllabi are adequately revised to incorporate contemporary requirements**

**SYLLABUS OF THE COURSES FOCUSING  
EMPLOYABILITY / ENTREPRENEURSHIP / SKILL  
DEVELOPMENT**

**Colour Coding**

**EMPLOYABILITY**

**ENTREPRENEURSHIP**

**SKILL DEVELOPMENT**

**B.Com. BANK MANAGEMENT**

Highlighted

Employability  
 Entrepreneurship  
 Skill Development

<b>I-BBM</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>CODE-19BM101</b>
<b>SEMESTER – I</b>		<b>HRS/WK –6</b>
<b>CORE – 1</b>		<b>CREDIT –4</b>

**Objective:**

To give basic knowledge to the students on concepts and principles of management

**COURSE OUTCOMES (COs):**

- CO1:** To know the basic concepts, roles, skills and functions of Management.
- CO2:** To understand better about Planning and Decision making.
- CO3:** To understand the concepts, theories and process of Organizing.
- CO4:** To provides idea about Motivation, and practice the appropriate method of Leadership
- CO5:** To gather and analyze both Qualitative and Quantitative information to isolate issues and formulate best control methods.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER I	COURSE CODE: 19BM101					COURSE TITLE: PRINCIPLES OF MANAGEMENT								HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO1	4	4	3	5	4	5	4	4	5	5	3	4	5	4.2	
CO2	4	5	4	4	5	5	5	5	5	5	4	4	5	4.6	
CO3	5	4	3	4	5	4	4	5	5	5	3	4	4	4.2	
CO4	5	4	5	5	4	4	5	4	4	5	4	5	4	4.4	
CO5	4	5	5	5	4	5	4	5	4	4	3	4	5	4.3	
Mean Overall Score													<b>4.3</b>		

**Result: The score of this course is 4.3 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** Association with Programme Outcome and Programme Specific Outcome

**UNIT –I (15 Hrs)**

**Introduction To Management:** Definition & Meaning of management-Functions of Management -levels of management - roles of manager, Management as a Science or Art - Contribution to management by F.W.Taylor, Henry Fayol, and Peter F. Drucker.

**UNIT-II (20 Hrs)**

**Planning :** importance - Process of planning - types of planning - **planning methods (Objectives- Policies- Procedures - Strategies & Programmes)** - Obstacles to effective planning. Decision making - Steps – Types.

**UNIT III (20 Hrs)**

**Organising:** Organization - Importance - Principles of Organizing Delegation & **Decentralization – Departmentation - Span of Management.** Organizational structure - line & staff and functional.

**UNIT-IV (20 Hrs)**

**Directing and Motivating:** Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) **Motivation techniques. Leadership – Characteristics -Functions or Role of a Leader- Leadership styles – Theories of Leadership.**

**UNIT –V (15 Hrs)**

**Co-Ordination And Control:** Co-ordination – Characteristics – Elements – Types – Principles – Techniques – Co-ordination Vs Co- operation- Benefits – Problems. Control- Characteristics- Types – Steps- Advantages- Limitations. **Techniques of Control** (Traditional techniques, Modern techniques - Budgetary Control, Break- Even Point (BEP) Analysis- Return On Investment Control- Responsibility Accounting – Network Techniques – PERT and CPM)

**Text Books:**

1. Gupta C. B, Business Management, Sultan Chand & Sons, New Delhi, 2018
2. Dr. C.D. Balaji, Principles of Management, Margham Publications, 2015

**Reference Books:**

1. P.C. Tripathi & P.N. Reddy, Principles of Management, Tata McGraw-Hill, 2017.
2. Principles and practice of Management, L.M. Prasad, Sultan Chand & Sons, 2018
3. Principles and practice of Management, R.S.N. Pillai, S. Kala, Sultan Chand & Sons, 2013.

<b>I-BBM</b>	<b>FINANCIAL ACCOUNTING -I</b>	<b>CODE- BM102T</b>
<b>SEMESTER – I</b>		<b>HRS/WK –6</b>
<b>CORE – 2</b>		<b>CREDIT – 5</b>

**Objective:**

The objective of this paper is to help the students to acquire fundamental knowledge of accounting and their applications.

**COURSE OUTCOMES(COs):**

**CO1:** To acquire knowledge of double entry system, keeping accounting records and

able to prepare profit and loss account and balance sheet of a business entity

**CO2:** To understand the procedure and principles of single entry system and able to assess the results of business entity under single entry system

**CO3:** To maintain the accounting books and records of non-profit organisation and to able to Prepare its final accounts and statements.

**CO4:** To familiar with the practices of consignment and acquire knowledge to pass journal entries, value the stock at end and calculate profit and loss of each consignment

**CO5:** To know the joint venture system and gain knowledge to prepare joint venture accounts, assessing the results and determine the settlement amount.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
I	BM102T	FINANCIAL ACCOUNTING -I												6	5
COURSE OUTCOMES (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF Cos	
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO8		
CO1	4	4	3	4	2	5	4	4	3	2	4	2	2	3.3	
CO2	4	4	4	4	5	5	4	5	4	3	5	3	4	4.1	
CO3	4	5	4	4	5	5	4	4	3	3	4	3	3	3.9	
CO4	4	4	5	4	4	5	4	4	4	3	5	2	2	3.8	
CO5	4	4	5	4	4	5	4	4	4	3	5	3	2	3.9	
Mean Overall Score														<b>3.8</b>	

**Result: The score of this course is 3.8 ( High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** Association with Programme Outcomes and Programme Specific Outcomes

**UNIT-I** (15 Hrs)

**Book Keeping:** Accounting-Introduction-Meaning and definition-Types of Accounting-Accounting concepts and Conventions- Double entry system- Accounting Rules- Journal- ledger-Subsidiary Books- Trial Balance- Preparation of Profit and loss A/c and Balance Sheet- Advantages and disadvantages of Accounting- Uses of Financial Statement-Accounting of sole trading concern and non-trading concern.

**UNIT-II** (20 Hrs)

**Single Entry System:** Meaning and Definition- Preparation of Trading profit and loss A/c and statement of affairs- Net worth Method- Conversion Method- Difference between Single entry system & Double entry system- Difference between Balance Sheet and Statement of Affairs.

**UNIT-III** (20 Hrs)

**Non Trading Concerns:** Accounting for Non-trading concerns- Meaning and Definition of Income, Expenditure, General and Special Funds- Preparation of Receipts and Payment A/c, Income and Expenditure A/c & Balance Sheet

**UNIT-IV** (15 Hrs)

**Consignment Accounts:** Consignment- Meaning- Accounting for consignment transaction-stock valuation-preparation of consignment A/c- Normal loss and Abnormal loss calculation.

**UNIT-V** (20 Hrs)

**Joint Venture:** Meaning and Definition- Difference between partnership and joint venture-Journal entries for Joint Venture transactions when separate book for joint venture is maintained- (Recording Joint venture transactions in own books is Excluded)

**Text Books:**

1. Reddy and HariPrasad , Financial Accounting, Margham Publications, 2016.
2. R.L.Gupta&V.K.Gupta, Financial Accounting, Sultan Chand New Delhi, 2014.

**Reference Books:**

1. RL Gupta and Radhasamy, Advanced Accounting- Sultan Chand& sons publications, 2015.
2. MC Sukkla , Advanced Accounting- Sultan chand& sons publications, 2017.
3. Financial Accounting , P.C. Thulsian, Tata MC Graw Hill, New Delhi, 2014.

<b>I-BBM</b>	<b>FINANCIAL ACCOUNTING- II</b>	<b>BM203Q</b>
<b>SEMESTER - II</b>		<b>HRS/WK –6</b>
<b>CORE – 3</b>		<b>CREDIT – 5</b>

**Objective:**

To enable the students to acquire knowledge in preparation of Branch, Department and Partnership accounts

**COURSE OUTCOMES (COs):**

**CO1:** To understand the procedure to calculate average due date and able to determine the interest and instalment amount.

**CO2:** To acquire basic knowledge of different methods adopted to find profit and loss of a branch.

**CO3:** To accumulate the knowledge of distributing common expenditures among the departments and able to Prepare of trading and Profit & Loss account of the department.

**CO4:** To know the changes take place when a new partner is admitted or retired or died and acquire knowledge to incorporate these changes in partnership books of accounts and final statements

**CO5:** To familiar with dissolution procedures of the partnership and able to prepare a statements of distribution of cash from sale of assets and close the books of accounts of partnership business.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcome**

SEMESTER	COURSE CODE	COURSE TITLE:												HO UR S	CREDIT
II	BM203Q	FINANCIAL ACCOUNTING- II												6	5
COURSE OUTCOM ES	PROGRAMME OUTCOME (PO)					PROGRAMME SPECIFIC OUTCOME (PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO4	PO5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO1	5	4	5	3	3	5	5	3	3	4	5	5	3	4.1	
CO2	4	5	5	4	3	5	5	3	3	4	5	5	2	4.1	
CO3	4	5	4	4	3	5	4	4	4	3	5	4	3	4.0	
CO4	5	5	4	4	4	5	4	3	3	3	5	2	2	3.7	
CO5	4	4	4	4	4	5	4	4	3	3	5	2	2	3.6	
Mean Overall Score														<b>3.9</b>	

**.Result: The score of this course is 3.9 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** Association with Programme Outcome and Programme Specific Outcome

**UNIT- I** (15 Hrs)

**Average Due Date And Account Current:** Average Due Date-meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests-account current-counting of days-methods of calculating interests-simple problems.

**UNIT- II** (20 Hrs)

**Branch Accounts:** Branch – meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors system – whole sale branch system and Final account systems.

**UNIT -III** (20 Hrs)

**Departmental Accounts:** Introduction – Allocation of expenses – Calculation department purchase Interdepartmental transfers at cost price – Selling price – Preparation of trading and Profit & Loss account of the department.

**UNIT-IV** (20 Hrs)

**Admission And Retirement Of Partners: Accounting Treatments** - Admission of partner – Retirement of Partner – Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (simple problems)

**UNIT - V** (15 Hrs)

**Dissolution Of Partnership:** Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method-Maximum loss Method (simple problems)

**Text Books:**

1. Financial Accounting ,T.S.Reddy& Murthy, Margham Publication, Chennai-5, 2016.
2. Financial Accounting ,R.L.Gupta&V.K.Gupta Sultan Chand New Delhi, 2014.

**Reference Books:**

1. Advance Accountancy ,M.C.Skudhala&T.S.Grweal, Sultan Chand & Sons, New Delhi,2017.
2. Financial Accounting , P.C. Thulsian, Tata MC Graw Hill, New Delhi, 2017.
3. Advance Accountancy ,R.L.Gupta&V.K.Gupta, Gupta Edition, New Delhi, 2016.

<b>I-BBM</b>	<b>BUSINESS CORRESPONDANCE</b>	<b>19BM204</b>
<b>SEMESTER – II</b>		<b>HRS/WK -6</b>
<b>CORE – 4</b>		<b>CREDIT –4</b>

**Objective:**

To familiarize with the essentials of an effective business letter and to train them to draft business letters relating to different situations

**COURSE OUTCOMES (COs):**

**CO1:** To Learn and understand the essentials of an Effective Business Letters.

**CO2:** To Draft various Business and Personnel correspondence.

**CO3:** To Outline letters related to Bank, Insurance, Agency and Secretarial Correspondence.

**CO4:** To Prepare Office Correspondence such as Reports, Minutes of Meeting, Agenda, Circular and Notes.

**CO5:** To Get acquainted with Modern forms of Communication and how it facilitates Business operations.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE:												HOURS	CREDIT
II	19BM204	BUSINESS CORRESPONDANCE												6	4
COURSE OUTCOMES	PROGRAMME OUTCOMES (PO)					PROGRAMME SPECIFIC OUTCOMES (PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8		
CO1	4	3	5	3	3	4	3	3	3	4	3	3	3	3.3	
CO2	5	4	3	4	3	5	3	3	3	5	4	4	3	3.8	
CO3	4	5	3	5	5	5	4	4	4	3	4	5	3	4.1	
CO4	4	4	4	3	4	4	3	5	4	4	4	3	4	3.8	
CO5	5	3	4	4	3	3	4	3	3	4	3	4	4	4.3	
Mean Overall Score														<b>3.8</b>	

**Result: the score of this course is 3.8 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0 ≤ rating ≤ 1	1.1 ≤ rating ≤ 2	2.1 ≤ rating ≤ 3	3.1 ≤ rating ≤ 4	4.1 ≤ rating ≤ 5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** association with Programme Outcomes and Programme Specific Outcome



**UNIT-I****(20 Hrs)**

**Essentials of Effective Business Letters:** Business Correspondence – Need – Functions –  
**Kinds of Business Letters – Essentials of an Effective Business Letter - Layout.**

**UNIT-II****(20 Hrs)**

**Kinds of Business Letter:** Business enquiries and replies - **Credit and status enquiries –  
Placing orders – Sales letters - Collection letters. Applications for employment -  
References -Letters of appointment - Confirmation – Promotion.**

**UNIT-III****(15 Hrs)**

**Correspondence With Financial Service Institutions :****Bank Correspondence – Insurance  
Correspondence – Agency Correspondence** – Correspondence with Shareholders, Directors.

