

# **GURU NANAK COLLEGE (AUTONOMOUS)**

A Sikh Minority Institution | Unit of Guru Nanak Educational Society (Regd.)

Affiliated to University of Madras | Approved by AICTE

Accredited at A++ Grade by NAAC (CGPA 3.68/4)

Guru Nanak Salai, Velachery, Chennai - 600042



## **SCHOOL OF COMMERCE**

### **B.Com. Bank Management**

(Semester pattern with Choice Based Credit System)

## **Syllabus**

(For the UG Batch of 2026 - 29 and thereafter)

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# **LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK**

## **PREAMBLE**

### **1. ABOUT THE PROGRAMME**

B.Com. Bank Management is a three-year academic programme designed to provide knowledge and understanding of commerce and management courses with specific emphasis on Banking. Detailed coverage on Financial Accounting, Corporate Accounting, Management Accounting and Cost Accounting is provided. Management subjects such as Principles of Management, Marketing, Entrepreneurial Development and Financial Management provide necessary knowledge and skills with competency to face rapidly growing and changing industry requirements.

The major electives allow the students to develop deeper insight into the related subject areas, and the Non-major and Inter-disciplinary electives enable the students to gain an insight into the specific areas of interest.

Exposure is given to the students on various dimensions of Banking through courses like Banking services, Banking Law and Practice, International Banking, Rural Banking, Corporate and Retail Banking, HRM in Banking Sector, Digital Banking and Cyber Security with the ethics and value system required for the Banking Industry.

Professional Competency is achieved through internship and projects to gain experiential learning.

### **2. VISION**

To achieve and emerge as a department of academic excellence with overall commitment in providing gateway to global professional career to students in the field of Commerce, Management, Law, Tax and related fields along with real time experience and training program, enabling them to transform into successful professionals, with a holistic concern for better life, environment and society.

### **3. MISSION**

1. To impart professional education by maintaining a competitive and strong standard of education in the related fields of Commerce and Management
2. To empower the students to respond to the challenges in the corporate world and fostering innovation by setting standards by molding them into competent professionals.
3. To enable the students to acquire essential knowledge and skills to enhance their potential for employability and entrepreneurial ventures at global level.
4. To focus on holistic development of the students to enable them to be globally competitive and socially responsible with intrinsic values through outreach initiatives.

#### **4. PROGRAMME EDUCATIONAL OBJECTIVES (PEOS)**

##### **PEO1: Core Competence:**

Graduates will demonstrate comprehensive knowledge of commerce, accounting, finance, and business practices, enabling them to pursue successful careers in corporate, entrepreneurial, and public sectors.

##### **PEO2: Problem-Solving Skills:**

Graduates will apply problem solving and decision-making skills to address complex business and economic challenges in a dynamic global environment.

##### **PEO3: Ethics and Social Responsibility:**

Graduates will uphold ethical standards, integrity, and social responsibility in professional and personal contexts, contributing positively to sustainable development and societal well-being.

##### **PEO4: Communication and Leadership:**

Graduates will exhibit effective communication, teamwork, and leadership abilities, preparing them to manage diverse organizational settings and collaborate across disciplines.

##### **PEO5: Lifelong Learning and Adaptability:**

Graduates will engage in continuous learning, research, and professional development, adapting to emerging technologies, global trends, and evolving business practices.

#### **5. PROGRAMME OUTCOMES (POS)**

##### **PO1: Knowledge Management:**

Integrate theoretical concepts with practical applications to manage business operations effectively

##### **PO2: Problem Solving:**

Identify, analyse, and solve complex business and financial problems using appropriate quantitative and qualitative techniques

##### **PO3: Critical Thinking:**

Develop critical insights into business environments by assessing risks, opportunities, and ethical implications

##### **PO4: Individual and Team Work:**

Exhibit leadership, coordination, and responsibility while functioning effectively as a team member or leader

**PO5: Communication and Lifelong Learning:**

Adapt to changing business environments through continuous learning, skill development, and professional growth.

**6. PROGRAMME SPECIFIC OUTCOMES (PSOS)****PSO1: Specialization subject and Uniqueness:**

Acquire and apply domain expertise in accounting, finance, taxation, and banking, demonstrating the distinctive focus of the programme and readiness for careers in financial and banking sectors

**PSO2: Experiential and Tool Usage:**

Demonstrate experiential learning by engaging in internships, case studies, and field-based activities, and effectively utilize digital tools and platforms in banking, finance, and commerce functions

**PSO3: Investigation, Research and Sustainability:**

Apply research and investigative skills to analyse banking and business problems, interpret financial data, and propose sustainable and ethical solutions aligned with social and environmental responsibility

**PSO4: Employability:**

Strengthen decision-making abilities at personal and professional levels in banking and foster entrepreneurial mindset in financial services

**PSO5: Interdisciplinary and Multidisciplinary:**

Integrate banking knowledge to effectively tackle challenges in the competitive global and national financial environment.

**7. PEO – PO MAPPING**

|      | PEO 1 | PEO2 | PEO3 | PEO4 | PEO5 |
|------|-------|------|------|------|------|
| PO 1 | 3     | 2    | 1    | 1    | 2    |
| PO 2 | 2     | 3    | 1    | 1    | 2    |
| PO 3 | 2     | 3    | 3    | 2    | 2    |
| PO 4 | 1     | 2    | 2    | 3    | 2    |
| PO 5 | 2     | 2    | 2    | 3    | 3    |

## 8. PEO – PSO MAPPING

|       | PEO 1 | PEO2 | PEO3 | PEO4 | PEO5 |
|-------|-------|------|------|------|------|
| PSO 1 | 3     | 3    | 3    | 3    | 3    |
| PSO 2 | 3     | 3    | 3    | 3    | 3    |
| PSO 3 | 3     | 3    | 3    | 3    | 3    |
| PSO 4 | 3     | 3    | 3    | 3    | 3    |
| PSO 5 | 3     | 3    | 3    | 3    | 3    |

## 9. CHOICE BASED CREDIT SYSTEM (CBCS)

The College follows the CBCS with Grades under the Semester pattern. Each course is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotted. This is done after a thorough analysis of the content of each course by the members of the Board of Studies and with the approval of the Academic Council. Students are also offered a variety of Job oriented Elective, Multidisciplinary skill-based courses as part of the curriculum. Students can earn extra credits by opting for Massive Open Online Courses (MOOCs) and Certificate Courses.

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA) which are indicators of the Academic Performance of the student. It provides students with a scope for horizontal mobility and empowers them with the flexibility of learning at their convenience.

### Eligibility for Admission

Candidates admitted to the first year of the B.Com. Bank Management should have passed the higher Secondary Examinations (Academic or Vocational Stream) Commerce/Business Studies and Accountancy conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras. Students applying for the PG programme should have taken the UG degree in the relevant subject from a recognized university as per the norms of the University of Madras.

### Duration of the Course

The UG programme is of three years duration with six semesters and the PG programme is of two years duration with four semesters. The period from June to November is termed as the odd semester and the period from December to April is referred to as the even semester. Each semester must compulsorily have 90 working days before the students appear for the final End Semester Exam.

## **Course of Study**

The main course of study for the Bachelor's Degree shall consist of the following:

### **Foundation Courses**

PART - I: Tamil/ Hindi /Sanskrit/French

PART - II: English

### **Core Courses**

PART - III: Consisting of (a) Core Courses (*Including Project*) (b) Allied Courses (c) Elective Courses related to the main subject of study.

PART – IV: Those who have not studied Tamil up to XII standard and have taken a Non-Tamil language under Part – I, shall opt for Basic Tamil in the first two semesters.

Those who have studied Tamil up to XII standard (State Board) or Tamil up to X Standard (CBSE and other boards) and opted for a Non -Tamil language under Part – I, shall opt for Advanced Tamil in the first two semesters.

Others, who do not come under either of the clauses mentioned above, can choose a Non-Major Elective (NME) in the first two semesters.

Ability Enhancement Skills (I, II, III & IV Semesters)

Value Education (I Semester)

Self-Study (Compulsory) Course (III Semester)

Indian Knowledge System (Domain Specific) – (IV Semester)

Summer Internship (After IV Semester)

Environmental Studies (V Semester)

PART - V: Compulsory Extension Services

A Student shall be awarded one credit for compulsory extension service. A student must enroll in NSS / NCC /Sports & Games/ Citizen Consumer Club / Enviro Club or any other service organization in the College and should put in compulsory minimum attendance of 40 hours, which shall be duly certified by the Principal of the College. If a student lacks 40 hours compulsory minimum attendance in the extension services in any Semester, s/he shall have to compensate the same, during the subsequent Semesters.

## 10. COURSE STRUCTURE

The B.Com. Bank Management consists of 19 Core courses with 4 credits each, 4 Allied courses with 5 credits each, 3 elective courses with 4 credits each, 4 Ability Enhancement Skill courses with two credits each, 2 Non-Major Elective courses with two credits each, 2 Life Skill courses (Value Education and EVS) with two credits each, 1 Self-study course with 2 credits and a domain specific IKS course with one credit. Internship is a compulsory component with 2 credits and Project is a compulsory core course with 4 credits for all the UG & PG programmes. Extension activity is a compulsory component with 1 credit.

### Consolidated Credit Structure for all the 3 years

| Course component |                            | No. of Courses | Credits    |
|------------------|----------------------------|----------------|------------|
| <b>Part I</b>    | Language                   | 2              | 6          |
| <b>Part II</b>   | English                    | 2              | 6          |
| <b>Part III</b>  | Core                       | 19             | 76         |
|                  | Allied                     | 4              | 20         |
|                  | Elective                   | 3              | 12         |
| <b>Part IV</b>   | NME                        | 2              | 4          |
|                  | Ability Enhancement Skills | 4              | 8          |
|                  | EVS                        | 1              | 2          |
|                  | Value Education            | 1              | 2          |
|                  | Internship                 | 1              | 2          |
|                  | Self-study course          | 1              | 2          |
|                  | IKS                        | 1              | 1          |
| <b>Part V</b>    | Extension activity         | 1              | 1          |
| <b>Total</b>     |                            | <b>42</b>      | <b>142</b> |

### Credit Distribution for Each Semester:

| Semester I       |                                 | Subject                                                                                                               | Credit | Hrs / Week | Marks    |          | Total |
|------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------|------------|----------|----------|-------|
| Course Component |                                 |                                                                                                                       |        |            | Internal | External |       |
| Part I           | Language                        | Tamil I/Hindi I/ Sanskrit I/ French I                                                                                 | 3      | 6          | 50       | 50       | 100   |
| Part II          | English                         | English – I                                                                                                           | 3      | 4          | 50       | 50       | 100   |
| Part III         | Core - I                        | Fundamentals of Financial Accounting                                                                                  | 4      | 5          | 50       | 50       | 100   |
|                  | Core - II                       | Principles of Management (Common to B. Com (GEN), B. Com (A&F), B. Com (BM), B. Com (MM), B. Com ISM & BBA, BBA (RM)) | 4      | 4          | 50       | 50       | 100   |
|                  | Allied - I                      | Introduction to Banking Services                                                                                      | 5      | 5          | 50       | 50       | 100   |
| Part IV          | Non-Major Elective - I          | Basic Tamil I /Advanced Tamil I /Office Management and Administration                                                 | 2      | 2          | 50       | 50       | 100   |
|                  | Life Skills - I                 | Value Education                                                                                                       | 2      | 2          | 50       | 50       | 100   |
|                  | Ability Enhancement Skills - I  | Communication skills and Personality Development skills                                                               | 2      | 2          | 50       | 50       | 100   |
|                  | Total                           |                                                                                                                       | 25     | 30         |          |          |       |
| Semester II      |                                 | Subject                                                                                                               | Credit | Hrs / Week | Marks    |          | Total |
| Course Component |                                 |                                                                                                                       |        |            | Internal | External |       |
| Part I           | Language                        | Tamil II/Hindi II/Sanskrit II/ French II                                                                              | 3      | 6          | 50       | 50       | 100   |
| Part II          | English                         | English – II                                                                                                          | 3      | 4          | 50       | 50       | 100   |
| Part III         | Core - III                      | Cost and Management Accounting                                                                                        | 4      | 5          | 50       | 50       | 100   |
|                  | Core - IV                       | Banking Law and Practice                                                                                              | 4      | 5          | 50       | 50       | 100   |
|                  | Allied - II                     | Monetary Economics                                                                                                    | 5      | 6          | 50       | 50       | 100   |
| Part IV          | Non-Major Elective - II         | Basic Tamil II/Advanced Tamil II /Financial Literacy                                                                  | 2      | 2          | 50       | 50       | 100   |
|                  | Ability Enhancement Skills - II | Foundations of Quantitative Aptitude                                                                                  | 2      | 2          | 50       | 50       | 100   |
| Total            |                                 |                                                                                                                       | 23     | 30         |          |          |       |

| Semester III     |                                            | Subject                                                                                                                                                 | Cred<br>it | Hrs/<br>Week | Marks    |          | Total |
|------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------|----------|----------|-------|
| Course Component |                                            |                                                                                                                                                         |            |              | Internal | External |       |
| Part III         | Core - V                                   | Company Accounts                                                                                                                                        | 4          | 6            | 50       | 50       | 100   |
|                  | Core -VI                                   | International Banking                                                                                                                                   | 4          | 6            | 50       | 50       | 100   |
|                  | Core - VII                                 | Business Communication for Managers<br>(Common to B.Com (BM),<br>B.Com (MM),BBA RM &<br>BBA)                                                            | 4          | 5            | 50       | 50       | 100   |
|                  | Core -VIII                                 | Legal Aspects of Business<br>(Common to B.Com (GEN),<br>B.Com (A&F), B.Com (MM),<br>B.Com (BM) & B.B.A)                                                 | 4          | 5            | 50       | 50       | 100   |
|                  | Allied - III                               | Statistics and Operations<br>Research – I<br>(Common to B.Com (GEN),<br>B.Com (CS), B.Com (AF),<br>B.Com (BM), B.Com (MM),<br>B.Com(ISM) & BBA)         | 5          | 6            | 50       | 50       | 100   |
| Part IV          | Ability<br>Enhanceme<br>nt Skills -<br>III | Digital Productivity and AI                                                                                                                             | 2          | 2            | 50       | 50       | 100   |
|                  | Self-Study<br>Course<br>(Compulsor<br>y)   | Indian Heritage and Knowledge<br>Systems / Contemporary World<br>and Sustainable Development                                                            | 2          | -            | -        | 100      | 100   |
| Total            |                                            |                                                                                                                                                         | 25         | 30           |          |          |       |
| Semester IV      |                                            | Subject                                                                                                                                                 | Cred<br>it | Hrs/<br>Week | Marks    |          | Total |
| Course Component |                                            |                                                                                                                                                         |            |              | Internal | External |       |
| Part III         | Core - IX                                  | Corporate and Retail Banking                                                                                                                            | 4          | 5            | 50       | 50       | 100   |
|                  | Core - X                                   | Financial Management<br>(Common to B. Com (GEN), B.<br>Com (A&F), B. Com (BM),B.<br>Com (MM), BBA)                                                      | 4          | 5            | 50       | 50       | 100   |
|                  | Core - XI                                  | Indirect Taxes                                                                                                                                          | 4          | 5            | 50       | 50       | 100   |
|                  | Core - XII                                 | Merchant Banking and Financial<br>Services                                                                                                              | 4          | 6            | 50       | 50       | 100   |
|                  | Allied - IV                                | Statistics and Operations<br>Research - II<br>(Common to B. Com (GEN), B.<br>Com (CS), B. Com (A&F), B.<br>Com (BM),B. Com (MM), B.<br>Com (ISM) & BBA) | 5          | 6            | 50       | 50       | 100   |
| Part IV          | Indian<br>Knowledge<br>Systems             | Guru Nanak Devji’s Principles<br>in Business Management                                                                                                 | 1          | 1            | 100      | -        | 100   |
|                  | Ability<br>Enhancemen<br>t Skills - IV     | Resume Writing and Interview<br>Skills                                                                                                                  | 2          | 2            | 50       | 50       | 100   |
| Total            |                                            |                                                                                                                                                         | 24         | 30           |          |          |       |

| Semester V                                                                                            |                                                | Subject                                                                                      | Credit | Hrs/<br>Week | Marks     |           | Total |
|-------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------|--------|--------------|-----------|-----------|-------|
| Course Component                                                                                      |                                                |                                                                                              |        |              | Internals | Externals |       |
|                                                                                                       |                                                |                                                                                              |        |              |           |           |       |
| Part III                                                                                              | Core - XIII                                    | Entrepreneurial Development and Startups (Common with B. Com (A&F), B. Com BM, BBA & BBA RM) | 4      | 5            | 50        | 50        | 100   |
|                                                                                                       | Core - XIV                                     | Income Tax                                                                                   | 4      | 6            | 50        | 50        | 100   |
|                                                                                                       | Core - XV                                      | Research Methods in Business (Common to B.Com (BM), B.Com (MM),BBA RM & BBA)                 | 4      | 6            | 50        | 50        | 100   |
|                                                                                                       | Core - XVI                                     | Practical Auditing (Common to B. Com (GEN), B. Com (BM))                                     | 4      | 6            | 50        | 50        | 100   |
|                                                                                                       | Elective - I IDE (Inter Disciplinary Elective) | Personal Investment Planning                                                                 | 4      | 5            | 50        | 50        | 100   |
| Part IV                                                                                               | Life Skills - II                               | Environmental Studies                                                                        | 2      | 2            | 50        | 50        | 100   |
|                                                                                                       | Internship                                     | Internship                                                                                   | 2      | -            | -         | -         | -     |
| Total                                                                                                 |                                                |                                                                                              | 24     | 30           |           |           |       |
| Semester VI                                                                                           |                                                | Subject                                                                                      | Credit | Hrs/<br>Week | Marks     |           | Total |
| Course Component                                                                                      |                                                |                                                                                              |        |              | Internals | Externals |       |
|                                                                                                       |                                                |                                                                                              |        |              |           |           |       |
| Part III                                                                                              | Core - XVII                                    | Digital Banking and Cyber Security                                                           | 4      | 6            | 50        | 50        | 100   |
|                                                                                                       | Core - XVIII                                   | Rural Banking                                                                                | 4      | 6            | 50        | 50        | 100   |
|                                                                                                       | Core - XIX                                     | Project                                                                                      | 4      | 6            | 50        | 50        | 100   |
|                                                                                                       | Elective - II                                  | Human Resource Management in Banking Sector                                                  | 4      | 6            | 50        | 50        | 100   |
|                                                                                                       | Elective - III                                 | Applications of AI in Marketing of Banking Services                                          | 4      | 6            | 50        | 50        | 100   |
| Part V                                                                                                | Extension Activity                             | Participation in NSS/NCC etc.                                                                | 1      | -            | -         | -         | -     |
| Total                                                                                                 |                                                |                                                                                              | 21     | 30           |           |           |       |
| Total Credits                                                                                         |                                                |                                                                                              | 142    |              |           |           |       |
| *** Programmes can choose one extra core course (optional) if they give four credit to allied courses |                                                |                                                                                              |        |              |           |           |       |

## 11. EXAMINATION

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent. The CIA marks for the two credit courses (NME, EVS, Value Education and Ability Enhancement skill courses) and one credit course on Indian Knowledge System coming under Part IV, shall be awarded based on the nature of the course or at the course instructor's discretion. (Assignment/project/presentation).

### Continuous Internal Assessment (CIA)

Every semester will have a mid-semester examination which will be conducted on completion of 45 working days in each semester. A Model exam for three hours duration will be conducted on completion of 85 working days in each semester. For the courses coming under Part IV, ESE will be conducted in MCQ pattern. Internship credits will be given in semester V after verification of documents by the respective Heads.

The schedule for these tests is as follows:

| CIA                      | Schedule                              | Syllabus Coverage |
|--------------------------|---------------------------------------|-------------------|
| Mid Semester Examination | After 45 working days of the Semester | 50%               |
| Model Examination        | After 85 working days of the Semester | 100%              |

The components for the CIA (Theory & Practical) are as follows:

| <b>Continuous Internal Assessment - Components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                             |                      |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Nature</b>                                                               | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pen and Paper test for 90 minutes                                           | 50                   | 10               |
| Model Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Written examination for 180 minutes                                         | 100                  | 10               |
| Assignment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                             |                      | 5                |
| Workbook / recordbook / notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                             |                      | 5                |
| Class activity 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                             |                      | 5                |
| Class activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                             |                      | 5                |
| Class activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                             |                      | 5                |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course |                      | 5                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                             |                      | <b>50</b>        |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                             |                      |                  |

A record of all such assessment procedures will be maintained by the department and is open for clarification. Students will have the right to appeal to the Principal in case of glaring disparities in marking. CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook, submission of record books, regularity and attendance for the practical classes. The attendance particulars for practical classes will be maintained by the concerned faculty.

The marks for attendance will be awarded as per the following:

| Percentage of General Attendance | Marks Awarded |
|----------------------------------|---------------|
| 90-100                           | 5             |
| 75-90                            | 4             |
| 65-75                            | 3             |
| <65                              | 0             |

### End Semester Examinations (ESE)

After the completion of a minimum of 90 working days each semester, the End Semester Examinations will be conducted. Examinations for all UG and PG programmes will be held for all courses in November/December and April/May. Practical examinations will be conducted only during the end of the odd / even semester before, during or after the commencement of the theory exam. The schedule for ESE Practicals will be notified by the Controller of Examinations in consultation with the Dean Academics.

### Mode of Evaluation

| METHODS OF EVALUATION |                          |                  |
|-----------------------|--------------------------|------------------|
| Internal Evaluation   | Mid Sem Exam (10)        | 50 Marks         |
|                       | Model Exam (10)          |                  |
|                       | Assignment (10)          |                  |
|                       | Class activity (15)      |                  |
|                       | Attendance (5)           |                  |
| External Evaluation   | End Semester Examination | 50 Marks         |
| <b>Total</b>          |                          | <b>100 Marks</b> |

### Method of assessment

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Remembering (K1)</b>   | <ul style="list-style-type: none"> <li>The lowest level of questions requires students to recall information from the course content</li> <li>Knowledge questions usually require students to identify information in the textbook.</li> <li>Suggested Keywords:<br/><b>Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why</b></li> </ul>                                                 |
| <b>Understanding (K2)</b> | <ul style="list-style-type: none"> <li>Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>The questions go beyond simple recall and require students to combined at altogether</li> <li>Suggested Keywords:<br/><b>Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate</b></li> </ul> |

|                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Application (K3)</b> | <ul style="list-style-type: none"> <li>Students have to solve problems by using / applying a concept learned in the classroom.</li> <li>Students must use their knowledge to determine a exact response.</li> <li>Suggested Keywords:<br/><b>Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize</b></li> </ul>                                                                                                                                                                                                                                                                                                                                    |
| <b>Analyse (K4)</b>     | <ul style="list-style-type: none"> <li>Analyzing the question is one that asks the students to breakdown something into its component parts.</li> <li>Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</li> <li>Suggested Keywords:<br/><b>Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme</b></li> </ul>                                                                                                                                                                                    |
| <b>Evaluate (K5)</b>    | <ul style="list-style-type: none"> <li>Evaluation requires an individual to make judgment on something.</li> <li>Questions to be asked to judge the value of an idea, a character , a work of art, or a solution to a problem.</li> <li>Students are engaged in decision-making and problem–solving.</li> <li>Evaluation questions do not have single right answers.</li> <li>Suggested Keywords:<br/><b>Agree, Appraise, Assess, Award, Choose, compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value</b></li> </ul> |
| <b>Create (K6)</b>      | <ul style="list-style-type: none"> <li>The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>Developing original ideas and problem solving skills</li> <li>Suggested Keywords:<br/><b>Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory</b></li> </ul>                                                                                                                                                                      |

# **SEMESTER I**

|                                                          |                                   |
|----------------------------------------------------------|-----------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                 | <b>BATCH: 2026-29</b>             |
| <b>PART: III</b>                                         | <b>COURSE COMPONENT: CORE - I</b> |
| <b>COURSE NAME: FUNDAMENTALS OF FINANCIAL ACCOUNTING</b> | <b>COURSE CODE: 26UCBM301</b>     |
| <b>SEMESTER: I</b>                                       | <b>MARKS: 100</b>                 |
| <b>CREDITS: 4</b>                                        | <b>TOTAL HOURS: 75</b>            |
| <b>THEORY &amp; PROBLEM</b>                              |                                   |

## **COURSE OBJECTIVE**

Introduction to fundamental concepts of Depreciation, Departmental, Branch & Hire Purchase Accounting and Partnership Accounts

## **COURSE OUTCOMES**

**After studying this course, the students will be able to:**

1. Apply fundamental accounting concepts and principles for recording transactions and basic financial statements
2. Analyze depreciation using different methods and its accounting treatment
3. Prepare departmental accounts with proper allocation and apportionment of expenses
4. Construct branch accounts under different systems for performance evaluation.
5. Determine practical accounting problems relating to hire purchase, account current, average due date, and bank reconciliation

### **UNIT I**

**(17 Hours)**

Theory – concepts – Convention – Objectives – Golden Rules – Preparation of Final Accounts - Trading Accounts – Profit and Loss Account – Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings – AI in accountings – Accounting standards in India [AS and Ind AS]. (AS 1 – Disclosure of Accounting Policies, AS 2 – Valuation of Inventories, AS 9 – Revenue Recognition, and AS 10 – Property, Plant and Equipment. Indian Accounting Standards include Ind AS 1 – Presentation of Financial Statements, Ind AS 2 – Inventories, and Ind AS 16 – Property, Plant and Equipment.)

### **UNIT II**

**(17 Hours)**

Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded]. Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation

### **UNIT III**

**(15 Hours)**

Branch Accounts-Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only- Importance of Stock and debtors system over Debtors system – Final Accounts [Wholesale and Retail Price basis].

#### **UNIT IV**

**(14 Hours)**

Departmental Accounting – Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account – Adjustment of Interdepartmental transfers.

#### **UNIT V**

**(12 Hours)**

Hire Purchase System- Features – Computation of Cash price, Hire purchase price, Interest – Accounting for Default and Repossession [Full and Partial] - Preparation of Hire Purchase Trading Account Instalment Sale [Theory only] – Hire purchase Vs Instalment - Account Current - Average Due Date – Bank Reconciliation Statement.

**THEORY 20%**

**PROBLEMS 80%**

#### **RECOMMENDED TEXTBOOKS:**

1. Reddy T.S. & Murthy. A, 2007, Financial Accounting, Margham Publications, Chennai, 5<sup>th</sup> edition.
2. Gupta R.L. and Gupta V.K., 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6<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, 2<sup>nd</sup> 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, 3<sup>rd</sup> edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15<sup>th</sup> edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

#### **E-LEARNING RESOURCES**

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. [https://en.wikipedia.org/wiki/Single-entry\\_bookkeeping\\_system](https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system)
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

**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<br>(each in 50 words) | 1-12    | 3     | 30         |
| <b>B</b>           | Answer any 5 out of 7 questions<br>(each in 300 words)  | 13-19   | 6     | 30         |
| <b>C</b>           | Answer any 2 out of 4 questions                         | 20-23   | 20    | 40         |
| <b>TOTAL MARKS</b> |                                                         |         |       | <b>100</b> |

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS**

| UNITS                 | SECTION A |         | SECTION B            |         | SECTION C            |         |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
|                       | THEORY    | PROBLEM | THEORY               | PROBLEM | THEORY               | PROBELM |
| I                     | 2         | -       | 1                    | 1       | -                    | 1       |
| II                    | 2         | -       | -                    | 1       | -                    | 1       |
| III                   | 2         | -       | -                    | 1       | -                    | 1       |
| IV                    | 3         | -       | 1                    | 1       | -                    | -       |
| V                     | 3         | -       | -                    | 1       | -                    | 1       |
| <b>TOTAL</b>          | 12        | -       | 2                    | 5       | -                    | 4       |
| <b>SECTION A - 12</b> |           |         | <b>SECTION B - 7</b> |         | <b>SECTION C - 4</b> |         |

**PO – CO MAPPING**

|      | PO 1        | PO 2        | PO 3        | PO 4        | PO5         |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 2           | 2           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>2.80</b> | <b>2.80</b> |

**PSO – CO MAPPING**

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |

**PO - PSO - CO - QUESTION PAPER MAPPING**

| CO No. | COURSE OUTCOMES                                                                                                               | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|-------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Apply fundamental accounting concepts and principles for recording transactions and basic financial statements                | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4                |
| CO2    | Analyze depreciation using different methods and its accounting treatment                                                     | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |
| CO3    | Prepare departmental accounts with proper allocation and apportionment of expenses                                            | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |
| CO4    | Construct branch accounts under different systems for performance evaluation.                                                 | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4                |
| CO5    | Determine practical accounting problems relating to hire purchase, account current, average due date, and bank reconciliation | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                               |                      |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Nature</b>                                                                                                                                                                                                                                                                 | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pen and Paper test for 90 minutes                                                                                                                                                                                                                                             | 50                   | 10               |
| Model Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Written examination for 180 minutes                                                                                                                                                                                                                                           | 100                  | 10               |
| Assignment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Content -3, Presentation - 2                                                                                                                                                                                                                                                  | 5                    | 5                |
| Workbook/record book/ notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Completeness - 3, Accuracy – 2                                                                                                                                                                                                                                                | 5                    | 5                |
| Class activity 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Quiz with MCQ for formula (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others                                                                                        | 5                    | 5                |
| Class activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Problem Solving with real time cases (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book for formula (Relevance of Content - 3, Creativity and Presentation - 2) / Others                            | 5                    | 5                |
| Class activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Real-Life Application Task - Analyzing real time finances (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others | 5                    | 5                |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                                                                                                                                                                   |                      | 5                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                               |                      | <b>50</b>        |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                                                                                                                                                                                                               |                      |                  |

|                                              |                                  |
|----------------------------------------------|----------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>     | <b>BATCH:2026-29</b>             |
| <b>PART: III</b>                             | <b>COURSE COMPONENT: CORE II</b> |
| <b>COURSE NAME: PRINCIPLES OF MANAGEMENT</b> | <b>COURSE CODE: 26UCOM302</b>    |
| <b>SEMESTER: I</b>                           | <b>MARKS:100</b>                 |
| <b>CREDITS: 4</b>                            | <b>TOTAL HOURS: 60</b>           |
| <b>THEORY</b>                                |                                  |

**(Common to B. Com (GEN), B. Com (A&F), B. Com (BM), B. Com (MM) & BBA)**

#### **COURSE OBJECTIVE:**

To enable the students to acquire knowledge on principles, concepts and functions of management and inherit the importance of decision making.

#### **COURSE OUTCOMES:**

**After studying this course, the students will be able to**

1. Explain management functions, managerial roles, and management theories to support effective business decision-making.
2. Assess planning concepts and analyze the decision-making process in managerial situations.
3. Apply organizing principles and organizational structures for efficient business operations.
4. Evaluate staffing procedures and evaluate leadership styles to improve workforce effectiveness.
5. Outline coordination requirements and controlling techniques to enhance organizational performance.

#### **UNIT I**

**(15 Hours)**

Management: Importance–Definition–Functions of Management: POLC framework- Role and Functions of Managers– Managerial skills–Levels of Management–Application of management in various functional areas - Production, Accounting, Finance, Marketing and Personnel Management. Evolution of management, Administrative Management by Henri Fayol - Scientific Management by F.W. Taylor - Human Relations Management by Elton Mayo -Modern Management by Peter Drucker.

#### **UNIT II**

**(10 Hours)**

Planning- Definition, Objectives of planning - Importance of Planning- Types of Plans–Decision making: Nature and Significance-Process of Decision Making-Types of Decisions making.

### **UNIT III**

**(15 Hours)**

Organizing– Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing. Types of organizational structure- Line organizational structure- Staff organizational structure-line and staff– Divisional Organization structure, Product/ Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure–Bases of Departmentation- Departmentation by functions, Departmentation by products, Departmentation by territories, Departmentation by customers, Departmentation by process.

### **UNIT IV**

**(10 Hours)**

Staffing– Meaning, Importance-Staffing Process, Benefits. Directing-Meaning-Importance of Directing- Leadership - Styles of leadership- Authoritative leadership(Autocratic),(Democratic)-(Laissez-faire) Leadership, Transformational leader and Transactional leadership

### **UNIT V**

**(10 Hours)**

Co-ordination: Meaning-Need for Co - ordination, Types of co-ordination, Essential requisites for excellent co-ordination. Controlling: Meaning and Importance, Functions of Controlling, Process of controlling and types of Control -Introduction to MIS.

### **RECOMMENDED TEXTBOOKS:**

1. C.B. Gupta, Management Theory & Practice-Sultan Chand & Sons New Delhi, 16TH Edition.
2. L.M. Prasad, Principles & Practice of Management – Sultan Chand & Sons- New Delhi, 8th Edition
3. A Textbook of Principles of Management, G. Ramesh, Dhanam Publications, Velachery, Chennai, Second Revised Edition, July 2023.

### **REFERENCE BOOKS**

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

### **E-LEARNING RESOURCES**

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. [https://www.tutorialspoint.com/management\\_principles/management\\_principles\\_tutorial.Pdf](https://www.tutorialspoint.com/management_principles/management_principles_tutorial.Pdf)

**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            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 2                    | 1                    |
| II                    | 2         | 1                    | 1                    |
| III                   | 3         | 1                    | 2                    |
| IV                    | 2         | 2                    | 1                    |
| V                     | 3         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C – 6</b> |

**PO – CO MAPPING**

|             | PO 1     | PO 2     | PO 3     | PO 4       | PO5      |
|-------------|----------|----------|----------|------------|----------|
| CO 1        | 3        | 3        | 3        | 2          | 3        |
| CO 2        | 3        | 3        | 3        | 2          | 3        |
| CO 3        | 3        | 3        | 3        | 3          | 3        |
| CO 4        | 3        | 3        | 3        | 3          | 3        |
| CO 5        | 3        | 3        | 3        | 3          | 3        |
| <b>Ave.</b> | <b>3</b> | <b>3</b> | <b>3</b> | <b>2.6</b> | <b>3</b> |

**PSO – CO MAPPING**

|             | PSO 1    | PSO 2    | PSO 3    | PSO 4    | PSO5     |
|-------------|----------|----------|----------|----------|----------|
| CO 1        | 3        | 3        | 3        | 3        | 3        |
| CO 2        | 3        | 3        | 3        | 3        | 3        |
| CO 3        | 3        | 3        | 3        | 3        | 3        |
| CO 4        | 3        | 3        | 3        | 3        | 3        |
| CO 5        | 3        | 3        | 3        | 3        | 3        |
| <b>Ave.</b> | <b>3</b> | <b>3</b> | <b>3</b> | <b>3</b> | <b>3</b> |

**PO – PSO – CO QUESTION PAPER MAPPING**

| <b>CO No:</b> | <b>COURSE OUTCOMES</b>                                                                                                 | <b>Pos ADDRESSED</b>               | <b>PSOs ADDRESSED</b>  | <b>COGNITIVE LEVEL (K1 to K6)</b> |
|---------------|------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------|-----------------------------------|
| CO1           | Explain management functions, managerial roles, and management theories to support effective business decision-making. | <b>PO1, PO2 &amp; PO3</b>          | <b>PSO1 &amp; PSO5</b> | <b>K1, K2, K3, K4, K5</b>         |
| CO2           | Apply planning concepts and analyze the decision-making process in managerial situations.                              | <b>PO1, PO2 &amp; PO3</b>          | <b>PSO2 &amp; PSO5</b> | <b>K1, K2, K3, K4, K5</b>         |
| CO3           | Illustrate organizing principles and organizational structures for efficient business operations.                      | <b>PO1 PO2 &amp; PO4</b>           | <b>PSO1 &amp; PSO4</b> | <b>K1, K2, K3, K4, K5</b>         |
| CO4           | Examine staffing procedures and evaluate leadership styles to improve workforce effectiveness.                         | <b>PO1,PO3, PO4 &amp; PO5</b>      | <b>PSO5 &amp; PSO4</b> | <b>K1, K2, K3, K4, K5</b>         |
| CO5           | Analyze coordination requirements and controlling techniques to enhance organizational performance                     | <b>PO1, PO2,PO3, PO4 &amp; PO5</b> | <b>PSO4 &amp; PSO2</b> | <b>K1, K2, K3, K4, K5</b>         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment – Components</b> |                                                                                                                  |                      |                  |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                                    | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                           | Pen and Paper test for 90 minutes                                                                                | 50                   | 10               |
| Model Examination                                  | Written examination for 180 minutes                                                                              | 100                  | 10               |
| Assignment                                         | Important Topics from Unit I – Rubrics: Coverage of auditing concepts (2), Concept clarity (2), Presentation (1) | 5                    | 5                |
| Workbook / Record Book / Notebook                  | Important Topics from Unit IV – Rubrics: Completeness (2), Accuracy of content (2), Neatness & organization (1)  | 5                    | 5                |
| Class Activity 1                                   | PPT Creation for                                                                                                 | 5                    | 5                |

|                  |                                                                                                                                               |   |    |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---|----|
|                  | Presentation – Rubrics:<br>Content organization (2),<br>Visual design (1),<br>Relevance/examples (1),<br>Creativity (1)                       |   |    |
| Class Activity 2 | Seminar / Presentation –<br>Rubrics: Subject knowledge<br>(2), Communication skills<br>(1), Confidence & delivery<br>(1), Time management (1) | 5 | 5  |
| Class Activity 3 | Question & Answer from<br>Presentation – Rubrics:<br>Accuracy of responses (2),<br>Concept understanding (2),<br>Participation (1)            | 5 | 5  |
| Attendance       | Marks will be given based<br>on the attendance<br>percentage of respective<br>course                                                          | 5 | 5  |
| Total            |                                                                                                                                               |   | 50 |

The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)

- 1) Quiz with MCQ
- 2) Case-Study analysis
- 3) Debate
- 4) Seminar/ Presentation
- 5) Peer/Self-Assessment
- 6) Role play
- 7) Scrap book
- 8) Monograph
- 9) Puzzle
- 10) Group Discussion
- 11) Group activity
- 12) Surprise class tests

|                   |                                         |                         |                  |
|-------------------|-----------------------------------------|-------------------------|------------------|
| <b>PROGRAMME</b>  | <b>B. Com Bank Management</b>           | <b>BATCH</b>            | <b>2026-29</b>   |
| <b>PART</b>       | <b>III</b>                              | <b>COURSE COMPONENT</b> | <b>CORE III</b>  |
| <b>COURSENAME</b> | <b>INTRODUCTION TO BANKING SERVICES</b> | <b>COURSE CODE:</b>     | <b>26UCBM3A1</b> |
| <b>SEMESTER</b>   | <b>I</b>                                | <b>MARKS</b>            | <b>100</b>       |
| <b>CREDITS</b>    | <b>5</b>                                | <b>TOTAL HOURS</b>      | <b>75</b>        |
| <b>THEORY</b>     |                                         |                         |                  |

## **COURSE OBJECTIVE**

Introduction to fundamental concepts of banking systems in India

## **COURSE OUTCOMES**

After studying this course, the students will be able to

1. Explain the regulatory framework of the Indian banking system and the central banking functions of the RBI in managing the national economy.
2. Analysis various banking and non-banking financial entities while analyzing the operational policies and modern trends in Commercial Banking.
3. Analyze the role of national-level development banks like IDBI and ICICI in providing long-term industrial financing and promotional support.
4. Assess the impact of state-level financial institutions (SFCs and SIDCs) in fostering regional industrial growth and supporting small-scale enterprises.
5. Explain the specialized roles of NABARD and Cooperative Banks in strengthening the agricultural and rural credit structure in India.

## **UNIT I**

**(15 Hours)**

Banking Regulation Act, 1949: (Definition of Banking, Licensing of Banks, opening of branches, Inspection of Banks) – Importance of Banking.

Indian Banking System: Central Banking – Evolution. Reserve Bank of India – Functions – Credit Control mechanism of RBI.

## **UNIT II**

**(15 Hours)**

Commercial Banks: Meaning & Definition – Functions – Investment Policies of Commercial Banks – Recent Trends in Indian Commercial Banks.

Non-Banking Financial Corporation (NBFC): Meaning, Definition, Scope and Objectives – Types of NDFCs. Bank Vs. NBFC–Central Banks Vs Commercial Banks–Bank Rate Vs Repo Rate – CRR Vs SLR.

### **UNIT III**

**(15 Hours)**

Development Banks – Meaning – Objectives – Types – IFCI, IDBI, NSIC & ICICI - Functions, Operational and Promotional Activities.

### **UNIT IV**

**(15 Hours)**

Development Institutions – SFCs, SIDCs & SIICs – Objectives, Functions and Role of Industrial Development.

### **UNIT V**

**(15 Hours)**

NABARD – Meaning & Definition – Role of NABARD. Cooperatives Banks – Meaning, Structure – Regulation - Objectives and functions.

### **RECOMMENDED TEXTBOOKS**

1. Khan M.Y. Indian Financial System: Theory and Practice, Vikas Publishing House, New Delhi.
2. Kapila, Raj and Kapila, Money, Banking and Financial Sector Reforms in India
3. K.P.M. Sundarm, Money, Banking & International Trade, Sultan Chand & Sons, New Delhi.
4. S.V. Vasudevan, Theory of Banking, S. Chand & Company Ltd., New Delhi
5. Desai, Vasant. 2011. Development Banking in India, Vol. I & II. India: Himalaya Publishing House.
6. Gordon E and Natarajan K, 2010. Banking Theory, Law and Practice. Mumbai: Himalaya Publishing House.

### **REFERENCE BOOKS**

1. B.S.Raman, 2010, Banking Theory Law and Practice United Publishers First Edition
2. Gupta, C.B. Business Environment, Madras Edition, Sultan Chand & Sons, New Delhi.
3. M.C.Vaish, Money, Banking Trade and public Finance, 3<sup>rd</sup> Updated Edition.
4. D. Muraleedharan Modern Banking: Theory and Practice (Latest Revised Ed.)

### **E-LEARNING RESOURCES**

1. <https://commercemates.com/structure-indian-financial-market/>
2. <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.PDF>
3. <https://taxguru.in/company-law/dishonour-cheque.html>
4. <https://www.forbes.com/sites/ronshevlin/2020/02/03/the-5-hottest-technologies-inbanking-for-2020/?sh=7d6903cec0d3>

## 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<br>(each in 50 words) | 1-12    | 3     | <b>30</b>  |
| <b>B</b>           | Answer any 5 out of 7 questions (each<br>in 300 words)  | 13-19   | 6     | <b>30</b>  |
| <b>C</b>           | Answer any 4 out of 6 questions<br>(each in 1200 words) | 20-25   | 10    | <b>40</b>  |
| <b>TOTAL MARKS</b> |                                                         |         |       | <b>100</b> |

### BREAK UP OF QUESTIONS FOR THEORY

| UNITS              | SECTIONA  | SECTIONB          | SECTIONC          |
|--------------------|-----------|-------------------|-------------------|
| I                  | 2         | 1                 | 1                 |
| II                 | 2         | 1                 | 1                 |
| III                | 3         | 1                 | 2                 |
| IV                 | 2         | 2                 | 1                 |
| V                  | 3         | 2                 | 1                 |
| <b>TOTAL</b>       | <b>12</b> | <b>7</b>          | <b>6</b>          |
| <b>SECTIONA-12</b> |           | <b>SECTIONB-7</b> | <b>SECTIONC-6</b> |

### PO – CO MAPPING

|      | PO 1        | PO 2        | PO 3        | PO 4        | PO5         |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |

### PSO – CO MAPPING

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 2           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>2.80</b> |

**PO - PSO - CO - QUESTION PAPER MAPPING**

| <b>CO No.</b> | <b>COURSE OUTCOME</b>                                                                                                                                    | <b>POs ADDRESSED</b>           | <b>PSOs ADDRESSED</b>                    | <b>COGNITIVE LEVEL (K1toK6)</b> |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------------------|---------------------------------|
| <b>CO1</b>    | Explain the regulatory framework of the Indian banking system and the central banking functions of the RBI in managing the national economy.             | <b>PO1, PO2, PO3, PO5</b>      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4</b>           |
| <b>CO2</b>    | Analysis various banking and non-banking financial entities while analyzing the operational policies and modern trends in Commercial Banking.            | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4</b>           |
| <b>CO3</b>    | Analyze the role of national-level development banks like IDBI and ICICI in providing long-term industrial financing and promotional support.            | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4.</b>          |
| <b>CO4</b>    | Assess the impact of state-level financial institutions (SFCs and SIDCs) in fostering regional industrial growth and supporting small-scale enterprises. | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4,</b>          |
| <b>CO5</b>    | Explain the specialized roles of NABARD and Cooperative Banks in strengthening the agricultural and rural credit structure in India.                     | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4,</b>          |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b> |                                                                                                |                      |                  |
|----------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                  | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                           | Pen and Paper test for 90 minutes                                                              | 50                   | 10               |
| Model Examination                                  | Written examination for 180 minutes                                                            | 100                  | 10               |
| Assignment                                         | Previous Year Question Papers<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Presentation: 1 Mark | 5                    | 5                |
| Workbook/record book/ notebook                     | Class work Note<br>Content: 3 Marks<br>Examples: 1 Mark<br>Presentation: 1 Mark                | 5                    | 5                |
| Class activity 1<br>Peer/Self-Assessment           | Peer/Self-Assessment<br>Content: 3 Marks<br>Examples: 1 Mark<br>Timing: 1 Mark                 | 5                    | 5                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                      |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---|----|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                      |   |    |
| Class activity 2<br>Puzzle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Puzzle<br>Content: 3 Marks<br>Examples: 1 Mark<br>Solution: 1 Mark                   | 5 | 5  |
| Class activity 3<br>Seminar/<br>Presentation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Seminar/ Presentation<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Tech Tools: 1 Mark | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course          | 5 | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                      |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                      |   |    |

|                    |                                             |                         |                    |
|--------------------|---------------------------------------------|-------------------------|--------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>               | <b>BATCH</b>            | <b>2024-27</b>     |
| <b>PART</b>        | <b>IV</b>                                   | <b>COURSE COMPONENT</b> | <b>NME I</b>       |
| <b>COURSE NAME</b> | <b>OFFICE MANAGEMENT AND ADMINISTRATION</b> | <b>COURSE CODE:</b>     | <b>26UNME4A035</b> |
| <b>SEMESTER</b>    | <b>I</b>                                    | <b>MARKS</b>            | <b>100</b>         |
| <b>CREDITS</b>     | <b>2</b>                                    | <b>TOTAL HOURS</b>      | <b>30</b>          |
| <b>THEORY</b>      |                                             |                         |                    |

## **COURSE OBJECTIVE**

Introduction to fundamentals of office management

## **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Classify the functioning and standard procedures of modern office systems
2. Identify systematic record-keeping structures and filing systems
3. List professional official documents and correspondence using standard formats
4. Classify modern office appliances and digital tools efficiently
5. Recognise office management practices using scientific principles and analytical method

### **UNIT I**

**(6 Hours)**

Office Organisation: Office Service – Functions of office – The Organisation of an office – The centralization of office service – Typing services – Filing Services – Duplicating Services and Other Services –Accounting & Cost Accounting Services.

### **UNIT II**

**(6 Hours)**

Office Location and Layout: Office Working environment and Furniture – Office work measurement and Standardisation – Office work Individual jobs and Control.

### **UNIT III**

**(6 Hours)**

Methods of Obtaining Data and Report Writing: Collection of Data, Preparation of Questionnaire –Office Reports–Routine Reports – Special Reports – Report Writing –Style of Report – Essentials of Good Report. Maintenance of Official records and documentation

### **UNIT IV**

**(6 Hours)**

Personnel Management: The Office worker and his job – Employment of Clerical workers – Employee Testing – Training of Clerical employees– Scientific Analysis.

### **UNIT V**

**(6 Hours)**

Modern Office: Modern Office Management–Office Appliances – Factors in Selecting office Machines–Important Labour saving Appliances.

**THEORY 100%**

### RECOMMENDED TEXTBOOKS:

1. G.Mills & O.Standing ford, 1972, Office Administration, Pitman Paper Works,
2. Dr T. S. Devanarayanan, N.S. Raghunathan, 2008, Office Management, Margham Publications,
3. Theory of Banking, S.Chand & Company Ltd., New Delhi

### REFERENCE BOOKS

1. B. N. Tandon, (1983) Manual of Office Management & Correspondence, S. Chand & Co., Ltd.
2. Leffing well and Robinson, (1996) Text book of Office Management, T.M.H.Edition.
3. R.S.N.Pillai & Bagavathi, Commercial Correspondence & Office Management, S. Chand & Company Ltd., New Delhi.

### E-LEARNING RESOURCES

1. [https://www.google.co.in/books/edition/Office\\_Management/uy4rDAAAQBAJ?hl=en&gbpv](https://www.google.co.in/books/edition/Office_Management/uy4rDAAAQBAJ?hl=en&gbpv)
2. [https://www.google.co.in/books/edition/Administrative\\_Office\\_Management/Compleet/Jbg8AAAAQBAJ?hl=en&gbpv=1&dq=OFFICE+MANAGEMENT&printsec=frontcover](https://www.google.co.in/books/edition/Administrative_Office_Management/Compleet/Jbg8AAAAQBAJ?hl=en&gbpv=1&dq=OFFICE+MANAGEMENT&printsec=frontcover)

### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

#### Question paper pattern - MCQs

#### Multiple Choice Questions

|                   |                        |                         |                       |
|-------------------|------------------------|-------------------------|-----------------------|
| <b>PROGRAMME</b>  | <b>ALL UG</b>          | <b>BATCH</b>            | <b>2026-29</b>        |
| <b>PART</b>       | <b>IV</b>              | <b>COURSE COMPONENT</b> | <b>LIFE SKILL - I</b> |
| <b>COURSENAME</b> | <b>Value Education</b> | <b>COURSE CODE:</b>     | <b>26UVED401</b>      |
| <b>SEMESTER</b>   | <b>I</b>               | <b>MARKS</b>            | <b>100</b>            |
| <b>CREDITS</b>    | <b>2</b>               | <b>TOTAL HOURS</b>      | <b>30</b>             |
| <b>THEORY</b>     |                        |                         |                       |

## **COURSE OBJECTIVE**

To inculcate human values, ethical principles, social responsibility, and awareness of responsible technology use for holistic personal and societal development.

## **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Recall core value systems and their relevance to real-life situations and ethical decision-making in personal and social contexts.
2. Describe the role of culture and civilization in shaping individual and collective identities.
3. List salient values for life such as forgiveness, sacrifice, self-esteem, teamwork, and creative thinking.
4. Describe the role of human rights, social values, and ethical use of Artificial Intelligence in addressing contemporary social issues.
5. Recall the teachings of Guru Nanak Dev Ji and describe their connection to values and sustainable living.

## **UNIT I**

**(3 Hours)**

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education Role and Need for value education in the contemporary society, Role of education in transformation of values in society Role of parents, teachers, society, peer group and mass media in fostering values.

## **UNIT II**

**(3 Hours)**

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life. Character Formation towards Positive Personality  
Modern challenges of adolescents: emotions and behavior Self-analysis and introspection: sensitization towards gender equality, differently abled, Respect for - age, experience, maturity, family members, neighbors, strangers, etc.

## **UNIT III**

**(3 Hours)**

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, minorities, transgender, differently abled etc.

Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in public domain –secular civil society

#### UNIT IV

(3 Hours)

Constitutional Values: (Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity)

Social Values: (Pity and Probity, Self-Control, Universal Brotherhood).

Professional Values: (Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, Faith).

Religious and Moral Values: (Tolerance, Wisdom, character).

Aesthetic Values: (Love and Appreciation of literature, fine arts)

Environmental Ethical Values, National Integration and international understanding.

Need for Humanistic values for espousing peace in society.

Conflict of cross-cultural influences, cross-border education.

Emerging Technologies and Human Values: (Ethical and responsible use of Artificial

Intelligence, digital citizenship, privacy, academic integrity and technology for social good).

#### UNIT V

(3 Hours)

Guru Nanak Devji's Teachings

Relevance of Guru Nanak Devji's teachings' relevance to Modern Society

The Guru Granth Sahib

The five Ks, Values and beliefs

Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech), Empowerment of women, Concept of Langar, Eminent Sikh personalities

#### REFERENCES

1. Dr. Abdul Kalam. My Journey-Transforming Dreams into Actions. Rupa Publications, 2013.
2. Steven R Covey, 8<sup>th</sup> Habit of Effective People (From Effectiveness to Greatness), Free Press, New York, 2005.
3. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42 (45): P.11-12.
4. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House (1999, Reprint 2018)
5. Saptarsi Goswami, Amit Kumar Das and Amlan Chakrabarti, AI for Everyone: A Beginner's Handbook for Artificial Intelligence (AI), Pearson India Education Services Pvt. Ltd., First Edition, 2024. ISBN: 978-9361590832.
6. <http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf>

#### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Question paper pattern – MCQs

Multiple Choice Questions

|                    |                                                                |                               |                      |
|--------------------|----------------------------------------------------------------|-------------------------------|----------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>                                  | <b>BATCH</b>                  | <b>2024-27</b>       |
| <b>PART</b>        | <b>IV</b>                                                      | <b>COURSE COMPONENT</b>       | <b>SOFT SKILLS-I</b> |
| <b>COURSE NAME</b> | <b>COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS</b> | <b>COURSE CODE: 26USKL401</b> |                      |
| <b>SEMESTER</b>    | <b>I</b>                                                       | <b>MARKS</b>                  | <b>100</b>           |
| <b>CREDITS</b>     | <b>2</b>                                                       | <b>TOTAL HOURS</b>            | <b>30</b>            |
| <b>THEORY</b>      |                                                                |                               |                      |

## **COURSE OBJECTIVE**

To build communication skills for personal and professional development

## **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Students will demonstrate the ability to actively listen to others, understand diverse perspectives, and paraphrase key points accurately, enhancing their comprehension skills in various personal and professional contexts.
2. Students will be able to articulate thoughts, ideas, and information clearly and concisely, using appropriate language and structure to convey messages effectively in both written and verbal communication
3. Students will develop confidence in expressing opinions, asserting boundaries, and advocating for themselves and others, leading to enhanced self-assurance and effectiveness in interpersonal and group communication.
4. Students will learn to adapt their communication style and approach based on the audience, context, and purpose of communication, fostering flexibility and versatility in interacting with diverse individuals and groups.
5. Students will acquire techniques for resolving conflicts, managing disagreements, and negotiating mutually beneficial outcomes through effective communication strategies, promoting constructive problem-solving and collaboration in personal and professional settings.

## **UNIT I**

**(6 Hours)**

Verbal Communication - Nonverbal Communication - Visual Communication - Written Communication- Interpersonal Communication - Group Communication - Mass Communication - Digital Communication- Barriers – Language- Cultural- Psychological- Semantic-Technological Barriers.

## **UNIT II**

**(6 Hours)**

Active Listening - Respectful Language - Clarity and Conciseness – Truthfulness-Professionalism-Tone -Timeliness - Constructive Feedback - Confidentiality - Cultural Sensitivity - - Emotional Intelligence-Social Intelligence- Social Etiquettes-Accountability

### UNIT III

(6 Hours)

SWOC Analysis - Self Regulation-Self Evaluation, Self-Monitoring, Self- Criticism, Self-Motivation, Self-awareness and Reflection:

### UNIT IV

(6 Hours)

Leadership Skills: Leadership Styles-Goal setting and decision-making- Motivation and influence- