

# **GURU NANAK COLLEGE (AUTONOMOUS)**

(Affiliated to University of Madras and Re-Accredited at 'A' Grade by NAAC)

Guru Nanak Salai, Velachery, Chennai – 600042.



## **B.Com (Bank Management)**

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

## **Syllabus**

(For the candidates admitted in the Academic year 2018-19 and thereafter)

**Vision**

- To provide blend of technical, managerial and social skills in the field of banking

**Mission**

- To elevate and disseminate specialized knowledge in the banking and finance sector
- To lay emphasis on recent trends in banking.

**Programme Outcomes**

PO 1: Imparting knowledge on various financial services

PO 2: Training students on nuances of banking communication

PO 3: Application of the knowledge of accounting fundamentals, and techniques relevant to banking.

PO 4: Making students understand ethical standards with reference to accounting practices.

PO 5: Encouragement of entrepreneurship among students

**Programme Specific Outcomes**

PSO 1: Acquiring analytical and problem-solving skills in various disciplines of management, business, accounting, tax, finance and law pertaining to banking.

PSO 2: Providing practical exposure to practices of banking.

**DEPARTMENT OF B.COM (BANK MANAGEMENT)**  
**COURSE STRUCTURE 2018-2021 BATCH**

Semester	Part	Course	Title	Subject Code	Hours	Credits	Marks		Total
							CIA	ESE	
I	I	Language	Language-I (Tamil/Sanskrit/Hindi/ French)	<b>17UTAMF01/ 16USANF01/ 16HINF01/ 16UFREF01</b>	6	3	50	50	100
	II	English	English I	<b>16UENGF21</b>	6	3	50	50	100
	III	Core I	Financial Accounting	<b>17UCBMC01</b>	5	4	50	50	100
	III	Core II	Principles of Management	<b>17UCBMC02</b>	5	4	50	50	100
	III	Allied I	Business Communication	<b>17UCBMA01</b>	6	5	50	50	100
	IV	NME	Analytical and Logical reasoning	<b>17UNME01A</b>	2	2	-	10 0	10 0
	IV	Tamil/Advanced Tamil	Basic Tamil-I/ Advanced Tamil	<b>16UBAT401/ 16UADT401</b>					
	IV	Skill Based Subjects	Soft Skill I: Listening and speaking skills	17UGSLS01	-	3	-	100	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>250</b>	<b>450</b>	<b>700</b>
II	I	Language	Language-II (Tamil- II/Sanskrit-II/Hindi- II/French-II)	<b>17UTAMF02/ 16USANF02/ 16UHINF02/ 16UFREF02</b>	6	3	50	50	100
	II	English	English II	<b>16UENGF22</b>	6	3	50	50	100
	III	Core III	Business and Corporate laws	<b>17UCBMC03</b>	5	4	50	50	100
	III	Core IV	Theory of Money and Banking	<b>16UCBMC04</b>	5	4	50	50	100
	III	Allied II	Business Economics	<b>16UCBMA02</b>	6	5	50	50	100
	IV	NME	Basics of Business Insurance	<b>16UNME02P</b>	2	2	-	10 0	10 0
	IV	Tamil/ Advanced Tamil	Basic Tamil-II/ Advanced Tamil	<b>16UBAT402/ 16UADT402</b>					
	IV	Skill Based Subjects	Soft Skill II: Reading and writing skills	17UGSLS02	-	3	-	100	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>250</b>	<b>450</b>	<b>700</b>
III	I	Core V	Marketing Management	<b>16UCBMC05</b>	5	4	50	50	100
	II	Core VI	Corporate Accounting	<b>16UCBMC06</b>	6	4	50	50	100
	III	Core VII	Banking law and	<b>18UCBMC07</b>	6	4	50	50	100

		practice							
III	Core VIII	Entrepreneurial Development	<b>16UCBMC08</b>	5	4	50	50	100	
III	Allied III	Business statistics and Operations Research - I	<b>16UMATA18</b>	6	5	50	50	100	
IV	Skill Based Subjects	Personality Enrichment	16UGSLS03	2	3	-	100	100	
<b>Total</b>				<b>30</b>	<b>24</b>	<b>250</b>	<b>350</b>	<b>600</b>	
IV	I	Core IX	International Economics	<b>16UCBMC09</b>	5	4	50	50	100
	II	Core X	Financial Services	<b>16UCBMC10</b>	5	4	50	50	100
	III	Core XI	Advanced Corporate Accounting	<b>18UCBMC11</b>	5	4	50	50	100
	III	Core XII	Business Taxation	<b>18UCBMC12</b>	5	4	50	50	100
	III	Allied IV	Business Statistics and	<b>18UMATA20</b>	6	5	50	50	100
	IV	Skill Based Subjects	Computing skill	16UGSLS04	2	3	-	100	100
	IV	EVS	Environmental studies	<b>16UEVS401</b>	2	2	-	100	100
<b>Total</b>				<b>30</b>	<b>26</b>	<b>250</b>	<b>450</b>	<b>700</b>	
V	I	Core XIII	International Banking	<b>17UCBMC13</b>	5	4	50	50	100
	II	Core XIV	Cost Accounting	<b>17UCBMC14</b>	5	4	50	50	100
	III	Core XV	Financial Management	<b>17UCBMC15</b>	6	4	50	50	100
	III	Core XVI	Practical Auditing	<b>17UCBMC16</b>	6	4	50	50	100
	III	Elective I	Personal Investment	<b>16UCBME01</b>	6	5	50	50	100
	IV	Value Education	Value Education	16UVED401	2	2	-	100	100
<b>Total</b>				<b>30</b>	<b>23</b>	<b>250</b>	<b>350</b>	<b>600</b>	
VI	I	Core XVII	Human Resource Management	<b>18UCBMC17</b>	6	4	50	50	100
	II	Core XVIII	Management Accounting	<b>17UCBMC18</b>	6	4	50	50	100
	III	Core XIX	Credit and Risk Management	<b>16UCBMC19</b>	6	4	50	50	100
	III	Elective II	Customer Relationship Management	<b>16UCBME02</b>	6	5	50	50	100
	III	Elective III	Project	16UCBME03	6	5	-	100	100
	IV	Extension	Extension activities	EXTU501	-	1	-	-	-
<b>Total</b>				<b>30</b>	<b>23</b>	<b>200</b>	<b>300</b>	<b>500</b>	

	<b>Grand Total</b>	<b>180</b>	<b>144</b>	<b>1450</b>	<b>2350</b>	<b>380</b>
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# **SEMESTER I**

**CORE I**  
**PAPER TITLE: FINANCIAL ACCOUNTING**

<b>SUBJECT CODE :17UCBMC01</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS:100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- To familiarize the students with the basic concepts, standards and practices of financial accounting.
- To get the basic skills in financial accounting for the beginners.

**UNIT I** (15 Hours)

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

**UNIT II** (15 Hours)

Preparation of Final Accounts of a Sole Trading Concern – Adjustments Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations.

**UNIT III** (15 Hours)

Classification of errors – Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement.