**UNIT-IV:****(15 Hrs)**

**Office Correspondence :** **Reports Writing – Agenda, Minutes of Meeting –  
Memorandum –Office Order – Circular– Notes.**

**UNIT-V****(20 Hrs)**

**Modern Forms of Communication:** **SMS – Email–Video Conferencing–Internet–Mobile  
Communication – Websites and their use in Business.**

**Text Books:**

1. R.S.N. Pillai and Bagavathi, Commercial Correspondence and Office Management, S.Chand and Co. Ltd. New Delhi, 2018.
2. M.S. Ramesh, C.C. Pattanshetti, Business Communication, R. Chand &co, New Delhi, 2019.

**Reference Books:**

1. Prasanta K. Ghosh, Office Management, New Delhi. S.Chand And Sons, 2010.
2. Homai Pradhan, D.S. Bhende, Vijaya Thakur, Business Communication, Bombay. Himalaya Publishing House, 2003.
3. Penrose, Rasberry, Myers, Advanced Business Communication. Bangalore: Thomson South western Publishers, 2000.

<b>II –BBM</b>	<b>INDIAN FINANCIAL SYSTEM</b>	<b>CODE- BM305T</b>
<b>SEMESTER –III</b>		<b>HRS/WK -6</b>
<b>CORE – 7</b>		<b>CREDIT –5</b>

**Objective:**

To learn about the Indian Financial System and to understand the role and development of Banks in India.

**COURSE OUTCOMES (COs):**

**CO1:** To understand the components of Indian financial system and functions of Indian money market and capital market.

**CO2:** To know the management and functions of Reserve Bank of India.

**CO3:** To familiarise with functions and recent trends in Indian Commercial banks

**CO4:** To know about the functions of various All India Development

Banks **CO5:** To understand the functions and role of State Level Banks

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
III	BM305T	INDIAN FINANCIAL SYSTEM												6	5
COURSE OUTCOMES (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF Cos	
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8		
CO1	4	4	3	3	3	4	4	4	3	4	3	3	3	3.5	
CO2	4	3	3	4	3	3	3	3	3	3	3	2	2	3	
CO3	3	4	3	4	3	4	3	4	3	3	3	3	3	3.3	
CO4	4	4	3	4	3	3	3	3	4	3	3	3	2	3.2	
CO5	4	3	3	3	3	3	3	3	3	3	3	2	2	2.9	
Mean Overall Score														<b>3.2</b>	

**Result: the score of this course is 3.2 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High Association** with Programme Outcomes and Programme Specific Outcomes.

**UNIT- I** (15 Hrs)

**Financial System:** Meaning, significance and components - Composition of Indian financial system-Indian money market – Indian capital market.

**UNIT - II** (15 Hrs)

**Reserve Bank of India:** Organization; Management; Functions – credit creation and credit control; monetary policy.

**UNIT - III** (20 Hrs)

**Commercial Banks:** Meaning; Functions; Management and investment policies of commercial banks; recent trends in Indian commercial banks.

**UNIT - IV** (20 Hrs)

**Development Banks:** All India Development Banks: Concept, objectives, and functions of various all India Development Banks; Operational and promotional activities of all India Development Banks – UTI.

**UNIT - V** (20 Hrs)

**State Level Development Banks:** Objectives, functions and role of state level banks; State financial corporations; Development banks in industrial financing.

**Text Books:**

1. Bhole, L.M. , “Financial Markets and Institutions” Tata McGraw-Hill Publishing Company, New Delhi, 2017.
2. Khan, M.Y.,, “Indian Financial System: Theory and practice”, Vikas Publishing House, New Delhi, 2019.

**Reference Books:**

1. Chandra, Prasanna, “Financial Management: Theory and Practice”, Tata McGraw Hill Education, 2013.
2. Sharma, G.L. and Singh, Y.P. (eds.), “Contemporary Issues in Finance and Taxation”, Academic Foundation, Delhi, 2018.
3. Madura, Jeff, “Financial Markets and Institutions”, West Publishing Co., New York, 2016.

<b>II-BBM</b>	<b>CORPORATE ACCOUNTING</b>	<b>CODE- BM306S</b>
<b>SEMESTER – III</b>		<b>HRS/WK -6</b>
<b>CORE – 8</b>		<b>CREDIT –5</b>

**Objective:**

To enable the students to understand the basic concepts relating to issue, redemption of shares, to prepare company final accounts and acquisition of business.

**COURSE OUTCOMES (COs):**

**CO1:** To understand the company law provisions and procedures of issue of shares to the public and able to pass journal entries of the issue in the books of the company

**CO2:** To gain knowledge to pass journal entries, preparing balance sheet of a company when it purchases the business of a sole trader and partnership and ability to calculate profit prior to incorporation.

**CO3:** To familiarise with company law provisions relating to schedules and final accounts of the company and able to prepare profit and loss accounts and balance sheet of company.

**CO4:** To acquire ability to prepare liquidators final statements when the company close its business and understand the winding up procedure and various modes of winding up of a company.

**CO5:** To acquaint with banking law provisions relating to bank’s final accounts and gain ability to prepare schedules, profit and loss account and balance sheet of the banks.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE:												HOURS	CREDIT
III	BM306 S	CORPORATE ACCOUNTING												6	5
COURSE OUTCOMES (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF COs	
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO8		
CO1	4	5	4	5	4	5	4	5	3	4	5	5	3	4.3	
CO2	4	5	4	3	3	5	4	4	3	4	5	3	2	3.7	
CO3	5	5	5	4	2	5	5	5	3	4	5	5	2	4.2	
CO4	4	4	3	3	2	5	5	4	3	4	5	5	2	3.7	
CO5	4	5	4	4	3	5	5	5	2	4	5	5	3	4.1	
Mean Overall Score														<b>4.0</b>	

**Result: the score of this course is 4.0 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High Association** with programme outcomes and programme specific outcome

**UNIT -I** ( 20 Hrs)

**Issue of Shares:** Introduction-Meaning-Definition-Features-Kinds of Components-Under Subscription and Over Subscription-Issue of shares at par-At Premium-At -Discount-Calls-in- arrears-Calls-in-advance-Forfeiture of Shares-Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

**UNIT-II** (20 Hrs)

**Acquisition of Business:** Meaning-When new set of books are opened-Purchase consideration - Net asset method-Net payment method-Debtors and Creditors taken over on behalf of vendors - Profits prior to incorporation -Meaning-Methods of Ascertaining profit or loss Prior to Incorporation-Basis of Apportionment of Expenses.

**UNIT- III** (15 Hrs)

**Final Accounts Of Companies:** Introduction-Statement of profit and loss- (Part II of Revised Schedule VI)-Balance Sheet- (Part I of Revised Schedule VI)-Managerial Remuneration

**UNIT – IV** (15 Hrs)

**Liquidation of Companies:** Meaning of liquidation or winding up – Modes of winding up – winding up by the Court, Compulsory, Voluntary, Members, Creditors – Order of Payment – Secured Creditors – Preferential Creditors – Liquidator’s Final Statement of accounts.

**UNIT–V** (20 Hrs)

**Bank Accounts:**Bank-Meaning-Legal requirements-Preparation of profit and loss accounts (Form ‘B’ of Schedule III) and Balance Sheet (Form ‘A’ of Schedule III).

**Text Books:**

1. T.S. Reddy & A. Murthy -Corporate Accounting – Volume 2 (As Per Revised Schedule VII in New Format)-Publisher: Margham Publications-2020
2. R.L.Gupta and M.Radhaswamy“Advanced Accountancy” (Volume I)Sultan Chand&Sons-New Delhi, January ,2013

**Reference Books:**

1. S.P.Jain and K.L.Narang-Corporate Accounting (Volume I) -Kalyani Publishers-Ludhiana-19th Revised Edition- 2019
2. .M.A. Arulanandam& K.S. Raman, “Advanced Accountancy” Vol-I, Sixth Edition, 2015,Himalaya Publishing House, Mumbai.
3. .Dr.S.N. maheswariCasharad K .maheswari ,& Dr. sunilK.Maheswari – Corporateaccounting - Vikas Publications 6<sup>th</sup> edition- 2018

<b>I-BBM</b>	<b>BANKING LAW AND PRACTICE</b>	<b>BM408Q</b>
<b>SEMESTER – IV</b>		<b>HRS/WK -6</b>
<b>CORE –7</b>		<b>CREDIT –5</b>

**Objective:**

To make the students understand the law and practice of banking

**COURSE OUTCOMES (COs):**

**CO1:** To gather knowledge about Banking structure and different types of banking operations.

**CO2:** To understand the characteristics of different types of Negotiable instruments

**CO3:** To understand the relationship between Banker and Customer.

**CO4:** To impart knowledge on the functioning of Rural Banking

services **CO5:** To gain knowledge on the latest developments of banking activities.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER IV	COURSE CODE: BM408Q					COURSE TITLE: BANKING LAW AND PRACTICE								HOURS: S:6	CREDITS: TS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO1	5	4	3	4	4	5	4	5	5	4	3	4	5	4.2	
CO2	5	5	4	4	4	5	5	5	5	5	3	4	5	4.5	
CO3	4	4	3	4	5	4	5	5	5	4	3	4	4	4.1	
CO4	5	5	5	5	4	5	5	4	4	5	4	5	5	4.6	
CO5	5	5	5	4	4	5	4	5	5	4	3	5	5	4.5	
Mean Overall Score													<b>4.3</b>		

**Result: the score of this course is 4.3 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** Association with Programme Outcome and Programme Specific Outcome

**UNIT-I (20 Hrs)**

**Bank – Introduction:** Bank –Meaning, Definition, Classification, types of banks and their functions and Services- Commercial Banks - Universal Banking - Central Bank - Credit control measures - EXIM Bank - Deposit Insurance and Credit Guarantee Corporation.

**UNIT – II (20 Hrs)**

**Negotiable Instruments:**Cheque - Essentials of a Cheque - Crossing of a Cheque - General Crossing – Special Crossing - Payment of Cheque - Collection of Cheque- Endorsement - DebitCard – Credit Card - Green Card - Smart Card.

**UNIT – III (20 Hrs)**

**Banker And Customer Relationships:** Banker - Customer - General and Special relationship between Banker and Customer - Opening of Current - Saving - Recurring - Fixed deposit Accounts - Special types of Accounts - Minor - Lunatic - Partnership Firm - Joint Stock Company -: Non - Trading Institutions.

**UNIT –IV (15 Hrs)**

**NABARD, RRBS AND SHGs:** National Bank for Agricultural and Rural Development (NABARD) - Objectives - Features - Functions - Co-operative Banks - Regional Rural Banks (RRBs) - Contribution to social and rural development - Micro Credit(SHG).

**UNIT-V (20 Hrs)**

**Banking Technologies:** E-Banking - Internet Banking - Telephone Banking - Mobile Banking- ATMs - Cash Machine - Electronic Money - Electronic Fund Transfer System (EFT) - Indian Financial Network - Customer Grievances Redressal and Ombudsman – core banking system – Electronic Clearing Services (ECS).

**Text Books:**

1. M. L.Tannan, Banking Law and Practice in India - India Book House, New Delhi, 2017.
2. Gurusamy.S, Banking Theory Law and Practice, Tata McGraw Hill, New Delhi, 2018.

**Reference Books:**

1. Sundaram, .K.P.M.&Varshney, Banking Theory Law & Practice, Sultan Chand & Sons,New Delhi, 2014.
2. Gordon,E.Natarajan, Banking Theory Law & Practice, Himalaya Publishing House,Mumbai, 2015.
3. Radhasamy&Vasudevan, A Text Book of Banking, Sultan Chand & Sons, New Delhi,2003.

<b>II-BBM</b>	<b>COST ACCOUNTING</b>	<b>BM409S</b>
<b>SEMESTER – IV</b>		<b>HRS/WK -6</b>
<b>CORE – 8</b>		<b>CREDIT - 5</b>

**Objective:**

To familiarize the students on the use of cost accounting system in different nature of businesses

**COURSE OUTCOMES (COs):**

**CO1:** To acquire knowledge of the basic concepts of cost, costing methods and able to prepare cost sheet of product and service to determine cost of production and fixing selling price.

**CO2:** To develop ability to maintain to keep store ledger, fixing stock level and economic order quantity and determine the price at which materials issued to the production centre.

**CO3:** To understand the primary and secondary distribution of overheads to different production and service departments and to know how the overheads charged to a product/service.

**CO4:** To acquire knowledge in preparing contract account and able to calculate profit of each contract.

**CO5:** To acquaint a skill of critical and rational thinking, and decision making ability by dividing cost into fixed and variable and understand the application of marginal costing technique in business decision.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE:												HOURS	CREDIT
IV	BM409 S	COST ACCOUNTING												6	5
COURSE OUTCOMES	PROGRAMME OUTCOME (PO)					PROGRAMME SPECIFIC OUTCOME (PSO)								MEAN SCORE OF COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	5	5	4	4	3	5	5	4	3	4	5	4	4	4.2	
CO2	4	4	4	3	3	5	4	4	3	4	5	3	3	3.7	
CO3	4	4	4	3	3	5	4	4	3	4	5	3	3	3.7	
CO4	5	5	4	4	4	5	5	4	5	3	5	4	2	4.2	
CO5	4	5	4	3	3	5	5	3	3	3	5	5	3	3.9	
Mean Overall Score														<b>3.9</b>	

**Result: the score of this course is 3.9 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** association **with** Programme Outcomes and Programme Specific Outcome.



