PERIYAR UNIVERSITY

SALEM – 636011

DEGREE OF BACHELOR OF COMMERCE

(Electronic Banking)

Choice Based Credit System (CBCS)
&
Outcome Based Education (OBE)

Syllabus for

B.Com.
(Electronic Banking)

SEMESTER PATTERN

(Applicable to Affiliated Colleges of Periyar University from the Academic Year 2026–2027 Onwards)

CONTENTS

REGULATIONS FOR UNDERGRADUATE DEGREE COURSES IN SCIENCES, HUMANITIES AND SOCIAL SCIENCES CBCS PATTERN

PARTS	DEFINITIONS
Programme	A Programme means a course of study leading to the award of a Degree in a specific discipline
Course	A Course refers to a subject offered under the Degree Programme.
Part I	Tamil / Other Languages mean Tamil or any other approved languages offered under **Part I** of the Programme.
Part II	English means the English language course offered under **Part II** of the Programme.
Part III	**Core:** means—the core courses related to the programme concerned including Core Practicals / Project offered under Part III of the programme.
	Allied: means courses offered under Part III of the programme that complement and support the core discipline of the study
	Electives: means courses related to the core courses of the programme concerned which are offered under Part III of the programme. These courses provide students with an opportunity to choose topics from either Discipline-Centric Electives (DCE) or Generic Electives (GE) based on their interests and academic requirements.
Part IV	**Non-Major Electives:** A course offered by a department to students of other disciplines, enabling multidisciplinary learning and broadening their knowledge beyond their major field of study. **Skill Enhancement Course:** A course offered with the objective of imparting advanced skills, enhancing employability and developing professional competencies. **Value Education:** A course designed to develop students' moral, ethical, social, and personal values so that they become responsible citizens and good human beings. **Disaster Management:** A course that provides knowledge and skills for disaster preparedness, mitigation, response, recovery, and rehabilitation, enabling students to manage emergencies effectively. **Health & Wellness**: A course designed to help students maintain their

	physical, mental, emotional, and social well-being and adopt a healthy lifestyle. **Environmental Studies:** A multidisciplinary course that creates awareness about the environment, natural resources, biodiversity, pollution, environmental conservation, and sustainable development. **Internship / Industrial Training:** Practical training undertaken in industries, banking institutions, private sector organizations, public sector organizations, or educational institutions to enable students to gain professional experience and develop employability skills. **Extension Activities:** Extension Activities mean all activities carried out under NSS, NCC, Sports, YRC, and other co-curricular and extracurricular programmes offered under Part V of the Programme.
Naan Mudhalvan	A skill development initiative aimed at enhancing the employability skills of students through various training programmes and courses.
Duration	Duration means the stipulated period of study prescribed by the University for the successful completion of a Programme. At present, the duration of an Undergraduate Programme is **three years**.
Credits	Credit means the weightage assigned to a course of study by the concerned Board of Studies based on the number of instructional hours and academic requirements.
Credit System	Credit System means a system in which the weightage of credits is distributed across different semesters during the period of study. The performance of students is assessed through the accumulation of credits earned, and the **Cumulative Grade Point Average (CGPA)** is awarded based on the credits successfully completed. A total of **152 credits (142 Credits + 10 Naan Mudhalvan)** shall be prescribed for the Undergraduate Programme of three years' duration.
Choice Based Credit System	All Undergraduate Programmes offered by the University shall be under Choice Based Credit System (CBCS). This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

REGULATIONS

1. Eligibility for the Admission to the Course:

Candidate for admission to the first year of the UG degree Programme shall be required to have passed the higher secondary examination with Commerce & Accountancy [Or] Higher secondary with commerce / Accountancy / Mathematics / Business Mathematics / Statistics / Computer Science / Corporate Secretaryship / Information Technology / Computer Application / Computer Technology as one of the subjects. (Those who have not studied Commerce and Accountancy should undergo a bridge course for a minimum duration of 15 days in those subjects)

Lateral Entry: With effect from 2022-2023 onwards, Diploma in Commercial Practice and Diploma in Commercial and Computer Practice also eligible.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester has 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole Programme has 2700 teaching hours.

3. Course of Study

The course of study for the UG degree courses of all branches shall consist of the following:

Part - I: Tamil

Tamil or any one of the following Modern or Classical Languages: Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic, or Urdu. The subject shall be offered during the first four semesters, with one examination conducted at the end of each semester. The subject shall comprise four courses carrying a total of 12 credits.

Part II: English

The subject shall be offered during the first four semesters, with one examination conducted at the end of each semester. The subject shall comprise four courses carrying a total of 12 credits.

Part III:

i. **Core subjects:** As prescribed in the Scheme of Examination, examinations shall be conducted for the Core Courses at the end of each semester. For programmes comprising six semesters, a total of 15 Core Courses carrying 75 credits shall be offered.

ii. **Allied subjects:** Four Allied courses with 16 credits are to be offered, one each in the first four Semesters. These subjects are supporting subjects that complement and strengthen the knowledge of the main (Core) programme. They provide the background knowledge required to understand the core subjects better.

iii. **Electives subjects:** Three elective courses with 9 credits are to be offered, one each in the III, IV & V semesters. Elective subjects are to be selected from the list of electives (One out of two) prescribed by the Board of Studies concerned.

iv. **Group Project:** A group of students work together to study, analyse and prepare a report on a specific topic related to their programme of study. At the end of VI semester students have to submit their project report and should appear for Viva-voce.

PART IV

i. **NME:** All the UG programmes shall offer two NME papers to other department students in I and II semesters with 4 credits for which examination shall be conducted at the end of the respective semesters.

ii. **Skill Enhancement Course:**

All the UG Programmes shall offer three courses of **Skill Enhancement Subjects in III, IV & V** semesters with 6 credits for which examination shall be conducted at the end of the respective semesters.

iii. **Value Education:** All the UG Programmes shall offer a course in Value Education and it shall be offered in the first semester. Examination shall be conducted at the end of the semester with 1 credit.

iv. **Disaster Management:** All the UG programmes shall offer this course in the II semester with 1 credit.

v. **Health and Wellness:** All the UG programmes shall offer this course in the III semester with 1 credit.

vi. **Environmental Studies:**

All the UG Programmes shall offer a course in Environmental Studies and it shall be offered in the fifth semester with 2 credits.

vii. Internship/Industrial Training: Students undergo training in an organization, company, bank, industry, business firm, startup, NGO or Government Office to gain real-world work experience related to their field of study during summer vacation between IV and V semester. At the end of the V semester, students have to submit their internship report and Viva-voce will be conducted. (2 credits).

viii. Extension Activities (One Credit):

Every student shall participate compulsorily for period of not less than two years (6 semesters) in any one of the following programmes.

1. NSS/NCC
2. Sports/YRC
3. Other Extra curricular activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

1. 20% of marks for attendance.
2. 60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.
3. 10% of marks for Exemplary awards/ Certificates/ Prizes.
4. 10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the grades relevant to the marks awarded to the candidates.

A	Exemplary	80 and above
B	Very good	70-79
C	Good	60-69
D	Fair	50-59
E	Satisfactory	40-49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Physically challenged students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

4. Requirement to appear for the examinations

i. A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.

ii. A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay a prescribed condonation fee to appear for the university examination in that semester itself.

iii. A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay a prescribed condonation fee and can appear for both semester papers together at the end of the later semester.

iv. A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

5. Scheme of examination

As given in the annexure.

6. Restrictions to appear for the examinations

a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.

b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said Programme and if they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulations and curriculum for the award of the degree.

7. Medium of Instruction and examinations

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination shall be the language concerned.

8. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit Bonafide Record Note Books prescribed for the practical examinations. Otherwise, the candidates shall not be permitted to appear for the practical examinations.

9. Minimum marks for passing:

a) A candidate who secures **not less than 40% marks in the University (External) Examination** and **not less than 40% marks in the aggregate of the University Examination and Continuous Internal Assessment (CIA)** in any course under **Part I, Part II, Part III, or Part IV** shall be declared to have passed the examination in that subject (Theory or Practical).

b) A candidate who secures **not less than 40% of the total marks prescribed** for a subject under **Part IV of the Degree Programme**, irrespective of whether the evaluation is through the End Semester Examination or Continuous Internal Assessment, shall be declared to have passed in that subject.

c) A candidate who passes the examinations in **all the courses under Part I, Part II, Part III, and Part IV** shall be declared to have passed the **entire programme examination**.

10. Distribution of marks:

Table 1(A): Distribution of Marks for End Semester University Examination and Continuous Internal Assessment, and the Minimum Passing Requirements for Theory Courses of the UG Programmes:

Table 1(A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for Total marks (Internal + External)
	Max. Marks	Passing Minimum for External Alone	Max. Marks	Passing Minimum for Internal Alone	
100	75	30	25	-	40

Table 1(B): The following are the distribution of marks for Continuous Internal Assessments in theory papers of UG Programmes:

METHODS OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test	10	**25 Marks**
	Assignments / Snap Test / Quiz	5	
	Seminars	5	
	Attendance	5	
External Evaluation	End Semester Examination		**75 Marks**
Total			**100 Marks**

Table 2(A): The following are the ddistribution of Marks for End Semester University Examination and Continuous Internal Assessment and the Minimum Passing Requirements for **Practical Courses** of the UG Programmes:

TOTAL MARKS	**EXTERNAL**		**INTERNAL**		**Overall Passing Minimum for Total marks (Internal + External)**
	Max. Marks	**Passing Minimum for External Alone**	**Max. Marks**	**Passing Minimum for Internal Alone**	
100	60	24	40	-	40

Table 2(B): The following are the distribution of marks for the Continuous Internal Assessment in UG practical courses:

METHODS OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test	15	**40 Marks**
	Assignments / Snap Test / Quiz	15	
	Seminars	5	
	Attendance	5	
External Evaluation	End Semester Examination		**60 Marks**
Total			**100 Marks**

The following courses shall have end semester examinations and Continuous Internal Assessment:

Table 3

S.No.	Subject	Internal	External	Total
1.	Value Education	25	75	100
2.	Disaster Management	25	75	100
3.	Environmental Studies	25	75	100
4.	Non Major Electives	25	75	100

11. Grading

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade and grade points as per the details given below:

Table 4

Conversion of Marks to Grade Points and Letter Grade

(Performance in a Course/Paper)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

Calculation of Grade Point Average (GPA) semester-wise is as follows:

$$\Sigma (C_i \text{ X } G_i) / \Sigma C_i$$

$$\text{GPA} = \frac{\text{Sum of the products of course credits and corresponding grade points}}{\text{Total credits earned during the semester}}$$

Calculation of Cumulative Grade Point Average (CGPA) (for Entire Programme)

A candidate who has passed all the examinations is eligible for the following computed final grades based on the range of CGPA:

$$\text{CGPA} = \sum_n \sum_I (C_{ni} \text{ X } G_{ni}) / \sum_n \sum_i C_{ni}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire Programme under each part}}{\text{Sum of the credits of the courses of the entire Programme under each part}}$$

C_i = Credits assigned to the *i-th* course

G_i = Grade Point obtained in the *i-th* course

n = Semester in which the course is studied and credited.

Table 5

CGPA	GRADE
9.5 10.0	O+
9.0 and above but below 9.5	**O**
8.5 and above but below 9.0	D++
8.0 and above but below 8.5	D+
7.5 and above but below 8.0	**D**
7.0 and above but below 7.5	A++
6.5 and above but below 7.0	A+
6.0 and above but below 6.5	**A**
5.5 and above but below 6.0	B+
5.0 and above but below 5.5	B
4.5 and above but below 5.0	C+
4.0 and above but below 4.5	**C**
0.0 and above but below 4.0	**U**

12. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

13. Classification of Successful candidates

A candidate who passes all the examinations in Part I to Part IV securing following CGPA and Grades shall be declared as follows **for Part I or Part II or Part III**:

Table 6

CGAP	GRADE	CLASSIFICATION OF FINAL RESULTS
9.5 – 10.0	O+	First Class Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
5.0 and above but below 5.5	C+	Third Class
4.5 and above but below 5.0	C	
0 and above but below 5.0	U	Re-appear

a. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programme and secured a CGPA of 9 to 10 and equivalent grades "O" or "O+" in part III comprising Core, Electives and Allied subjects shall be placed in the category of "First Class – Exemplary".

b. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration' of the UG programmes and secured a CGPA of 7.5 to 9 and equivalent grades "D" or "D+" or "D++" in part III comprising Core, Electives and Allied subjects shall be placed in the category of "First Class with Distinction".

c. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades "A" or "A+" or "A++" shall be declared to have passed that parts in "First Class".

d. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades "B" or "B+" shall be declared to have passed that parts in "Second Class".

e. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades "C" or "C+" shall be declared to have passed that parts in "Third Class".

f. There shall be no classifications of final results, therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

14. Conferment of the Degree:

No candidate shall be eligible for conferment of the Degree unless he / she

1. has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.
2. has completed all the components prescribed under Parts I to Part IV in the CBCS pattern to earn 140 credits.
3. has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

15. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

16. Additional Degree

a. The following are the norms prescribed for the students admitted from 2010-2011 onwards. Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for Part III alone by granting exemption from appearing Part I, Part II, & Part IV and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, & Part IV and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

b. The following are for students admitted prior to 2008-09: Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, and Part IV and common allied subjects (if any) **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and the common allied subjects. If any, already passed, such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

17. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

18. Syllabus

The syllabus for various courses shall be clearly demarcated into five viable units in each paper/subject.

19. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations shall be in vogue without any change for a minimum period of three years from the date of approval. The University may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

20. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2023-2024 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2028. Thereafter, they shall be permitted to take the Examination only under the Regulations in force at that time.

PROGRAMME OBJECTIVE

he **B.Com. Electronic Banking** programme aims to provide students with a strong foundation in commerce, banking, finance, and digital banking technologies. It equips learners with knowledge of modern banking practices, electronic payment systems, financial services and emerging banking technologies, while developing analytical, problem-solving, communication and entrepreneurial skills. The programme prepares graduates for careers in banking, financial institutions, FinTech organizations and related sectors.

PROGRAMME OUTCOMES (POs)

PO1: Disciplinary Knowledge

Demonstrate comprehensive knowledge and understanding of Commerce, Accountancy, Management, and Computer Application disciplines that form an integral part of the programme.

PO2: Communication Skills

Communicate effectively in oral and written forms, present ideas clearly and confidently, and use appropriate media to convey information to diverse audiences.

PO3: Critical Thinking

Apply analytical thinking to evaluate information, evidence, arguments, and business practices, and develop reasoned conclusions based on scientific approaches.

PO4: Problem-Solving Skills

Apply acquired knowledge and skills to solve business and organizational problems and address real-life situations effectively.

PO5: Analytical Reasoning

Analyze and interpret data from various sources, evaluate alternatives, draw logical conclusions, and support decisions with relevant evidence.

PO6: Research-Related Skills

Demonstrate the ability to identify research problems, formulate hypotheses, collect and analyze data, interpret results, and prepare research reports.

PO7: Teamwork and Cooperation

Work effectively and respectfully as a member of diverse teams and contribute towards achieving common organizational goals.

PO8: Scientific Reasoning

Analyze quantitative and qualitative data, evaluate evidence objectively, and apply scientific reasoning in decision-making.

PO9: Reflective Thinking

Develop self-awareness and critically reflect on personal experiences, societal issues, and professional practices.

