

NEHRU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution affiliated to Bharathiar University)

(Reaccredited with “A” Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified
Recognized by UGC with 2(f) &12(B), Under Star College Scheme by DBT, Govt. of India)
Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

DEPARTMENT OF COMMERCE

B.Com. Banking

CURRICULUM & SYLLABUS



EFFECTIVE FROM 2022- 2023

Department of Commerce – B.Com Banking

Vision Statement of the Department.

Is “to develop professionalism in trade and commerce to meet the emerging global trends”

Mission Statement of the Department

Isto

- ✓ Impart skills to understand and analyze global trends
- ✓ Develop the skills to tap opportunities
- ✓ Imbibe the potentials to meet the global challenges
- ✓ Impart the needed skills to attain professionalism

Program Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

PEO1	Students will be able to pursue higher education in the area of Commerce / Management / Social Science / professional course like CA, CMA or CS
PEO2	Students will develop skills in all functions areas of Commerce, Management and Financial Services
PEO3	Students will be able to demonstrate team spirits; skills and values continue to learn and adapt to change throughout their professional career
PEO4	Acquire the Knowledge in Marketing and apply the marketing skill after building the products
PEO5	Will be known for their ethical and moral conduct in professional and personal life
PEO6	successfully practice the accounting and the hard core finance and account profile

Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

PSO1	Improves the ability of the students in Banking by providing knowledge in the core subjects like Bank Management, e- Banking Technology, Insurance system and Insurance & Risk Management
PSO2	Equips the students with the skills set to match with the changing scenario in the Banking and Insurance Sectors
PSO3	Practical Exposure through Practice Workshop, Institutional Training and Research activities in real time projects.
PSO4	Industry Academia Partnership with Banking & Insurance Companies
PSO5	Learners will be able to prove proficiency with the ability to engage in Competitive exams and CA, ACS, ICWA, BSRB, PG courses like M.Com, MBA and other arts course

Programme Outcomes (POs)

On Successful completion of the Programme, the graduates will have

PO1	Critical Thinking	Develop a systematic, critical approach to problem solving at all levels and apply the domain specific knowledge to form conclusions based on quantitative information to meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.
PO2	Usage of Technology	Equip the students to meet the industrial needs by utilizing tools and technologies for Peer Communication, Data Interpretation and Problem-Solving aspects.
PO3	Effective Communication	Develop language competence and be proficient in oral and written communication with a focus on LSRW.
PO4	Environment and Sustainability	Understand the consequential responsibilities to analyze and realise the interactions between social and environmental sustainability procedures and create processes.
PO5	Individual and Team Work	Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings and manifest the best outcomes.
PO6	Ethics and Values	Acquire life skills to become a better human being and apply ethical principles and commit to professional ethics and responsibilities.
PO7	Social Interactions	Participate actively in initiatives that encourage equity and growth for all and to act with an informed awareness of local, regional, national and global needs
PO8	Life Long Learning	Engage in lifelong learning and Work on career enhancement and adapt to changing personal, professional and societal needs.



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Scheme of Examination B.Com with Banking