**UNIT IV** (15 Hours)

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method, Insurance claims – Average Clause (Loss of stock & Loss of Profit)

**UNIT V** (15 Hours)

Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method

**PRESCRIBED BOOKS**

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5<sup>th</sup> edition.
3. Dr.S.Manikandan, Financial Accounting, Scitech Publications, Chennai.

**REFERENCE BOOKS**

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4<sup>th</sup> edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15 edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total

<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	<b>20</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	8	<b>40</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions	21-24	20	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	1
	Unit – 2	1	1
	Unit – 3	2	
	Unit – 4	2	1
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5		1
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit - 5		1

**CORE II**  
**PAPER TITLE: PRINCIPLES OF MANAGEMENT**

<b>SUBJECT CODE :17UCBMC02</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- To inculcate the principles and practices of management with relevance to today's corporate scenario.
- To develop an awareness of multiple approaches that can be used to resolve managerial issues and problems.

**UNIT I** (15 Hours)

Management: Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

**UNIT II** (15 Hours)

Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision –making – Process of Decision – making – Types of Decision.

**UNIT III** (15 Hours)

Organisation: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation- Authority – Delegation – Decentralisation – Difference between Authority and Power – Responsibility.

**UNIT IV** (15 Hours)

– Recruitment – Sources, Selection, Training – Direction – Nature and Purpose. Co-ordination- Need, Type and Techniques and requisites for excellent co-ordination-Controlling-Meaning and importance – Control Process.

**UNIT V** (15 Hours)

Definition of Business ethics – Types of Ethical issues – Role and importance of Business Ethics and Values in Business – Ethics internal – Ethics External – Environment Protection – Responsibilities of Business.

**PRESCRIBED BOOKS:**

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons – New Delhi, 16<sup>th</sup> Edition.
2. L.M.Prasad, Principles & Practice of Mangement – Sulatan Chand & Sons – New Delhi, 8th Edition.

**REFERENCE BOOKS**

1. P.C.Tripathi & P.N.Reddy, Principles of Managements – Tata Mc.Graw Hill – New Delhi, 5<sup>th</sup> Edition
2. Weihrich and Koontz, Management – A Global Perspective, 8<sup>th</sup> Edition.
3. N.Premavathy, Principles of Mangement – Sri Vishnu Publication – Chennai 8<sup>th</sup> Edition
4. J.Jayasankar, Business Management - Margham Publications -Chennai

**Question Paper Pattern:**



Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

**ALLIED I**  
**PAPER TITLE: BUSINESS COMMUNICATION**

<b>SUBJECT CODE :17UCBMA01</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To inculcate the need and importance of communication with relevance to today's business scenario.
- To improve the ability to write well-worded and persuasive resumes and other business communication

**UNIT I** (20 Hours)

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

**UNIT II** (18 Hours)

Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

**UNIT III** (17 Hours)

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

**UNIT IV** (20 Hours)

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

**UNIT V** (15 Hours)

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

**PRESCRIBED BOOKS:**

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan, R.Santhanam, Business Communication- Margham Publications

**REFERENCE BOOKS**

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication of Business- Pearson Publication- New Delhi
3. K.Sundar, A.Kumararaj, Business Communication, Vijay Nichole Imprints Pvt.Ltd.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
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<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

**NON-MAJOR ELECTIVE 1**  
**ANALYTICAL AND LOGICAL REASONING**

<b>SUBJECT CODE :17UNME01A</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 2</b>	<b>TOTAL HOURS : 30</b>

**UNIT-I** (6 Hours)  
Logical reasoning Introduction- Number Series

**UNIT-II** (6 Hours)  
Statement and assumptions – Statement and conclusion

**UNIT-III** (6 Hours)  
Verbal reasoning – Coding and Decoding (with alpha numeric characters)- Reasoning Blood Relationship

**UNIT-IV** (6 Hours)  
Direction Sense Test – Data Interpretation from bar chart, pie chart.

**UNIT-V** (6 Hours)  
Venn Diagrams – Image Series

**RECOMMENDED TEXTBOOKS**

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition

**REFERENCE BOOKS**

1. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S.Agarwal – Publisher – S.Chand and Company Pvt. Ltd.

## **E-L EARNING RESOURCES**

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

## **GUIDELINES TO THE QUESTION PAPER SETTERS**

### **Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Multiple Choice Questions	1-50	1	<b>50</b>

### **Break up of questions for problem**

<b>Sections</b>	<b>Units</b>	<b>No. of</b>
		<b>Problems</b>
<b>Section A</b>	Unit – 1	10
	Unit – 2	10
	Unit – 3	10
	Unit – 4	10
	Unit – 5	10

# **SEMESTER II**

**CORE III**  
**PAPER TITLE: BUSINESS AND CORPORATE LAWS**

<b>SUBJECT CODE :17UCBMC03</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- Inherit the knowledge about the legal methodology involved in business by the students.

**UNIT I** (15 hours)

Law of contract – Nature of contract- Classification - Offer and acceptance – capacity of parties to contract – Free consent – Consideration – Legality of object – Agreement Declared Void. - Contingent contracts

**UNIT II** (15 hours)

Performance of contract- Discharge of contract- Remedies for breach of contract- Quasi contracts (general contract- Sections 1 to 75) contract of Indemnity- Guarantee- Bailment and pledge- Contract of agency

**UNIT III** (15 hours)

Sales of goods Act- definition- Sale-Agreement to sell- Distinction between sale and agreement of sell-Condition and warranties- Distinction between conditions and warranties- Rights and duties of an unpaid seller

**UNIT IV** (15 hours)

Company – Types of companies - Memorandum of Association – Articles of Association – Prospectus – Shares – Debentures – Classification of Shares – Distinction between Shares and Debentures – Company Meetings.

**UNIT V** (15 hours)

Foreign Exchange Management Act 1999 (FEMA) – Information Technology Act – Intellectual Property Rights Act (IPRA).

**PRESCRIBED BOOKS:**

1. Business Laws – N.D. Kapoor.
2. Legal Systems in Business – P. Saravanel , S. Sumathi

**REFERENCE BOOKS**

1. P.C. Tulsian, Business Laws, Tata Mc. Graw Hill, 2<sup>nd</sup> Edition
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
3. S. S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12<sup>th</sup> Edition, New Age International(P) Ltd.
4. Students guide to Mercantile Law – Kapoor Taxman Publications Pvt. Ltd.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	



**CORE IV**  
**PAPER TITLE: THEORY OF MONEY AND BANKING**

<b>SUBJECT CODE :17UCBMC04</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- To expose the students to various concepts in the Banking system and money market.
- To make the students understand the working of the banks and the banking instruments used in the system.

**UNIT I** (15 Hours)

Introduction to Money – Kinds, Functions and Significance – Demand for and Supply of Money – Monetary Standards – Gold Standard – Bimetallism and Paper Currency Systems–Paper Money – Money Market.

**UNIT II** (15 Hours)

Commercial Banking – Classification of Banks – Functions – Creation of Credit – Balance Sheet – Investment Policies – Bank Assets – Banking Structure – Clearing Houses.

**UNIT III** (15 Hours)

Central Banking – Evolution – Definition – Concepts – Functions – Qualitative Methods of Credit Control.