PO10: Information and Digital Literacy

Utilize Information and Communication Technology (ICT) tools effectively, access and evaluate information sources, and apply appropriate software for data analysis and business applications.

PO11: Self-Directed Learning

Demonstrate the ability to learn independently, identify appropriate resources, and successfully complete academic and professional projects.

PO12: Multicultural Competence

Recognize and appreciate cultural diversity, demonstrate global perspectives, and interact effectively with individuals from different cultural backgrounds.

PO13: Moral and Ethical Awareness

Apply ethical values and professional standards in personal and professional life, respect intellectual property rights, avoid unethical practices, and promote environmental sustainability.

PO14: Leadership Readiness

Demonstrate leadership qualities by setting direction, motivating team members, building collaborative teams, and achieving organizational objectives effectively.

PO15: Lifelong Learning

Engage in continuous learning, professional development, and skill enhancement to adapt to changing business environments and societal needs.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO1: Placement

Demonstrate professional competence, communication skills, ethical values, and the ability to engage respectfully with diverse perspectives in workplace environments.

PSO2: Entrepreneurship

Develop entrepreneurial abilities through critical thinking, problem-solving, decision-making, and leadership skills that facilitate start-ups and high-potential business ventures.

PSO3: Research and Development

Design and implement business systems and practices based on research methodologies and regulatory frameworks, contributing to organizational growth and development.

PSO4: Contribution to the Business World

Become employable, ethical, innovative, and technology-oriented professionals capable of sustaining and succeeding in the dynamic business environment.

PSO5: Contribution to Society

Contribute to social and economic development by collaborating with stakeholders and applying professional knowledge for the welfare of society.

Bloom's Taxonomy Levels for Assessment	
Remembering (K1)	• The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the text book.
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	• Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem – solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

Course of Study and Scheme of Examinations – B.Com.(Electronic Banking)

S. No.	Semester	Paper Code	Part	Course Group	Paper Type	Subject Title	Hours / Week	Exam Hours	Internal Marks	External Marks	Total Marks	Credit	Page. No
FIRST YEAR													
1	I		I	Foundation	Theory	Language – Tamil I	**6**	**3**	25	75	100	**3**	
2			II	Foundation	Theory	English I	6	3	25	75	100	3	
3			III	Core I	T & P	Principles of Accountancy	5	3	25	75	100	5	24
4				Core II	Theory	Business Management	5	3	25	75	100	5	27
5				Allied I	Theory	Financial Markets and Institutions	4	3	25	75	100	4	30
6			IV	NMEC I	Theory	Business Organisation*	2	3	25	75	100	2	32
7				Common Course	Theory	Value Education	2	3	25	75	100	1	
8	II		I	Foundation	Theory	Language – Tamil II	6	3	25	75	100	3	
9			II	Foundation	Theory	English II	4	3	25	75	100	3	
10			III	Core III	T & P	Financial Accounting	5	3	25	75	100	5	34
11				Core IV	Theory	Modern Marketing	5	3	25	75	100	5	36
12				Allied II	Practical	Office Automation	4	3	25	75	100	4	38
13			IV	NMEC II	Theory	Advertising*	2	3	25	75	100	2	41
14				Common Course	Theory	Disaster Management	2	3	25	75	100	1	
15				Nan Mudhalvan	NMSDC	## SEC – Business Communication	2	3	25	75	100	2	102

S. No.	Semester	Paper Code	Part	Course Group	Paper Type	Subject Title	Hours / Week	Exam Hours	Internal Marks	External Marks	Total Marks	Credit	Page. No
SECOND YEAR													
16	III		I	Foundation	Theory	Language – Tamil III	6	3	25	75	100	3	
17			II	Foundation	Theory	English III	6	3	25	75	100	3	
18			III	Core V	T & P	Corporate Accounting I	5	3	25	75	100	5	43
19				Allied III	T & P	Business Statistical Methods	4	3	25	75	100	4	46
20				Elective I (Any one)	Practical Theory	1. Technology in Banking 2. Digital Banking and Cyber Security	4	3	25	75	100	3	48 50
21			IV	Skill Enhancement Course- I (SEC-I)	Theory	Artificial Intelligence for Business	2	3	25	75	100	2	53
22				Common Course	Project / Training	Health & Wellness	1	3	#	#	#	1	
23				Nan Mudhalvan	NMSDC	## SEC- Office Organisation	2	3	25	75	100	2	104
24	IV		I	Foundation	Theory	Language – Tamil IV	6	3	25	75	100	3	
25			II	Foundation	Theory	English IV	6	3	25	75	100	3	
26			III	Core VI	T & P	Corporate Accounting – II	5	3	25	75	100	5	55
27				Core VII	Theory	Commercial Law	3	3	25	75	100	5	58
28				Allied IV	T & P	Operations Research	3	3	25	75	100	4	60
29				Elective II (Any one)	Theory	1. Retail Banking 2. Merchant Banking	3	3	25	75	100	3	63 66
30			IV	Skill Enhancement Course-II (SEC-II)	Practical	Computerized Accounting Using Tally	2	3	40	60	100	2	68
31				Nan Mudhalvan	NMSDC	## SEC- Capital Market	2	3	25	75	100	2	105

S. No.	Semester	Paper Code	Part	Course Group	Paper Type	Subject Title	Hours / Week	Exam Hours	Internal Marks	External Marks	Total Marks	Credit	Page. No
THIRD YEAR													
32	V		III	Core VIII	T & P	Cost Accounting	6	3	25	75	100	5	70
33				Core IX	Theory	Modern Banking	6	3	25	75	100	5	73
34				Core X	T & P	Income Tax Law & Practice – I	6	3	25	75	100	5	76
35				Elective III	Theory	1. FinTech Fundamentals 2. Management Information System	6	3	40 25	60 75	100 100	3	78 81
36			IV	Skill Enhancement Course-III (SEC-III)	Project	Commerce Practical	2	3	40	60	100	2	84
37				Internship Training	Project / Training	Internship	-	3	#	#	#	2	
38				Common Course	Theory	Environmental Studies	2	3	25	75	100	2	
39				Nan Mudhalvan	NMSDC	## SEC- Services Marketing	2	3	25	75	100	2	107
40	VI		III	Core XI	T & P	Management Accounting	6	3	25	75	100	5	87
41				Core XII	Theory	Auditing	5	3	25	75	100	5	89
42				Core XIII	T & P	Income Tax Law & Practice-II	6	3	25	75	100	5	92
43				Core XIV	Theory	International Banking	5	3	40	60	100	5	94
44				Core XV	Project	Group Project	6	3	25	75	100	5	96
45			IV	Extension Activity	-	-	-	-	-	-	-	1	
46				Nan Mudhalvan	NMSDC	## SEC- Insurance	2	3	25	75	100	2	109
									Total Credits			**152**	

***Offered to other Departments**

 # Commended / Highly Commended

SEC Papers to the Students who have not successfully completed the Nan Mudhalvan Course

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	14	14	12	17	18	25	100
Part IV	3	3	3	2	6	1	18
NMSDC	…	2	2	2	2	2	10
Total	24	25	23	27	26	28	**152**

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

B.COM
SEMESTER –I
CORE I – PRINCIPLES OF ACCOUNTANCY

LEARNING OBJECTIVES:

LO1 To familiarize students with the basic concepts and principles of accounting.
LO2 To develop knowledge in maintaining accounting records under double entry system.
LO3 To enable students to prepare final accounts of trading and non-trading concerns.
LO4 To provide practical understanding of Bank Reconciliation Statement and Bills of Exchange.
LO5 To impart knowledge on depreciation methods, provisions and reserves.

UNIT – I

Basic Concepts: Fundamentals of Book Keeping – Meaning – Definition – Book keeping Vs. Accounting – objectives – Advantages and limitations of accounting – Methods of accounting – Double entry system – Meaning – Advantages – Types of accounts – Accounting Rules – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final Accounts of a Sole Trading Concern – Preparation of Trading, Profit & Loss account and Balance sheet with adjustments, Difference between trading account – P&L account and Balance sheet – Adjustment entries.

UNIT-III

Final accounts of Non – Trading Concerns: Receipts and payments account – Income and expenditure account and Balance Sheet – Difference between Receipts and payments account & Income and expenditure account.

UNIT – IV

Rectifications of Errors – Meaning and Types of Errors - Detection of Errors-Rectification Entries - Suspense Account.

Bank Reconciliation statement – Causes for difference – Preparation of Bank Reconciliation statement.

UNIT – V

Depreciation: Meaning - Causes- Characteristics- Objectives – Methods – Fixed – Diminishing – Difference between Straight line method and W.D.V. method – Annuity – Depreciation fund Method – Provisions and reserves.

Note: Distribution of marks: Problems 80% and Theory 20 %

TEXT BOOKS:

1. Financial Accounting - Reddy and Murthy - Margham Publications, Chennai - 17.
2. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Financial accounting - R.L Gupta and V.K Gupta, Sultan chand& Sons, New Delhi.

REFERENCE BOOKS:

1. Financial accounting - S.P Jain & K.L Narang, Kalyani publishers, Ludhiana.
2. Financial Accounting - Dr. S Ganesan and Kalavathi ,Tirumalai Publications, Nagercoil.
3. Financial Accounting -R.S.N. Pillai and Bagavathy- Marghampublications, Chennai.
4. Advanced Accounting I - Dr. Chandra Bose PHI Learning (P) Ltd., Delhi.
5. Advanced Accounting I-Dr. S Peer Mohamed, Dr.S.A.N. ShezuiiIbrahim Pass Publication, Madurai.

Web Resources

https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
https://www.slideshare.net/ramusakha/basics-of-financial-accounting

COURSE OUTCOMES:

CO1	Explain the fundamental concepts, principles and conventions of accounting.
CO2	Record accounting transactions using journal, ledger, subsidiary books and trial balance.
CO3	Prepare final accounts of sole trading and non-trading concerns with adjustments.
CO4	Prepare Bank Reconciliation Statement and account for Bills of Exchange transactions.
CO5	Apply various methods of depreciation and distinguish between provisions and reserves.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs –POs Mapping Table:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	3	2	1	1	3	1	2	1	1	2	1	1	26	2
CO2	3	2	3	3	3	1	1	3	1	2	1	1	2	1	1	28	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2
CO5	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2

COs–PSOs Mapping Table:

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	2	2	3	1	11	2
CO3	2	2	3	2	1	10	2
CO4	2	2	3	3	1	11	2
CO5	2	3	3	3	2	13	2

3 – Strong, **2- Medium,** 1- Low

SEMESTER – I
CORE:II--BUSINESS MANAGEMENT

LEARNING OBJECTIVES:

LO1 To provide fundamental knowledge of business and management concepts.
LO2 To develop managerial and decision-making skills among students.
LO3To understand the functions and practices of modern business organizations.
LO4 To familiarize students with leadership, motivation and organizational behaviour.
LO5 To enable students to understand contemporary business trends and challenges.

UNIT I

Business: Meaning, definition and characteristics – Nature and scope of business management – Objectives of business firms – Functions of management – Levels of management – Management as an art, science and profession – Evolution of management thought – Scientific management – Administrative management – Modern management approaches – Challenges in contemporary business management.

UNIT II

Planning: Meaning, objectives and importance – Types of plans – Planning process – Forecasting and business planning – Decision making – Meaning and importance – Steps in decision-making process – Types of decisions – Techniques of decision making – Management by objectives (MBO) – Business policies and strategies – Contemporary planning practices in organizations.

UNIT III

Organising: Meaning and importance – Principles of organization – Departmentation – Delegation of authority – Centralization and decentralization – Span of management – Organizational structure – Line and staff organization – Staffing – Recruitment and selection – Training and development – Performance appraisal – Contemporary workforce management practices.

UNIT IV

Directing: Meaning and importance – Elements of direction – Supervision – Motivation – Meaning and theories of motivation – Leadership – Meaning and leadership styles – Communication – Process and barriers of communication – Coordination – Importance and techniques – Team building – Conflict management – Leadership challenges in modern organizations.

UNIT V

Controlling: Meaning, process and importance – Techniques of managerial control – Budgetary and non-budgetary control – Quality management – Business ethics and corporate governance – Corporate social responsibility (CSR) – Innovation and change management – Digital transformation in business – Green management – Emerging trends in global business environment.

Text Books

1. Prasad, L. M. (2025). *Principles and practice of management* (11th ed.). New Delhi: Sultan Chand & Sons.
2. Koontz, H., & Weihrich, H. (2023). *Essentials of management: An international perspective* (11th ed.). New Delhi: McGraw Hill Education.
3. Tripathi, P. C., & Reddy, P. N. (2024). *Principles of management* (7th ed.). New Delhi: McGraw Hill Education.
4. Robbins, S. P., & Coulter, M. (2023). *Management* (15th ed.). Noida: Pearson Education.

Reference Books

1. Gupta, C. B. (2024). *Business management* (19th ed.). New Delhi: Sultan Chand & Sons.
2. Drucker, P. F. (2023). *The practice of management* (Reprint ed.). New York: Harper Business.
3. Aswathappa, K. (2024). *Organisational behaviour* (14th ed.). Mumbai: Himalaya Publishing House.
4. Robbins, S. P., Judge, T. A., & Vohra, N. (2023). *Organizational behavior* (19th ed.). Noida: Pearson India

Web resources

1. http://www.universityofcalicut.info/sy1/management
2. https://www.managementstudyguide.com/manpower-planning.htm
3. https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

COURSE OUTCOMES:

CO1	Explain the concepts, principles, and functions of management.
CO2	making techniques in business situations.
CO3	Analyze organization structure, authority relationships, and staffing functions.
CO4	Examine leadership, motivation, and communication practices in organizations.
CO5	Evaluate contemporary management practices and emerging business trends.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs-POs Mapping Table:

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Avera
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

COs - PSOs Mapping Table –

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

SEMESTER-I

ALLIED I – THEORY – FINANCIAL MARKETS AND INSTITUTIONS

LEARNING OBJECTIVES

LO1 - To understand the structure and functions of the Indian financial system.
LO2 - To familiarize students with various financial markets and instruments.
LO3 - To gain knowledge about financial institutions and their role in economic development.
LO4 - To understand financial services and innovations in the banking sector.
LO5 - To examine the regulatory framework governing financial markets and institutions.

UNIT – I

Introduction To Financial System: Meaning, Nature and Scope of Financial System – Structure of Financial System – Components of Financial System – Financial Markets, Financial Institutions, Financial Instruments and Financial Services – Functions of Financial System – Role of Financial System in Economic Development.

UNIT – II

Financial Markets: Meaning and Classification of Financial Markets – **Money Market**: Meaning, Features and Instruments – Treasury Bills, Commercial Bills, Commercial Paper, Certificates of Deposit, Call Money Market – **Capital Market**: Meaning, Features and Functions – Primary Market and Secondary Market – Stock Exchanges in India – Securities and Exchange Board of India (SEBI).

UNIT – III

Banking Institutions: Commercial Banks - Regional Rural Banks - Cooperative Banks – Payment banks – Small Finance banks - Reserve Bank of India: Functions and Role – Financial inclusion.

UNIT IV:

Development Financial and Non Banking financial Institutions: IFCI, IDBI, NABARD, SIDBI, EXIM Bank – Non-Banking Financial Companies (NBFCs): Meaning, Functions and Types – Role of Financial Institutions and NBFCs in Economic Development.