(Applicable to the students admitted during the Academic Year 2022-2023 onwards)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
I	I	21U1TAM101/ 21U1HIN101/ 21U1MAL101/ 21U1FRN101	Language I	5	3	50	50	100	4
	II	21U2ENG101	English I	5	3	50	50	100	4
	III	21U3ACC101	Core Paper – I Principles of Accountancy	4	3	50	50	100	4
	III	21U3CBC102	Core Paper – II Indian Banking System	4	3	50	50	100	4
	III	21U3CBP103	Core Paper – III Computer Application Practical – I (Office Automation)	4	3	25	25	50	2
	III	21U3MAA101	Allied Paper – I Mathematics for Business	5	3	50	50	100	4
	IV	21U4ENV101	Ability Enhancement Compulsory Course- Environmental Studies	2	3	50	-	50	2
	IV	21U4HVY201	Value Education – Human Values and Yoga Practice I	1	-	-	-	-	-
				30				600	24
II	I	21U1TAM202/ 21U1HIN202/ 21U1MAL202/ 21U1FRN202	Language II	5	3	50	50	100	4
	II	21U2ENG202	English II	5	3	50	50	100	4
	III	22U3CBC204	Core Paper – IV Financial Accounting	6	3	50	50	100	4
	III	22U3CBC205	Core Paper – V Business Law	5	3	50	50	100	4
	III	21U3MAA202	Allied Paper – II Business Statistics	6	3	50	50	100	4
	IV	21U4HRC202	Ability Enhancement Compulsory Course- Human Rights and Constitution of India	2	3	50	-	50	2
	IV	21U4HVY201	Value Education – Human Values and Yoga Practice I	1	2	50	-	50	2
				30				600	24
III	III	21U3ACC306	Core Paper – VI Corporate Accounting	6	3	50	50	100	4
	III	21U3ACC307	Core Paper – VII Banking Theory Law and Practice	5	3	50	50	100	4
	III	21U3CBP308	Core Paper – VIII Computerised Accounting – Practical	4	3	25	25	50	2
	III	21U3ACA303	Allied Paper - III – Managerial Economics	5	3	50	50	100	4
	IV	22U4ACS301	Skill Based Paper -I Principles of Management	5	3	30	45	75	3
	IV	21U4NM3BT1/ 21U4NM3AT1/ 21U4NM3CAF/ 21U4NM3GTS/ 21U4NM3WRT	#@ Basic Tamil - I / ## Advanced Tamil - I / *NME: Consumer Affairs/ Gandhian Thoughts/ Women's Rights	2	3	50		50	2

	IV	21U4AC3ED1/ 21U4AC3ED2	Extra Departmental Course	2	3	-	50	50	2
	IV	21U4HVVY402	Value Education – Human Values and Yoga Practice II	1	-	-	-	-	-
	IV	21U4CPVALC	**Skill enhanced Add on Course- Institute Industry Linkage	-	-	-	-	-	-
				30				525	21
IV	III	21U3ACC409	Core Paper – IX Cost Accounting	5	3	50	50	100	4
	III	21U3ACC410	Core Paper – X Contemporary Marketing	4	3	50	50	100	4
	III	21U3CBC411	Core Paper – XI Merchant Banking	5	3	50	50	100	4
	III	21U3CBC412	Core Paper – XII Executive Business Communication	5	3	50	50	100	4
	III	21U3ACA404	Allied Paper - IV Company Law And Secretarial Practice	4	3	50	50	100	4
	IV	21U4ACZ402	Skill Based Paper -II Finance Modelling through Spreadsheet	4	3	30	45	75	3
	IV	21U4NM4BT2/ 21U4NM4AT2/ 21U4NM4GEN	#@ Basic Tamil- II / ## Advanced Tamil - II/ General Awareness	2	3	50		50	2
	IV	21U4HVVY402	Value Education – Human Values and Yoga Practice II	1	2	50	-	50	2
	IV	21U4CPVALC	**Skill Enhancement Add on Course- Institute Industry Linkage	-	-	-	-	-	GRADE
				30				675	27
V	III	21U3ACC513	Core Paper – XIII Management Accounting	5	3	50	50	100	4
	III	21U3CBC514	Core Paper - XIV Banking Technology Management	4	3	50	50	100	4
	III	21U3ACC515	Core Paper – XV Business Research Methods	6	3	50	50	100	4
	III	21U3ACC516	Core Paper – XVI Direct Tax	6	3	50	50	100	4
	III	21U3ACE501/ 21U3ACE502/ 21U3ACE503	Elective Paper –I	5	3	50	50	100	4
	IV	21U4CBZ503	Skill Based Paper – III Instrumental Enhancement in Banking - Practical	4	3	30	45	75	3
				30				575	23
VI	III	21U3ACC617	Core Paper –XVII Principles of Auditing	6	3	50	50	100	4
	III	21U3CBC618	Core Paper – XVIII Financial Management	5	3	50	50	100	4
	III	21U3CBC619	Core Paper – XIX Banking Services and Customer Relationship Management	5	3	50	50	100	4
	III	21U3ACE604/ 21U3ACE605/ 21U3CBE606	Elective Paper –II	5	3	50	50	100	4
	III	21U3ACE607/ 21U3CBE608/ 21U3ACV609	Elective Paper – III	5	3	50	50	100	4
	IV	21U4ACS604	Skill Based Paper– IV Cyber Security and Law	4	3	30	45	75	3
	V	21U5EXT601	Extension Activities	-	-	50	-	50	2
				30				625	25
Total								3600	144
Additional Credit		Semester II - VI							8^s
(Optional)									

Basic Tamil -Students who have not studied Tamil upto 12th standard.