**UNIT IV** (15 Hours)

Foreign Exchanges – Exchange Market and Rates of Exchange – Exchange Control.

**UNIT V** (15 Hours)

Indian Banking - NABARD – State Bank of India – Exchange Banks – Commercial Banks - Indigenous Banks – Co-operative Banks.

**PRESCRIBED BOOKS**

1. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Sons - New Delhi.
2. Dr. D.M. Mithani, Banking, International Trade and Public Finance, Himalaya Publishing House, 16th revised Edition.

**REFERENCE BOOKS:**

1. K.P.M. Sundharam, Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi.
2. S.V. Vasudevan, Theory of Banking - S.Chand& Company Ltd., - New Delhi.
3. B.S. Raman, Banking Theory, law and Practice-United Publishers, First Edition, Jan 2010.
4. M.C.Vaish, Money, Banking trade and Public Finance, 3rd Updated Edition.

**Question Paper Pattern:**

Section	Question Component	Numbe rs	Marks	Total
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<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	2	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

**ALLIED II**  
**PAPER TITLE: BUSINESS ECONOMICS**

<b>SUBJECT CODE :17UCBMA02</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To introduce the student to the fundamentals of micro and macro economic theory and practice as they are applied to business in a managerial context.
- To explain the forces that shape the external environment of the firm such as aggregate demand, economic cycles, inflation, and the role that demand management Policies play in the economy and their impact on the firm's operations.

**UNIT I** (20 Hours)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics; Definition – Scope and Importance of Business Economics;  
Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency.

**UNIT II** (22 Hours)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

**UNIT III** (15 Hours)

Consumer Behaviour : Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

**UNIT IV** (15 Hours)

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale. Cost Classification – Break Even Analysis.

**UNIT V** (18 Hours)

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods.

**PRESCRIBED BOOKS**

1. S.Sankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04.

**REFERENCE BOOKS**

1. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
2. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
3. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	2	
	Unit - 5	1	

**NON MAJOR ELECTIVE – II  
BASICS OF BUSINESS INSURANCE**

<b>SUBJECT CODE : 16UNME02P</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>

**COURSE OBJECTIVES:**

- To expose the students to various types of insurance.
- To make the students understand the working players in insurance in India

**UNIT I** (6 hours)

Introduction to insurance- types of insurance- principles of insurance.

**UNIT II** (6 hours)

Salient features of IRDA Act- administration of IRDA act- regulatory measures of IRDA.

**UNIT III** (6 hours)

Life insurance products- term, whole life, endowment.

**UNIT IV** (6 hours)

Introduction to general insurance- fire, marine and mototr insurance.

**UNIT V** (6 hours)

Government and insurance companies- LIC India- Private players in insurance in India.

**RECOMMENDED BOOKS:**

1. .Dr. N.Premavathy- elements of insurance, Sri Vishnu publications, Chennai
2. Dr. A.Murthy- elements of insurance, Margham publications

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Answer ANY 5 out of 10 questions	20	<b>100</b>

**Distribution of Questions :**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	

# **SEMESTER III**

**CORE V**  
**PAPER TITLE: MARKETING MANAGEMENT**

<b>SUBJECT CODE :16UCBMC05</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES**

1. To inculcate the need and importance of marketing with relevance to today's business scenario.
2. To enhance the knowledge of the basic factors and elements in marketing.

**UNIT I** (10 Hours)

Fundamentals of Marketing – Role of Marketing – Relationship of Marketing with other functional areas – concept of marketing mix-marketing approaches – various Environmental factors affecting the marketing functions.

**UNIT II** (10 Hours)

Buyer Behavior –consumer and industrial goods- buying motives-Introduction to– Factors influencing buyer Behaviour, Market segmentation – Need and basis of Segmentation – Targeting – Positioning.

**UNIT III** (20 Hours)

The Product –Characteristics – benefits – Classifications – Consumer goods – Industrial goods- New Product Development process – Product life Cycle –Branding – Packaging & Labeling – Pricing – Meaning, Objectives and Types of Pricing.

**UNIT IV** (20 Hours)

Promotion – Meaning, Objective, Types – A brief overview of Advertising –Publicity – Public Relations – personal selling – Direct selling and Sales promotion

**UNIT V** (15 Hours)

Physical Distribution: Importance – Channels of Distribution: Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods – Levels of channels: Zero level, one level, two levels and three level channel- Distribution issues-online Marketing

**PRESCRIBED TEXTBOOKS**

1. Kotler, P. (2007). Marketing Management–The Millennium Edition Prentice Hall of India Private Limited. *New Delhi*, 35-8.
2. Pillai & Bagavathi, R. S. N. (1999). Marketing Management. *S. chand & Co. Ltd.*

**RECOMMENDED BOOKS**

1. Joshi, G. (2009). *Information Technology for retail*. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). *Retailing management: Text and cases*. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). *Marketing management: Global perspective, Indian context*. Macmillan.
5. Withey, F. (2006). *Marketing Fundamentals. The Official CIM Coursebook 06/07*. Taylor & Francis.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	



**CORE VI**  
**PAPER TITLE: CORPORATE ACCOUNTING**

<b>SUBJECT CODE :16UCBMC06</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS:100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To familiarize students with the accounting treatment adopted for raising funds and redeeming them.
- To enable students to prepare final accounts of joint stock companies
- To understand the procedure for valuing goodwill and shares of a company.

**UNIT I** (18 hours)

Issue of Shares – various kinds: issued at par and a premium- forfeiture- re-issue- underwriting of shares: determining the liability of underwriters: complete, partial, firm underwriting

**UNIT II** (17 hours)

Redemption of Preference Shares: redemption at par and at premium out of profits, redemption at par out of fresh issue, redemption at a premium, partly out of profit and partly out of fresh issue- profits prior to incorporation

**UNIT III** (20 hours)

Preparation of company final accounts – Company balance sheet (as per revised schedule) (simple problems only)

**UNIT IV** (15hours)

Valuation of Shares : net assets method, yield method- valuation of goodwill: average profit method, super profit method and capitalization method. (simple problems only)

**UNIT V** (20 hours)

Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.

**PRESCRIBED BOOKS:**

1. T.S. Reddy A. Murthy Corporate Accounting, Margham Publication, Chennai.
2. Shukla, Grewal and Gupta Advanced Accounts, S.Chand New Delhi.

**REFERENCE BOOKS:**

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and N.L. Narang Advanced Accounting Kalyani Publication.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	6	<b>30</b>

<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions	20-23	20	<b>40</b>
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**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	1	2
	Unit – 2	2	1
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	2	
<b>Section B</b>	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		1
	Unit – 4	1	1
	Unit – 5		1
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit - 5		1

**CORE VII**  
**PAPER TITLE: BANKING LAW AND PRACTICE**

<b>SUBJECT CODE :18UCBMC07</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To introduce the students to the basic concept of banking as a financial intermediation service and bank as a financial institution.
- To enable the students to have knowledge in the latest advancements in the field of banking and its related services.

**UNIT -I** (20 Hours)

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection ) – Role of RBI and their functions.