**UNIT -I (15 Hrs)**

**Cost Sheet:** Cost accounting – Meaning – definition – objectives – advantages – limitations – methods of costing – types of costing – differences between cost accounting, management accounting and financial accounting -Cost – Element of cost– meaning – definition– **cost sheet- Meaning – Preparation of cost sheet – tenders and quotation.**

**UNIT – II (20 Hrs)**

**Material Costing:** Material control - Meaning objectives – need – advantages .l - Inventory control and its techniques – Stock levels and EOQ- methods of pricing material issues – FIFO – LIFO – HIFO – Simple average method – Weighted average method – Standard price method – **Base stock method.**

**UNIT - III (20Hrs)**

**Overheads:** Overheads -meaning – definitions – importance – classifications – primarydistribution– secondary distribution of overheads – **machine hour rate computation.**

**UNIT-IV (20 Hrs)**

**Contract Costing:** Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, **procedure of contract costing, profit on incomplete contracts, Problems.**

**UNIT- V (15 Hrs)**

**Marginal Costing:** Marginal costing – definition – features – advantages – limitations –breakeven analysis –PV ratio - margin of safety - Application of break even analysis

**Text Books :**

1. Ts.Reddy, Y.Hariprasad Reddy – Cost Accounting – Margam Publications -2018
2. A.Murthy& S. Gurusamy – Cost Accounting – TATA Mcgraw Hill publishing co Ltd- 2<sup>nd</sup>edition -2009

**Reference Books:**

1. MN.Arrora- Cost accounting- Vikas Publishing House Pvt Ltd- 3<sup>rd</sup> edition-2019
2. V. Rajesh Kumar, RK. Sreekantha- Cost Accounting- Mcgraw Hill Education pvt Ltd-2018
3. Dr. SN Maheswari,Dr.S.N.Mittal – Cost Accounting: Theory and problems – ShreeMahavir Book Depot(Publishers)-2008

II BBM	TECHNOLOGY IN BANKING	CODE- ABM401A
SEMESTER - IV		HRS/WK - 5
ALLIED -V		CREDIT - 4

**Objective:**

To learn about the different E-payment methods and E-Security Schemes

**COURSE OUTCOMES (COs):**

**CO1:** To understand about the bank computerization

**CO2:** To acknowledge about various Bank back office operations

**CO3:** To understand the various E-Payment Methods

**CO4:** To know about the contemporary issues in banking techniques and Cyber laws

**CO5:** To know about the E-Payment securities

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE					COURSE TITLE:								HOUR S	CREDI T
IV	ABM401A					TECHNOLOGY IN BANKING								5	4
Course Outcomes (COs)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Score Of CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO1	5	4	5	4	5	4	5	4	5	4	5	4	3	4.38	
CO2	3	5	4	5	4	3	4	4	5	3	4	5	6	4.23	
CO3	4	4	5	5	4	5	5	5	4	4	4	4	3	4.31	
CO4	5	5	5	5	5	3	4	5	5	3	3	3	2	4.08	
CO5	4	3	4	5	5	4	4	5	5	4	5	4	5	4.38	
												Mean Overall Scores	<b>4.28</b>		

**Result: the score of this course is 4.28 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcomes and Programme Specific Outcomes

## UNIT-I

(15 Hrs)

**Introduction :** Evolution of Banks - Technological Impact in Banking Operations – Different approaches to Banking computerization, WAN, LAN, VSAT, Networking system – Single Window concept – Core Banking – Concept, Opportunities, Challenges & Implementation

## UNIT-II

(15 Hrs)

**Back Office Operation:** Bank back office management – Inter branch reconciliation – Data center Management – Knowledge Management (MIS/DSS/EIS) – Treasury Management – Foreign Exchange Management

## UNIT-III

(15 Hrs)

**E-Payment:** Meaning of E-Payment – Benefits of E-Payment- Components of Electronic System- Popular electronic payment methods-Electronic fund transfer – Electronic clearing system – Debit and Credit Card system on the internet- Components of online credit processing-Fintec Companies.

## UNIT-IV

(15 Hrs)

**Contemporary Issues in Banking Techniques:** Confidentiality and secrecy of data- Cyber crimes and Cyber laws and its implications

## UNIT –V

(15 Hrs)

**E-Payment Security:** Meaning of E- Security - Security requirement in E-payment systems - Details of Security threats – Secured payments - E-Payment Security - E-Security Protection - Key Security schemes - AI and machine learning - Smart payments.

### Text Books:

1. Technology and banks – national institute of banking, pune.
2. Electronic banking and information technology – IIB

### Reference Books:

1. Information technology in Indian commercial banks nibs punenaiduc.a.s
2. Computer today ,Mcgraw hill, Donald h. sunden
3. Computer networks prentice hall publication tanenbaum Andrews.

<b>III – BBM</b>	<b>INCOME TAX LAW AND PRACTICE</b>	<b>CODE – BM501A</b>
<b>SEMESTER – V</b>		<b>HRS/WK – 6</b>
<b>CORE –</b>		<b>CREDIT – 5</b>

**Objective:**

To enable the students to understand basic concepts and to compute the income of individuals under various heads of income.

**COURSE OUTCOMES (COs):**

**CO1:** To enlighten with the basic concepts related to Income Tax and Residential Status.

**CO2:** To obtain the knowledge on the computation of Income on Salaries.

**CO3:** To procure skills related to the computation of Income from House Property.

**CO4:** To understand the procedures and techniques for computing income from Business and related deductions and depreciation thereof.

**CO5:** To acquire knowledge on the methods of computation of Income from Capital Gains and other sources with various Deductions u/s 80C to 80U.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
V	BM501A	INCOME TAX LAW AND PRACTICE												6	5
COURSE OUTCOMES (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	4	4	3	3	3	4	4	5	3	3	4	3	3	3.5	
CO2	3	4	3	4	4	3	5	3	4	3	4	3	3	3.5	
CO3	4	3	5	4	3	4	3	4	3	4	4	3	4	3.6	
CO4	3	4	3	3	4	3	4	3	5	3	3	4	4	3.5	
CO5	3	3	4	4	3	5	3	4	4	3	3	3	3	3.4	
Mean Overall Score														<b>3.5</b>	

**Result: the score of this course is 3.5 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** association with Programme Outcomes and Programme Specific Outcomes

**UNIT – I (15 Hrs)**

**Introduction And Residential Status:** Concepts of Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income – Total Income – Residential status – Exempted Income – Agricultural Income

**UNIT – II (20 Hrs)**

**Income From Salaries:** Computation of Salary Income – Taxable Allowances, Perquisites and Profit in lieu of salary.

**UNIT – III (20 Hrs)**

**Income From House Property:** Computation of Income from House Property – Annual value – Deductions.

**UNIT – IV (20 Hrs)**

**Profits And Gains Of Business Or Profession:** Profits & Gains from business or Profession – Expressly allowed and disallowed – deductions – Depreciation – Block of assets.

**UNIT – V (15 Hrs)**

**Capital Gains And Income From Other Sources:** Income from Capital gains – deductions and exemptions – Income from other sources – Grossing up of interest – Deemed Income – Setoff and Carry forward of Losses – Deductions u/s 80C to 80U.

**Text Books:**

1. Dr. A. Murthy, Income Tax Law and Practice, Vijay Nicole Imprints Private Limited, Chennai.
2. T. S. Reddy, Hari Prasad Reddy- Income tax law and practice, Margam Publications, Chennai

**Reference Books:**

1. Dr. Vinod K Singhania—Monica Singhania- Students Guide To Income Tax, Taxmann Publications, New Delhi.
2. Dr. H. C. Mehrotra- Income Tax Law & Practice, Sri Venkateswara Publication, Chennai.

<b>111-BBM</b>	<b>RISK MANAGEMENT FOR BANKS</b>	<b>CODE-BM502A</b>
<b>SEMESTER - V</b>		<b>HRS/WK - 6</b>
<b>CORE – 10</b>		<b>CREDIT - 5</b>

### Objective

To learn about the various types of risks for Banks and to know about the Money Laundering Act.

### COURSE OUTCOMES (COs):

**CO1:** To identify and know about the various risks faced by Banks and Basel Norms.

**CO2:** To know about the credit risk and RBI guidelines for Credit Risk Management

**CO3:** To acquire the knowledge about the types and causes for operational risk.

**CO4:** To understand the types foreign Exchange risks and FEMA Act.

**CO5:** To familiarise with the Money Laundering and Anti-Money Laundering Act.

### Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
V	BM502A	RISK MANAGEMENT FOR BANKS												6	5
COURSE OUTCOMES (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF COs	
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8		
CO1	4	4	4	3	4	4	3	3	2	3	3	2	2	3.2	
CO2	4	4	4	4	4	4	3	3	2	3	3	3	2	3.3	
CO3	4	4	4	4	4	4	3	3	2	3	3	3	2	3.3	
CO4	4	4	4	4	4	3	3	3	3	3	3	3	2	3.3	
CO5	4	4	3	4	4	3	3	3	2	3	3	2	2	3.1	
Mean Overall Score														<b>3.2</b>	

### Result: the score of this course is 3.2 (High)

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** Association with Programme Outcomes and Programme Specific Outcomes

### UNIT -I

(15 Hrs)

**Introduction And Overview:** Risk definition - BIS – Basel Committee – Basel I, II and III

norms; Risk Process- Risk Organization – Types of Risk – **Concept of ALM for Banks-ALCO**

**UNIT- II (20 Hrs)**

**Credit Risk:** Definition - - Framework for risk management - RBI guidelines for risk management - Risk rating and risk pricing - Methods for estimating capital requirements - Credit risk – Standardized approach and advanced approach - **Credit rating /scoring** -Stress test and sensitivity analysis - Internal Capital Adequacy Assessment Process (ICAAP)

**UNIT -III (20 Hrs)**

**Operational Risk:** Definition - RBI guidelines for Operational risk - Types of operational risk - Causes for operational risk - **Sound Principles of Operational Risk Management (SPOR)** -Key responsibilities of ORM; Capital allocation for operational risk.

**UNIT- IV (15 Hrs)**

**Foreign Exchange Risk:** Meaning –Causes- **Types of foreign exchange risk –FEMA Act – Scope- Guidelines and Recent developments in FEMA.**

**UNIT- V (20 Hrs)**

**Money Laundering Act:** **Meaning of Money Laundering – Process-Methods-** Regulations of Money Laundering Act 2002 and 2017- Measures to prevent money laundering in India- Guidelines of Anti-Money Laundering Act in India.

**Text Books:**

1. RiskManagement, Indian Institute of Banking & Finance, Macmillan Publications India Private Limited, 2010
2. The Prevention of Money Laundering Act 2002, Commercial Law Publisher (India) Pvt Ltd.

**Reference Books:**

1. Foundations of Banking Risk: An Overview of Banking, Banking Risks, and Risk-Based Banking Regulation by GARP (Global Association of Risk Professionals).
2. Moorad Choudhry, Bank Asset and Liability Management: Strategy, Trading, Analysis, Wiley Publishing.
3. John C. Hull, Risk Management and Financial Institutions, Pearson, 2009
4. Indian Institute Of Banking, Amp, Finance (IIBF), Risk Management, Macmillan Publishers India, 2010
5. Websites, e-books and RBI Bulletins For IV and V units

<b>III – BBM</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>CODE: BM503A</b>
<b>SEMESTER -V</b>		<b>HRS/WK – 6</b>
<b>CORE- 11</b>		<b>CREDIT - 5</b>

### Objective

To enable the students in the entrepreneurial skills Development.

### COURSE OUTCOMES (COs):

**CO1:** To familiarize the students with the concept of entrepreneurship.

**CO2:** To impart knowledge regarding effective business ideas and how to start new ventures

**CO3:** To make aware of the steps for starting MSMEs and about the measures taken by Government to promote MSMEs.

**CO4:** To enable the student to learn about institutional finance and service to entrepreneurs.

**CO5:** To make them know about the problems faced by women entrepreneurs and the different entrepreneurship in informal sector.

### Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER I	COURSE CODE: BM503A					COURSE TITLE: ENTREPRENEURIAL DEVELOPMENT								HOURS: 6	CREDIT S:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO1	4	4	3	5	4	5	4	4	5	5	3	4	5	4.2	
CO2	4	5	4	4	5	5	5	5	5	5	4	4	5	4.6	
CO3	5	4	3	4	5	4	4	5	5	5	3	4	4	4.2	
CO4	5	4	5	5	4	4	5	4	4	5	4	5	4	4.4	
CO5	4	5	5	5	4	5	4	5	4	4	3	4	5	4.3	
Mean Overall Score													<b>4.3</b>		

**Result: the score of this course is 4.3 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcome and Programme Specific Outcome.



## UNIT-I

(15 Hrs)

**Introduction:** Entrepreneurship – Definition, Role and expectations – Entrepreneurial styles and types – Characteristics of the Entrepreneur – Functions of an Entrepreneur – Promotion of Entrepreneurship – Role of Socio-Cultural, Economic and Political Environment – Growth of Entrepreneurship in Pre and Post independence era – Constraints for the Growth of Entrepreneurial Culture.

## UNIT- II

(20 Hrs)

**New Venture:** Meaning – Promoting new venture – Sources of Business ideas – Idea Generation Techniques – Project Identification – Project Selection – Procedure to start a new venture. Project – Meaning – Types – Formulation of Project report - Project Appraisal – Network Analysis.

## UNIT – III

(20 Hrs)

**MSMEs:** Introduction - Classification – Characteristics – Objectives – Advantages & Disadvantages – Role, Importance of MSME's in developing countries – Problems – Steps for starting MSMEs – Government regulatory framework for MSMEs - Measures taken by the government for the promotion of MSMEs.