##**Advanced Tamil** – Students who have studied Tamil language upto 12th / 10th standard and have chosen other languages under Part I of the programme but would like to advance their Tamil language skills.

* **NME** – Students shall choose any one course out of three courses.

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

\$ Not included in CGPA calculation

** Examination and Evaluation for Value Added Course shall be conducted by the Industry and the marks shall be submitted to the CoE section for the award of Grade

List of Discipline Specific Elective Papers

Discipline Specific Elective	Course Code	Name of the
Discipline Specific Elective I	21U3ACE501	Brand Management
	21U3ACE502	Goods and Service Tax
	21U3ACE503	Consumer Affairs
Discipline Specific Elective II	21U3ACE604	Business Finance
	21U3ACE605	Entrepreneurial Development
	21U3CBE606	Financial Services
Discipline Specific Elective III	21U3ACE607	Investment Management
	21U3CBE608	Indian Capital Market and Financial System
	21U3ACV609	Project Work and Viva Voce


Chairman
BoS - Commerce

Extra Departmental Course offered by the Department to other Department Students

S. No.	Semester	Course Code	Name of the Course
1	Semester III	21U4AC3ED1	Fundamentals of Accounting
2		21U4AC3ED2	Modern Banking

Self-Study Paper offered by the Department

S. No.	Semester	Course code	Course Title
1	Semester II to V	21UACSS01	Capital Market Operations
2		21UACSS02	Personal Investment Management


Chairman
BoS - Commerce

Chairperson

Board of Studies

Department of Commerce

Nehru Arts and Science College, Coimbatore

Course Code	Title		
21U3ACC101	Core Paper – I : Principles of Accountancy		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

(Common to B.Com./ B.Com. CA/ B.Com. IT/ B.Com. Banking)

Course Objective: Make students understand the basic Concepts and Conventions of Accounting Transaction.

Course Category: Employability

Development Needs: Global

Course Description: This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Explain fundamentals of accounting	Flipped Classroom	Assignment
CO 2	Determine the errors and rectification and prepare bank reconciliation statement	Smart Board	Assignment
CO 3	Prepare final accounts	Smart Board	Work Sheet
CO 4	Analyze the accounts for non – profit organisation	Smart Board	Work Sheet
CO 5	Apply depreciation methods	Flipped Classroom	Work Sheet

Course Content

Instructional Hours / Week : 6

Unit	Description	Text Book	Chapters
I	Fundamentals of Book – keeping	1	1
	Accounting Concepts and Conventions	1	2
	Journal – Ledger – Subsidiary books	4	2B, 3
Instructional Hours			16
Suggested Learning Methods : Mind Mapping			02 Hrs
II	Trial balance - Errors and rectification	4	4
	Bank Reconciliation Statement	3	9
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
III	Final Accounts of a sole trader with adjustments	3	12
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
IV	Receipts and Payment, Income and Expenditure Account and Balance sheet	4	26
	Accounts of Professionals	5	34
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
V	Accounting for Depreciation – need and significance of depreciation - Methods of providing depreciation – Straight Line Method, Written Down Value Method, Annuity Method.	4	11
	Reserves and Provisions	4	10
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
Total Hours			90

Text Books :

1. S.P. Jain and K.L. Narang., **Advanced Accounting**, Kalyani Publishers, 2015.
2. T.S Reddy and A. Murthy., **Financial Accounting**, Margham Publications, 2015.

Reference Books :

1. R.L. Gupta and Radhasamy, **Advanced Accounting**, Sultan Chand and Sons, 1994.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, **Advanced Accounts**, S. Chand and Company Pvt. Ltd., 2016.
3. R.L. Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Sukla, T.S.Grewal and S.C Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2015.R.L.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	-	L	M	L	L	M	H	M	H	M	H
CO2	L	L	-	L	M	L	L	M	H	H	L	H	H
CO3	L	L	-	L	M	L	L	M	H	L	M	H	L
CO4	L	L	-	L	M	L	L	M	M	M	H	M	M
CO5	L	L	-	L	M	L	L	M	M	H	H	L	M

H-High; M-Medium; L-Low

Course designed by	Verified by

Course Code	Title		
21U3CBC102	Core Paper – II Indian Banking System		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective: To acquire knowledge about the banking system prevailing in India