**UNIT -II** (20 Hours)

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

**UNIT –III** (18 Hours)

Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal – Ombudsman.

**UNIT-IV** (12 Hours)

Principles of Lending – Types of Borrowings – Precautions to be taken by a banker.

**UNIT-V** (20 Hours)

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker.

**PRESCRIBED BOOKS**

1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)

**REFERENCE BOOKS**

1. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.
2. Indian Banking – Parameswaran – S.Chand and Co,
3. Banking Law Theory and Practice – Tanon
4. Banking Law Theory and Paractice – Sherlaker&Sherlaker.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
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<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	20-25	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	<b>2</b>	
	Unit – 2	<b>3</b>	
	Unit – 3	<b>2</b>	
	Unit – 4	<b>2</b>	
	Unit – 5	<b>3</b>	
<b>Section B</b>	Unit – 1	<b>1</b>	
	Unit – 2	<b>2</b>	
	Unit – 3	<b>1</b>	
	Unit – 4	<b>2</b>	
	Unit – 5	<b>1</b>	
<b>Section C</b>	Unit – 1	<b>1</b>	
	Unit – 2	<b>1</b>	
	Unit – 3	<b>1</b>	
	Unit – 4	<b>1</b>	
	Unit - 5	<b>2</b>	

**CORE VIII**  
**PAPER TITLE: ENTREPRENEURIAL DEVELOPMENT**

<b>SUBJECT CODE : 16UCBMC08</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- To create an awareness of the importance of entrepreneurship opportunities available in the society for the entrepreneur.
- To acquaint them with the challenges faced by the entrepreneur in the present scenario and the role of Government in fostering entrepreneurial development programmes.

**UNIT I** (13 Hours)

Concept of Entrepreneurship:

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

**UNIT II** (20 Hours)

Entrepreneurial Development Agencies:

Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI

**UNIT III** (15 Hours)

Project Management:

Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities -Preparation of Project Report – Tools of Appraisal.

**UNIT IV** (12 Hours)

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation.

**UNIT V** (15 Hours)

Economic development and entrepreneurial growth

Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play , Geographic Concentration, Franchising / Dealership – Development of Women Entrepreneurship.

**PRESCRIBED BOOKS :**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project management

**REFERENCE BOOKS :**

1. Jayashree Suresh – Entrepreneurial development
2. Holt – Entrepreneurship – New Venture Creation
3. J.S. Saini& S.I. Dhameja – Entrepreneurship and small business.
4. P.C. Jain – Handbook for New Entrepreneurs
5. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
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<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-25	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

**ALLIED III**  
**PAPER TITLE: BUSINESS STATISTICS AND OPERATIONS RESEARCH I**

<b>SUBJECT CODE :16UMATA18</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS:100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To introduce basic concepts of statistics and understand statistical techniques used for business data analysis.
- To give an insight into operations research, techniques used in business for critical decision making

**UNIT –I:** (15 Hours)

Introduction to statistics: definition, scope and limitation of statistics – Collection of data: meaning, types of data- classification of data: types of classification – frequency distribution- tabulation of data: components of table- formation of frequency table- diagrammatic and graphical representation of data: Simple bar diagram, Multiple bar diagram, sub-divided bar diagram, Deviation bar diagram, Histogram, Pie diagram - Measures of Central tendency – Mean, median and mode.

**UNIT – II:** (20 Hours)

Measure of Dispersion - Range, Quartile Deviation, Mean Deviation , Standard Deviation – Measures of Skewness.

**UNIT – III:** (20 Hours)

Correlation – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

**UNIT – IV:** (17 Hours)

Introduction to OR: definition, applications of OR, techniques or tools of OR – LPP model formulation – Formulation - Graphical and Algebraic Solution (simple problems only)

**UNIT – V:** (18 Hours)

Network Analysis - PERT and CPM (no crashing) (simple problems only)

**PRESCRIBED BOOKS**

1. Business Statistics – S.P.Gupta and M.P.Gupta, Sultan Chand & Sons, Sixteenth Edition [Units I, II and III]
2. Resource Management Techniques - Prof V.Sundaresan, K.S.Ganapathy Subramanian, K.Ganesan, A.R Publications, Ninth Edition. [Units IV and V]

**REFERENCE BOOKS**

1. Elementary Statistical Methods – Dr.S.P. Gupta, Sultan Chand & Sons, Eighteenth Edition
2. Operations Research – Hira and Gupta, S. Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers.

### Web Reference

1. <https://www.easycalculation.com/tutorial.php>  
<http://people.brunel.ac.uk/~mastjjb/jeb/or/contents.html>
2. [www.e-booksdirectory.com](http://www.e-booksdirectory.com)
3. [www.bookboon.com/en/statistics-and](http://www.bookboon.com/en/statistics-and) mathematics-ebooks
4. [www.freebookcentre.net](http://www.freebookcentre.net)

### Question Paper Pattern :

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principles</b> Answer any 10 out of 12 questions	1 – 12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13–19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions	21– 24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### Distribution of Questions :

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	1
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	2	
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	1	1
	Unit – 2		2
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit - 5		1



# **SEMESTER IV**

**CORE IX**  
**PAPER TITLE: INTERNATIONAL ECONOMICS**

<b>SUBJECT CODE :16UCBMC09</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES**

- To impart the knowledge about international trade, export management and to create awareness about the different international economic organizations and its functions

**UNIT I** (20 hours)  
International Trade – Importance of International Trade, Theories of Foreign Trade:- Theories of Adam Smith, Ricardo, Haberler’s Hechsher-Ohlin

**UNIT II** (18 hours)  
Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View)

**UNIT III** (12 hours)  
Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing

**UNIT IV** (15 hours)  
International Economic Organizations and its Functions  
IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

**UNIT V** (10 hours)  
WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law .

**PRESCRIBED BOOKS:**

1. Dr.S. Sankaran, International Economics, Margham Publications, Chennai.
2. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai – 04.

**RECOMMENDED TEXTS:**

1. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi – 92.
2. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
3. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi - 14.

**Question Paper Pattern :**

Section	Question Component	Numbers	Marks	Total
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<b>Section A</b>	<b>Definition / Principles</b> Answer any 10 out of 12 questions	1 – 12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13–19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	20– 25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions :**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

**CORE X**  
**PAPER TITLE: FINANCIAL SERVICES**

<b>SUBJECT CODE :16UCBMC10</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- To impart knowledge about the various financial services.
- To have a knowledge of venture capital and mutual funds.

**UNIT – I:** (13 Hours)  
Meaning and importance of **financial services** – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

**UNIT- II:** (20 Hours)  
**Merchant Banking:** Meaning, Functions – **Issue management:** Pre Issue management and Post issue activities – Managing of new issues – **Underwriting:** meaning, types of underwriting – **Capital market:** Meaning, Definition, Capital market instruments: equity shares, Preference shares and Debentures. Types of capital market: Primary market and Secondary market – **Stock Exchange:** Meaning and definition, Characteristics of stock exchange, Operators at stock exchange, BSE, NSE and OTCEI – Listing: Meaning, objectives and advantages – Types of speculators - Role of SEBI.