## UNIT – IV

(20 Hrs)

**Institutional Assistance And Subsidies:** Institutional service to entrepreneurs - DIC, SIDCO, NSIC, MSMEDI - SSIC, SIDCO - ITCOT, IIC - KVIC. Institutional finance to entrepreneurs: IFCI -SFC, IDBI, ICICI, THIC, LIC and GIC, UTI, SIPCOT - SIDBI commercial Bank. Incentives and Subsidies – Meaning – Needs – Incentives and Subsidies available to Entrepreneurs .

## UNIT – V

(20 Hrs)

**Women Entrepreneurship:** Need – Growth of women Entrepreneurship – Problems faced by Women Entrepreneurs – Development of women Entrepreneurship – Entrepreneurship in Informal Sector – Rural Entrepreneurship – Entrepreneurship in Sectors like Agriculture, Tourism, health care, Transport and allied services.

### Text Books:

1. Dr.S.S.Khanka, Entrepreneurial Development, Sultan Chand Company Ltd.
2. C.B. Gupta&N.P. Sreenivasan: Entrepreneurial Development, Sultan Chand.

### Reference Books:

1. PoornimaM.Charantimath ,Entrepreneurship Development & Small Business Enterprises – Second Edition, , Pearson
2. Prasanna Chandra: Project Planning, Analysis, Selection, Implementation andReview, Tata McGraw Hill.
3. Vasantha Desai: Dynamics of Entrepreneurial Development, Himalaya.
4. P.Saravanavel, Entrepreneurial Development, Ess Pee kayPublishing House, Chennai -1997.

<b>III -BBM</b>	<b>INTERNATIONAL BANKING</b>	<b>CODE-18EBM504</b>
<b>SEMESTER –V</b>		<b>HRS/WK -6</b>
<b>ELECTIVE –I(A)</b>		<b>CREDIT -5</b>

**Objective:**

To obtain basic knowledge about the role and function of overseas banking and banking instruments foreign exchange mechanism and international financial intermediaries

**COURSE OUTCOMES (COs):**

**CO1:** To impart the students with knowledge in the field of international banking, international financial transactions across borders.

**CO2:** To enrich the students understanding with respect to foreign exchange, spot and forward cover and hedging.

**CO3:** To familiarise with international financial institutions and functions of international financial bodies.

**CO4:** To understand sources of foreign exchange earnings, receipts and borrowings with respect to NRI.

**CO5:** To acquire insights regarding foreign exchange management, currency convertibility and foreign exchange reserves.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
V	18EBM504	INTERNATIONAL BANKING												6	5
COURSE OUTCOMES (COS)	PROGRAMME OUTCOMES (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)								MEAN SCORE OF COS	
	PO 1	PO 2	PO 3	PO 4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	5	4	5	4	5	4	5	4	5	4	5	4	3	4.38	
CO2	3	2	4	5	4	3	2	4	2	3	4	5	6	3.61	
CO3	4	4	4	4	4	5	5	5	4	4	4	4	3	4.15	
CO4	5	5	5	5	5	3	4	5	5	3	2	2	2	3.92	
CO5	3	3	4	5	5	4	4	5	5	4	5	4	5	4.30	
Mean Overall Scores												<b>4.07</b>			

**Result: the score of this course is 4.07 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcome and Programme Specific Outcome

**UNIT - I** (15 Hrs)

**International Banking:** International Banking vis-a-vis Domestic Banking – Foreign Trade Financing – International Financial Transactions: Lending and Borrowing across borders.

**UNIT - II** (20 Hrs)

**Foreign Exchange:** Market; rate and Currency – Exchange rate determination under Fixed exchange rate and Floating exchange rate regimes – Determination of exchange rates: Spot and Forward – Basic exchange arithmetic – Forward Cover and Hedging.

**UNIT - III** (15 Hrs)

**International Financial Institutions and Functions:** World Bank: IMF: Asian Development Bank – International Financial Corporation: International Development Association.

**UNIT- IV** (20 Hrs)

**Source of Foreign Exchange:** Export Earnings – Invisible Export Earnings – Role of NRI Remittances – Foreign Direct Investment – Foreign Institutional Investment – External Commercial Borrowings – Global Depositors Receipts – Offshore Borrowings.

**UNIT- V** (20 Hrs)

**Foreign Exchange Management:** Composition of Foreign Exchange Reserves : Foreign Currencies – Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions.

**Text Books:**

1. Fundamentals of International Banking by Rupnarayan Bose
2. International Banking by Macmillan, MacMillan Publisher's

**Reference Books:**

1. Hand Book of International Banking by Andrew Mullinex and Victor Murinde
2. International Banking: Legal and Regulatory aspects, Indian Institute of Banking and Finance, Macmillan Education
3. International Banking Operations, Indian Institute of Banking and Finance, Macmillan Education

<b>III -BBM</b>	<b>CORPORATE SOCIAL RESPONSIBILITY</b>	<b>CODE-18EBM505</b>
<b>SEMESTER –V</b>		<b>HRS/WK -6</b>
<b>ELECTIVE –I (B)</b>		<b>CREDIT -5</b>

**Objective:**

To acquaint the students to understand the importance of values in business and to know Trends in corporate social responsibility and the social responsibility of business.

**COURSE OUTCOMES (COs):**

**CO1:** To impart conceptual understanding of business ethics, values and its relevance to modern business.

**CO2:** To acquire insights regarding social responsibility of a business and its influence on Indian firms.

**CO3:** To understand the concepts of consumerism and unethical practices in business.

**CO4:** To acquire familiarity in market eco systems, environment sensibility and sustainability. **CO5:** To enrich the students understanding with respect to SEBI and Competition Commission of India.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Semester	Course Code	COURSE TITLE											Hours	Credit
V	18EBM505	Corporate Social Responsibility											6	5
Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Score Of COS
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	
CO1	5	5	4	4	4	5	5	4	5	3	4	4	5	4.38
CO2	5	4	5	4	5	4	5	4	5	4	5	4	3	4.38
CO3	4	4	4	4	4	5	5	5	4	4	4	4	3	4.15
CO4	3	2	4	5	4	3	2	4	2	3	4	5	6	3.62
CO5	5	5	4	4	4	5	5	4	5	3	4	4	5	4.38
<b>Mean Overall Scores</b>													4.18	

**Result: the score of this course is 4.18 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcome and Programme Specific Outcome

**UNIT –I (15 Hrs)**

**Corporate Ethics** Values –concepts –types and formation –principles of managerial ethics – relevance of ethics and values in business

**UNIT - II (20 Hrs)**

**Corporate Social Responsibility:** Social responsibility of a business firm –stakeholders – response of Indian firms towards CSR

**UNIT - III (20 Hrs)**

**CSR And Consumer Protection:** Consumerism –unethical issues in sales, marketing and technology – competitive strategy

**UNIT- IV**

**(20 Hrs)**

**Business And Eco System:** Markets for eco system services –issues and opportunities for business in socially and environmentally sensitive world –social and environmental problems and shaping market –3 P’s of sustainability –people –planet –profit

**UNIT -V**

**(15 Hrs)**

**Role Of Government:** Regulatory framework –SEBI –Competition Act – Competition Commission of India

**Text Books:**

1. Baxi C.V. & Prasad Ajit, Corporate social responsibility, Excel Books, 2005.
2. Badi R.V. & Badi N.V., Business ethics, Vrinda Publications, 2015

**Reference Books:**

1. Kaur Tripat, Values and ethics in management, Galgotia publications, 2007.
2. Chakraborty S.K. , Human values for managers, Excel Books, 2005.

<b>III- BBM</b>	<b>RETAIL MARKETING MANAGEMENT</b>	<b>CODE: 19EBM55A</b>
<b>SEMESTER -V</b>		<b>HRS/WK –6</b>
<b>Discipline Specific Elective-I(C)</b>		<b>CREDIT - 5</b>

**Objective**

To create a strong knowledge base in retail marketing.

**COURSE OUTCOMES (COs):**

**CO1:** To define retailing and various types of retailers.

**CO2:** To acquire in depth knowledge of merchandise management.

**CO3:** To gain knowledge on the retail location, site location and layout

**CO4:** To know various promotion of retail outlets.

**CO5:** To articulate Information Technology techniques used in retailing.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER I	COURSE CODE: 19EBM55A					COURSE TITLE: RETAIL MARKETING MANAGEMENT								HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)								MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	4	4	3	3	4	4	4	3	4	4	3	4	4	3.6	
CO2	4	4	3	4	4	4	4	4	4	4	4	4	5	4.0	
CO3	3	4	3	4	4	4	3	4	5	4	3	4	4	3.7	
CO4	4	3	4	3	4	4	5	4	4	4	3	5	4	3.9	
CO5	4	3	4	4	4	3	4	4	4	4	3	4	4	3.7	
Mean Overall Score													3.7		

**Result: the score of this course is 3.7 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** association with Programme Outcome and Programme Specific Outcome

## UNIT-I

(14 Hrs)

**Retailing:** Meaning, definition, characteristics, importance and functions – types of retailers – types of retailing formats – Product Retailing Vs. service Retailing – Retailing environment.

## UNIT-II

(18 Hrs)

**Merchandise Management:** Definition, key areas – phases in developing Merchandise plan – Methods of planning and calculating inventory level – basic stock method, percentage variation method, week's supply method and stock to sales method – merchandiser's skill and profile.

## UNIT – III

(20 Hrs)

**Location Of Retail Units:** Retail location - factors affecting Retail location decision – site location and lay out - factors affecting site location and lay out – steps in selecting site. Store design – interiors and exteriors. Retailing strategies – differentiation strategies – growth strategies – expansion strategies – pricing strategies. Meaning of logistic and supply chain management- issues of storage and warehouse facility.

## UNIT – IV

(18Hrs)

**Retailing promotion:** definition – promotional objectives – SMARTRT objectives – approaches to promotional budget – promotional advertising – sales promotion - objectives and types- personal selling.

## UNIT – V

(20 Hrs)

**Information Technology In Retailing:** Meaning and definition of IT – advantages and limitations of IT in Retail trade – competitive advantage of using IT – capturing and transmitting data at point of sale – systems for business communication and exchanging data – merchandise reordering system – E - Retailing – merits – systems of E - Retailing – kinds of retailers engaged in E - commerce – Future trends – smart cards – E-cash - Multimedia Kiosk – Customer-specific offers – Electronic body scanners – E-Tailing in India.

### Text Books:

1. Dr. L.Natarajan, 4<sup>th</sup> Ed 2014, Retail Marketing, Margam Publications, Chennai.
2. Retail Marketing Management – SwapnaPradhan

### Reference Books:

1. Channel Management & Retail Marketing – Meenal Dhotre.
2. Retail Marketing Management – David Gilbert.
3. Gibson & Vedamani, Retail Management, 2000, Jaice Publishing House, New Delhi.

III BBM	PRACTICAL AUDITING	CODE -18EBM506
SEM V		HRS/WEEK – 6
DISCIPLINE SPECIFIC ELECTIVE-II( A)		CREDIT - 5

**Objective:**

To enable the students understand the importance of Auditing and to acquaint them with the latest trends in Practical auditing

**COURSE OUTCOMES (COs):**

**CO1:** To understand the fundamental concepts of Auditing.

**CO2:** To be able to create a Structure Audit Planning and Programme.

**CO3:** To learn how to verify and value Assets and Liabilities.

**CO4:** To know the statutory rights, Duties, Role and Qualification of Auditor.

**CO5:** To familiarize with the EDP based environment.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER I	COURSE CODE: 18EBM506					COURSE TITLE: PRACTICAL AUDITING								HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)								MEAN SCORE OF CO'S	
	P O1	P O2	P O3	P O4	P O5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO1	4	4	3	5	4	5	4	4	4	5	4	4	5	4.2	
CO2	5	5	4	4	5	5	5	5	4	5	4	4	5	4.6	
CO3	5	4	3	4	5	5	5	5	5	4	4	4	5	4.4	
CO4	5	4	4	3	4	4	5	5	4	3	5	5	5	4.3	
CO5	4	5	5	5	4	5	4	5	4	4	4	5	5	4.5	
Mean Overall Score													4.4		

**Result: the score of this course is 4.4 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcome and Programme Specific Outcome



**UNIT - I (15 Hrs)**

**Introduction To Auditing:** Auditing - Meaning – Definition – Objectives – Scope – Advantages, Limitations - Distinction between Accounting and auditing – Difference between Auditing and Investigation, materiality in auditing, evidence – audit techniques, classification as to methods of approach to work – types and conduct of audit.

**UNIT - II (20 Hrs)**

**Audit planning:** audit engagement letter - factors considered before commencing a new audit, audit programme, audit files, audit note book, working papers – vouching of cash and trading transaction – internal check – internal control – internal audit.

**UNIT – III (15 Hrs)**

**Verification And Valuation:** Verification and valuation of assets and liabilities – meaning – objectives of verification and vouching – classifications of asset – importance of valuation – difference between verifications and valuation – verification and valuation of liabilities.

**UNIT – IV (20 Hrs)**

**Company Audit:** Audit of limited companies – necessity of company Audit - Qualification and disqualifications of auditors – appointment of auditors, ceiling on numbers of audits, remuneration of auditors, removal of auditors- powers, duties and liabilities of a company auditor- Special audit U/S 233A – powers of central government, powers and duties of special auditors - contents of special audit report.