UNIT – V

Financial Instruments And financial Services: Financial Instruments: Shares, Debentures, Bonds, Mutual Funds and Government Securities – Financial Services: Merchant Banking, Leasing, Hire Purchase, Factoring, Venture Capital, mutual funds and Credit Rating – Digital financial services – internet banking – mobile banking – Electronic Payment Systems (NEFT, RTGS, IMPS, UPI) – Digital wallets.

Text Books:

1. Gordon, E. & Natarajan, K. (2023). *Financial Markets and Services*. Himalaya Publishing House, Mumbai.
2. S. Gurusamy. *Financial Markets and Institutions*. Vijay Nicole Imprints Pvt. Ltd., Latest Edition.
3. Khan, M.Y. (2021). *Indian Financial System*. McGraw Hill Education, New Delhi.

Reference Books:

1. Pathak, B.V. (2022). *The Indian Financial System*. Pearson Education, New Delhi.
2. Bharati V. Pathak (2023). *Indian Financial System*. Pearson Education, New Delhi.
3. Machiraju, H.R. (2021). *Indian Financial System*. Vikas Publishing House, New Delhi.

Course Outcomes:

Upon successful completion of the course, students will be able to:

CO1	Explain the structure, functions and importance of the financial system and financial institutions.
CO2	Describe the functioning of money market and capital market instruments in India.
CO3	Analyze the role of banking and non-banking financial institutions in economic development.
CO4	Evaluate various financial services and financial instruments used in modern financial markets.
CO5	Examine the regulatory framework and technological developments in financial markets and institutions.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES:

CO – PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Avg
CO1	3	2	2	1	2	-	-	2	-	2	-	-	1	-	1	16	1.07
CO2	3	2	3	2	3	-	-	2	-	2	-	-	1	-	1	19	1.27
CO3	3	2	3	3	3	1	1	2	-	2	-	-	1	1	1	23	1.53
CO4	3	3	3	3	2	2	1	3	1	3	2	1	2	1	2	32	2
CO5	3	2	3	2	3	1	-	3	1	3	1	1	2	1	2	28	1.87

CO – PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Avg
CO1	2	1	1	2	1	7	1.40
CO2	2	2	2	2	1	9	1.80
CO3	2	2	2	3	1	10	2.00
CO4	2	3	2	3	1	11	2.20
CO5	2	2	3	3	2	12	2.40

3 – High **2** – Moderate **1** – Low

SEMESTER-I
NME:I- BUSINESS ORGANISATION

LEARNING OBJECTIVES:

LO1 Understand the meaning, objectives, classification and environment of business and its social responsibilities

LO2 Examine various forms of business organisations and their suitability.

LO3 Analyze factors influencing business size, location and growth decisions

LO4 Understand organisational structures, principles and management practices.

LO5 Explore AI, e-business, ethics and emerging trends in modern business.

UNIT I

Nature and Scope of Business: Meaning, definition and characteristics of business-Objectives of business – economic & social-Classification of business activities – Industry, Commerce, Trade-Modern business environment-Social responsibility of business

UNIT II

Forms of Business Organisation: Sole Proprietorship – features, merits & demerits-Partnership – types, advantages & limitations-Joint Hindu Family Business-Joint Stock Company – Private & Public-Co-operative societies-Choice of form of organisation

UNIT III

Business Size, Location and Growth: Size of business units – small, medium and large scale-Factors influencing size of business-Location of business – factors and importance-Industrial location (basic concepts)-Business combinations – merger and acquisition (intro)

UNIT IV

Organisation Structure and Management: Meaning and principles of organisation-Types – line, functional, line & staff organisation-Formal and informal organisation-Departmentation and delegation-Modern organisational structures

UNIT V

Modern Business and AI: Meaning of Artificial Intelligence (AI) -Applications of AI in marketing, finance and HR -E-business and E-commerce -Business ethics in digital environment -Advantages and limitations of AI -**Recent Trends in AI in Business**

TEXT BOOKS

1. C.B. Gupta – *Business Organisation and Management*, Sultan Chand & Sons, New Delhi.
2. P.C. Tulsian – *Business Organisation and Management*, Pearson Education, New Delhi.
3. Y.K. Bhushan – *Business Organisation*, Sultan Chand & Sons, New Delhi.
4. Sherlekar, S.A. & Sherlekar, V.S. – *Modern Business Organisation*, Himalaya Publishing House, Mumbai.
5. Shaha, Anannya & Varghese, Shilu – *Artificial Intelligence in Business*, Himalaya Publishing House Pvt. Ltd., Mumbai, 2021.

REFERENCE BOOKS

1. Koontz, H. & O'Donnell, C. – *Principles of Management*, McGraw-Hill Education.
2. Drucker, Peter F. – *Management: Tasks, Responsibilities, Practices*, Harper Business.
3. Tandon, B.B. – *Business Organisation*, S. Chand Publishing, New Delhi.
4. Cherunilam, Francis – *Business Environment*, Himalaya Publishing House, Mumbai.
5. Laudon, Kenneth C. & Laudon, Jane P. – *Management Information Systems*, Pearson Education.

COURSE OUTCOMES:

CO1	Understand the basic concepts, nature and scope of business and its environment.
CO2	Identify and explain different forms of business organisation and their suitability.
CO3	Analyse factors influencing business size, location and growth decisions.
CO4	Understand organisational structure, principles and management practices.
CO5	Apply knowledge of modern business practices including e-business, ethics and Artificial Intelligence (AI) in business.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO–PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Tot al	Average
CO1	3	2	2	2	2	1	1	2	1	2	1	1	2	1	1	24	2
CO2	3	2	2	2	2	1	2	2	1	1	1	1	2	1	1	24	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	3	2	2	2	1	2	2	2	2	1	1	2	2	1	28	2
CO5	3	3	3	2	2	2	1	2	2	3	2	2	3	2	2	34	3

CO–PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	3	1	2	1	10	2
CO3	2	2	3	2	1	10	2
CO4	2	2	2	3	1	10	2
CO5	3	2	2	3	2	12	2

3 – Strong, **2- Medium,** 1- Low

SEMESTER – II

CORE III – FINANCIAL ACCOUNTING

LEARNING OBJECTIVES:

LO1 Understand the preparation and maintenance of branch accounts under dependent and independent branch systems

LO2 Understand departmental accounting and allocation of common expenses among departments.

LO3 Learn methods for converting single entry records into complete accounting statements.

LO4 Understand accounting treatment relating to changes in partnership firms.

LO5 Understand dissolution procedures, insolvency treatment and piecemeal distribution.

UNIT – I

Branch Accounts – Meaning, definition. Dependent branches – Stock and debtor system – Independent branches (foreign branches excluded).

UNIT – II

Departmental Accounts – Meaning, definitions, features, basis for allocation of expenses – Interdepartmental transfer at cost or selling price.

UNIT – III

Single Entry System – Meaning – Features – Statement of Affairs Method and Conversion Method.

UNIT – IV

Partnership – Admission of a Partner – Retirement of a Partner – Death of a Partner.

UNIT – V

Dissolution of a Partner – Insolvency of a Partner - gradual realization of assets – Garner Vs Murray – Piece Meal Distribution.

Note: - Distribution of marks: Problems 80% and Theory- 20%

TEXT BOOKS:

1. Financial accounting - Reddy & Murthy - Margham publications, Chennai
2. Advanced Accounting - R. L. Gupta and V. K. Gupta, Sultan Chand & Sons, New Delhi.
3. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt. Ltd., Mumbai.

REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain & K.L.Narang, Kalyani Publishers., New Delhi.
2. Financial accounting - Narayanaswamy, learning private limited, New Delhi.
3. Advanced Accounting - M.C. Shukla. Sultan Chand & Sons, New Delhi.
4. Advanced Accounting - S.N. Maheshwari. Vikash Publishing House Pvt Ltd., New Delhi.
5. Advanced Accounting - M.A. Arulanandam and K.S. Raman. Margham Publications, Chennai

COURSE OUTCOMES:

CO1	Prepare branch accounts under stock and debtor systems and independent branch methods.
CO2	Prepare departmental accounts and apply inter-departmental transfer accounting procedures
CO3	Construct financial statements using Statement of Affairs and Conversion Methods.
CO4	Prepare partnership accounts for admission, retirement and death of partners.
CO5	Apply accounting procedures for dissolution, insolvency and gradual realization of partnership firms.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO–PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	3	2	1	1	3	1	2	1	1	2	1	1	26	2
CO2	3	2	3	3	3	1	1	3	1	2	1	1	2	1	1	28	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2
CO5	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2

CO–PSO Mapping

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	2	2	3	1	11	2
CO3	2	2	3	2	1	10	2
CO4	2	2	3	3	1	11	2
CO5	2	3	3	3	2	13	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER-II
CORE IV - MODERN MARKETING

LEARNING OBJECTIVES:

LO1 To provide fundamental knowledge of marketing concepts and functions.

LO2 To familiarize students with marketing environment and consumer behaviour.

LO3 To enable students to understand marketing mix strategies and promotional techniques.

LO4 To expose students to recent developments in digital marketing and social media marketing.

LO5 To impart knowledge on services marketing and emerging trends in the service sector.

UNIT I

Introduction to Marketing: Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent trends in Marketing – Green Marketing, Relationship Marketing, Customer Relationship Management (CRM), Retail Marketing and Social Marketing.

UNIT II

Marketing Environment: Meaning and Types of Environments -Demographic, Economic, Natural, Political, Legal and Socio-Cultural Environments. Market Segmentation –Meaning and Definition, Basis of Market Segmentation, Consumer Behaviour –Factors influencing Consumer Behaviour - Buying Motives

UNIT III

Marketing Mix: Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packaging, Pricing –Factors Influencing Pricing - Methods of Pricing – Meaning, Types and Pricing Policy; Physical Distribution –Meaning –Factors affecting Channels of distribution -Types of Marketing Channels, Promotion –Meaning and Significance of Promotion -Personal Selling and Advertising

UNIT IV

Digital Marketing: Introduction, Features, Process of Digital Marketing, advantages and disadvantages, E-Marketing, Mobile Marketing, Social Media Marketing, Market Disruption caused by Digital Marketing, Challenges and Suitability of Digital Marketing in India

UNIT V

Services Marketing: Meaning of Services, Characteristics of Services, 7Ps of Services Marketing, Classification of Services, Marketing of Services, Difference between Products and Services Marketing, Challenges of Services Marketing, Marketing Mix in Service Industry, Growth of Services Sector in India-Role of AI in services marketing.

TEXT BOOKS

1. Sultan Chand & Sons - C.B. Gupta & Rajan Nair, *Marketing Management*
2. Macmillan Education India – Ramaswamy & Namakumari, *Marketing Management: Indian Context Global Perspective*

REFERENCE BOOKS

1. Wiley India – Vijay Prakash Anand, *Marketing Management: An Indian Perspective*
2. Pearson India – Philip Kotler & Keller, *Marketing Management (South Asian Perspective)*
4. Taxmann Publications – Tapan K. Panda, *Marketing Management*
5. McGraw Hill India – Dr. S.A. Sherlekar, *Marketing Management*

COURSE OUTCOMES :

CO1	Explain the concepts, functions, and modern trends in marketing.
CO2	Analyze marketing environment and consumer buying behaviour.
CO3	Apply marketing mix strategies in business decision-making.
CO4	Understand the concepts and applications of digital marketing.
CO5	Evaluate the importance and challenges of services marketing in modern business.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	2	1	1	2	1	1	1	1	2	1	2	23	2
CO2	3	2	3	2	3	2	1	3	2	1	1	1	2	1	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	2	38	3
CO4	2	2	2	2	2	1	1	2	1	3	2	1	2	1	2	28	2
CO5	2	2	2	2	2	2	2	2	2	1	1	2	3	1	2	30	2

CO–PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	2	8	2
CO2	2	2	2	2	2	10	2
CO3	3	2	2	3	2	12	2
CO4	2	2	1	3	2	10	2
CO5	2	2	2	2	3	11	2

3 –Strong, **2- Medium**, 1- Low

SEMESTER-II

ALLIED II – PRACTICAL - OFFICE AUTOMATION

LEARNING OBJECTIVES

1. To familiarize students with the features and applications of office automation software.
2. To develop skills in creating and formatting professional business documents using MS Word.
3. To enable students to perform calculations, data analysis, and report generation using MS Excel.
4. To develop presentation and communication skills using MS PowerPoint.
5. To enhance digital literacy and workplace productivity through office automation tools.

UNIT I – MS Word Basics

1. Create a business letter using font formatting, paragraph alignment, line spacing, page borders, headers, and footers.
2. Prepare a project certificate using WordArt, text effects, page borders, and date and time insertion.
3. Prepare a project abstract using bullets, numbering, tables, spell check, and page numbering.

UNIT II – Advanced MS Word

4. Create a newsletter using newspaper columns, images, text boxes, and WordArt.
5. Prepare a report with a table of contents using styles, table of contents, hyperlinks, and page numbering.
6. Prepare personalized letters using Mail Merge by creating a main document, data source, merge fields, and merged documents.

UNIT III – MS Excel Basics

7. Prepare a student mark sheet using the functions SUM(), AVERAGE(), MAX(), and MIN().
8. Prepare an employee payroll statement using the functions SUM() and IF().
9. Prepare a monthly sales statement using the functions SUM() and AVERAGE(), along with cell formatting and charts.

UNIT IV – Advanced MS Excel

10. Prepare an inventory register using sorting, filtering, and cell formatting.
11. Prepare a result analysis statement using the functions COUNT(), COUNTIF(), and IF().
12. Create charts for business data using bar charts, pie charts, and line charts.

UNIT V – MS PowerPoint

13. Create a presentation on a business organization using slide layouts, themes, text formatting, and images.
14. Prepare a presentation containing tables and charts using tables, charts, and slide transitions.
15. Create a presentation on a commerce-related topic using animations, slide transitions, hyperlinks, and presentation views.

Text Books

1. Microsoft Office 365: Complete Reference – Sanjay Saxena, Vikas Publishing House, Latest Edition.
2. Computer Fundamentals and Office Automation – Ramesh Bangia, Khanna Book Publishing, Latest Edition.

Reference Books

1. MS Office for Everyone – Sanjay Saxena, Vikas Publishing House, Latest Edition.
2. Computer Fundamentals – P.K. Sinha & Priti Sinha, BPB Publications, Latest Edition.
3. Introduction to Computers – Alexis Leon & Mathews Leon, Leon Tech World, Latest Edition.
4. Fundamentals of Information Technology – Alexis Leon, Vikas Publishing House, Latest Edition.
5. Microsoft Office Step by Step – Joan Lambert & Curtis Frye, Microsoft Press, Latest Edition.

Web Resources

1. https://support.microsoft.com
2. https://learn.microsoft.com
3. https://edu.gcfglobal.org
4. https://www.tutorialspoint.com
5. https://www.w3schools.com

Course Outcomes

After successful completion of the course, students will be able to:

CO1	Create and format professional business documents using MS Word.
CO2	Apply advanced word processing features for preparing reports, newsletters, and mail merge documents.
CO3	Perform calculations, data management, and analysis using MS Excel functions and tools.
CO4	Develop effective business presentations using MS PowerPoint features.
CO5	Utilize office automation tools to improve business communication, reporting, and decision-making.