**UNIT-III:** (15 Hours)  
**Leasing:** Meaning, types of lease, features of lease agreement - **Hire purchase:** Concepts and features – Distinguishing features between hire purchase and leasing. **Factoring:** Definition and meaning, Functions of Factor, types of factoring.

**UNIT-IV:** (15 Hours)  
**Venture Capital:** Meaning, Features, Functions, Modes or Forms of venture capital – **Credit Rating:** Meaning, Advantages and disadvantages, CRISIL, ICRA, CARE Consumer Finance: Meaning and types of consumer finance.

**UNIT – V: Mutual Funds:** (12 Hours)  
Meaning – Types: Based on Ownership, Operation, Objectives and Location – Advantages and Disadvantages of mutual fund – Institutions Involved – UTI.

**PRESCRIBED BOOKS**

1. Financial Services – M.Y.Khan, 3rd Edition, 2004, Tata McGraw Hill Publications.
2. Financial Services – B.Santhanam, Margham Publications.
3. Financial services – K.S. Dinesh Kumar, ShriSai Publishers' Distributors, 2014.

**RECOMMENDED BOOKS**

1. Law of Insurance – Dr.M.N. Mishra, 2014, Sultan Chand Publications.
2. Indian Financial System – H.r.Machiraju, 4th Edition, 2010, Vikas Publications

**Question Paper Pattern :**

Section	Question Component	Numbers	Marks	Total
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<b>Section A</b>	<b>Definition / Principles</b> Answer any 10 out of 12 questions	1 – 12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13–19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	20– 25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions :**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

**CORE XI**  
**PAPER TITLE: ADVANCED CORPORATE ACCOUNTING**

<b>SUBJECT CODE :18UCBMC11</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS:100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- To prepare financial statements of special types of businesses viz banks, insurance and holding and subsidiary companies.
- To understand the accounting procedures for amalgamation of companies in the nature of merger or purchase and at the time of liquidation.

**UNIT I** (20 hours)  
Amalgamation, Absorption and External reconstruction.

**UNIT II** (16 hours)  
Consolidated final statement of Holding companies and subsidiary companies – (Inter company owing excluded) – treatment of dividend.

**UNIT III** (18 hours)  
Final statements of Banking companies

**UNIT IV** (16 hours)  
Liquidation - Statement of affairs(only theory) and Liquidator's Final statement of Account.

**UNIT V** (5 hours)  
Final statements of Insurance companies (As per New provisions).

**PRESCRIBED BOOK:**

1. T.S. Reddy and A. Murthy Corporate Accounting margham publication Chennai.

**REFERENCE BOOKS:**

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, sultan Chand.
2. S.P. Jain and K.L. Narang Advanced Accounts Ludhi No Space anaKalyani Publishers.
3. M.C. Shukla and J.S. Grewal, Advanced Accounts, New Delhi, S. Chand and Company.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
Section B	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	6	<b>30</b>
Section C	<b>Essay</b> Answer any 2 out of 4 questions	21-23	20	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	1
	Unit – 2	2	
	Unit – 3	2	1
	Unit – 4	1	2
	Unit – 5	1	1
Section B	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		1
	Unit – 5	1	
Section C	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit - 5		

**CORE XII**  
**PAPER TITLE: BUSINESS TAXATION**

<b>SUBJECT CODE : 18UCBMC12</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : IV</b>	<b>CREDITS : 4</b>	<b>NO. OF HOURS PER WEEK : 75</b>

**COURSE OBJECTIVES:**

- To familiarize students with the basic concepts of Indirect taxes & Customs Act
- To enable the students to understand the concept and procedure for computation of GST

**UNIT- I: TAXATION AND TAX SYSTEM IN INDIA** (15 Hours)

History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India – Classification of Taxes.

**UNIT- II: CUSTOMS ACT 1962** (15 Hours)

Customs Act – Definition, Concepts and Scopes – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

**UNIT- III: INTRODUCTION TO GST** (15 Hours)

Introduction - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions.

**EXEMPTIONS**

Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

**UNIT- IV: TAXABLE EVENTS UNDER GST** (15 Hours)

Introduction – Concepts of Supply – Types of Supply – Composite Supply – Mixed Supply – Composite Levy

**VALUE AND TIME OF SUPPLY**

Introduction – Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provisions

**UNIT- V: REGISTRATION AND REFUND PROCEDURES UNDER GST** (15 Hours)

Introduction – Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation

GST Returns – Refunds under GST- Assessment and Tax Payment under GST - An overview of tax audit (GST Assessment)

**RECOMMENDED BOOKS:**

1. Business Taxation – T.S.Reddy & Y.Hariprasad Reddy, Margham Publications, 2018.
2. ICAI – Indirect Tax Study Material, 2018.

**REFERENCE BOOKS**

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, TaxmannPublicationsPvt Ltd., New Delhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law HousePvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt. Ltd., New Delhi.

**Web References:**

<http://www.idtc.icai.org/gst.html>



<http://idtc.icai.org/gst-topic-wise-study-material-list.html>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
Section B	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
Section C	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
	<b>TOTAL</b>			100

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	2	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

## ALLIED: IV BUSINESS STATISTICS AND OPERATIONS RESEARCH-II

<b>SUBJECT CODE:18UMATA20</b>	<b>THEORY &amp; PROBLEMS</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 5</b>	<b>NO. OF HOURS PER WEEK: 90</b>

### **COURSE OBJECTIVES:**

- To introduce basic concepts of statistics and understand the statistical techniques used for business data analysis.
- To give an insight into operation research techniques used in business for critical decision making.

### **UNIT - I:** (15 Hours)

Time Series Analysis – Secular trend: Graphic or free hand method, Method of semi average, Moving average and Method of least squares -Seasonal variation: Method of simple average only.

### **UNIT - II:** (15 Hours)

Index Numbers: Simple aggregative, simple average of price relative method, weighted average of price relative method and weighted aggregative method – Fixed and Chain base Index – Cost of Living Index.

### **UNIT - III:** (20 Hours)

Probability- addition and multiplication theorem- sampling techniques- types of sample and sampling procedures- test of significance- t, chi-square test only ( simple problems only).

### **UNIT - IV:** (20 Hours)

Assignment Problems: Minimisation, Maximisation case in assignment problem. Travelling salesman problem, unbalanced assignment problem.

### **UNIT - V:** (20 Hours)

Transportation Problems: North West Corner Method (NWCM) – Lowest Cost Entry Method (LCM), Vogel's Approximation Method (VAM) and MODI Method.