**UNIT - V (20 Hrs)**

**Electronic Data Processing:** Investigation – scope – objectives, procedures followed in investigation – investigation under the company act – powers of inspectors .Electronic Data Processing systems – Characteristics – comparison of manual and Electronic Data Processing systems – features of auditing through computer system – computer based accounting – features of CAAT – uses of CAAT.

**Text Books:**

1. N. Premavathi – “Practical Auditing”, Sri Vishnu Publications.
2. B. Tandon – “Practical Auditing”, S. Chand

**Reference Books:**

1. S. Vengadamani – “Practical Auditing”, Margam publication
2. V. H. Krishanadwala & N. H. Krishanadwala – Sultan Chand Sons
3. Principles and practice of auditing – by Dinkarpagare sultan Chand Sons

<b>III –BBM</b>	<b>E-BANKING</b>	<b>CODE-18EBM507</b>
<b>SEMESTER –V</b>		<b>HRS/WK -6</b>
<b>Discipline Specific Elective-II(B)</b>		<b>CREDIT -5</b>

**Objective:**

To provide technical knowledge on e- banking system

**COURSE OUTCOMES (COs):**

**CO1:** To understand the basic concepts of E-Banking.

**CO2:** To determine the overall view of electronic payment systems.

**CO3:** To know about the Electronic the fund transfer systems of Banking.

**CO4:** To understand the methods and technology management.

**CO5:** To learn the significance of security features of E- Banking Systems.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
V	18EBM507	E - BANKING												6	5
COURSE OUTCOMES (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF COs	
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO8		
CO1	3	4	4	3	5	3	3	3	3	3	3	3	4	3.4	
CO2	4	3	4	3	4	3	5	3	4	4	3	3	3	3.5	
CO3	3	4	3	3	4	3	4	5	4	4	3	4	3	3.6	
CO4	4	4	3	4	3	5	3	4	3	3	4	4	3	3.6	
CO5	4	3	4	5	3	3	3	3	3	3	4	3	3	3.4	
Mean Overall Score													3.5		

**Result: the score of this course is 3.5 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** association with Programme Outcomes and Programme Specific Outcomes.

**UNIT- I** (15 Hrs)

**E-Banking:** Concepts of E-Banking – features of E - banking strategy & models: IT in finance & service delivery- Introduction to ATMs, Internet Banking & Mobile Banking- Standalone systems, LAN & WAN.

**UNIT-II** (20 Hrs)

**Electronic payment systems:** Teller machines at the bank counters, cash dispensers, ATMs, Anywhere Anytime banking, Home banking (Corporate and Personal), online enquiry and update facilities personal Identification. Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, Micro fiche, note and coin counting devices.

**UNIT- III** (20 Hrs)

**Electronic fund transfers system:** Electronic fund transfers system – Playing messages (telex or data communication) – structured messages (SWIFT etc.), RTGS information Technology: Current trends, Bank net RBI net, Demat, Nic net, I-net, Internet, E-mail etc,

**UNIT –IV** (20 Hrs)

**Technology Management:** Impact of technology and banks protecting the confidentiality and secrecy of data effect on customers and service quality- A. Audit Trails: Rangarajan, Saraf and shree committee recommendation. B. Technology Management: RTGS: Infrastructure requirement, RTGS transactions.

**UNIT- V** (15 Hrs)

**Security features:** SFMS - Formats of SFMS, SFMS transaction, Security aspects; RAS:Requirements of RAS, Application, security features of RAS, Digital Certificate: PKI, CCA, CA, RA – Types of digital Certificates, application of digital Certificate, legal status, IT Act: Electronic Records, Digital Signature, application of Electronic transactions; Cyber law – Its application.

**Text Books:**

1. Managing with information by H.JeromeLenter
2. Computer information Technology Global Business by Puri and Vidin Puri
3. Fundamentals of data base Systems by Jerome Lenter, Pearson

**Reference Books**

1. An Introduction to Information Technology by Dr. Srinivasavallabhan, Sulthan Chand & Sons.
2. Law of Information Technology, D.P.Mittal, TaxMan.e Markets, Macmillan, 2007

<b>III-BBM</b>	<b>PRINCIPLES OF INSURANCE</b>	<b>19EBM508</b>
<b>SEMESTER – V</b>		<b>HRS/WK -6</b>
<b>Discipline Specific Elective-II (C)</b>		<b>CREDIT -5</b>

**Objective:**

To understand the basic insurance mechanism and the concept of insurance and how it is used to cover risk.

**COURSE OUTCOMES (COs):**

**CO1:** To know about the concept of insurance and its types.

**CO2:** To understand the Management of risk by and contribution of insurance to the society.

**CO3:** To familiarize with Constituents and operations of Insurance market.

**CO4:** To understand and know about the insurance customers.

**CO5:** To know about the significance and principles of insurance contract.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
V	19EBM508	PRINCIPLES OF INSURANCE												6	5
COURSE OUTCOMES (COs)	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF COs	
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8		
CO1	4	4	3	3	3	4	4	3	3	4	4	3	3	3.5	
CO2	4	4	3	3	4	4	4	4	3	4	3	3	4	3.6	
CO3	4	4	3	4	4	4	4	3	3	3	4	3	4	3.6	
CO4	4	4	3	4	4	4	4	3	3	4	3	3	3	3.5	
CO5	4	4	3	3	3	4	3	4	3	3	4	3	3	3.4	
MEAN OVERALL SCORE														3.5	

**Result: the score of this course is 3.5 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** Association with Programme Outcomes and Programme Specific Outcomes

**UNIT – I** (20 Hrs)

**Concept of Insurance and its Evolution:** Concept and nature of insurance – evolution of insurance - how insurance operates today – Types of insurance – importance of insurance.

**UNIT – II** (15 Hrs)

**Business of Insurance:** Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers - role of insurance in economic development and social security - contribution of insurance to the society.

**UNIT - III** (20 Hrs)

**Insurance Market:** Constituents of the insurance market – operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists.

**UNIT – IV** (20 Hrs)

**Insurance Customers:** Understanding insurance customers – customer needs - importance of customers – customer mindsets - customer behaviour at purchase point - customer behaviour when claim occurs - importance of ethical behaviour.

**UNIT – V** (15 Hrs)

**Insurance contract:** significance – the principle of indemnity - the principle of subrogation - the principle of contribution – disclosure of all relevant information - principle of utmost good faith -the relevance of proximate cause - the insurance contract.

**Text Book:**

1. Principles of Insurance, Dr. Rakesh Agarwal, Sashi Publications Pvt Ltd, New Delhi.

**Reference Books:**

1. Principles of Insurance, Dr. Robert I. Mehr, Richard D Irwin Publications.

2. Principles of Insurance, The Insurance Times, New Delhi

<b>III-BBM</b>	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>18BM601</b>
<b>SEMESTER - VI</b>		<b>HRS/WK -6</b>
<b>CORE – 12</b>		<b>CREDIT -5</b>

**Objective:**

To understand how information technology can be aligned with business practices.

**COURSE OUTCOMES (COs):**

**CO1:** To understand the Basic Concepts about the Customer Relationship Management.

**CO2:** To get acquainted with the knowledge about E- CRM.

**CO3:** To understand the process of Lead Management in CRM.

**CO4:** To procure ideas about Data Management techniques related to customer database.

**CO5:** To highlight the significance of Customer satisfaction and its outcomes.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
VI	18BM601	CUSTOMER RELATIONSHIP MANAGEMENT												6	5
COURSE OUTCOMES	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PSO 8		
CO1	4	3	4	4	5	3	4	4	3	3	3	3	3	3.5	
CO2	3	3	4	3	4	3	5	4	4	4	4	3	4	3.6	
CO3	3	3	3	5	3	4	3	3	4	3	4	3	3	3.3	
CO4	4	3	3	3	4	5	3	3	3	4	3	4	3	3.4	
CO5	3	4	4	4	4	5	3	4	3	4	3	4	3	3.6	
Mean Overall Score														3.4	

**Result: the score of this course is 3.4 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** association with Programme Outcomes and Programme Specific Outcomes.

## UNIT – I

(15 Hrs)

**CRM:** Customer Relationship Management (CRM): Meaning – Definitions– Objectives - Benefits - Advantages and Disadvantages - Types - CRM Cycle - Necessity for adoption in CRM- Implementation of CRM - Reasons and failure of CRM.

## UNIT – II

(20 Hrs)

**E-CRM:** Electronic Customer Relationship Management (E-CRM): Meaning -Definition – Features- Advantages and Disadvantages –Difference between CRM and E-CRM – Componentsand Challenges of E-CRM.

## UNIT – III

(20 Hrs)

**Lead Management:** Meaning - Process – Needs – Benefits. Contact Management:Meaning – Needs – Benefits. Enterprise Marketing Automation: Meaning – Functions –Components. Campaign management: Meaning – Significance – Benefits. Call Center Operations: Meaning – Components – Types – Benefits.

## UNIT – IV

(20 Hrs)

**Database Management:** Meaning - Definitions– Importance. Customer database: Meaning – Importance – Implementation of a Customer Database.Database Construction: Meaning – Definition – Phases. Data Structure: Meaning – Definition – Advantages and disadvantages. Data Mining: Meaning – Features – Elements – Tools and Techniques. Data Warehousing: Meaning – Characteristics – Domains – Functions.

## UNIT – V

(15 Hrs)

**Customer Satisfaction:** Meaning – Definition – Significance – Components. Customer Delight:Meaning – Purpose – Principles.

### Text Books:

1. Customer Relationship Management, Dr. K. GovindaBhat, Himalaya Publishing House,Mumbai, 2016.
2. Customer Relationship Management , Emerging concepts, Tools and applications byJagdish N Sheth, McGraw Hill Education, New Delhi(2017).

### Reference Books:

1. Customer Relationship Management ,P.P.Singh and JinendarKum, Regal publications, NewDelhi, 2017.
2. Customer Relationship Management: Emerging concepts, tools, and applications ,Jagdish N. Sheth, AtulParvatiyar, G.Shainesh, Tata Mcgraw-Hill Education, Noida, 2015.
3. Customer Relationship Management: Concepts and cases ,Alok Kumar Rai, Prentice Hall ofIndia, New Delhi, 2014.

<b>III-BBM</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>18BM602</b>
<b>SEMESTER - VI</b>		<b>HRS/WK -6</b>
<b>CORE-13</b>		<b>CREDIT -5</b>

**Objective:**

To enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making

**COURSE OUTCOMES (COs):**

**CO1:** To develop basic knowledge of management accounting concepts, tools for analysing financial statements and have practical knowledge to analysis the final accounts and able to prepare reports to indicate critical situation.

**CO2:** To familiarize in various accounting ratios and its applications to evaluate operating, turnover performance and solvency position of a company.

**CO3:** To acquire a skill to prepare a cash flow statement for a company as per AS-3.

**CO4:** To develop knowledge to prepare various functional budgets and ability to compare with actual and making a report to management if unfavourable situations warrant.

**CO5:** To develop ability to take rational decisions on heavy capital outlay requiring projects and selecting the best projects among the alternatives.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
VI	18BM602	MANAGEMENT ACCOUNTING												6	5
COURSE OUTCOMES	PROGRAMME OUTCOMES (PO)					PROGRAMME SPECIFIC OUTCOMES (PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PSO8		
CO1	4	5	4	4	3	5	5	5	4	4	4	5	3	4.2	
CO2	4	5	5	4	3	5	4	4	3	4	5	5	3	4.1	
CO3	5	5	4	4	2	5	5	5	4	3	5	5	3	4.2	
CO4	5	5	5	4	3	5	5	3	5	4	5	3	3	4.3	
CO5	5	5	5	5	4	5	5	4	3	3	5	5	3	4.3	
Mean Overall Score														4.2	

**Result: the score of this course is 4.2(Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** with Programme Outcome and Programme Specific Outcome



**UNIT- I (15 Hrs)**

**Introduction To Management Accounting:** Management Accounting: Meaning – Definition – Objectives–Nature and Scope–Role of Management Accountant - Difference between Financial Accounting, Cost Accounting and Management Accounting. Analysis of Financial Statements: Types of Analysis – Vertical and Horizontal–Comparative Statement analysis –Common Size Statement analysis and Trend Analysis.

**UNIT-II (20 Hrs)**

**Ratio Analysis:** Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations –Meaning and types of Ratio Analysis –Calculation of Liquidity ratios, Profitability ratios and Solvency ratios. (exclude using ratio to prepare Balance sheet)

**UNIT-III (20 Hrs)**

**Cash Flow Statement:** Meaning and Definition of Cash Flow Statement –Uses of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Limitations of Cash Flow Statement –Procedure for preparation of Cash Flow Statement (as per Accounting Standard – 3 /IAS – 7/ IND AS - 7) (Indirect Method Only).

**UNIT – IV (20 Hrs)**

**Budgetary Control:** Meaning and definition of budget-essential features of budget-budgeting- budgetary control-objectives-essentials of successful budgetary control – classification of budgets-on the basis of time-on the factors of production -on the basis of flexibility–on the basis of functions-zero based budgeting -advantages and limitations of budgetary control-preparation of production, sales, materials, material purchase, production cost, cash and flexible budgets

**UNIT-V (15 Hrs)**

**Capital Budgeting:** Concepts – Nature – Advantages and Limitations – Ranking Investment Proposals – Pay Back Period, ARR, NPV, IRR and Present Value Index.