Course Category: Employability

Development Needs: National

Course Description: Business law is the body of law which governs business and commerce and is often considered to be a branch of civil law and deals both with issues of private law and public law.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Knowledge about Indian Banking System and Structure	Flipped Classroom	Assignment
CO 2	Understand the functions of Banking Companies	Smart Board	Poster Presentation
CO 3	Demonstrate Banking Regulations and Risk Management	Smart Board	Assignment
CO 4	Awareness about Regional, Rural and Co-operative banks	Class Project	Poster Presentation
CO 5	Knowledge on RBI and its functions, credit control measures	Video Lessons	Seminar

Course Content

Instructional Hours / Week : 5

Unit	Description	Text Book	Chapters
I	Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution - Commercial banks; Regional rural banks; Co- Operative banks; Development banks	1	6, 7
Instructional Hours			10
Suggested Learning Methods : Group Discussion			
			02 Hrs
II	State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress	2	1
Instructional Hours			10
Suggested Learning Methods : Group Discussion			
			02 Hrs
III	Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks.	1	10
	Banking Regulation Act as applicable to Co- operative banks	2	3
Instructional Hours			10
Suggested Learning Methods : Peer Tutoring			
			02 Hrs
IV	Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co- operative banks in rural India; Progress and performance	2	4
Instructional Hours			10

Suggested Learning Methods : Mind Mapping			02 Hrs
V	Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness.	2	5
Instructional Hours			10
Suggested Learning Methods : Mind Mapping			02 Hrs
Total Hours			60

Text Books

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta,2009.
2. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman, 2012.

Reference Books

1. Dekock: Central Banking; Crosby Lockwood Staples, London.
2. Tennan M.L: Banking Law and Practice in India; Indian Law House, New Delhi.
3. Khubchandani B.S: Practice and Law of Banking; Macmillian, New Delhi.
4. Shekhar and Shekar; Banking Theory and Practice; Vikas Publishing House, New Delhi.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	M	M	M	L	M	L	H	M	H	M	M
CO2	L	L	M	M	M	L	M	L	H	M	L	M	H
CO3	L	L	M	M	M	L	M	L	H	M	M	H	L
CO4	L	L	M	M	M	L	M	L	H	M	L	M	M
CO5	L	L	M	M	M	L	M	L	M	H	H	H	H

H-High; M-Medium; L-Low

Course designed by	Verified by

Course Code	Title		
21U3CBP103	Core Paper- III Computer Application Practical – I (Office Automation)		
Semester: II	Credits: 4	CIA: 25 Marks	ESE: 25 Marks

Course Objective: To provide practical knowledge on Open Office.

Course Category: Employability

Development Needs: Global

Course Description: Microsoft Office is a suite of applications designed to help with productivity and completing common tasks on a computer.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Understand the concepts of Libre Office	Hands on training	Models
CO 2	Create documents using different formats	Hands on training	Demonstration
CO 3	Effective use of Calculator for Business reporting	Hands on training	Reports
CO 4	Ability to create Bulk mailing list	Hands on training	Demonstration
CO 5	Develop presentation skill by using impress	Hands on training	Reports

Course Content

Instructional Hours / Week : 4

Ex. No	Description	Use of package
	Introduction to Open Office – Features available in Open Office – Open Document File Format – Accessibility Features.	
1	Create a resume for a vacancy in a company along with a covering letter.	Writer
2	Drafting a research paper for conference/ publication in standard journals	Writer
3	Create a brochure for an event organized by the Department	Writer
4	Create a Spreadsheet detailing Household Expenses for a month	Calc
5	Create a Balance Sheet of a Company	Calc
6	Create Cash Flow Statement and Fund Flow Statement	Calc
7	Create a presentation of a research paper to be presented in a conference (<i>minimum of TEN slides</i>)	Impress
8	Create a Bulk Mailing List using Base and Writer	Base & Writer
9	Create a student's database with basic details, marks secured and other relevant information (<i>minimum of TEN data</i>)	Base
10	Analyze share price movement for three years period for a company listed in BSE.	Base
Instructional Hours		60

Tools for Assessment (25 Marks)

Models	Reports	Demonstration	Test 1	Test 2	ObservationNote	TOTAL
4	4	4	5	5	3	25

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	-	L	L	L	M	H	M	H	M	H
CO2	L	M	L	-	L	L	L	M	H	H	L	H	H
CO3	M	M	L	-	L	L	L	M	H	H	M	H	L
CO4	L	M	L	-	L	L	L	M	H	M	H	M	M
CO5	L	M	L	-	L	L	L	M	M	H	H	L	M

H-High; M-Medium; L-Low

Course designed by	Verified by

Course Code	Title		
22U3MAA101	Allied Paper I : Mathematics for Business		
Semester: I	Credits:4	CIA: 50 Marks	ESE:50 Marks

Course Objective : On successful completion of this course, the student should have understand the basic concepts and learn the fundamental ideas of Mathematics.

Course Category : Skill Development

Development Needs: Regional

Course Description : This course offers complete skill to understand basic function of Mathematics and to apply the fundamental and arithmetic skills to real Business scenario.

Course Outcome: The Students should be able to

COs		Teaching Methods	Assessment Methods
CO 1	Memorize the basic concepts of Set theory, Simple and Compound Interest	Group Learning & Black Board	Class Test
CO 2	Solve Simultaneous Linear Equations.	Smart Board & Black Board	Assignment
CO 3	Solve the business problems using the concepts of Derivatives.	Peer Team Learning & Black Board	Seminar
CO 4	Implement the ideas of Integration in Business problems.	Group Discussion & Black Board	Unit Test
CO 5	Relate the concepts of LPP in Decision making environment.	Group Discussion & Black Board	Quiz/ Assignment

Offered by: Mathematics

Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapters
I	Sets -Types of sets -Venn diagram - Set operations – Laws and Properties of Sets – Number of Elements.	1	3
	Mathematics for Finance - Simple and Compound Interest.	1	2
Instructional Hours			15
II	Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix: Cramer’s rule and Matrix Inversion Method – Rank of Matrix- Solution of Simultaneous Linear Equation.	1	4
Instructional Hours			15
III	Variables, Constants And Functions: Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.	1	5
	Meaning of Derivations: Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems.	1	6,7
Instructional Hours			15
IV	Elementary Integral Calculus: Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.	1	8
Instructional Hours			15

V	Linear programming Problem: – Mathematical Formulation – Graphical Method and Simplex Method (Simple problems only).	1	9
Instructional Hours			15
Total Hours			75

1. **Text Book(s):** P. A. Navanitham, **Business Mathematics & Statistics (Part -I)**, Jai Publishers, June 2008.

- Unit I : Chapter 3 (Page Number 104 – 136)
 Chapter 2 (Page Number 43 – 64)
- Unit II : Chapter 4
- Unit III : Chapter 5 and 6, Chapter 7: Section - 7.4
- Unit IV : Chapter 8, Sections - 1 to 7
- Unit V : Chapter 9, (Page Number 328 – 366)

Reference Book(s):

1. S.P. Gupta, **Statistical Methods**, Sultan Chand & Sons, 2014.
2. D.C. Sanchetti and V.K. Kapoor, **Business Mathematics**, Sultan Chand Co Ltd., New Delhi, 1999
3. Kalavathy, **Operations Research**, Vikas Publishing House Pvt.Ltd, 2009

Web References (URLs):

1. <https://www.youtube.com/watch?v=oaOm2pnKkyY> (Set Theory)
2. <https://youtu.be/1Q5Z1fGeLqk> , <https://youtu.be/4Augy2kdEUE> (Rank of a Matrix)
3. https://youtu.be/c_0b_nBCKnU, <https://youtu.be/qO1SYFZVmhY> (Simple & Compound Interest)

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Attendance	Assignment	Seminar	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	H	H	H	L	M	M
CO2	H	M	L	L	L	M	M	M	M	M	H	M	L
CO3	H	M	L	M	M	M	M	H	M	L	H	M	M
CO4	H	M	L	M	M	M	M	H	M	M	H	M	L
CO5	H	M	L	H	H	H	H	H	L	H	M	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by

Course Code	Title		
22U3CBC204	Core Paper – IV Financial Accounting		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective: To gain the knowledge on various systems of accounting and accounting procedures of Branch accounts, Departmental accounts, Royalty accounts and Hire Purchase and Installment System.

Course Category: Employability

Development Needs: National

Course Description: Financial Accounting provides the basis for understanding financial reporting and the basic use of financial information to assess a company's financial strength and viability.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Find various systems of accounting	Flipped Classroom	Work Sheet
CO 2	Prepare hire purchase and installment system	Smart Board	Assignment
CO 3	Interpret and explain the performance of branches	Smart Board	Assignment
CO 4	Prepare Departmental Accounts and its performance	Flipped Classroom	Work Sheet
CO 5	Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.	Smart Board	Work Sheet

Course Content

Instructional Hours / Week : 6

Unit	Description	Text Book	Chapters
I	Single Entry System – Meaning – Definition – Ascertainment of Profit – Difference Between Single Entry system and Double entry system – Net worth Method – Conversion Method	2	13
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
II	Hire Purchase and Installment Purchase system – Calculation of Interest - Default and Repossession – Hire Purchase Trading Accounts	2	18
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
III	Branch Accounts - Meaning, Features and Types of Branch Accounting - Debtors System – Final Accounts - Wholesale Branch System - Stock & Debtors System	2	16
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
IV	Departmental accounts – Meaning – Objectives – Advantages – Distinction between branch and department - Transfers at cost or selling price – Interdepartmental Transfer	2	17
Instructional Hours			16

Suggested Learning Methods : Case Study			02 Hrs
V	Royalty Accounts - Lease (Excluding Sublease) – Bills of exchange (Trade Bills only)	2	20, 25
Instructional Hours			16
Suggested Learning Methods : Case Studies			02 Hrs
Total Hours			90

Text Books :

1. S.P. Jain and K.L. Narang., **Advanced Accounting**, Kalyani Publishers, 2015.
2. T.S Reddy and A. Murthy., **Financial Accounting**, Margham Publications, 2015.

Reference Books :

1. R.L. Gupta and Radhasamy, **Advanced Accounting**, Sultan Chand and Sons, 1994.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, **Advanced Accounts**, S. Chand and Company Pvt. Ltd., 2016.
3. R.L. Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Sukla, T.S.Grewal and S.C Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2015.R.L.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	-	L	-	L	L	M	H	L	L	M	H
CO2	M	L	-	L	-	L	L	M	H	M	M	M	H
CO3	M	L	-	L	-	L	L	M	H	M	M	H	M
CO4	M	L	-	L	-	L	L	M	H	M	M	M	M
CO5	M	L	-	L	-	L	L	M	M	H	H	L	L

H-High; M-Medium; L-Low

Course designed by	Verified by

Course Code	Title		
22U3CBC205	Core Paper – V Business Law		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective: To acquire knowledge on Law of Contract and relevant law.

Course Category: Skill Development

Development Needs: National

Course Description: Business law is the body of law which governs business and commerce and is often considered to be a branch of civil law and deals both with issues of private law and public law.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Knowledge on various types of contract.	Flipped Classroom	Poster Making
CO 2	Able to know Consideration and Law relating to Minor, Unsound Mind, Persons Disqualified by Law.	Smart Board	Seminar
CO 3	Understand the Contract of Indemnity and Guarantee.	Smart Board	Assignment
CO 4	Acquire knowledge on Sale of Goods Act, 1930.	Video Lessons	Poster Making
CO 5	Awareness on Limited Liability Partnership Act, 2008.	Flipped Classroom	Assignment

Course Content

Instructional Hours / Week : 5

Unit	Description	Text Book	Chapters
I	Contract – Introduction – Law of Contract – Essential Elements of Valid Contract – Types of Contracts	2	12
	Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance	1	6
Instructional Hours			16
Suggested Learning Methods : Mind Mapping			02 Hrs
II	Consideration – Essentials of Valid Consideration – Capacity to Contract - Law relating to Minor, Unsound Mind – Persons Disqualified by Law - Performance of Contract – Modes of Performance – Quasi Contract	1	1, 3, 5
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
III	Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract – Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety. Bailment and Pledge – Contract of Agency	1	2, 3
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs
IV	Sale of Goods Act, 1930 – Sale and Agreement to Sale – Conditions and Warranties - Law of Carriage of Goods	1	2, 3
Instructional Hours			16
Suggested Learning Methods : Case Study			02 Hrs

V	The Limited Liability Partnership Act, 2008: Salient Features of LLP – Differences between LLP and Partnership, LLP and Company – LLP Agreement – Partners and Designated Partners – Incorporation Document – Incorporation by Registration – Partners and their Relationship.	W1	
Instructional Hours			16
Suggested Learning Methods : Group Discussion			02 Hrs
Total Hours			90

Text Books :

1. N.D.Kapoor, **Business Law**, Sultan Chand & Sons, 2014.
2. R.S.N.Pillai & Bhagavathi, **Business Law**, S.Chand & Sons, 2013.