### **CONTENT AND TREATMENT AS IN:**

1. Business Statistics – S.P.Gupta and M.P.Gupta,Sultan Chand &Sons, Sixteenth Edition[Units I,II and III]
2. Resource Management Techniques-Prof V.Sundaresan ,K.S.Ganapathy Subramanian, K.Ganesan,A.R Publications,Ninth Edition. [Units IV and V]

### **REFERENCE BOOKS:**

1. Elementary Statistical Methods-Dr.S.P.Gupta, Sultan Chand &Sons,Eighteenth Edition
2. Operations Research – Hira and Gupta, S. Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers

**Web Reference:**

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastjjb/jeb/or/contents.html>

**Question Paper Pattern :**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principles</b> Answer any 10 out of 12 questions	1 – 12	2	<b>20</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13–20	8	<b>40</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions	21– 24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions :**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	1
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	1	1
<b>Section B</b>	Unit – 1		1
	Unit – 2		2
	Unit – 3		1
	Unit – 4	1	1
	Unit – 5	1	1
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit - 5		1

## ENVIRONMENTAL STUDIES

<b>SUBJECT CODE: 16UEVS401</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 2</b>	<b>NO.OF HOURS PER WEEK: 30</b>

### **COURSE OBJECTIVES:**

- To create awareness among the Students community about the Environmental Issues, Causes and Remedies.

### **UNIT I: MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES**

Definition, scope and importance-Need for public awareness.

### **UNIT II: NATURAL RESOURCES:**

#### **Renewable and non-renewable resources: Natural resources and associated problems.**

- a) **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) **Energy resources:** Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

### **UNIT III: ECOSYSTEMS:**

Concept of an ecosystem.

- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem :-
  - a. Forest ecosystem
  - b. Grassland ecosystem
  - c. Desert ecosystem
  - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### **UNIT IV: BIODIVERSITY AND ITS CONSERVATION:**

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic And option values

- Biodiversity at global, National and local levels.
- India as a mega-diversity nation, Hot-spots of biodiversity.
- Threats to bio diversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

#### **UNIT V: ENVIRONMENTAL POLLUTION:**

**Definition:** Cause, effects and control measures of:-

- a. Air pollution
  - b. Water pollution
  - c. Soil pollution
  - d. Marine pollution
  - e. Noise pollution
  - f. Thermal pollution
  - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
  - Role of an individual in prevention of pollution.
  - Pollution case studies.
  - **Disaster management: floods, earthquake, cyclone and landslides.**

#### **UNIT VI: SOCIAL ISSUES AND THE ENVIRONMENT:**

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear Accidents and holocaust. Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

#### **UNIT VII: HUMAN POPULATION AND THE ENVIRONMENT**

- Population growth, variation among nations.
- **Population explosion – Family Welfare Programme. Environment and human health.**
- Human Rights.
- Value Education.
- **HIV/AIDS.**
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies

### **UNIT VIII: FIELD WORK**

- Visit to a local area to document environmental assets- river/forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

### **PRESCRIBED BOOKS:**

1. Environmental studies-St Joseph College Edition
2. Environmental studies- Dr. D.D.Mishra – S.Chand

### **REFERENCE BOOKS:**

1. Environmental studies – Dr. J.P.Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr.MahaintaK.Kalita – Asiau Books.

### **GUIDELINES TO THE QUESTION PAPER SETTERS** **Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
<b>B</b>	Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>C</b>	Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

# **SEMESTER V**

**CORE XIII**  
**PAPER TITLE: INTERNATIONAL BANKING**

<b>SUBJECT CODE :17UCBMC13</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- The aim is to introduce the subject of international banking to the students and make them aware of the banking system internationally.
- To equip the students with global knowledge about banking sector

**UNIT I** (15 hours)

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

**UNIT II** (15 hours)

Foreign Exchange: Market; rate and Currency – Exchange rate determination under Fixed exchange rate and Floating exchange rate regimes – Determination of exchange rates :Spot and Forward – Basic exchange arithmetic – Forward Cover and Hedging. (20 hours)

**UNIT III** (15 hours)

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

**UNIT IV** (15 hours)

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

**UNIT V** (15 hours)

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

**REFERENCE BOOKS:**

1. International Banking – IIB
2. International Corporate Finance – IIB
3. Frederic S. Mishkin, “Understanding Financial Crisis : A Developing Country
4. Perspective”, In, Michael Bruno, ed. Annual World Bank Conference on Development Economics”, 1996.
5. Introduction to Foreign Trade, Foreign Exchange Risk Management – IIB

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition / Principle Answer any 10 out of 12 Questions</b>	01-12	3	<b>30</b>



<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

**CORE XIV**  
**PAPER TITLE: COST ACCOUNTING**

<b>SUBJECT CODE:17UCBMC14</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 75</b>

**COURSE OBJECTIVES:**

- To enlighten the students on the importance of cost ascertainment reduction and control.
- To teach the method of arriving at cost and thereby reconciling the same with Financial accounts.
- To teach the students to calculate the element-wise and the total cost of product and services.

**UNIT I** **(15 Hours)**

Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centers.

**UNIT II** **(15 Hours)**

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

**UNIT III** **(15 Hours)**

Material purchase control, Level, aspects, need and essentials of material control.  
Stores control – Stores Department, EOQ, Stores records, ABC analysis, VED analysis.  
Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.

**UNIT IV** **(15 Hours)**

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system- Payroll procedures-Idle time and over time-Labour turnover.

**UNIT V** **(15 Hours)**

Overheads – Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate.

**REFERENCE BOOKS**

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.
3. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting
4. N.K. Prasad and V.K. Prasad – Cost Accounting.
5. Saxena and Vashist – Cost Accounting.
6. Hansen / Mowen – Cost Management Accounting and Control.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
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<b>A</b>	<b>Definition/Principle</b> Answer any 10 questions (each in 50 words)	1-12	3	<b>20</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 7 Questions (each in 300 words)	13-19	6	<b>40</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
	<b>Total Marks</b>			<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	1
	Unit – 2	2	
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	1	1
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1
<b>Section C</b>	Unit – 1	1	
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit – 5		1

**CORE XV**  
**PAPER TITLE: FINANCIAL MANAGEMENT**

<b>SUBJECT CODE:17UCBMC15</b>	<b>THEORY&amp;PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES:**

- To appreciate the role of the finance in an organization.
- To identify sources from where funds can be raised keeping in mind the cost and risk involved.
- To familiarize the students the techniques to be employed for investing the funds, taking into consideration the risk and the return.

**UNIT- I** (18 Hours)

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

**UNIT- II** (20 Hours)

Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

**UNIT- III** (20 Hours)

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC)

**UNIT- IV** (17 Hours)

Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment –Various Dividend Models (Walter’s, Gordon’s – M.M. Hypothesis)

**UNIT –V** (15 Hours)

Capital budgeting- Definition– Importance and objectives– Payback Period– ARR and NPV method (Theory and simple problems). Working capital – components of working capital – working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements.

**PRESCRIBED TEXTS**

1. Financial Management – Dr. A. Murthy – MargahamPublications
2. Financial Management – S.N.Maheswari

**REFERENCE BOOKS:**

1. Financial Management - I.M.Pandey
2. Dalston L. Cecil, Financial Management, Learn Tech press, Trichy, 2nd Edition2015
3. Financial Management – PrasannaChandra
4. Financial Management – Y. Khan andJain

**Web Reference**

1. <http://fpacert.afponline.org/Ref/>
2. <http://www1.worldbank.org/publicsector/pe/oecdpehandbook.pdf>

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	<b>Definition/Principle</b> Answer any 10 questions (each in 50 words)	1-12	3	<b>20</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 7 Questions (each in 300 words)	13-19	6	<b>40</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	2
<b>Section B</b>	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4		1
	Unit – 5		1
<b>Section C</b>	Unit – 1	1	
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit - 5		1

**CORE XVI**  
**PAPER TITLE: PRACTICAL AUDITING**

<b>SUBJECT CODE :17UCBMC16</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE OBJECTIVES:**

- To impart knowledge pertaining to basic concepts of auditing.
- To acquaint oneself with auditing procedure and report writing.