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	3	2	1	1	1	1	2	1	3	1	1	1	1	2	24	2
CO2	3	3	2	2	2	1	1	2	1	3	2	1	1	1	2	27	2
CO3	3	2	3	3	3	1	1	3	1	3	2	1	1	1	2	30	2
CO4	3	3	2	2	2	1	1	2	1	3	2	1	1	1	2	27	2
CO5	3	3	3	3	3	2	1	3	1	3	2	1	2	1	3	34	3

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	2	1	3	2	10	2
CO4	2	2	1	3	2	10	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER II

NME:II- ADVERTISING

LEARNING OBJECTIVES:

LO1 Understand the role and significance of advertising in modern business and society
LO2 Identify different types of advertising media and select suitable media for campaigns
LO3 Analyze the structure and functions of advertising agencies Develop basic skills in creating advertising copy and planning campaigns
LO4 Evaluate advertising effectiveness and budgeting techniques
LO5 Examine ethical, legal, and social issues in advertising

UNIT I

Introduction to Advertising: Definition, nature, scope, importance of advertising - Functions and types of advertising - Advertising vs Publicity vs Sales Promotion vs PR - Economic, social, and ethical aspects of advertising

UNIT II

Advertising Media: Print media: newspapers, magazines - advantages, limitations - Broadcast media: TV, radio - Outdoor media: hoardings, transit, digital OOH - Online/digital advertising: social media, SEO, PPC, influencer marketing - Media planning, selection, scheduling

UNIT III

Advertising Agency & Campaign: Advertising agency: structure, functions, types - Client-agency relationship, agency compensation - Advertising campaign planning process - Creative strategy: message, appeal, layout, copywriting - AIDA model, DAGMAR approach

UNIT IV

Advertising Budget & Effectiveness: Methods of advertising budget: percentage of sales, competitive parity, objective-task - Measuring advertising effectiveness: pre-testing, post-testing - Copy testing methods, audience measurement - Legal and regulatory framework: ASCI, TRAI, Consumer Protection Act

UNIT V

Current Trends in Advertising: Social media advertising, viral marketing - Celebrity endorsement, surrogate advertising - Ethics in advertising, deceptive ads - Advertising in rural markets, green advertising

TEXTBOOKS

1. Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing

REFERENCE BOOKS

1. Rathor, B.S.-Advertising management-Himalaya Publishing House
2. Myers-Advertising management-PHI Norms-Advertising-PHI
3. Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4. Brand Positioning-Strategies for competitive Advantage by SubrotoSengupta-Tata McGraw Hill Publication

WEB RESOURCES

1. https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2. https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-
3. http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf

COURSE OUTCOMES

CO1	Explain fundamental concepts, functions, and types of advertising
CO2	Compare various advertising media and design a basic media plan
CO3	Demonstrate the process of campaign planning and creative strategy development
CO4	Apply budgeting methods and techniques to measure ad effectiveness
CO5	Critically assess ethical issues and regulations governing advertising in India

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO–PO Mapping Table

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	1	1	2	1	1	24	2
CO2	3	2	3	2	2	1	1	2	1	3	1	1	2	1	1	26	2
CO3	3	3	3	3	2	1	2	2	1	2	1	1	2	2	1	29	2
CO4	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO5	3	3	2	2	2	1	1	2	2	3	2	2	3	2	2	32	2

CO–PSO Mapping Table

CO	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	2	2	2	1	10	2
CO3	2	3	2	3	1	11	2
CO4	2	2	3	2	1	10	2
CO5	3	2	2	3	2	12	2

3 – Strong, **2- Medium,** 1- Low

SEMESTER III

CORE: V--CORPORATE ACCOUNTING- I

LEARNING OBJECTIVES:

LO1 Understand company formation procedures and accounting treatment of equity share issues.

LO2 Understand redemption of preference shares and underwriting of shares.

LO3 Understand issue and redemption of debentures and related accounting treatments.

LO4 Learn apportionment of profits and valuation methods for goodwill and shares.

LO5 Understand preparation of company final accounts as per statutory requirements.

UNIT – I

Company Formation And Equity Shares Company – meaning, definition -types, formation of a company – Meaning of share- its types Equity shares: Meaning – Definition - features – issue at par, at premium and at discount – Under subscription, over subscription – calls in arrear, calls in advance – forfeiture and re- issue.

UNIT – II

Preference shares : Issue of preference shares – kinds – provisions relating to redemption of preference shares - capital profits and revenue profits. Redemption: Meaning - Redemption out of revenue reserves and fresh issue of shares.

Underwriting of shares: Meaning of underwriting – underwriting commission, advantages of underwriting – types - Marked and unmarked applications - Firm underwriting – calculation of underwriters' lability – Complete underwriting and partial underwriting. (Simple problems only)

UNIT – III

Debentures: Meaning – definition – classification – issue of debentures - difference between shares and debentures – factors to be considered in relation to redemption of debentures – various methods of redemption - writing off discount on redemption of debentures.

UNIT – IV

Profits prior to incorporation: Apportionment of expenses – pre incorporation and post incorporation.

Valuation of goodwill and shares: Meaning and need for valuation – Valuation of goodwill – average profit method, Super profit method , Capitalization method . Valuation of shares - methods of valuation of shares – net assets method, yield method – fair value method.

UNIT – V

Final accounts of companies – Preparation of company final accounts – Statement of Profit and Loss – Balance sheet – Managerial remuneration – Adjustments relating to depreciation, taxation and dividends – Schedule III requirements under Companies Act.

NOTE: Distribution of marks: 80% Problems and 20% Theory

Textbooks

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

Reference Books

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

Web Resources

1. https://www.tickertape.in/blog/issue-of-shares/
2. https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwil l andshares.pdf
3. https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

COURSE OUTCOMES:

CO1	Explain company formation and account for issue, forfeiture and reissue of equity shares.
CO2	Apply accounting procedures relating to preference shares and calculate underwriting liability
CO3	Prepare accounts for issue, redemption and discount write-off of debentures.
CO4	Compute pre/post incorporation profits and value goodwill and shares using standard methods
CO5	Prepare company final accounts including adjustments and Schedule III compliance

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER-III

ALLIED : III- BUSINESS STATISTICAL METHODS

LEARNING OBJECTIVES:

LO1 To familiarise with the measures of central tendency

LO2 To understanding Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient

LO3 To conceptualise with correlation co-efficient

LO4 To Clear understanding of Index Numbers

LO5 To gain knowledge on time series analysis

UNIT I

Introduction: Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean

UNIT II

Measures of Dispersion: Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

UNIT III

Correlation: Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient

UNIT IV

Index Number: Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers

UNIT V

Analysis of Time Series: Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only.

Note: Distribution of marks: 80 % Problems and 20 % Theory

Textbooks

1. Business Statistics - P.A. Navaneethan, Jai Publishers, Trichy-21.
2. Business Statistics - Wilson, M. Himalaya Publishing House Pvt. Ltd., Mumbai

Reference Books

1. Statistical Methods - S.P.Guptha, Sultan Chand & Sons, New Delhi.
2. Business Statistics - S. P. Rajagopalan & Sattanathan, Vijay Nicole Imprints Pvt. Ltd, Chennai
3. Statistics - D.C.Sanchati and V. K. Kapoor, Sultan Chand & Sons, New Delhi.

Web Resources

1. https://www.britannica.com/biography/Henry-Briggs
2. https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3. https://www.expressanalytics.com/blog/time-series-analysis/

COURSE OUTCOMES:

CO1	Determine the various measures of central tendency
CO2	Calculate the Standard Deviation and their Co efficient.
CO3	Calculate the correlation and regression co efficient
CO4	Calculate the index numbers, Simple and Weighted index numbers
CO5	Assess problems on time series analysis

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO-PO Mapping Table

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	2	1	3	1	2	2	1	2	1	2	28	2
CO2	3	3	3	3	3	3	1	3	1	2	2	1	2	1	2	33	2
CO3	3	3	3	3	3	3	2	3	2	2	2	1	2	2	3	37	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	2	3	36	2
CO5	2	2	2	2	2	2	2	2	2	2	2	1	3	2	3	31	2

CO-PSO Mapping Table

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	3	2	13	3
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER- III

ELECTIVE I (A) –THEORY – TECHNOLOGY IN BANKING

LEARNING OBJECTIVES

LO1 Understand the concepts, evolution, and applications of banking technology in modern banking operations.

LO2 Explain various digital banking delivery channels and electronic payment systems used in the banking sector.

LO3 Describe technology-enabled banking operations and customer service mechanisms.

LO4 Analyze emerging technologies and their impact on banking services, security, and financial inclusion.

LO5 Develop practical knowledge of digital banking platforms and electronic financial transactions.

UNIT-I

Introduction to Bank Technology: Meaning and Evolution of Bank Technology – Technology in Banking Operations – Core Banking Solution (CBS): Meaning, Features and Benefits – Branch Computerization – Centralized Banking – Advantages and Challenges of Bank Technology.

UNIT-II

Digital Banking Delivery Channels: Meaning and Importance of Digital Banking – Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) – Internet Banking – Mobile Banking – Phone Banking – Self-Service Banking Kiosks – Payment Gateways – Debit Cards, Credit Cards and Prepaid Cards.

UNIT-III

Banking Operations and Customer Services: Back Office Operations – Customer Relationship Management (CRM) – Management Information System (MIS) - Electronic Clearing Service (ECS) – Magnetic Ink Character Recognition (MICR) – Cheque Truncation System (CTS) – Banking Management Information System (MIS).

UNIT-IV

Electronic Payment Systems: National Electronic Funds Transfer (NEFT) – Real Time Gross Settlement (RTGS) – Immediate Payment Service (IMPS) – Unified Payments Interface (UPI) – National Automated Clearing House (NACH) - Electronic Money – E-Cheques — SWIFT: Introduction and Uses.

UNIT-V

Emerging Trends in Banking Technology: Digital Banking – FinTech – Artificial Intelligence in Banking – Blockchain technology in Banking – Cyber Security in Banking – Digital Fraud Prevention – Banking Software – Recent Developments in Core Banking Solutions .

Text Books:

i) **Gordon, E. & Natarajan, K**. *Banking Theory, Law and Practice*. Himalaya Publishing House, Latest Edition.
ii) **Dr**. B. Akila & Mr. S. Sakthi, *Technology in Banking,* Margham Publications.
iii) Uppal, R.K. ***E-Banking in India.*** New Century Publications, Latest Edition.
iv) Indian Institute of Banking & Finance (IIBF). ***Principles and Practices of Banking***. Taxmann Publications Pvt. Ltd., Latest Edition.

Reference Books:

i) Gurusamy, S. ***Banking Theory and Practice***. Vijay Nicole Imprints Pvt. Ltd., Latest Edition.
ii) Indian Institute of Banking & Finance (IIBF). ***Digital Banking***. Taxmann Publications Pvt. Ltd., Latest Edition.

Course Outcomes (COs):
Upon successful completion of the course, students will be able to:

CO1	Explain the concepts, evolution, and importance of Bank Technology, CBS and technology-enabled banking operations.
CO2	Describe the various digital banking delivery channels,
CO3	Illustrate technology-enabled banking operations, customer relationship management and electronic banking services such as ECS, MICR, CTS, and MIS.
CO4	Demonstrate an understanding of electronic payment systems.
CO5	Demonstrate an understanding of electronic payment systems.

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	1	2	1	2	1	1	2	1	3	1	1	1	1	2	23	2
CO2	3	2	3	3	2	1	1	3	1	3	2	1	1	1	2	29	2
CO3	3	2	3	3	3	2	1	3	1	3	2	1	1	1	2	31	2
CO4	3	2	3	3	3	2	1	3	1	3	2	1	1	1	2	31	2
CO5	3	2	3	3	3	2	1	3	1	3	3	1	2	1	3	34	3

COs / PSOs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	3	1	3	2	11	2
CO4	2	3	2	3	2	12	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER- III

ELECTIVE I (B)–THEORY – DIGITAL BANKING AND CYBER SECURITY

LEARNING OBJECTIVES:

LO1 To understand digital transformation in the banking sector.

LO2 To familiarize students with electronic banking channels and payment systems.

LO3 To develop knowledge of card banking and cashless transactions.

LO4 To understand cyber security and risk management in e-banking.

LO5 To gain knowledge of legal, regulatory and emerging technological issues in banking.

UNIT I:

Computerization and Core Banking Systems: Need for Computerization of Banks - Banking Computerization in India - LAN, MAN, WAN and VSAT - Core Banking Solutions (CBS) - Centralized Banking Operations - Single Window System - Impact of Technology on Banking Operations.

UNIT II:

Electronic Banking Channels: Internet Banking - Mobile Banking - Corporate Internet – Banking - Home Banking -Online Enquiry and Update Facilities -Digital Customer Services -RBI Guidelines on Digital Banking

UNIT III

Card Banking and Electronic Payment Systems: ATM and ATM Services - Debit Cards: Visa, MasterCard and RuPay -Credit Cards and Types of Credit Cards -Smart Cards and Contactless Cards -Electronic Fund Transfer Systems-Payment Gateways -Structured Financial Messaging System (SFMS)

UNIT IV

Cyber Security and Fraud Management: Data Management in Banking - Privacy and Confidentiality of Data -Cyber Security in Banking -Types of Cyber Attacks-Online Frauds and Prevention -Security Measures in E-Banking -Customer Awareness and Protection

UNIT V

Legal Framework and Emerging Technologies: Information Technology Act, 2000 - Prevention of Money Laundering Act, 2002 -Payment and Settlement Systems Act, 2007-Authorization of Payment Systems -Settlement of Disputes -Cryptocurrency and Digital Currency -Contemporary Issues in Banking Technology -Future Trends in Electronic Banking

Text Books:

1. Akila, B. and Sakthi, S. (2026), *Technology in Banking*, Margham Publications, Chennai.
2. Gordon, E. and Natarajan, K. (Latest Edition), *Banking Theory, Law and Practice*, Himalaya Publishing House Pvt. Ltd., Mumbai.
3. Indian Institute of Banking and Finance (IIBF) (Latest Edition), *Digital Banking*, Macmillan Education India Pvt. Ltd., New Delhi.
4. Khan, M.Y. (Latest Edition), *Indian Financial System*, McGraw Hill Education (India) Pvt. Ltd., New Delhi.

Reference Books:

1. Uppal, R.K. (Latest Edition), *E-Banking in India: Challenges and Opportunities*, New Century Publications, New Delhi.
2. Agarwal, Kamlesh N. (Latest Edition), *Cyber Security and Cyber Laws*, Macmillan Publishers India Ltd., New Delhi.
3. Indian Institute of Banking and Finance (IIBF) (Latest Edition), *Principles and Practices of Banking*, Macmillan Education India Pvt. Ltd., New Delhi.
4. Sundharam, K.P.M. and Varshney, P.N. (Latest Edition), *Banking Theory, Law and Practice*, Sultan Chand & Sons, New Delhi.

COURSES OUTCOMES:

CO1	Explain the role of computerization and Core Banking Solutions in modern banking.
CO2	Demonstrate the functioning of various electronic banking channels and digital banking services.
CO3	Analyze card banking operations and electronic payment systems.
CO4	Evaluate cyber security threats and fraud prevention measures in electronic banking.
CO5	Interpret banking regulations and assess emerging technologies in the digital banking ecosystem.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO – PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	0	1	0	1	1	0	2	0	1	16	1
CO2	3	2	3	2	2	1	1	2	1	1	1	0	2	1	1	23	2
CO3	3	2	3	3	2	2	1	2	1	1	1	1	2	1	1	26	2
CO4	3	3	3	3	3	2	1	2	1	1	2	1	3	2	2	32	2
CO5	2	2	2	2	2	1	1	1	2	1	1	2	3	2	2	26	2

CO – PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	1	11	2
CO4	2	3	2	3	2	12	2
CO5	2	2	1	3	2	10	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER-III
SEC :I --ARTIFICIAL INTELLIGENCE FOR BUSINESS

LEARNING OBJECTIVES:

LO1 To introduce the basic concepts and applications of Artificial Intelligence in business.
LO2 To familiarize students with AI technologies used in modern organizations.
LO3 To provide knowledge on the role of AI in marketing, finance, banking and customer service.
LO4 To develop awareness about digital transformation and intelligent business systems.
LO5 To understand ethical and social issues relating to Artificial Intelligence.

UNIT – I

Introduction to Artificial Intelligence: Meaning and Definition of Artificial Intelligence – Characteristics of AI – History and Evolution of AI – Types of AI – AI vs Human Intelligence – Advantages and Limitations of AI – Applications of AI in Business – Introduction to Machine Learning, Deep Learning and Robotics.

Unit – II

AI Technologies and Business Applications:AI Tools and Technologies – Expert Systems – Chatbots – Virtual Assistants – Natural Language Processing (NLP) – AI in E-Commerce – AI in Retail Business – AI in Supply Chain Management – AI in Human Resource Management.

Unit – III

AI in Finance and Marketing: AI in Banking and Financial Services – AI in Accounting – Fraud Detection Systems – Credit Scoring – AI in Stock Market Prediction – AI in Marketing – Personalized Marketing – Recommendation Systems – Social Media Analytics – Customer Relationship Management using AI.

Unit – IV

Digital Transformation and Business Intelligence: Meaning of Business Intelligence – AI and Business Decision Making – Data Analytics and AI – Automation in Business – Intelligent Information Systems – AI and Productivity Improvement – AI in Startups and Entrepreneurship – Future of AI in Business

Unit – V

Ethical and Social Issues in AI: Ethics in Artificial Intelligence – Data Privacy and Security – Bias and Fairness in AI – Impact of AI on Employment – Challenges in AI Adoption – Responsible Use of AI – Government Initiatives on AI in India – Future Trends in Artificial Intelligence

Text Books:

1. Akerkar, Rajendra – *Artificial Intelligence for Business* – Wiley India.
2. Kaushik, S. – *Artificial Intelligence* – McGraw Hill India.

Reference Books:

1. Russell, Stuart & Norvig, Peter – *Artificial Intelligence: A Modern Approach* – Pearson India.
2. Padhy, N.P. – *Artificial Intelligence and Intelligent Systems* – PHI Learning.
3. Vinod Chandra S.S. & Anand Hareendran – *Artificial Intelligence* – Oxford University Press India.
4. Artificial Intelligence and Data Analytics – Taxmann Publications.

COURSES OUTCOMES:

CO1	Explain the concepts, characteristics & applications of Artificial Intelligence in business.
CO2	Identify various AI technologies and their business applications.
CO3	Analyze the role of AI in finance, marketing and customer relationship management.
CO4	Understand the significance of AI in business intelligence and digital transformation.
CO5	Evaluate ethical, social and economic issues relating to Artificial Intelligence.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	3	2	1	2	1	2	30	**2**
CO2	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	**2**
CO3	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	**2**
CO4	3	2	3	3	3	2	1	3	2	3	2	1	2	2	2	37	**2**
CO5	2	2	3	2	3	2	1	2	3	2	2	2	3	1	2	34	**2**

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	1	2	2	9	**2**
CO2	2	3	2	3	2	12	**2**
CO3	2	3	2	3	2	12	**2**
CO4	2	3	2	3	2	12	**2**
CO5	2	2	2	3	3	12	**2**

3 – Strong, **2- Medium**, 1- Low

SEMESTER – IV

CORE :VI-- CORPORATE ACCOUNTING – II

LEARNING OUTCOMES:

LO1 To study the different methods of Amalgamation, Absorption and external Reconstruction

LO2 To Acquire knowledge of Final statements of banking companies

LO3 To understand the accounting treatment of Insurance company accounts

LO4 To Develop the ability to preparation of consolidated Balance sheet

LO5 To Gain an insight into procedures for winding up of a company

UNIT I

Amalgamation, Absorption and external Reconstruction Amalgamation as per AS-14, absorption and external reconstruction, Types of amalgamation, Methods of accounting for amalgamation. Computation of purchase consideration

UNIT II

Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949

UNIT III

Insurance Company Accounts Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format

UNIT IV

Consolidated Financial Statements Introduction-Holding & Subsidiary Company- Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT V

Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration -Liquidator’s Final Statement of Accounts

NOTE: **Distribution of marks: Theory 20% & Problems 80%**

TEXTBOOKS

1. S.P. Jain and K.L Narang.Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr.K.S.Raman and Dr. M.A Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.

3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

REFERENCE BOOKS

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

WEB RESOURCES

1. https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2. https://www.slideshare.net/debchat123/accounts-of-banking-companies
3. https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

COURSE OUTCOMES:

CO1	To Understand the accounting treatment of amalgamation, Absorption and external reconstruction
CO2	To develop the ability to Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	To prepare and present final accounts of Insurance companies in the prescribed format
CO4	To Construct the consolidated financial statements of a holding companies
CO5	To analyze and Prepare the liquidator's final statement of account

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER- IV

CORE:VII-COMMERCIAL LAW

LEARNING OBJECTIVES:

LO1 To know the nature and objectives of Mercantile law & essentials of valid contract

LO2 To gain knowledge on performance contract

LO3 To be acquainted with the rules of Indemnity and Guarantee

LO4 To make aware of the essentials of Bailment and pledge

LO5 To understand the provisions relating to sale of goods

UNIT – I

Commercial Law: Introduction – Meaning – Objectives – Sources – origin - (custom-law of England –Equity precedents nature of law.) Indian Contract Act,1872 – Contract-Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

UNIT – II

Agreement: Contingent Contract, Quasi Contract – Types of contingent contract – Performance of a Contract – Discharge of a Contract – by performance mutual consent, by impossibility, by contract, by breach-Remedies for breach of Contract.

UNIT – III

Contract of Indemnity: Introduction – Rights of indemnity holder and indemnifier – Guarantee – Definition, features, types, Revocation – Bailment – pledge. Hypothecation – charge mortgage – Meaning and definitions.

UNIT – IV

Agency: Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent – Relation of Principal and third parties – Termination of Agency.

UN1T – V

Sale of goods Act 1930: Definition of Sale and Agreement to sell – Condition and Warranties – Transferor property – Transfer of title – performance – Remedies for breach – Unpaid Seller – Rights of unpaid seller – Auction sale – Rules relating delivery of goods.

TEXT BOOKS:

1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.
2. Business Law- Tulsian JP.C, Pearson Publications. New Delhi.
3. Business Law- Kapoor, N.D., Sultan Chand & Sons. New Delhi.
4. Business Laws -M.V. Dhandapani, , Sultan Chand and Sons, New Delhi.
5. Business Law -M C Kuchhal& Vivek Kuchhal, S Chand Publishing, New Delhi

REFERENCE BOOKS:

1. Commercial Law – M.C.Shukla, - S.Chand & Sons.,New Delhi.
1. Business Laws- R.S.N. Pillai and Bagavathy- S. Chand&Co., New Delhi.
2. Mercantile Law - M.C.Kuchhal-Vikas Publications, New Delhi.
3. Business Law – J.Jayasankar, Margham Publications, Chennai.
4. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai

Web Resources

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

COURSE OUTCOMES:

CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	2	1	1	2	1	1	2	1	2	1	2	24	1.6
CO2	3	3	3	2	3	2	1	2	1	1	2	1	2	1	2	29	1.93
CO3	2	2	3	3	3	2	2	2	1	1	2	1	2	2	2	30	2.0
CO4	2	2	2	2	2	1	2	2	2	1	1	2	3	2	2	28	1.87
CO5	3	2	2	2	2	2	1	2	1	2	2	1	3	2	3	30	2.0

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1.4
CO2	2	2	2	3	1	10	2.0
CO3	2	3	3	2	1	11	2.2
CO4	2	2	2	3	2	11	2.2
CO5	3	2	2	3	2	12	2.4

3 – Strong**, 2- Medium,** 1- Low

SEMESTER-IV

ALLIED: II--OPERATIONS RESEARCH

LEARNING OBJECTIVES:

LO1: Understand the concepts, models and techniques of Operations Research.

LO2: Apply quantitative methods to solve business and operational problems.

LO3: Analyze decision-making situations using optimization techniques.

LO4: Evaluate alternative solutions using mathematical and statistical models.

LO5: Demonstrate analytical and problem-solving skills in business applications.

UNIT – I

Matrix – Definition – operations on matrix – determent of matrix. Inverse of Matrix (Adjoint only) – Application solving linear equations – Matrix Inverse method; Crammer's method.

UNIT – II

Sequence and series – Arithmetic Progression and Geometric Progression (Simple Problem only). Interpolation: Binomial Expansion Method: Newtons forward and Backward method, Lagrange's Method

UNIT – III

Transportation problem- Basic definitions, formulation of transportation problem as LPP, finding an initial basic feasible solution- North -west corner rule, row minima method, column minima method, least cost entry method-Vogel's approximation method to find the optimal solution.

UNIT – IV

Assignment problem-Hungarian method- Minimization and Maximization case, unbalanced assignment problem. Sequencing Problem-Processing n jobs on 2 machines.

UNIT – V

Linear Programming problem -Concept and scope of OR, general mathematical model of LPP, steps of L.P model formulation, Graphical method of the solution of LPP-simple problems.

Note: Distribution of marks: 80% Problems & 20 % Theory

TEXT BOOKS

1. Sharma, J.K. – *Operations Research: Theory and Applications*, Macmillan Publishers India, 7th Edition, 2022
2. Taha, Hamdy A. – *Operations Research: An Introduction*, Pearson Education, 10th Global Edition, 2022
3. Gupta, P.K. & Hira, D.S. – *Operations Research*, S. Chand & Company Ltd., Revised Edition 2023
4. Vohra, N.D. – *Quantitative Techniques in Management*, McGraw Hill Education, 5th Edition

REFERENCE BOOKS

1. Hillier, Frederick S. & Lieberman, Gerald J. – *Introduction to Operations Research*, McGraw Hll, 11th Edition, 2021
2. Kanti Swarup, Gupta, P.K. & Man Mohan – *Operations Research*, Sultan Chand & Sons, 19th Edition
3. Winston, Wayne L. – *Operations Research: Applications and Algorithms*, Cengage Learning, 4th Edition
4. Ravindran, A., Phillips, D.T. & Solberg, J.J. – *Operations Research: Principles and Practice*, Wiley India, 2nd Edition
5. Kapoor, V.K. – *Operations Research: Problems & Solutions*, Sultan Chand & Sons

WEBSITE LINKS / E-RESOURCES

1. NPTEL – Operations Research by Prof. G. Srinivasan, IIT Madras
   https://nptel.ac.in/courses/110106062
2. Swayam – Quantitative Techniques for Management
   https://swayam.gov.in/MIT Open Course Ware – Introduction to Operations Research
   https://ocw.mit.edu/courses/15-053-optimization-methods-in-management-science-spring-2013/

COURSE OUTCOMES :

CO1	Understand the concepts, models and techniques of Operations Research.
CO2	Apply quantitative methods to solve business and operational problems.
CO3	Analyze Transportation problem
CO4	Analyze Assignment problem
CO5	Analyze Linear Programming

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	3	2	3	2	1	3	1	2	2	1	2	1	2	30	2
CO2	3	3	3	3	3	3	1	3	1	2	2	1	2	1	2	33	2
CO3	3	3	3	3	3	3	2	3	2	2	2	1	2	2	3	37	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	2	3	36	2
CO5	2	2	2	3	2	2	2	2	2	2	2	1	3	2	3	32	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	3	2	1	10	2
CO2	2	3	3	2	1	11	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	3	2	13	3
CO5	2	2	2	3	2	11	2

3 – Strong, **2- Medium,** 1- Low

SEMESTER - IV
ELECTIVE II (A) - THEORY - RETAIL BANKING

LEARNING OBJECTIVES:

LO1 Understand the concepts, products, and operational framework of retail banking.

LO2 Analyze various retail banking products and services, including loans, cards, and remittance facilities.

LO3 Evaluate retail banking strategies, customer relationship management, and technology-enabled delivery channels.

LO4 Examine emerging trends and innovations in retail banking, including e-banking and wealth management services.

LO5 Understand loan recovery mechanisms and the legal framework governing retail banking operations.

UNIT I

Retail banking fundamentals: Concept of Retail Banking – Retail banking Vs Corporate banking / Wholesale Banking; Retail Products Overview: Customer requirements, Products development process, Liabilities and Assets Products, Approval process for retail loans, Credit Scoring.

UNIT II

Important Retail banking products: Home loans, Auto / Vehicle loans, Personal loans, Educational loans – Study of these products in terms of Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Pre payment issues, Repayments / Collection; Credit / Debit Card Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points; Other products / Remittances / Funds Transfer.

UNIT III

Retail banking delivery channels and technology: Tie-up with institutions for retail loans; Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking; Selling process in retail products; Customer Relationship Management - Role and impact of customer relationship management, stages in CRM process; Technology for retail banking.

UNIT IV

Emerging Retail banking services: New products like insurance, Demat services, Online / Phone banking, Property services, Investment advisory / Wealth management, Reverse Mortgage - Growth of e-banking, Cross selling opportunities.

UNIT V

Retail loan recovery and regulatory framework: Defaults, Recovery process - SARAFAESI Act, DRT Act, use of Lok Adalat forum, Recovery Agents – NPA Management - RBI guidelines.

Text books:

1. Agarwal, O.P., Fundamentals of Retail Banking, Himalaya Publishing House, Mumbai.
2. Jha, SM, Banking Marketing, Himalaya Publishing House, Mumbai
3. Khan, MY, Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi

Reference Books:

1. Uppal;, RK. & Bishnupriya N, Modern Banking in India, New Century Publications, New Delhi.
2. Uppal, RK, Banking Services and IT, New Century Publications, New Delhi
3. Guruswamy,S., Banking in the New Millenium, New Century Publications, New Delhi
4. Indian Institute of Banking & Finance, Retail Banking, Mumbai.

Course Outcomes (COs):

CO1	Explain the concept, scope, products, and operational framework of retail banking and distinguish it from corporate banking.
CO2	Analyze various retail banking products such as home loans, vehicle loans, educational loans, personal loans, credit cards, and remittance services.
CO3	Evaluate retail banking strategies, customer relationship management practices, and technology-driven delivery channels.
CO4	Assess emerging trends in retail banking, including e-banking, insurance products, demat services, wealth management, and reverse mortgages.
CO5	Examine loan recovery procedures, regulatory guidelines, and legal provisions governing retail loan recovery mechanisms.

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs/POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	1	2	1	2	1	9	2
CO2	2	3	2	3	1	11	2
CO3	2	2	2	3	1	9	2
CO4	2	2	2	3	2	14	3
CO5	2	2	2	3	1	6	1

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - IV

ELECTIVE II (B) – THEORY - MERCHANT BANKING

LEARNING OBJECTIVES:

LO1 Understand the concepts, functions, and regulatory framework of merchant banking in India.
LO2 Analyze the role of merchant bankers in corporate counseling, project financing, and loan syndication.
LO3 Examine the procedures involved in capital issues, underwriting, and securities listing.
LO4 Evaluate merchant banking services related to mergers, amalgamations, and portfolio management.
LO5 Understand venture capital and factoring services and their role in corporate financing and business growth.

UNIT -I

Introduction to Merchant banking: Meaning – Importance – Functions - Growth of Merchant Banks in India - Role of SEBI in regulating Merchant Banking Industry.

UNIT - II

Corporate advisory services of a Merchant Banker: Corporate Counselling – Meaning - Advisor role of a Merchant Banker - Loan Syndication - Meaning and Scope. – Project financing – financial advisory services.

UNIT -III

Issue Management: Capital Market and Merchant Banking – Public Issues – Initial Public Offer (IPO) – Follow-on Public Offer (FPO) – Corporate Securities – Pre-Issue and Post-Issue Management – Underwriting – Listing of Securities.

UNIT-IV

Service oriented activities of a Merchant Banker: Mergers and Acquisitions- Meaning – Purpose - Types of Mergers - Portfolio Management - Meaning and Objectives - Function of Portfolio Managers.

UNIT -V

Emerging trends in Merchant Banking: Venture Capital – Origin - Features of Venture Capital - Factoring - Meaning and Types – forfaiting – credit rating – Digital investment platforms – online IPO applications – merchant banking in the digital era.

Text Books:

1. Gordon, E. & Natarajan, K. Financial Markets and Services. Himalaya Publishing House Pvt. Ltd., Latest Edition.
2. Gurusamy, S. Financial Markets and Institutions. Vijay Nicole Imprints Pvt. Ltd., Latest Edition.
3. M.Y. Khan. Indian Financial System. McGraw Hill Education, Latest Edition.

Reference books:

1. Bharati V. Pathak. The Indian Financial System: Markets, Institutions and Services**.** Pearson India Education Services Pvt. Ltd., Latest Edition.
2. L.M. Bhole & Jitendra Mahakud. Financial Institutions and Markets**.** McGraw Hill Education, Latest Edition.

COURSE OUTCOMES

CO1	Explain the meaning, importance, functions, growth, and regulatory framework of merchant banking in India.
CO2	Analyze project financing activities, corporate counseling services, and loan syndication functions performed by merchant bankers.
CO3	Apply the concepts and procedures relating to capital issues, underwriting, issue management, and listing of securities.
CO4	Evaluate merchant banking services relating to mergers, amalgamations, and portfolio management.
CO5	Assess the significance of venture capital and factoring services in business financing and entrepreneurial development.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	1	2	1	1	1	1	1	1	2	1	1	1	1	1	19	2
CO2	3	2	3	3	2	1	1	2	1	1	1	1	1	2	1	25	2
CO3	3	2	3	3	3	1	1	2	1	2	1	1	1	1	1	24	2
CO4	3	2	3	2	3	1	1	2	1	2	1	1	1	2	1	26	2
CO5	3	1	3	3	2	1	1	2	1	2	2	1	1	2	2	27	3

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	1	2	1	2	1	9	1.80
CO2	2	3	2	3	1	13	2.60
CO3	2	3	2	3	1	9	1.80
CO4	2	2	2	3	1	14	2.80
CO5	2	3	2	3	2	6	1.20

3 – Strong, **2- Medium,** 1- Low

SEMESTER-IV

SEC:II- PRACTICAL - COMPUTERIZED ACCOUNTING USING TALLY

LEARNING OBJECTIVES:

LO1To familiarize students with computerized accounting concepts using Tally Prime.

LO2 To develop practical skills in creation and maintenance of company accounts.

LO3 To enable students to record accounting transactions using Tally Prime.

LO4 To provide hands-on training in inventory management and GST accounting.

LO5 To develop skills in generating accounting reports and financial statements using Tally Prime.

PRACTICAL EXERCISES

1. Introduction to Tally Prime – Features, Screen Components and Company Information Menu.
2. Creation of Company in Tally Prime – Company Alteration and Deletion.
3. Creation of Groups and Ledgers.
4. Creation of Stock Groups, Stock Categories, Units of Measure and Stock Items.
5. Recording of Accounting Vouchers – Contra, Payment, Receipt and Journal Vouchers.
6. Recording Purchase and Sales Transactions.
7. Preparation of GST Enabled Company and GST Ledgers.
8. Recording GST Transactions – Intra-State and Inter-State Transactions.
9. Recording Debit Note and Credit Note Transactions.
10. Bank Reconciliation Statement in Tally Prime.
11. Inventory Management – Stock Summary and Godown Management.
12. Payroll Accounting – Creation of Employee Groups and Salary Details.
13. Generation of Financial Statements – Trial Balance, Profit & Loss Account and Balance Sheet.
14. Preparation of GST Reports – GSTR Summary and Tax Analysis.
15. Backup and Restore of Company Data – Printing and Exporting Reports.

TEXT BOOKS

1. **Nadhani, A.K.** – *Implementing Tally Prime with GST*, BPB Publications.
2. **K.K. Nadhani & K.L. Gupta** – *Computerized Accounting Using Tally Prime*, Sultan Chand & Sons.

REFERENCE BOOKS

1. **Tally Education Pvt. Ltd.** – Official Guide to Tally Prime, Tally Solutions Pvt. Ltd.
2. **Namrata Agrawal** – Computerized Accounting, Kalyani Publishers.
3. **Ashok K. Nadhani** – GST Accounting with Tally Prime, BPB Publications.
4. **V.K. Goyal** – Accounting Software Applications, Vikas Publishing House.

COURSE OUTCOMES :

CO1	Explain the fundamentals and features of computerized accounting using Tally Prime.
CO2	Create and manage company accounts, ledgers and inventory records in Tally Prime.
CO3	Record accounting and GST transactions using appropriate vouchers.
CO4	Generate accounting reports, financial statements and GST reports using Tally Prime.
CO5	Apply computerized accounting skills for business and professional applications.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	3	2	1	2	1	2	30	**2**
CO2	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	**2**
CO3	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	**2**
CO4	3	2	3	3	3	2	1	3	2	3	2	1	2	2	2	37	**2**
CO5	3	2	2	3	3	2	2	3	2	3	2	1	2	2	2	39	**3**

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	1	2	2	9	**2**
CO2	2	3	2	3	2	12	**2**
CO3	2	3	2	3	2	12	**2**
CO4	2	3	2	3	2	12	**2**
CO5	2	3	2	3	3	13	**3**

3 – Strong, **2- Medium**, 1- Low

SEMESTER-V

CORE: VIII – COST ACCOUNTING

LEARNING OBJECTIVES:

LO1-To understand the fundamental concepts of cost accounting.

LO2-To gain knowledge regarding valuation methods of material.

LO3-To familiarize with the different methods of calculating labour cost.

LO4-To analyze the procedures for allocating and apportioning overhead costs.

LO5-To apply costing principles to determine and account for normal loss, abnormal loss and abnormal gain.

UNIT I

Cost accounting: Meaning – Definition – Objectives – Importance – Scope – Advantages and limitations – Difference between cost accounting and financial accounting – Elements of cost – Preparation of cost sheet – Difference between Cost and Expense

UNIT II

Material Costing: Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

UNIT III

Labour Costing: Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement

UNIT IV

Overheads Costing: Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement –Machine Hour Rate – Computation of Machine Hour Rate.

UNIT V

Process costing: Normal loss – Abnormal loss and abnormal gain (excluding inter process profit and equivalent production) – Joint product and by products and Operating costing.

NOTE: **Distribution of marks: Theory 20% & Problems 80%**

TEXTBOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

COURSE OUTCOMES:

CO1	To Remember and recall the various concepts of cost accounting
CO2	To Analyse the various valuation methods of issue of materials
CO3	To explain the various methods used for labour cost calculation
CO4	To apply the principles of overhead allocation and apportionment of overheads
CO5	To analyse process costing and the effects of normal loss, abnormal loss and abnormal gain

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COsPSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium**, 1- Low

SEMESTER V
CORE:IX--MODERN BANKING

LEARNING OUTCOMES:

LO1 Understand the Structure and functions of banking system

LO2 Analyze RBI s role in monetary policy and regulation

LO3 Operate and understand modern banking services.

LO4 Evaluate digital banking innovations and fintech developments.

LO5 Understand legal aspects of banking and customer protection.

UNIT I

Introduction to Banking Meaning, definition and functions of banks- Types of banks (Commercial bank, Cooperative bank, Development banks—Structure of Indian banking system—Role of banks in economic development—Recent trends in banking in India.

UNIT II

Central Banking and RBI Functions Meaning and function s of Central bank—Reserve bank of india (RBI) Structure and role—Monetary policy and credit control measures—Repo rate, reverse repo rate, CRR, SLR—Regulation and supervision of banks

UNIT III

Banking Operations and Services Types of bank account (Savings, Current Fixed deposit)-Procedure for opening and closing accounts-Negotiable instrument (Cheque, bill of exchange, Promissory note)- E-Banking Services-ATM-Internet banking -Mobile banking-Payment system- NEFT, RTGS, IMPS, UPI

UNIT IV

Modern Banking Innovations Core banking system-Digital banking and fintech-Mobile wallets and UPI system-Cryptocurrency and blockchain in banking- Artificial intelligence in banking services.

UNIT V

Banking Law and Customer Protection Banker-Customer relationship -Rights and duties of banker and customer-Banking Ombudsman scheme -Customer grievance redressal system-KYC norms and Money laundering -Cyber security in banking.

TEXTBOOKS

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

REFERENCE BOOKS

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory and Practice of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money and Banking: An Introduction to the Study of Modern Currencies, Kesinger publication, USA
5. Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

WEB RESOURCES

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

COURSE OUTCOMES:

CO1	Explain the structure, functions and types of banks in the banking system
CO2	Analyse the role and functions of the RBI in regulating and controlling the banking system.
CO3	Apply knowledge of banking operations including account, negotiable instruments, and banking procedures.
CO4	Examine modern banking services such as e banking, mobile banking, UPI NEFT,RTGS,and fintech innovations.
CO5	Evaluate banking laws, customer rights, and grievance redressal mechanisms including KYC and security norms.

MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

SEMESTER V

CORE:X – INCOME TAX LAW AND PRACTICE - I

LEARNING OBJECTIVES:

LO1-To understand the fundamental concepts & definitions of the Income Tax Act,1961.
LO2-To Identify the residential status of an assessee and the incidence of tax.
LO3-To compute income under the head salaries asper income tax provisions
LO4-To calculate income from House property using statutory rules.
LO5-To understand & compute the income from Business &Profession.

UNIT –I

Income Tax Act 1961 – Objectives of Taxation – Tax System in India - Basic concepts - Definitions of Assessee – Types of Assessee – Assessment year – Previous year – Casual income – Gross income – Total income.

UNIT – II

Scope of Total Income – Residence and tax liability – Incomes which do not form part of total income.

UNIT – III

Heads of Income - Computation of Income from Salaries – Annual accretion – Allowances, Perquisites and their types and treatment – Profit in lieu of salary and exempted profits – Deduction U/S 16 – Rebate and relief from income tax.

UNIT – IV

Income from House property – Determination of annual value – Deductions out of annual value – Exempted HP incomes – Let out and self-Occupied houses.

UNIT – V

Income from Business and Profession – Definition and meaning – Profits and Gains in business and profession – Deductions - Specific allowances – Computation of business income and professional income – Expenses expressly allowed – Expenses expressly disallowed – Depreciation.

Note: - Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

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

REFERENCE BOOKS

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

WEB SOURCES

1.www.incometaxindia.gov.in
2.www.icsi.edu.

COURSE OUTCOMES:

CO1	Explain the basic concepts and definitions under the Income Tax Act 1961
CO2	Determine the residential status of an assessee & the incidence of tax.
CO3	Apply the provisions relating to the computation of income under the head salaries.
CO4	Ability to compute income from house property using standard tax rules.
CO5	Evaluate income from a business carried on or from the practice of a Profession.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, **2- Medium,** 1- Low

SEMESTER – V
ELECTIVE III (A) – THEORY - FINTECH FUNDAMENTALS

Learning Objectives

LO1 Gain Knowledge regarding the impact of FinTech innovations on traditional financial systems and banking models in India

LO2 Understand the effectiveness of Artificial Intelligence applications in transforming financial services and risk management.

LO3 Critically examine the role of Machine Learning in improving financial decision-making, accounting, and analytics.

LO4 Analyze and evaluate digital banking and digital lending models with respect to efficiency, financial inclusion, and risk

LO5 Appraise emerging FinTech trends and predict their implications on the future of retail and corporate banking.

UNIT – I

Conceptual Overview of FinTech: Meaning and definition of Financial Technology, scope, and significance in modern financial systems. Evolution of FinTech–Emerging Innovations in FinTech– FinTech Market Landscape in India–Classification of FinTech Solutions– Advantages of FinTech. Drivers of FinTech Growth– Challenges and Risks in FinTech.

UNIT - II

Artificial Intelligence and Fintech: Introduction –AI and FinTech – Global Artificial Intelligence (AI) in FinTech Market Overview –Market Segmentation – AI Changing the Financial Services Industry –Opportunities – Applications of Artificial Intelligence in FinTech.

UNIT - III

Machine Learning and Fintech: Introduction – Characteristics– Need– Significance– Machine Learning in Finance – Functions– Advantages for Accounting and Finance – Use cases– Benefits. **Digital Banking:** Introduction- channels and Functionality. Banking Platforms- Web, Chatbots, Mobile Apps, wearables

UNIT - IV

Digital Lending: Introduction –Landscape of Digital Lending – Development –outlook for SME Financing – Ecosystem Funding – Crowd Finance – Payment and Retail Business – Digitalization of Financial Services– Benefits of Digitalization in Retail Banking and Corporate Banking.

UNIT - V

The Future of Fintech: Introduction – FinTech landscape in India – Forces shaping the Future – Key trends– Growth– Future of Financial Services – The rise of Bank Tech – impact on retail Banking

Text Books

1. Gupta, Pranay. *FinTech: The New DNA of Financial Services*. New Delhi: De Gruyter, 2018.
2. Arora, Krishan, and Sharma, Himanshu. *Artificial Intelligence in Finance: Shaping the Future of Intelligent Automation and Financial Services*. New Delhi: Wiley India Pvt. Ltd., 2024.
3. Chishti, Susanne, and Barberis, Janos. *The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*. Chichester, West Sussex, UK: John Wiley & Sons Ltd., 2016.
4. Indian Institute of Banking & Finance (IIBF). *Digital Banking*. Mumbai: IIBF Latest Edition.

Reference Books

1. Singh, Jaspal. *Financial Technology (FinTech) and Digital Banking in India*. New Delhi: BPB Publications, Darya Ganj, New Delhi – 110002.
2. Mittal, Ashok Mittal, Ashok. *The FinTech Entrepreneur's Guide*. New Delhi: BPB Publications, Darya Ganj, New Delhi – 110002.
3. Mukthar, K. P. Jaheer (Ed.). *AI and FinTech: Improving the Financial Landscape*. Hershey, Pennsylvania, USA: IGI Global, 701 E. Chocolate Avenue, Hershey, PA 17033, USA.
4. Shukla, Shubhendu. *AI and Machine Learning for Business and Finance*. New Delhi: Orange Education Pvt. Ltd., New Delhi – 110020.

Course Outcomes:

After successful completion of the course, students will be able to:

CO1	Explain the concepts, evolution, scope, classification, drivers, advantages, challenges, and risks of FinTech in modern financial systems
CO2	Analyze the role of Artificial Intelligence in FinTech, including market segmentation, applications, and its impact on financial services.
CO3	Apply Machine Learning concepts to financial services, accounting, and digital banking use cases.
CO4	Examine digital lending models, SME financing, crowd funding mechanisms, payment systems, and digitalization of retail and corporate banking.
CO5	Evaluate emerging FinTech trends and their implications for the future of financial services and BankTech transformation in India.

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)

CO-PO MAPPING TABLE

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	2	1	1	2	1	2	1	1	2	1	2	24	2
CO2	3	2	3	3	3	2	2	3	1	2	2	1	2	2	2	33	2
CO3	3	2	3	3	3	2	2	3	1	3	2	1	2	2	2	34	2
CO4	3	2	3	3	3	3	2	3	2	3	2	1	2	2	2	36	2
CO5	3	3	3	3	3	3	2	3	2	3	3	2	3	2	3	41	3

CO-PSO MAPPING TABLE

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	2	8	2
CO2	2	2	2	3	2	11	2
CO3	2	2	2	3	2	11	2
CO4	2	3	2	3	2	12	2
CO5	3	3	3	3	3	15	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER V
ELECTIVE III (B) – THEORY - MANAGEMENT INFORMATION SYSTEMS

LEARNING OBJECTIVES

1. To provide an understanding of information systems and their role in business organizations.
2. To familiarize students with various types of information systems used at different managerial levels.
3. To develop knowledge of business process integration through enterprise systems.
4. To introduce decision support systems and business intelligence concepts.
5. To create awareness about information security, ethics, and emerging trends in information systems.

UNIT I – Introduction to Information Systems

Information – Meaning and Characteristics – Data and Information – Information as a Resource – Information Systems: Meaning, Definition, Components and Functions – Types of Information Systems – Role of Information Systems in Business Organizations – Information System Activities.

UNIT II – Management Information Systems

Management Information System (MIS): Meaning, Definition, Objectives and Characteristics – Structure of MIS – MIS and Decision Making – Benefits and Limitations of MIS – Information Requirements at Different Levels of Management – Development of MIS.

UNIT III – Enterprise Information Systems

Enterprise Resource Planning (ERP): Meaning, Features and Benefits – Customer Relationship Management (CRM): Meaning and Importance – Supply Chain Management (SCM): Meaning and Components – Business Process Integration – Applications of Enterprise Information Systems in Business.

UNIT IV – Decision Support Systems and Business Intelligence

Decision Support System (DSS): Meaning, Characteristics and Components – Executive Information System (EIS) – Business Intelligence (BI): Meaning and Importance – Data Warehousing and Data Mining: Concepts – Applications of Business Intelligence in Decision Making.

UNIT V – Information Security and Emerging Trends

Information Security: Meaning, Need and Objectives – Threats to Information Systems – Cyber Security Basics – Data Privacy and Protection – Ethical Issues in Information Systems – Cloud Computing – Artificial Intelligence and Information Systems – Emerging Trends in Digital Business.

Text Books

1. Management Information Systems – W.S. Jawadekar, McGraw Hill Education, Latest Edition.
2. Management Information Systems – C.S.V. Murthy, Himalaya Publishing House, Latest Edition.

Reference Books

1. Management Information Systems – Kenneth C. Laudon and Jane P. Laudon, Pearson Education, Latest Edition.
2. Management Information Systems – James A. O'Brien and George M. Marakas, McGraw Hill Education, Latest Edition.
3. Information Systems for Modern Management – G.R. Murdick, R.G. Ross and J.R. Claggett, PHI Learning, Latest Edition.
4. Management Information Systems – S. Sadagopan, PHI Learning, Latest Edition.
5. Management Information Systems – Effy Oz, Cengage Learning, Latest Edition.

Web Resources

1. https://www.managementstudyguide.com/management-information-system.htm
2. https://www.tutorialspoint.com/management_information_system
3. https://www.geeksforgeeks.org/management-information-system-mis
4. https://www.ibm.com/topics/business-intelligence
5. https://learn.microsoft.com

Course Outcomes

After successful completion of the course, students will be able to:

CO1	Explain the concepts, components, and significance of information systems in business organizations.
CO2	Describe the structure, functions, and applications of Management Information Systems.
CO3	Analyze the role of enterprise information systems such as ERP, CRM, and SCM in business operations.
CO4	Evaluate the usefulness of decision support systems and business intelligence tools for managerial decision making.
CO5	Demonstrate awareness of information security, ethical issues, and emerging technologies in business information systems.

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)

CO-PO MAPPING TABLE

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	1	2	1	2	1	1	1	1	2	22	1
CO2	3	2	3	2	2	1	1	2	1	2	2	1	1	1	2	26	2
CO3	3	2	3	3	3	2	1	3	1	2	2	1	1	1	2	30	2
CO4	3	2	3	3	3	2	1	3	2	2	2	1	1	1	2	31	2
CO5	3	2	2	2	2	1	1	2	2	3	2	1	3	1	3	30	2

CO-PSO MAPPING TABLE

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	3	2	3	2	12	2
CO4	2	3	2	3	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER – V

SEC-III --COMMERCE PRACTICAL

LEARNING OBJECTIVES:

LO1 To provide practical exposure to business documentation and office procedures.

LO2 To develop basic banking, accounting and taxation skills.

LO3 To familiarize students with digital payment systems and e-governance services.

LO4 To enhance employability and communication skills through practical business applications.

LO5 To develop basic digital and business management skills required for modern organizations.

LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT – I

Business Documentation Practice

1. Preparation of Agenda and Minutes for General Meeting and Board Meeting.

2. Preparation of Business Documents: Invoice, Receipt, Debit Note, Credit Note and Delivery Challan

UNIT – II

Banking and Digital Payment Practice

1. Filling up of: Cheque, Pay-in-Slip and Bank Account Opening Form

2. Preparation of Flow Chart and Procedure for:

- UPI Payment
- NEFT
- RTGS
- Debit Card and Credit Card Transactions

UNIT – III

E-Commerce and Office Practice

1. Preparation of Resume and Job Application Letter.

2. Preparation of Advertisement Copy and Evaluation of Digital Advertisements.

UNIT – IV

Accounting and Inventory Practice

1. Preparation of Cash Book and Bank Reconciliation Statement.

2. Preparation of Cost Sheet and Use of Inventory Records (Bin Card/Stock Register).

UNIT – V

Tax and E-Governance Practice

1. Application for PAN and Introduction to Income Tax Portal.

2. Introduction to GST Portal:

- GST Registration Process
- Preparation of Simple GST Invoice
- GST Tax Calculation

Note: Students may be asked to collect original or Xerox copies of the documents and affix then on the record note book after having filled up. Drawing of the documents should not be insisted

REFERENCE BOOKS

1. **R.S.N. Pillai & Bhagavathi** – *Practical Commerce*, Sultan Chand & Sons.
2. **S.P. Jain & K.L. Narang** – *Principles of Accountancy*, Kalyani Publishers.
3. **Arihant Experts** – *Banking and Insurance Practice*, Arihant Publications.
4. **Tally Education Pvt. Ltd.** – *GST and Digital Accounting Basics*, Tally Solutions.
5. **Dr. V. Balachandran & Chandrasekaran** – *Business Practical Applications*, Vijay Nicole Imprints.

WEB RESOURCES

https://www.incometax.gov.in/iec/foportal/
https://www.gst.gov.in/
https://www.rbi.org.in/
https://www.digitalindia.gov.in/
https://www.npci.org.in/
https://tallysolutions.com/

COURSE OUTCOMES :

CO1	Prepare business documents and office records used in commercial organizations.
CO2	Demonstrate practical knowledge of banking procedures and digital payment systems.
CO3	Prepare accounting records and inventory-related documents.
CO4	Apply basic taxation and e-governance procedures in business practices.
CO5	Develop employability, communication and digital business skills for modern workplaces.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 - High, **2 - Moderate**, 1 – Low

SEMESTER – VI

CORE XI – MANAGEMENT ACCOUNTING

LEARNING OBJECTIVES:

LO1-To understand the nature,scope and functions of management accounting

LO2-To acquire knowledge of various the aspects of Financial Statement Analysis

LO3-To familiarize with fund flow and cash flow analysis

LO4-To use budgeting and budgetary control techniques for planning

LO5-To gain insights into Standard costing and variance Analysis

UNIT – I

Management accounting: Meaning- objectives – Functions – Importance and scope – Distinguish between Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting.

UNIT – II

Ratio Analysis: Uses and Limitations of Ratio Analysis – Classification of ratios – Analysis of Liquidity – Solvency and Profitability.

UNIT – III

Fund flow analysis: Uses, Significance and Importance of fund flow statement – Cash flow analysis (new format) – Comparison between Fund Flow analysis and Cash Flow analysis.

UN IT – IV

Budgets and Budgetary control: Definition – Importance – Essentials – Classification of Budgets – Master budget – Preparation of production budget, Purchase budget, Sales budget, Cash budget, Material budget and Flexible budget.

UNIT – V

Standard costing and variance Analysis: Advantages and Limitations of standard costing.

Note: - Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tirchy.
2. Management Accounting - T.S.Reddy and Y.Hari Prasad Reddy, Margham Publication, Chennai.
3. Management Accounting - J. Madagowda, Himalaya Publishing Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Accounting for Management - Dr.V.R.Palanivelu,University Science Press, New Delhi.
3. Cost and Management Accounting – S.P.Jain and K.L.Narang, Kalyani Publishers, New Delhi.
4. Management Accounting - R.S.N.Pillai and Bhagavathi, Sultan Chand & Sons, New Delhi.
5. Management Accounting - Sharma &Shashi K.Gupta, Kalyani Publishers, NewDelhi.

WEB RESOURCES

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

COURSE OUTCOMES:

CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for Standard costing and variance Analysis

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, **2- Medium**, 1- Low

SEMESTER –VI

CORE:XII -AUDITING

LEARNING OBJECTIVES:

LO1- This course is designed to provide an introduction to auditing the objective include principles and practices used by public auditors and internal auditors

LO2 - To impart knowledge on internal check and internal control

LO3- To enable students of evaluate the importance of audit planning and documentation and the procedures involved in audit.

LO4- To compare and contrast the need for internal audit.

LO5-To illustrate the role of auditors in company.

UNIT I

Auditing: Meaning - Definition – Objectives – Difference between Accountancy and Auditing – Types of Audit – Advantages and limitations of auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost audit – Management Audit.

UNIT II

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal check as regards: Cash Purchases, Cash Sales and Wage Payments. Internal Audit: Meaning – Advantages and Disadvantages of Internal Audit – Difference between Internal Check and Internal audit

UNIT III

Vouching: Meaning –Definition – Objectives – Procedures and Importance – Routine Checking and Vouching – Voucher - Features of good voucher – Types of Vouchers – Vouching of Receipts: Cash Sales, Receipt from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases – Payment to Creditors - Deferred Revenue Expenditure

UNIT IV

Verification and Valuation of Assets and Liabilities: Meaning and Objectives of verification and valuation – Position of an Auditor as regards the valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments – Stock in Trade – Sundry Debtors. Liabilities: Bills Payable – Sundry Creditors – Contingent Liabilities

UNIT V

Company Auditor: Appointment, Qualification, Disqualification & Removal, Powers, Duties and Liabilities, Remuneration - Professional Ethics of an Auditor - Audit of Educational Institutions - Audit of Insurance Companies- Audit of Cooperative Societies. Audit Report: Contents and Types

TEXTBOOKS

1. A Text book of Practical Auditing – B. N. Tandon, S. Chand Publishing Pvt Ltd, New Delhi
2. Principles and Practice of Auditing – R. G. Saxena, Himalay Publishing House Pvt Ltd., Mumbai.
3. Principles and Practice of Auditing – Dinkar Pagare, Sultan Chand. & Sons, New Delhi.
4. Auditing: Principles and Practice – Ravinder Kumar & Virender Sharma, PHI Learning Pvt Ltd, Delhi

REFERENCE BOOKS

1. Practical Auditing – K. Sundar, & K. Paari, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Practical Auditing – S. vengadamani, Margham Publication, Chennai
3. Auditing Theory and Practice – Pradeep Kumar, Baldev Sachdeva and Jagwant Singh – Kalyani Publishers, Ludhiana
4. Auditing (Including Skill Development) – H. R. Appannaiah & R. G. Saxena, Himalaya Publishinh House Pvt Ltd., Mumbai

WEB RESOURCES

1. https://accountlearning.com/basic-functions-auditing/
2. https://records.princeton.edu/records-auditing-manual/records
3. https://www.yourarticlelibrary.com/auditing-practice/secretarial-practice-

COURSE OUTCOMES:

CO1	Understand the basic principles and their application of auditing
CO2	Gain Practical knowledge on Internal Check as regards cash payments of various items
CO3	Draft an Audit Report on behalf of a Public Limited Company
CO4	Draft an Audit Program
CO5	Understand the role and responsibilities of an auditor

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO – PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	0	1	0	1	1	0	2	0	1	16	1
CO2	3	2	3	2	2	1	1	2	1	1	1	0	2	1	1	23	2
CO3	3	2	3	3	2	2	1	2	1	1	1	1	2	1	1	26	2
CO4	3	3	3	3	3	2	1	2	1	1	2	1	3	2	2	32	2
CO5	2	2	2	2	2	1	1	1	2	1	1	2	3	2	2	26	2

CO – PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	1	11	2
CO4	2	3	2	3	2	12	2
CO5	2	2	1	3	2	10	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER VI
CORE: XIII – INCOME TAX LAW AND PRACTICE – II

LEARNING OBJECTIVES:

LO1-To understand the provisions relating to capital gains under income tax act ,1961
LO2-To understand the provisions for computation of income from other sources.
LO3-To familiarize with the provisions relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4-To gain knowledge of the procedures involved in the assessment of individuals
LO5-To devlop knowledge about assessment procedures under income tax act ,1961

UNIT – I

Income from Capital Gains: Basis of charge – Capital assets – Transfer of capital assets – Types of capital gain –Exemptions - Computation of Capital Gains – Capital loss – Tax on Capital gains.

UNIT – II

Income from other sources: General income - Specific income – Deductions in computing income from other sources – Computations of income from other sources.

UNIT – III

Aggregation of Income: Deemed Income - Deduction from Gross Total Income – Set off and Carry Forward of Losses.

UNIT – IV

Computation of Tax Liability: Rules of Income Tax – Surcharge – Tax free incomes – Tax relief – Computation of tax liability of Individual and Firms.

UNIT – V

Income Tax Authorities: Powers – Assessment procedures – Types of Assessment - Introduction to E-filing - Appeals and Revisions.

Note: - Distribution of marks: Problems 80% and Theory20%.

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

COURSE OUTCOMES*:*

CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyze the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER VI

CORE XIV – INTERNATIONAL BANKING

UNIT I

International Banking: Meaning, features and scope – international banking Vs. Domestic Banking – Role of International banking in Foreign Trade – Export finance – Import Finance – FEMA: Objectives and Regulatory Framework in India.

UNIT II

Foreign Exchange Market: Meaning, functions and participants – foreign currency and exchange rate - Fixed exchange rate and Floating exchange rate systems - Spot and Forward Exchange rates - Basic exchange rate calculations – Forward Cover and Hedging.

UNIT III

International Financial Institutions: IMF – objectives and functions – World bank: objectives and functions - World trade organization (WTO) - International Bank for Reconstruction and Development (IBRD): Objectives and functions.

UNIT IV

Sources of Foreign Exchange and international payments: Export Earnings - Invisible Exports - NRI Remittances - Foreign Direct Investment - Foreign Institutional Investment – Documentary Letter of Credit – SWIFT – International Payment Systems.

UNIT V

Foreign Exchange Management: Meaning and importance - Composition of Foreign Exchange Reserves: Foreign Currency assets – Gold and SDR - Current Account Convertibility - Capital Account Convertibility – Role of RBI in Foreign Exchange Management.

Text Books:

1. S. Sundaram & K.P.M. Sundharam. *International Banking and Finance*. Sultan Chand & Sons, Latest Edition.
2. T.S. Ramasamy. *Banking Theory, Law and Practice*. Margham Publications, Latest Edition.
3. Agarwal, O.P. – *International Banking and Foreign Exchange* – Himalaya Publishing House.

Reference Books:

1. Gordon, E. & Natarajan, K. *Banking Theory, Law and Practice*. Himalaya Publishing House, Latest Edition.
2. Indian Institute of Banking and Finance (IIBF) – *Principles and Practices of Banking* – Taxmann Publications.
3. Muranjan, S.K. – *Modern Banking in India* – Universal Publishing Corporation.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO – PO Mapping Table

COs / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	-	-	1	-	2	-	1	2	-	1	18	1.20
CO2	3	2	3	3	3	-	-	3	-	2	-	-	1	-	1	21	1.40
CO3	3	2	3	2	2	2	-	2	-	1	1	3	1	1	1	24	1.60
CO4	3	2	3	3	3	1	-	2	-	2	1	1	1	1	1	24	1.60
CO5	3	2	3	3	3	2	-	3	1	3	1	2	2	1	2	31	2.07

CO – PSO Mapping Table

COs / PSOs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
CO1	2	1	1	2	1	7	1.40
CO2	2	2	2	2	1	9	1.80
CO3	2	2	3	2	1	10	2.00
CO4	2	3	2	3	1	11	2.20
CO5	2	3	3	3	2	13	2.60

3 – Strong, **2- Medium,** 1- Low

SEMESTER – VI

CORE : XV- PROJECT WORK (GROUP)

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year and the college has to certify the same and submit to the university 15 days prior to the commencement of the University examination.

The project shall be evaluated externally. The external examiner shall be forming the panel of examiners suggested by the board of studies from to time.

LEARNING OBJECTIVES:

LO1 To Give Idea about Research Project

LO2 To identify the research problem

LO3 To review Literature

LO4 To give knowledge on Data Collection and Analysis

LO5 To Learn Project Preparation

PROJECT DESCRIPTION GUIDELINES

1. Project report is to bridge theory and practice.
2. The project work should be neatly presented in not less than 50 pages and not more than 120 pages
3. Paper Size should be A4
4. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Times New Roman / Font Size: 12 for text)
5. Subheading shall be typed in the Font style (Font: Times New Roman / Font Size: 14 for headings). The report should be professional.
6. The candidate should submit periodical report of the project to the supervisor.
7. Two reviews will be conducted before the Viva Voce
8. Each candidate should submit hardcopy (3 copies) and a soft copy to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate.

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	20 Marks
	Review I	
	Review II	
External Evaluation	Project Report – Viva Voce	80 Marks
	Total	100 Marks

Method of Assessment	
Review I	Problem Identification and Review of Literature
Review II	Rough Draft
Final	Project Report – Viva Voce

COURSE OUTCOME:

CO1	Gain knowledge about Research Project
CO2	Increase knowledge on research problem
CO3	Improve practice in review of literature
CO4	Gain knowledge on Data Collection and Analysis
CO5	Be Proficient in Project Preparation

CO-PO Mapping (Course Articulation Matrix) Level of Correlation between PSO's and CO's

.

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	2	2	3	3	3	3	2	2	2	2	2	1	2	2	2	33	2
CO2	2	3	3	3	3	3	2	3	2	2	3	1	2	2	2	36	2
CO3	2	3	3	3	3	2	3	2	2	2	2	2	2	3	2	36	2
CO4	2	3	2	2	2	2	3	2	2	3	2	2	2	2	2	33	2
CO5	2	2	2	2	2	2	3	2	2	2	2	2	3	3	3	34	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	3	2	1	9	2
CO2	2	2	3	2	1	10	2
CO3	2	3	2	3	2	12	2
CO4	3	2	2	3	2	12	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

PROJECT WORK VIVA-VOCE

Specimen–I

TITLE

A project report submitted to the Periyar University in partial fulfillment of the requirements for the award of the degree of

BACHELOR OF COMMERCE

By

Name of the student

Reg. No………………..

Under the guidance of
Name of the guide

College
Logo

Department, College Name and place

Month and year of submission

CERTIFICATE

This is to certify that the project entitled, **–TITLE** , is a bonafide work carried out by………………….Reg. No……... under my supervision and guidance during the academic year in partial fulfillment of the requirements for the award of the degree of BACHELOR OF COMMERCE and the work is an original one and has not formed basis for the award of any degree, diploma, associate ship, fellowship of any other similar title.

GUIDE SIGNATURE **HOD SIGNATURE**

Project work evaluation & viva – voce examination conducted on ………….

INTERNAL EXAMINER **EXTERNAL EXAMINER**

DECLARATION

I hereby declare that this project work entitled –TITLE. - submitted to the PERIYAR UNIVERSITY, SALEM in partial fulfillment of the requirements for the award of BACHELOR OF COMMERCE is an original one and has not been submitted earlier either to this university or to any other institution for the award of any degree / diploma.

Date: **Candidate signature**

Place:

SKILL BASED ELECTIVE COURSES FOR NAAN MUDHALVAN FAILED STUDENTS

SEMESTER - II

SEC – BUSINESS COMMUNICATION

LEARNING OBJECTIVES

LO1 Understand the fundamentals of business communication.
LO2 Develop effective oral and written communication skills.
LO3 Prepare business letters, reports, and professional documents.
LO4 Enhance presentation and interpersonal communication abilities.
LO5 Apply communication techniques in business situations.

UNIT I:

Introduction to Business Communication: Meaning, objectives, process, importance, barriers to communication, and methods of overcoming barriers.

UNIT II:

Written Communication: Business letters, e-mails, notices, circulars, agenda, minutes, and office correspondence.

UNIT III:

Oral Communication: Meetings, interviews, group discussions, presentations, and public speaking.

UNIT IV:

Business Reports and Technology Report writing, report structure, business communication through digital platforms and social media.

UNIT V:

Soft Skills and Professional Communication Interpersonal skills, listening skills, etiquette, team communication, and workplace communication.

TEXTBOOKS

1.Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2.Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3.K.P. Singha, Business Communication, Taxmann, New Delhi.
4.R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.

REFERENCE BOOKS

1.V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2.Rithika Motwani, Business communication, Taxmann, New Delhi.
3.Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.

COURSE OUTCOMES

CO1	Explain the concepts and importance of business communication.
CO2	Draft business letters, emails, and official correspondence effectively.
CO3	Demonstrate oral communication skills in meetings and presentations.
CO4	Prepare business reports using appropriate formats.
CO5	Apply professional and interpersonal communication skills in business environments.

MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - III
SEC -- OFFICE ORGANISATION

LEARNING OBJECTIVES

LO1 Understand the concept, importance, and functions of office organisation.
LO2 Gain knowledge of office management and office systems.
LO3 Develop skills in handling office records and correspondence.
LO4 Understand modern office equipment and technology.
LO5 Apply office procedures and practices in business organizations.

UNIT I

Introduction to Office Organisation Meaning, objectives, importance, functions, and principles of office organisation.

UNIT II:

Office Management Office layout, office environment, office systems, and office supervision.

UNIT III:

Office Records and Filing Record management, filing systems, indexing, and office forms.

UNIT IV:

Office Communication and Correspondence Internal and external communication, business correspondence, mail handling, and office reports.

UNIT V

Modern Office Practices Office automation, computers in office management, modern office equipment, and e-office concepts.

TEXTBOOKS

1. R S N Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill-Noida

REFERENCE BOOKS

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal,
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.

COURSE OUTCOMES

CO1	Explain the concepts and functions of office organisation.
CO2	Apply office management principles in business organizations.
CO3	Maintain office records and filing systems effectively.
CO4	Prepare and manage office correspondence and communications.
CO5	Utilize modern office technologies and office automation tools.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - IV

SEC -- CAPITAL MARKET

LEARNING OBJECTIVES

LO1 Understand the structure and functions of the capital market.
LO2 Gain knowledge of financial instruments traded in capital markets.
LO3 Study the role of stock exchanges and market intermediaries.
LO4 Understand securities trading and investor protection measures.
LO5 Develop awareness of capital market regulations and practices.

UNIT I:

Introduction to Capital Market - Meaning, features, importance, structure, and functions of the capital market.

UNIT II:

Financial Instruments - Equity shares, preference shares, debentures, bonds, mutual funds, and government securities.

UNIT III:

Stock Exchanges - Meaning, functions, organization, listing of securities, and major stock exchanges in India.

UNIT IV:

Market Intermediaries and Trading Brokers, sub-brokers, merchant bankers, depositories, online trading, and settlement process.

UNIT V:

Investor Protection and Regulation - Role of SEBI, investor protection measures, and grievance redressed, and market regulations.

TEXT BOOKS

1. E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
2. B. Santhanam, Financial Services, Margham Publications, Chennai.
3. Dr.L.Natarajan ,Financial markets and services – Margham Publications, Chennai.
4. Dr.L.Natarajan, Securities Laws and Market operations Margham Publications, Chennai

REFERENCE BOOKS

1. Deepak Rathe ,Capital Market in India – Reforms and Regulations,.
2. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
3. C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.

COURSE OUTCOMES

CO1	Explain the concepts and functions of the capital market.
CO2	Identify various financial instruments available in the capital market.
CO3	Describe the role and functions of stock exchanges.
CO4	Understand securities trading and market intermediary services.
CO5	Apply knowledge of investor protection and capital market regulations.

MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - V

SEC --- SERVICES MARKETING

LEARNING OBJECTIVES

LO1 Understand the fundamentals of service marketing.
LO2 Learn the characteristics and classification of services.
LO3 Analyze consumer behavior in service industries.
LO4 Understand service quality and customer satisfaction.
LO5 Study service marketing strategies and relationship marketing.

UNIT I:

Introduction to Service Marketing: Meaning, nature, scope, importance, characteristics of services, service sector growth.

UNIT II:

Consumer Behaviour in Services: Customer expectations, service encounters, customer perception and satisfaction.

UNIT III:

Service Marketing Mix: 7Ps of service marketing – Product, Price, Place, Promotion, People, Process and Physical Evidence.

UNIT IV:

Service Quality: Service quality concepts, SERVQUAL model, customer satisfaction and service recovery.

UNIT V:

Relationship Marketing: Customer relationship management, customer retention, loyalty programs and digital service marketing.

RECOMMENDED TEXT BOOKS

1. Christopher Lovelock & Jochen Wirtz – Services Marketing – Pearson Education.
2. Valarie A. Zeithaml, Mary Jo Bitner & Dwayne D. Gremler – Services Marketing – McGraw-Hill Education.
3. R. Srinivasan – Services Marketing: The Indian Context – PHI Learning Pvt. Ltd.

COURSE OUTCOMES

CO1	Explain the concepts and importance of service marketing.
CO2	Identify various service sectors and their marketing practices.
CO3	Apply service quality measurement techniques.
CO4	Evaluate customer satisfaction and retention strategies.
CO5	Develop basic service marketing plans.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong**, 2- Medium,** 1- Low

SEMESTER - VI

SEC – INSURANCE

LEARNING OUTCOMES

LO1 Gain knowledge of the Insurance Act, 1938.
LO2 Learn various types and advantages of life insurance policies.
LO3 Learn the principles governing fire insurance.
LO4 Understand the meaning and types of marine insurance.
LO5 Gain knowledge of rural insurance schemes.

UNIT - I

Insurance: Meaning, functions, nature and principles of insurance, need and importance of insurance to individuals and business – Insurance as a social security Tool

UNIT - II

Life Insurance: Features of a life insurance contract – classification of policies – investment of funds – surrender value – bonus option – policy condition – annuity contracts.

UNIT - III

Marine Insurance: Contract of marine insurance – elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy – marine losses.

UNIT - IV

Fire Insurance: Features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance

UNIT - V

Miscellaneous Insurance: Motor insurance – Burglary – Personal accident insurance – Health Insurance – Liability Insurance- Banc assurance.

REFERENCE BOOKS:

1. M. N. Mishra, Insurance Principles And Practice,S. Chand & Co, New Delhi,2000
2. M.N.Mishra, Modern concepts of Insurance, S.Chand&Co., 2000 P.S Palandi,
3. Insurance in India, Response Books – Sagar Publications, 2025

TEXTBOOKS

1. Neeti Gupta, Anuj Gupta and Abha Chopra Insurance Kalyani Publishers, New Delhi.
2. Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.

COURSE OUTCOMES

CO1	Explain the basic concepts and functions of insurance.
CO2	Classify different types of life insurance policies.
CO3	Explain the concepts and types of marine insurance.
CO4	Explain the concepts and types of marine insurance.
CO5	Explain rural insurance schemes and their importance

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MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/ POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PO13**	**PO14**	**PO15**	**Total**	**Average**
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs/ PSOs	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**Total**	**Average**
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong, **2- Medium,** 1- Low

QUESTION PAPER PATTERN
FOR THEORY SUBJECTS
(Including skill based and non-major elective papers)

Time:3 Hours. Max. Marks: 75

PART – A (15 x 1 = 15 Marks)
Answer All the Questions
(Three questions from each unit)
(a), (b), (c), (d) Multiple Choice questions

PART – B (2x 5 =10Marks)

Answer any TWO questions out of FIVE questions

(One question from each unit)

PART – C (5 x 10 = 50 Marks)
Answer ALL questions
Either (Or) Type FIVE questions
(One question from each unit)

MODEL QUESTION PAPER

Paper Code: **Sub Title :**			
Time:	**3 Hours**	**Maximum :**	**75 Marks**
Part – A	**CHOOSE THE BEST ANSWER** **(3 Questions from each Unit)**		**(15 x 1 =15 Marks)**

1	Question			
	Ans: a)	b)	c)	d)
2	Question			
	Ans: a)	b)	c)	d)
3	Question			
	Ans: a)	b)	c)	d)
4	Question			
	Ans: a)	b)	c)	d)
5	Question			
	Ans: a)	b)	c)	d)
6	Question			
	Ans: a)	b)	c)	d)
7	Question			
	Ans: a)	b)	c)	d)
8	Question			
	Ans: a)	b)	c)	d)
9	Question			
	Ans: a)	b)	c)	d)
10	Question			
	Ans: a)	b)	c)	d)
11	Question			
	Ans: a)	b)	c)	d)
12	Question			
	Ans: a)	b)	c)	d)
13	Question			
	Ans: a)	b)	c)	d)
14	Question			
	Ans: a)	b)	c)	d)
15	Question			
	Ans: a)	b)	c)	d)

Part B	**Answer any TWO Questions** **(2x5 =10)**
16	From unit I
17	From unit II
18	From unit III
19	From unit IV
20	From unit V

Part C		ANSWER ALL THE QUESTIONS (5x10= 50)
21	a	First half of unit l
		or
	b	Second half of unit l
22	a	First half of unit ll
		or
	b	Second half of unit ll
23	a	First half of unit lll
		or
	b	Second half of unit lll
24	a	First half of unit lV
		or
	b	Second half of unit lV
25	a	First half of unit V
		or
	b	Second half of unit V