Reference Books :

1. N.D.Kapoor, **Elements of Commercial Law**, S.Chand & Sons, 2014.
2. M.C. Kuchhal, **Mercantile Law**, Vikas Publications, 2013.

Web Reference (URLs) :

1. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	-	L	-	L	L	M	H	L	L	M	H
CO2	M	L	-	L	-	L	L	M	H	M	M	M	H
CO3	M	L	-	L	-	L	L	M	H	M	M	H	M
CO4	M	L	-	L	-	L	L	M	H	M	M	M	M
CO5	M	L	-	L	-	L	L	M	M	H	H	L	L

H-High; M-Medium; L-Low

Course designed by	Verified by

Course Code	Title		
22U3MAA202	Allied Paper II : Business Statistics		
Semester: II	Credits:4	CIA: 50 Marks	ESE:50Marks

Course Objective : To learn the Statistical methods and apply them in Management situations.

Course Category : Skill Development

Development Needs : Regional

Course Description : It offers skills to students on Quantitative skills that require for a modern manager to solve management problems particularly in decision making. This course covers descriptive statistics, Correlation and Regression Analysis, Index numbers.

Course Outcomes : The Students should be able to

COs		Teaching Methods	Assessment Methods
CO 1	List different types of data collection and different Measures of Central Tendency.	Group Discussion & Black Board	Assignment
CO 2	Classify various Measures of Dispersion.	Group Learning & Black Board	Unit Test
CO 3	Know the methods of finding correlation coefficient and the relationship between Correlation and Regression.	Peer Team Learning & Black Board	Seminar/ Quiz
CO 4	Compute living indices for the given data.	Smart Board & Black Board	Class Test/ Assignment
CO 5	Compute Seasonal fluctuations for the given data.	Group Discussion & Black Board	Seminar

Offered by: Mathematics

Course Content

Instructional Hours / Week: 6

Unit	Description	Text Book	Chapters
I	Statistics: Meaning and Definition of Statistics-Collection of data Primary and Secondary data- Classification and Tabulation of data-Diagrammatic and Graphical presentation.	1	1,3,5,6
	Measures of Central Tendency: Mean, Median, Mode	1	7
Instructional Hours			18
II	Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation	1	8
Instructional Hours			18
III	Correlation: Meaning and Definition – Scatter Diagram, Karl Pearson's co-efficient of Correlation- Spearman's Rank Correlation.	1	12
	Regression Analysis: Meaning of regression and linear regression – Regression in two variables- Properties.	1	13
Instructional Hours			18
IV	Index Numbers: Index Number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices.	1	10
Instructional Hours			18

V	Time Series: Definition- Uses- Components – Secular trend – Method of least square – Seasonal fluctuation – Method of Simple Average, Method of moving Averages.	1	14
Instructional Hours			18
Total Hours			90

Text Book(s):

- P. A. Navanitham, Business Mathematics & Statistics, Jai Publishers, June 2008.
(PART – II)
Unit I : Chapter – 1, 3, 5, 6, 7
Unit – II : Chapter – 8
Unit – III : Chapter – 12 and 13
Unit – IV : Chapter- 10
Unit - V : Chapter -14

Reference Book(s):

- S. C. Gupta and V. K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand and Sons, Reprint, 2009.
- S. P. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, Reprint 2016.

Web References (URLs):

- <https://www.youtube.com/watch?v=1MiT06JFN04> (Measures of Central Tendency)
- <https://youtu.be/WM8vzYSQhs> (Correlation & Regression)

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Attendance	Assignment	Seminar	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	M	H	M	H	H	H
CO2	H	M	L	M	M	M	M	M	H	M	M	H	H
CO3	H	M	L	H	H	H	H	H	M	H	M	M	H
CO4	H	M	L	H	M	M	H	M	H	M	H	M	M
CO5	H	M	L	H	H	H	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

Course designed by	Verified by

[Signature]
Chairman
BoS - Commerce