**UNIT I**

(20 Hours)

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit.

**UNIT II**

(18 Hours)

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

**UNIT III**

(17 Hours)

Depreciation and reserves – meaning – Auditor’s duty with regard to depreciation – Reserves and provisions- Distinguish reserves and provision – Depreciation of wasting Assets.

**UNIT IV**

(15 Hours)

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditorship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

**UNIT V**

(20 Hours)

EDP audit – meaning -Division of auditing in EDP environment – Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under EDP system.

**PRESCRIBED BOOK**

1. Practical Auditing-Dinakar Pagare, Margham Publications.

**REFERENCE BOOKS :**

1. Auditing – D.P. Jain KonarkPublishersPvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and virender Sharma, East ern economy edition.
3. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	2	
	Unit - 5	1	

**ELECTIVE I**  
**PAPER TITLE: PERSONAL INVESTMENT PLANNING**

<b>SUBJECT CODE:16UCBME01</b>	<b>THEORY</b>	<b>100MARKS</b>
<b>SEMESTER: V</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES:**

- To understand the meaning and necessity of investment.
- To identify the investment opportunity in various areas

**UNIT I – INTRODUCTION (20 Hours)**

Introduction about investment, Difference between investment, speculation and gambling- Features of investment- Importance of Investments- Types of Investors.

**UNIT II - INVESTMENT OPPORTUNITIES – I (18 Hours)**

Meaning – Non- marketable financial assets, equity shares, preference shares, Debentures, Gilt Edged Securities, Post office savings deposits ( Term deposits, MIS, KVP, NSC, NSS)

**UNIT III - STOCK EXCHANGE AND NEW ISSUE MARKET (17 Hours)**

Meaning and definition of stock exchange- Introduction & Functions of SEBI– Listing of securities – Stock brokers – Sub brokers, Types of brokers – Types of speculators ( Bull, Bear, Stag)- Meaning of NSE , BSE , OTCEI- Steps for opening a Demat Account.

**UNIT IV - INVESTMENT OPPORTUNITIES – II (15 Hours)**

Provident fund, Types of PF, Features of PPF, Unit trust of India - Bank deposits ( Current, SB account, FD, RD) – Investment in precious objects- Investment based Insurance policies – Real estate- Mutual Funds, Definition, Types.- Investment in commodity trading.

**UNIT V - PRACTICAL COMPONENT (20 Hours)**

Analysing the opportunities of investment applicable to the current scenario- Developing personal investment pattern for individuals.

**REFERENCE BOOKS**

- Study Material
- Investment Management by L.Natarajan, Morgan publications,2007
- Investment Management by Hiriappa, New age international publications,2008

**WEBSITES**

- [www.personalfinance.byu.edu](http://www.personalfinance.byu.edu)
- [www.halifax.co.uk/investments/pdfs/sw51813.pdf](http://www.halifax.co.uk/investments/pdfs/sw51813.pdf)
- [www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf](http://www.occ.gov/publications/publications-by-type/comptrollers-handbook/invmgt.pdf)

**Question paper pattern:**

Section	Question Component	Numbers	Marks	Total
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<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions	21-26	10	<b>40</b>
TOTAL				100

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

# **SEMESTER VI**

**CORE XVII**  
**PAPER TITLE: HUMAN RESOURCE MANAGEMENT**

<b>SUBJECT CODE : 18UCBMC17</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES:**

- To understand the nature of human resources and its significance to the organization.
- To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an Organization.
- To bring to the attention of the students the latest trends in managing human resources in an organization.

**UNIT I** (15 Hours)

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Sources of Recruitment – Selection – Methods of Selection – Process of Selection - Uses of various tests – Interview techniques in selection and placement.

**UNIT II** (20 Hours)

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

**UNIT III** (20 Hours)

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Abraham Maslow’s theory, Mc Gregor’s “X” , “Y”, William Ouchi’s “Z” Theory - Herzberg’s two factor theory and Vroom’s valence expectancy theory – Mc Clelland’s Need Achievement theory.

**UNIT IV** (15 Hours)

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.

**UNIT V** (20 Hours)

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement.

**PRESCRIBED TEXTS:**

1. Essentials of Human Resource Management and Industrial Relations- P.Subba Rao – Himalaya Publishing House- 2010
2. Human Resource Management – L M Prasad- Third Edition Reprint 2014 – Sultan Chand & Sons.
3. Human Resource Management – Ashwathappa -5<sup>th</sup> Edition – McGraw Hill

**REFERENCE BOOKS**

1. Human Resource Management – Garry Deseler -11<sup>th</sup> Edition – Pearson International
2. Human Resource Management- By [DrCharmine E.J. Härtel](#) , [Dr Yuka Fujimoto](#) – 2<sup>nd</sup> Edition

**Web References:**

1. <https://www.wiziq.com/tutorials/human-resource-management>
2. <https://www.sophia.org/tutorials/introductory-human-resource-concepts>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
Section B	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
Section C	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

**CORE XVIII**  
**PAPER TITLE- MANAGEMENT ACCOUNTING**

<b>SUBJECT CODE :17UCBMC18</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

(Common to B.Com (MM), B.Com (ISM) B.B.A, A&F)

**COURSE OBJECTIVES**

- To understand and analyze financial statement to help in managerial decision making.
- To prepare statements like Cash Flow, Fund Flow, Budgets etc., so as to assist the managements to take meaningful and correct decisions.
- To learn the various tools and techniques in cost control like variance analysis and budgetary control.

**UNIT I** (10 Hours)

Management accounting – Meaning, nature, scope and functions, need, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

**UNIT II** (15 Hours)

Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools , methods – Comparative Statements, Common Size statement and Trend analysis.

**UNIT III** (20 Hours)

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, turnover ratios, construction of Balance sheet(simple problems only)

**UNIT IV** (20 Hours)

Fund flow analysis-meaning of funds, importance and uses of funds flow statement-preparation of working capital statement-Funds from operations-Funds flow statements(simple problems only)

**UNIT V** (25 Hours)

Cash Flow analysis – meaning of cash and cash equivalents-preparation of cash flow statement as per AS-3, Fund flow analysis Vs. Cash flow analysis, Budgets and budgetary control-meaning, importance, merits and demerits, types of budgets-Production, cash and flexible budget. (simple problems only)

**RECOMMENDED TEXTS**

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting,2014-MarghamPulication.
2. SN Maheswari, Management Accounting - Sultan Chand &Sons.

**REFERENCE BOOKS**

1. RSN Pillai &Bagavati, Management Accounting - S Chand & Co Ltd - NewDelhi.
2. Horngren Sunderu Stratton, Introduction to Management Accounting – PearsonEducation
3. Dalston L. Cecil and Jenitra L. Merwin, Management Accounting,Learn Tech press, Trichy, 3<sup>rd</sup> Edition2015

**Web References:**

1. <http://pakaccountants.com/courses/managementaccounting/>
2. <http://www.elearnuk.co.uk/course/management-accounting>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	2
<b>Section B</b>	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		2
<b>Section C</b>	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit - 5		1

**CORE XIX**  
**PAPER TITLE: CREDIT AND RISK MANAGEMENT IN BANKING**

<b>SUBJECT CODE :16UCBMC19</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES:**

- To learn about the various forms of credit extended by banks and the security system prevalent in safeguarding from NPAs.
- To focus on the credit risk and the governance of credit risk management and analyses

**UNIT-I**

(25 Hours)

Bank credit – Basic Principles and Approach – Three C’s – Purpose of lending – Security aspects – business experience/Management – Market – Purpose Trading – Manufacturing Service, Agriculture, Personal – Security : Primary – Collateral – Stock, Machinery, Land and Building – Guarantee – Different types of Mortgages – Management/Experience : Business Experience – Technical Qualification – Professional Management – Market : Local – National – Global – Types of Credit – Demand Loan – Cash Credit – Overdraft – Term Loan – Basic Characteristics and difference between the four – Legal and Regulatory Aspect – Legal Documents – Loan Documents – RBI Directives – Various Committees – Tandon – Chore, Nayak and such other committees – Brief details.

**UNIT -II**

(13 Hours)

Lending to Different Customers – Individuals – Partnership – Limited companies – Trust – Association – Legal aspects – Documents to be called for.

**UNIT -III**

(25 Hours)

Loan Processing – Sanctioning – Monitoring – Recovering Commercial Loans(Activity Based) – Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading : small – Retail – Wholesale – Chain/Supermarket – Manufacturing : Industrial Advances – Service Transport – Telecommunication – Hospital – Hotel. Infrastructure : Power – Petrol – Port – Agriculture: Crop – Plantation – Well – Motor Pump set – Tractor etc. Miscellaneous : Self – Employed.Business loan(Borrower Based) – Small Business :Self Employed – Transport – Trade – Hotel – Others – Approach – Assessment – Supervision – Recovery Medium and Large Scale: Small Scale Industries – Corporate – Approach – Assessment – Sanction –Disbursement – Follow Up – Recovery Agriculture : Small, Medium and Big Farmers – Short term and Medium term Loans – Corporate Borrowers.Government sponsored : Priority sector lending – Lead Bank Scheme – Government sponsored loan to Weaver section – Subsidy.

**UNIT- IV**

(15 Hours)

Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement – Monitoring – Follow Up – Review – Creation of Charge – Analysis of Balance sheet – Profit and Loss account – Cash flow and Fund flow working – Project approach

**UNIT V**

(12 Hours)

NPA – Causes and Remedial Measures – Management of NPA’s – Debt Recovery Tribunals – Asset Reconstruction Fund.

**RECOMMENDED TEXTBOOKS**

1. Indian Financial System and Commercial Banking – IIB
2. Special and preferred sector Finance – IIB

3. Management and Accounting and Financial Management – IIB

**REFERENCE BOOKS:**

1. Prudential Accounting Norms and Audit of Banks – Naganatham M. and Jayaraman .
2. Annual Reports of RBI

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

Units	Section a		Section b		Section c	
	Theory	Problem	Theory	Problem	Theory	Problem
<b>I</b>	3	-	2	-	1	-
<b>II</b>	2	-	1	-	1	-
<b>III</b>	3	-	2	-	2	-
<b>IV</b>	2	-	1	-	1	-
<b>V</b>	2	-	1	-	1	-
<b>Total</b>	12	-		-	6	-
<b>Section a 1 - 12</b>			<b>Section b - 7</b>		<b>Section c - 6</b>	



**ELECTIVE II**  
**PAPER TITLE: CUSTOMER RELATIONSHIP MANAGEMENT**

<b>SUBJECT CODE:16UCBME02</b>	<b>THEORY</b>	<b>100MARKS</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 5</b>	<b>Total Hours : 90 Hours</b>

(Common to B.COM (BM), BBA)

**COURSE OBJECTIVES:**

- To understand the concept of Customer Relationships and its effectiveness in developing the business.
- To have an insight into the banking sector CRM.

**UNIT I** (15 Hours)

Communication - need/ Mode of communication – barriers, channels of communication - oral - written -listening skill – Verbal skill- interpersonal communication and intra personal communication, Essentials of business letter.

**UNIT II** (15 Hours)

CRM - concept and approach - CR in competitive environment public relation and image building.

**UNIT III** (20 Hours)

Banker - customer relationship -retaining and enlarging customer base - customer services - quality circle.

**UNIT IV** (20 Hours)

Nature and types of customer - complaint redressal methods Talwar and Goiporia committee report, customer service committee, customer day - Copra Forum - ombudsman.

**UNIT V** (20 Hours)

Market Segment - Customer Data Base - Market Research. Review and Evaluation of Customer Satisfaction.

**RECOMMENDED BOOKS:**

- 1.H.Peeru Mohamed & A. Sangadevan , Customers Relationship Management - A Step –by – step approach , Vikas Publishing House Private Limited , Noida .
2. MukeshChaturvediAbhinav ,Chaturvedi , Customers Relationship Management – An Indian Perspective , Excel Books , New Delhi .

**Question Paper Pattern :**

Section	Question Component	Numbers	Marks	Total
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<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
				<b>100</b>

**Distribution of Questions :**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

### ELECTIVE III – Project

<b>SUBJECT CODE: 16UCBME03</b>	<b>THEORY AND PRACTICAL</b>	<b>MARKS : 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS : 90</b>

#### COURSE OBJECTIVES:

- To give an opportunity to students to have an experiential learning through outside classroom activity.
- To make the students learn life values such as learning from others, listening to others, teamwork, commitment, co-ordination, meeting deadlines, sharing, adapting etc. as the project is done in groups.
- To add value through practical experience in the relevant field of project .

#### MODUS OPERANDI:

1. A group of 3 students will be assigned a project in the beginning of the final year in the field of banking, finance, insurance or related areas.
2. The students would be asked to prepare the theoretical content and practical component(Questionnaire).
3. The Questionnaire would be corrected by the respective faculty-in-charge.
4. The same will be administered to the employees of the organisation in the relevant field of project work.
5. Based on the filled-in questionnaire, the students would do data entry, classify, tabulate and analyse the results to conclude on the findings in the area chosen for study.
6. The project report shall be submitted to the college before the due date prescribed by the department and the college has to certify the same and submit to the OCOE 15 days prior to the commencement of the End Semester Examinations.
7. The project shall be evaluated through internal project(50 marks) and external Viva-voce examination(50 marks).
8. The external examination shall be conducted by the panel of examiners suggested by the Controller of Examinations from time to time.
9. Those who fail to present the project report will have to redo the project work and submit to the college for the next external examination.