**Text Books**

1. T.S. Reddy and murthy -Management accounting- Margam Publications -2013
2. A.Murthy and S.Gurusamy – Management Accounting – Vijay Nicole imprint pvt Ltd-2013

**Reference Books**

1. H.Y Khan & P.K Jain – Management accounting- Mcgraw Hill Education pvt Ltd-2013
2. R.S.N.Pillai&Bagavathi – Management Accounting- S.Chand& company Ltd-2007
3. Debarshi Bhattacharyya- Management Accounting – Dorling Kindersley (India ) Pvt Ltd-2011

<b>III-BBM</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>18BM603</b>
<b>SEMESTER - VI</b>		<b>HRS/WK -6</b>
<b>CORE-14</b>		<b>CREDIT -5</b>

**Objective:**

To enable the students to understand the Human resource management concepts and principles and create an awareness about the existing HR practices of the companies in India

**COURSE OUTCOMES (COs):**

**CO1:** To gain exposure on the Principles and practices of Human resource Management.

**CO2:** To be familiar with effective Human resource Planning.

**CO3:** To understand various aspects of recruitment and Selection.

**CO4:** To equip himself with various Dimensions of Training and development.

**CO5:** To gain knowledge about Performance Appraisal and different methods.

**Relationship Matrix Course Outcomes, Programme Outcomes And Programme Specific Outcomes**

SEMESTER VI	COURSE CODE: 18BM603					COURSE TITLE: HUMAN RESOURCE MANAGEMENT								HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)								MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	5	4	5	5	4	5	4	5	5	5	3	5	5	4.6	
CO2	5	5	4	4	5	5	5	5	5	5	4	4	5	4.6	
CO3	5	4	3	4	5	5	5	5	5	5	3	4	4	4.3	
CO4	5	4	5	5	4	5	5	4	4	5	4	5	4	4.5	
CO5	5	5	5	5	4	5	4	5	4	5	3	4	5	4.5	
Mean Overall Score													4.5		

**Result: the score of this course is 4.5 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcome and Programme Specific Outcome

**UNIT- I (15 Hrs)**

**Introduction:** Human resources management – definition – meaning, nature, scope and objectives, functions, importance, qualities and roles of HR manager - problems and challenges of a HR manager-Human capital management (HCM) jobs and career in human capital management

**UNIT -II (20 Hrs)**

**Human Resource Planning:** Human resource planning – definition, need and importance, HRP process, problems and barriers to HRP- Effective HRP -Job analysis – nature, process, concept of job design, methods- techniques– Job description- job specification

**UNIT -III (20 Hrs)**

**Recruitment And Selection:** Recruitment and selection – meaning and definition, objectives - sources of recruitment, process, methods, and recruitment practice in India-interviews

**UNIT- IV (20 Hrs)**

**Training:** Meaning – nature, principles, assessing the needs of training, Inputs and gaps in training– training and development as source of competitive advantage – methods of training, evaluation of effectiveness of training programme

**UNIT- V (15 Hrs)**

**Performance Appraisal:** Performance and potential Appraisal meaning, purpose-process - methods, problem - managing grievances and discipline. Stress Management – Meaning - Features - Causes of Stress - Management of Stress.

**Text Books:**

1. S. S. Khanka, Human resource management, S.Chand, 2013.
2. K.Sundar& J. Srinivasan, Essentials of Human Resource Management ,Vijay Nicole, 2017

**Reference Books:**

1. K. A. Aswathappa , Human resource management, Tata McGraw Hill, 2017
2. P. C. Tripathi , Personnel management and industrial relations, McGraw Hill, 2013.
3. ArunMonappa, Mirza S. Saiyadain, Personnel management, Tata McGraw Hill, 1999.

<b>III – BBM</b>	<b>RETAIL BANKING</b>	<b>18EBM604</b>
<b>SEMESTER – VI</b>		<b>HRS/WK – 6</b>
<b>Discipline Specific Elective – III (A)</b>		<b>CREDIT – 4</b>

**Objective:**

To give basic knowledge on retail products of banks and its related process.

**COURSE OUTCOMES (COs):**

**CO1:** To define and understand the basic concepts of retailing.

**CO2:** To acquire an overview of Retail Products and their development process and their requirements of customers.

**CO3:** To know about the Eligibility, Process and purpose of using Credit and Debit

Cards. **CO4:** To understand the methods and techniques of marketing and selling Retail

Products. **CO5:** To learn the significance of role and impact of Customer Relationship

Management in Retail banking.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
VI	18EBM604	RETAIL BANKING												6	4
COURSE OUTCOMES	PROGRAMME OUTCOMES (PO)					PROGRAMME SPECIFIC OUTCOMES (PSO)								MEAN SCORE OF COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	4	5	4	3	4	3	3	4	3	4	3	4	4	3.6	
CO2	3	3	3	4	5	4	4	3	4	3	3	3	4	3.5	
CO3	3	4	3	3	3	4	4	5	3	4	4	3	3	3.5	
CO4	3	4	3	3	3	5	4	4	4	3	4	3	3	3.5	
CO5	3	3	3	5	3	4	3	4	3	3	3	4	4	3.4	
Mean Overall Score														3.5	

**Result: the score of this course is 3.5 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0 ≤ rating ≤ 1	1.1 ≤ rating < 2	2.1 ≤ rating < 3	3.1 ≤ rating < 4	4.1 ≤ rating < 5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** association with Programme Outcomes and Programme Specific Outcomes.

**UNIT- I****(15 Hrs)**

**Concepts Of Retailing:** Retailing Concepts- History and definition, role within the bank operations, Applicability of retailing concepts, distinction between Retail and Corporate/Wholesale Banking.

**UNIT- II****(20 Hrs)**

**Retail Products:** Retail Products Overview – Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of AssetProducts.

**UNIT- III****(20 Hrs)**

**Credit &Debit Cards:** Credit / Debit Cards – Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points.

**UNIT -IV****(20 Hrs)**

**Selling Of Retail Products:** Marketing / Selling of retail products, Tie –up with Institutions for Delivery Channels – Branch, Extension counters, ATM, POS, Internet Banking, M-Banking.

**UNIT -V****(15 Hrs)**

**Customer Relationship Management:** Role and impact of Customer relationship, Stages in customer relationship management process. Account opening, basic loan origination data.

**Text Books:**

1. Retail Banking by Macmillan Education Experts and Macmillan Education 2017
2. Retail Banking (a guide for Novices) by Dr. Ramamurthy N 2013

**Reference Books:**

1. Retail Banking by KeithPond, 2007
2. Retail Banking Technology by Suresh Samudrala
3. Smart Manager Retail Banking Decoded, Poppy Sharma, Taxmann's 2015

<b>III- BBM</b>	<b>FINANCIAL MANAGEMENT</b>	<b>18 EBM 605</b>
<b>SEM -VI</b>		<b>HRS/WK - 6</b>
<b>Discipline Specific Elective -III (B)</b>		<b>CREDIT – 4</b>

**Objective:**

To make the students to learn the concepts and scope of financial management and understand the application of tools and techniques of financial management in research.

**COURSE OUTCOMES (COs):**

**CO1:**To understand and familiarize with basic concepts of financial management and know the various source of finance.

**CO2:**To gain practical knowledge to determine cost of capital and leverages and understand its application in financing decisions.

**CO3:**To acquire knowledge in deciding optimum capital structure and dividend giving benefit to the shareholders, creditors and company

**CO4:**To have a Practical knowledge to estimate the working capital amount and decide the optimum credit policy favorable to the company.

**CO5:**To gain knowledge to do critical evaluation on various alternatives available and choose the best project or machinery among the alternatives.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
VI	18EBM605	FINANCIAL MANAGEMENT												6	4
COURSE OUTCOMES	PROGRAMME OUTCOMES (POs)					PROGRAMME SPECIFIC OUTCOMES (PSOs)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PSO8		
CO1	4	5	3	4	2	5	5	4	3	2	5	4	2	3.6	
CO2	4	5	4	4	3	5	4	5	4	3	5	5	3	4.1	
CO3	4	5	4	4	3	5	4	4	3	3	5	5	3	4.0	
CO4	4	5	5	4	4	5	4	4	4	3	5	4	2	4.0	
CO5	4	5	5	4	4	5	4	4	4	3	5	5	2	4.1	
<b>MEAN OVERALL SCORE</b>														<b>3.9</b>	

**Result: the score of this course is 3.9 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High Association** with Programme Outcome and Programme Specific Outcome

**UNIT- I** (12 Hrs)  
**Finance functions:** Meaning- Definition and scope of Financial functions- Objectives of Financial Management- Profit maximization and Wealth maximization. Sources of Finance- Short term- Long term – Shares- equity Shares- Preference Shares- Debentures- Debt (Theory Only)

**UNIT- II** (17 Hrs)  
**Financing Decisions:** Cost of Capital - Cost of specific Sources of Capital- Equity-preferred stock – debt- Reserves- Weighted average cost of Capital, Operating Leverage and Financial Leverage. (Problem and Theory Questions)

**UNIT- III** (14 Hrs)  
**Capital Structure:** Factors influencing Capital Structure- Optimal Capital Structure- Capital Structure Theory- Dividend and Dividend policy: Meaning, classification – sources available for dividends – Dividend policy general, determinants of dividend policy (Theory only)

**UNIT- IV** (20 Hrs)  
**Working Capital Management:** Concepts – Importance- Determinants of Working Capital- Working Capital management- Problems Cash management: Motives for holding cash- Objectives and strategies of cash management Receivables Management: Objectives- Cost of credit Extension, benefit – credit policies- credit terms- Collection Policies (Problem and Theory Questions)

**UNIT- V** (12 Hrs)  
**Capital Budgeting:** Meaning – Objectives- Preparation of various types of capital budgeting (Problem and Theory Questions) (Theory carries 70% and problems carry 30 %)

**Text Books:**

1. Dr. Anutham Paul- Financial management – McGraw Hill Education (India) private Ltd- 2020
2. Prasanna Chandra- Financial management- Theory and practice - Tata McGraw-Hill Education Private Limited-2011

**Reference Books:**

1. M.Y .Khan , PK .jain – Financial Management : Text ,problems and Cases- McGraw Hill Education pvt Ltd-2019
2. I.M.Pandey - Financial Management- Pearson education (publishers)- 2021
3. Sandeep Goel – Financial management Practice in India- Routledge India (Publishers)- 2018

**Question Paper Pattern**

**Theory: 20% Problems:**

**80%**

<b>III-BBM</b>	<b>MERCHANT BANKING</b>	<b>19EBM65A</b>
<b>SEMESTER – VI</b>		<b>HRS/WK -6</b>
<b>Discipline Specific Elective-III (C)</b>		<b>CREDIT -4</b>

**Objective:**

To understand the legal frame work and various services of Merchant Banking.

**COURSE OUTCOMES (COs):**

**CO1:** To familiarize with merchant banking and its legal frame work

**CO2:** To understand the various pre and post issue activities and issue marketing

**CO3:** To determine the most suitable type of merger and acquisition and credit

rating **CO4:** To enable to get familiarize with leasing and hire purchasing

**CO5:** To making a deep understanding on real estate financing, discounting bills and factoring.

**Relationship Matrix Course Outcomes, Programme Outcomes And Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
VI	19EBM65A	MERCHANT BANKING												6	4
COURSE OUTCOMES	PROGRAMME OUTCOMES (PO)					PROGRAMME SPECIFIC OUTCOMES (PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PSO8		
CO1	5	4	5	5	4	5	3	3	4	4	5	4	3	4.2	
CO2	5	4	5	3	5	4	3	4	3	4	3	5	3	3.9	
CO3	4	4	4	5	4	4	4	5	3	4	4	5	4	4.2	
CO4	4	5	4	5	4	5	4	3	5	3	5	3	5	4.2	
CO5	5	4	3	5	4	4	5	4	4	5	4	4	4	4.2	
<b>Overall Mean Score</b>													<b>4.1</b>		

**Result: the score of this course is 4.1 ( Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High Association** with Programme Outcomes and Programme Specific Outcomes



**UNIT – I****(20 Hrs)**

**Merchant Banking:** Recent Developments and Challenges ahead – Institutional Structure – Functions - Legal and Regulatory Framework – Provisions of Companies Act - SEBI guidelines- FEMA, etc. - Relation with Stock Exchanges and OTCEI.

**UNIT – II****(20 Hrs)**

**Issue Management:** Issue Pricing – Book Building – Preparation of Prospectus Selection of Bankers, Advertising Consultants, etc. - Role of Registrars –Bankers to the Issue, Underwriters, and Brokers. – Shore Issues. – **Issue Marketing – Advertising Strategies – NRI Marketing** – Post Issue Activities.

**UNIT – III****(15 Hrs)**

**Other Fee Based Services:** Mergers and Acquisitions – Portfolio Management Services – CreditSyndication – Credit Rating – Mutual Funds - Business Valuation.

**UNIT – IV****(20 Hrs)**

**Fund Based Financial Services:** **Leasing and Hire Purchasing – Basics of Leasing and Hire purchasing – Financial Evaluation.**

**UNIT – V****(15 Hrs)**

**Other Fund Based Financial Services:** **Consumer Credit – Credit Cards – Real EstateFinancing – Bills Discounting – factoring and Forfeiting – Venture Capital.**

**Text Books**

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2017
2. NaliniPravaTripathy, Financial Services, PHI Learning, 2008.

**Reference Books**

1. Machiraju, Indian Financial System, Vikas Publishing House, 4 th Edition, 2010.
2. Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, NewDelhi.,2015
3. Sasidharan, Financial Services and System, Tata Mcgraw Hill, New Delhi, 1st Edition, 2008.

<b>III -BBM</b>	<b>SERVICES MARKETING</b>	<b>18EBM606</b>
<b>SEMESTER –V1</b>		<b>HRS/WK -6</b>
<b>Discipline Specific Elective-IV A</b>		<b>CREDIT – 4</b>

**Objective:**

To enable the students to trace the growing importance of Services and to familiarise with the special characteristics of services relevant for marketing

**COURSE OUTCOMES (COs):**

**CO1:** To know about the nature, types and significance of services marketing.

**CO2:** To understand the features of marketing of financial services

**CO3:** To familiarize with the marketing of hospitality services.

**CO4:** To identify and know about the services of Marketing of Non-profit organization

**CO5:** To understand the 7P's in Marketing mix in services marketing

**Relationship Matrix Course Outcomes, Programme Outcomes And Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
VI	18EBM606	SERVICES MARKETING												6	4
COURSE OUTCOMES	PROGRAMME OUTCOMES (PO)					PROGRAMME SPECIFIC OUTCOMES (PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PSO 8		
CO1	4	4	3	3	4	4	3	3	3	4	3	2	2	3.2	
CO2	4	4	3	4	4	4	4	4	3	4	3	2	2	3.5	
CO3	4	4	3	4	4	4	4	4	4	4	4	2	3	3.7	
CO4	4	4	3	4	4	4	3	4	4	3	3	2	3	3.5	
CO5	4	4	3	4	4	4	3	3	3	3	3	2	2	3.2	
<b>MEAN OVERALL SCORE</b>														<b>3.4</b>	

**Result: the score of this course is 3.4 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

. This Course is having **High Association** with Programme Outcomes and Programme Specific Outcomes

**UNIT - I** (15 Hrs)

**Introduction to Services Marketing:** Services Marketing - meaning - nature of services - Types and Significance of Services Marketing– Designing the services Blueprint - Marketsegmentation – Process of Market segmentation.

**UNIT - II** (20 Hrs)

**Marketing of Financial Services:** Marketing of services with special reference to Financial services- Concept - Features of Banking, Insurance, Lease, Mutual Fund, Factoring, Portfolioand financial intermediary services

**UNIT – III** (20 Hrs)

**Marketing of hospitality:** Perspectives of Tourism, Hotel and Travel services - Airlines,Railway, Passenger and Goods Transport - Leisure services.

**UNIT – IV** (15 Hrs)

**Marketing of Non-Profit Organisations:** Services offered by charities - Educationalservice-miscellaneous services - Power and Telecommunication

**UNIT - V** (20 Hrs)

**Marketing mix in services marketing:** The seven P’s –Product decisions – pricing strategies-Promotion of Services and Distribution Methods for Services – Internet as a service channel.

**Text Books**

1. Ravi Shankar, Services Marketing, The Indian Perspective,Excelbooks,New Delhi,2010
2. C.Bhattacharjee, Service Marketing, Concepts, Planning and implementation, ExcelBooks.2010

**Reference Books**

- 1 RajendraNargundkar, Services Marketing, Text & Cases, Tata McGraw-Hill PublishingCompany, New Delhi, 2010.
- 2 VasanthiVenugopal, “Services Marketing”, Himalaya Publishing House, 2010
- 3 R.Srinivasan, Services Marketing-The Indian Context, Prentice Hall of India Privatelimited, New Delhi,2010

<b>III -BBM</b>	<b>CO-OPERATIVE BANKING</b>	<b>18EBM606B</b>
<b>SEMESTER –VI</b>		<b>HRS/WK -6</b>
<b>Discipline Specific Elective-IV(B)</b>		<b>CREDIT -4</b>

**Objective:**

To provide basic knowledge on co-operative law and banking operation

**COURSE OUTCOMES (COs):**

**CO1:** To acquire the basic knowledge of co-operative banking law, provision and recovery of debt.

**CO2:** To familiarize with credit management, MSME finance and operations.

**CO3:** To understand the Investment Management - CRR / SLR Management - Financial Markets

**CO4:** To obtain the approach of Banks to profitability, Effects of NPA on profitability and Profitability Model

**CO5:** To exhibit the Regulatory aspects Banking Regulation Act and Role of Directors and Corporate Governance Best Practices

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE												HOURS	CREDIT
VI	18EBM606B	CO-OPERATIVE BANKING												6	4
COURSE OUTCOMES	PROGRAMME OUTCOMES (PO)					PROGRAMME SPECIFIC OUTCOMES (PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PSO 8		
CO1	4	5	3	4	2	5	5	4	3	2	5	4	2	3.6	
CO2	4	5	4	4	3	5	4	5	4	3	5	5	3	4.1	
CO3	4	5	4	4	3	5	4	4	3	3	5	5	3	4.0	
CO4	4	5	5	4	4	5	4	4	4	3	5	4	2	4.0	
CO5	4	5	5	4	4	5	4	4	4	3	5	5	2	4.1	
<b>Mean Overall Score</b>														<b>4.0</b>	

**Result: the score of this course is 4.0 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High Association** with Programme Outcomes and Programme Specific Outcomes

**UNIT-I** (20 Hrs)

**Co-Operative Banking Law:** Principles and Laws of co-operative Banking Law and rules relating to Co-op Banks Principles of Co-operation - brief overview of structure of co-operative credit institutions - Membership - Legal aspects of banking operations - Banking related laws - Provisions of Bankers Book Evidence Act - Special features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993 -Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002-The Consumer Protection Act, 1986 - Banking Ombudsman

**UNIT-II** (20 Hrs)

**Co-operative Banking Operations:** Deposits, Credit & Investment Management Different Deposit Products - Deposit Policy - Credit Management Loans and advances - Priority sector lending - MSME financing - Personal Finance - Banker - Customer relations - Garnishee orders and Attachment orders, Bankers' right of lien, set-off and appropriation - 8 Indemnities and Bank Guarantees;

**UNIT-III** (20 Hrs)

**Loan Policy:** Management of NPA - Investment Management - CRR / SLR Management - Financial Markets - guidelines of RBI / NABARD in regard to investment - Money Market - Call money - Repos and Reverse Repos - Foreign Exchange Market - Debt market - Banc assurance - Meaning and Scope of Investment Policy

**UNIT-IV** (15 Hrs)

**Technology And Risk Management:** Technology in Banking - Electronic Payment systems / core banking solutions - Electronic funds transfer systems - RTGS - Risk Management - Exposure limits-Asset Liability Management - Capital Adequacy - Basel-II - Profit and Profitability - Approach of Banks to profitability - Effects of NPA on profitability - Profitability Model

**UNIT-V** (15 Hrs)

**Supervisory and Regulatory aspects:** Banking Regulation Act (As applicable to Co-op. Banks) - Role of R.B.I. -Supervision and control - Branch licensing-Inspection / audit-Statutory / Reserve requirements - R.B.I. guidelines on Deposits, Advance, Priority sector lending, Weaker section lending, Control Returns - Recommendations of Marathe Committee, MadhavRao Committee and Vaidyanathan committee - Role of Directors and Corporate Governance Best Practices - Management Information System

**Text Books:**

1. Chouby B.N, Cooperative Banking in India, Asia Publishing House, Bombay, 2018.
2. Laud G.M, Cooperative Banking in India, TheCooperators Book Depot, Bombay, 2016.

**Reference Books:**

- 1.Nakkiran S, Urban Cooperative Banking, Rainbow Publications, Coimbatore, 2018.

2. Nakkiran S. & John Winfred A, Cooperative Banking in India, Rainbow Publications, Coimbatore, 2014.
3. Ravichandran K and S. Nakkiran, Cooperation: Theory and Practice, Abijit Publications, Delhi, 2017

<b>III -BBM</b>	<b>BUSINESS ENVIRONMENT</b>	<b>18EBM606C</b>
<b>SEMESTER –VI</b>		<b>HRS/WK -6</b>
<b>Discipline Specific Elective-IV (C)</b>		<b>CREDIT -4</b>

### Objective

To expose the students to the effect of various environmental factors in India

### COURSE OUTCOMES (COs):

**CO1:** To learn about factors of environment in India.

**CO2:** To impart knowledge on economic environment

**CO3:** To learn about Socio-cultural environment and its impact in business

**CO4:** To gain knowledge about Natural Environment and its impact in business

**CO5:** To understand technological impact in business in India.

### Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes

SEMESTER VI	COURSE CODE: 18EBM606C					COURSE TITLE: BUSINESS ENVIRONMENT								HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)								MEAN SCORE OF CO'S	
	P O1	P O2	P O3	P O4	P O5	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PS O7	PS O8		
CO1	5	4	4	5	4	5	5	4	5	5	3	4	5	4.4	
CO2	5	4	5	4	5	4	4	5	5	5	4	5	5	4.6	
CO3	4	4	3	4	4	4	4	5	5	5	3	5	4	4.1	
CO4	5	4	5	4	4	5	5	4	4	5	4	5	4	4.4	
CO5	5	5	4	5	4	5	5	5	4	4	3	5	4	4.4	
<b>Mean Overall Score</b>													<b>4.3</b>		

**Result: the score of this course is 4.3(Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcome and Programme Specific Outcome

## **UNIT –I**

**(15 Hrs)**

**Introduction Of Business Environment :**Significance and Scope of Business – Characteristics of Business- Objectives and Uses of Study of Business Environment- Types of Business environment.–Environmental Factors – Environmental Scanning –Process of Environmental Scanning -

## **UNIT- II**

**(20 Hrs)**

**Economic Environment :** Strategic and Economic Planning in India – Economic reforms in India-Economic Parameters - Economic Policies - Liberalisation, Privatisation and Globalisation of Indian Economy – **Foreign Trade Policy and their impact on Indian business..**

## **UNIT –III**

**(20 Hrs)**

**Socio Cultural Environment In India:** Features of Indian culture, values and their implications for Indian Business - Social Responsibilities of Business- Business Ethics & Corporate Governance –impact of mass media on Indian Industry – **introduction to Consumer laws – Consumer Protection Act 2019-cost and business behavior**

## **UNIT- IV**

**(15 Hrs)**

**Natural Environment:** Meaning and Components of Natural Environment-Impact of Natural Environment on Business - Guidelines for Development of Natural Resources  
- Sustainable Development – its impact on business-Green Index

## **UNIT –V**

**(20 Hrs)**

**Technological Environment:** Meaning, Factors Governed and Impact of Technology in business- MNC as a Source of transfer of technology and its implications – Impact of Technology on Globalization- Opportunities and threats in WTO and the new international trading regime.

### **Text Books:**

1. Gupta C.B., Essentials of Business Environment, Sultan & ChandPublications,FirstEdition,2018.
2. Dhanabhakiam. M&Kavitha.M., BusinessEnvironment, VijayNicoleImprints Private Ltd., Chennai., 2014.
3. Sankaran, BusinessEnvironment, Margham Publications. Chennai

### **Reference Books**

1. Cherunilam, F. (2013). Business Environment: Text and cases. New Delhi: Himalaya Publishing House Pvt. Ltd.
2. Sloman, J.& Sutcliffe, M. (2004). Economics for Business (3rd Edition.). NewDelhi: PearsonEducation.
3. Dhingra, I. C. &Dhingra, N. (2014). Concise Business Environment(1st Ed.).NewDelhi: Book Age Publications



<b>YEAR - II</b>	<b>PRINCIPLES OF MARKETING</b>	<b>CODE – ABB304A</b>
<b>SEMESTER – III</b>		<b>HOURS / WEEK –5</b>
<b>ALLIED - 4</b>		<b>CREDIT - 4</b>

**Objective:**

To gain the basic knowledge of Market segmentation and Marketing Mix

**COURSE OUTCOMES (COs):**

**CO1:** To understand about marketing management concepts and frameworks, marketing mix, market segmentation and apply these to a new or existing business.

**CO2:** To cognize and able to differentiate industrial and consumer goods, the concepts of new product development and product life cycle.

**CO3:** To have an overview of pricing, pricing objectives and to develop skills to analyze, determine price for various products and methods of pricing

**CO4:** To demonstrate various distribution channel, channel partners, importance and services offered by various middlemen.

**CO5:** To synthesize information and derive insights related to sales promotion and advertising, various modes of advertising, its merits and demerits.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE					COURSE TITLE:								HO UR S	CRED IT
III	ABB304A					PRINCIPLES OF MARKETING								5	4
COURSE OUTCOMES (COS)	PROGRAMME OUTCOMES (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO5	PSO1	PSO2	PS O3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	5	4	5	4	5	4	5	4	5	4	5	4	3	4.38	
CO2	3	5	4	5	4	3	4	4	5	3	4	5	6	4.23	
CO3	4	4	5	5	4	5	5	5	4	4	4	4	3	4.31	
CO4	5	5	5	5	5	3	4	5	5	3	3	3	2	4.08	
CO5	4	3	4	5	5	4	4	5	5	4	5	4	5	4.38	
Mean Overall Scores													<b>4.28</b>		

**Result: the score of this course is 4.28 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	$0 \leq \text{rating} \leq 1$	$1.1 \leq \text{rating} \leq 2$	$2.1 \leq \text{rating} \leq 3$	$3.1 \leq \text{rating} \leq 4$	$4.1 \leq \text{rating} \leq 5$
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcomes and Programme Specific Outcomes

**UNIT- I (15 Hrs)**

**Marketing:** Meaning, Definition and importance of marketing- Approaches of marketing - Functions- Marketing environment – Internal and External factors- Marketing mix – 7 elements of marketing mix- Market segmentation- Definition - bases for market segmentation

**UNIT - II (14 Hrs)**

**Consumer and industrial goods:** Meaning and definition - Consumer and industrial goods – New product development – Meaning- Steps in New Product Development- Product life cycle – Reasons for product failure.

**UNIT -III (14 Hrs)**

**Pricing:** Price – Definition – Objectives of pricing – Factors affecting pricing decision- Pricing policies – Procedure for price determination – Methods of pricing.

**UNIT - IV (16 Hrs)**

**Channels of Distribution:** Definition and importance - types of channels; factors affecting choice of a particular channel –Kinds of middlemen – Agent and Merchant Middlemen – Wholesalers – Types-Services rendered by wholesalers: Retailers –Requisites –Types- Services rendered byretailers.

**UNIT V (16 Hrs)**

**Sales promotion:** Meaning - Purpose–Types-Advantages and limitations of sales promotion  
**Advertising - Meaning –Definition- Medias and its relative merits and demerits. Social Media Advertising - Web Advertising, and Mobile Advertising.**

**Text Books:**

1. R.S.N.Pillai&Bagavathi, , Modern Marketing – principles and practices, S.Chand&sons, NewDelhi.4th Edition 2009
2. Marketing Management - V. S Ramaswamy& S. Namakumari- Mcmillan India Limited ,NewDelhi- 3rd Edition- 2002

**Reference Books:**

1. Dr.C.B. Gupta and Dr. N. Rajan Nair. Marketing Management, S. Chand & sons, NewDelhi.7th Edition,2005
2. S.A.Sherlakar, , Marketing Management, Himalaya Publishing House, New Delhi.12th Edition
3. PhilipKotler and Gary Armstrong, 11th Edition, Principles of Marketing, Pearson Prentice Hallof India Ltd, New delhi.12th Edition - 2005

<b>IYR-BA (ENG)</b>	<b>FUNDAMENTALS OF DIGITAL BANKING</b>	<b>CODE:19ABE303</b>
<b>SEMESTER – III</b>		<b>HRS/WEEK – 6</b>
<b>GENERIC ELECTIVE – I</b>		<b>CREDIT – 4</b>

**Objective:**

To learn about the types of Banks and Digital Banking Products

**COURSE OUTCOMES (COs):**

**CO1:** To familiar with types of banks, accounts opened in banks and digital banking products

**CO2:** To gain Knowledge on various operations done through ATM machines and fund transfer.

**CO3:** To understand the working of cash deposit machines, technology applied, cash recycler and risk associated with cash deposit operations.

**CO4:** To acquire knowledge and skill in online banking operations, e-commerce transactions and mobile banking operations.

**CO5:** To gain ability to do payments through AEPS, NFS, RTGS, NEFT and E-Wallets

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE	COURSE TITLE:												HOURS	CREDIT
III	19ABE303	FUNDAMENTALS OF DIGITAL BANKING												6	4
COURSE OUTCOMES (COS)	PROGRAMME OUTCOMES (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)								MEAN SCORE OF COS	
	PO 1	PO 2	PO 3	PO 4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	5	5	4	4	5	5	3	5	5	4	3	4	5	4.4	
CO2	4	5	5	5	5	4	5	4	3	5	5	4	3	4.4	
CO3	5	5	5	4	5	3	5	4	3	4	5	4	4	4.3	
CO4	5	5	5	5	5	5	4	5	5	3	3	4	3	4.4	
CO5	5	4	5	5	5	3	5	3	5	3	4	5	3	4.2	
Mean Overall Scores												<b>4.3</b>			

**Result: the score of this course is 4.3 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcomes and Programme Specific Outcomes

#### **UNIT-I**

**(15 Hrs)**

**Banking And Digital Banking Products:** Introduction –Banks-types of banks- types of bank accounts and procedure to open bank accounts- services provided in branch -Need for Digital Banking Products - Digital Banking Products -Cards -Overview and brief history-Variety types of cards - Product features - EMV technology -New Technologies – Tap and Go, NFC, etc. -Approval Processes for Cards -Back End operations -Recovery and Follow up

#### **UNIT-II**

**(15 Hrs)**

**ATM:** Overview and Brief History-Product Features -Instant Money Transfer -Systems -Various Value- Added Services (eg., bill payments, donations, etc) -Proprietary, Brown Label and White Label ATM - ATM Network Planning – Onsite / Offsite -Security and Surveillance of ATM Sites --Risk Management and Frauds-Back End operations and Technology

#### **UNIT- III**

**(15 Hrs)**

**Cash Deposit Machines:** Overview and Brief History-Product Features -CDM Network Planning – Onsite / Offsite -Risk Management and Frauds -Back End Operations and Technology -cash re-cyclers – Overview-Product Features-Risk Management and Frauds-Back End Operations and Technology

#### **UNIT - IV**

**(15 Hrs)**

**Internet And Mobile Banking:** Internet banking: Overview and Brief History -Product Features - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites -Risk Management and Frauds-Back End Operations and Technology-pos terminals-Overview and Brief History -Product Features-Approval processes for POS Terminals -Profitability of POS business Risk Management and Frauds -Back End Operations and Technology- Mobile banking- Overview and Brief History -Product Features and Diversity -IMPS -Profitability of Mobile Banking -Risk Management and Frauds-Back End Operations and Technology

#### **UNIT-V**

**(15 Hrs)**

**Payment Systems:** Overview of global payment systems -Overview of domestic payment systems- RuPay and RuPay Secure-Immediate Payment Service (IMPS) -National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) -Aadhaar Enabled Payment System (AEPS) e-KYC - Cheque truncation System (CTS)-National Financial Switch-(NFS) ,RTGS ,NEFT –payment through E- wallets .

#### **Text Books:**

1. Digital banking- Indian institute of bankers and finance- new Delhi- 2016
2. Digital banks –Raj.Ksingh –Adyayan publication-new delhi-2015

#### **Reference Books:**

1. Power of mobile banking- Sankar Krishnan-John Willy & Sons- inc- New York-2016
2. Digital banking tips- Tolga Tarlas- create space independent publishing house-2013
3. Digital banking Revolution- E book- [www. digitalbankingrevolution.com](http://www.digitalbankingrevolution.com)

<b>YEAR - II</b>	<b>FINANCIAL ACCOUNTING AND ANALYSIS</b>	<b>CODE – ABB405A</b>
<b>SEMESTER – IV</b>		<b>HOURS / WEEK – 5</b>
<b>ALLIED - 4</b>		<b>CREDIT - 4</b>

**Objective:**

To familiarize with the basic concepts of financial accounting and Management accounting

**COURSE OUTCOMES (COs):**

**CO1:** To acquire knowledge of double entry system, keeping accounting records.

**CO2:** To acquire knowledge to prepare profit and loss account and balance sheet of a business entity

**CO3:** To familiarize in various accounting ratios and its applications to evaluate operating, turnover performance and solvency position of a company.

**CO 4:** To acquire a skill to prepare a cash flow statement for a company as per AS-3.

**CO5:** To develop knowledge to prepare various functional budgets and ability to compare with actual and making a report to management if unfavorable situations warrant.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER	COURSE CODE					COURSE TITLE								HOURS	CREDIT
IV	ABB405A					FINANCIAL ACCOUNTING AND ANALYSIS								5	4
COURSE OUTCOMES (COS)	PROGRAMME OUTCOMES (POS)					PROGRAMME SPECIFIC OUTCOMES (PSOS)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8		
CO1	4	4	3	4	2	5	4	4	3	2	4	2	2	3.3	
CO2	4	4	4	4	5	5	4	5	4	3	5	3	4	4.1	
CO3	4	5	4	4	5	5	4	4	3	3	4	3	3	3.9	
CO4	4	4	5	4	4	5	4	4	4	3	5	2	2	3.8	
CO5	4	4	5	4	4	5	4	4	4	3	5	3	2	3.9	
Mean Overall Scores													3.8		

**Result: the score of this course is 3.8 (High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **High** association with Programme Outcomes and Programme Specific Outcomes.

## UNIT- I

(15 Hrs)

**Book Keeping:** Accounting-Introduction-Meaning and definition-Types of Accounting-Accounting concepts and Conventions- Double entry system- Accounting Rules- Journal-ledger-Subsidiary Books- Trial Balance

## UNIT-II

(15 Hrs)

**Final Accounts:** Preparation of Profit and loss A/c and Balance Sheet-Advantages and disadvantages of Accounting- Uses of Financial Statement- Accounting of sole trading concern and non-trading concern

## UNIT-III

(15 Hrs)

**Ratio Analysis:** Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis –Calculation of Liquidity ratios, Profitability ratios and Solvency ratios. (exclude using ratio to prepare Balance sheet)

## UNIT-IV

(15 Hrs)

**Cash Flow Statement:** Meaning and Definition of Cash Flow Statement –Uses of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement -Limitations of Cash Flow Statement –Procedure for preparation of Cash Flow Statement (as per Accounting Standard – 3 /IAS – 7/ IND AS - 7) (Indirect Method Only).

## UNIT – V

(15 Hrs)

**Budgetary Control:** Meaning and definition of budget-essential features of budget-budgeting-budgetary control-objectives-essentials of successful budgetary control –classification of budgets-on the basis of time-on the factors of production -on the basis of flexibility–on the basis of functions-zero based budgeting -advantages and limitations of budgetary control-preparation of production, sales, materials, material purchase, production cost, cash and flexible budgets

### Text Books:

1. Reddy and Hari Prasad, Financial Accounting, Margham Publications, 2016.
2. T.S. Reddy and Murthy -Management accounting- Margam Publications -2013

### Reference Books:

1. RL Gupta and Radhasamy , Advanced Accounting- Sultan Chand& sons publications, 2015.
  2. H.Y Khan & P.K Jain – Management accounting- McGraw Hill Education Pvt Ltd- 2013
  3. R.S.N.Pillai&Bagavathi – Management Accounting- S.Chand& company Ltd- 2007
- Theory 20%: Problem 80%

<b>11 YEAR</b>	<b>MODERN BANKING PRACTICES</b>	<b>NBMBP401</b>
<b>SEMESTER 1V</b>		<b>HRS/WEEK – 3</b>
<b>Non Major Electives</b>		<b>CREDIT – 2</b>

**Objective:**

To make the students understand the modern practices in banking sector.

**COURSE OUTCOMES (COs):**

**CO1:** To study the basics of structure and system involved in Modern Banking.

**CO2:** To understand the concept of Modern Commercial Banks.

**CO3:** To study the relationship between the Banker and Customer.

**CO4:** To acquire the knowledge about the Bank Operations.

**CO5:** To understand the concept of Modern Banking Technology.

SEMESTER IV	COURSE CODE NBMBP401					TITLE OF THE PAPER MODERN BANKING PRACTICES								HOURS 3	CREDITS 2
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)								MEAN SCORE OF CO'S	
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8		
CO1	5	4	3	4	4	5	4	5	5	4	3	4	5	4.2	
CO2	5	5	4	4	4	5	5	5	5	5	3	4	5	4.5	
CO3	4	4	3	4	5	4	5	5	5	4	3	4	4	4.1	
CO4	5	5	5	5	4	5	5	4	4	5	4	5	5	4.6	
CO5	5	5	5	4	4	5	4	5	5	4	3	5	5	4.5	
<b>Mean Overall Score</b>													4.3		

**Result: the score of this course is 4.3(Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **VERY HIGH** association with Programme Outcomes and Programme Specific Outcomes.



**Unit – I Introduction to Modern Banking System****(9 Hrs)**

Bank: Definition – Evolution of Modern Banks – Types of Banks – Public Sector, Regional Banks, Private Sector Banks – Universal Banking – Unit Banking.

**Unit – II Modern Commercial Banking****(9 Hrs)**

Modern Commercial Banking: Meaning – Definition – Functions – Characteristics – Role of Commercial Banks in socio economic development.

**Unit – III Banker Customer Relationship****(9 Hrs)**

Banker and Customer – Definition – Types of bankers – Types of customers – Accounts of Individuals: Minor, Illiterate person, Joint Account.

**Unit – IV Bank Operations****(9 Hrs)**

Opening of a Bank Account – Know Your Customer Guidelines – Negotiable Instruments Act 1881: Definition – Characteristics – Types – Cheques – Crossing of Cheques – Honour and dishonour of Cheques.

**Unit – V Modern Banking Technology****(9 Hrs)**

ATMs – Internet banking – Mobile banking – Debit, Credit, and Smart Cards – Electronic Payment Systems (EPS) – Magnetic Ink Character Recognition (MICR) – Electronic Clearing System (ECS) – Electronic Fund Transfer (EFT) – National Electronic Fund Transfer (NEFT) – Real Time Gross Settlement (RTGS) – Immediate Payment Service (IMPS).

**TEXT BOOKS**

1. M. L. Tannan, (2009), Banking Law and Practice in India – India Book House, New Delhi.
2. Gurusamy. S, (2009), Banking Theory Law and Practice, Tata McGraw Hill, New Delhi.

**REFERENCE BOOKS**

1. Sundaram, K. P. M. & Varshney (2003), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
2. Gordon, E. Natarajan (2005), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
3. Radhasamy & Vasudevan (2003), A Text Book of Banking, Sultan Chand & Sons, New Delhi.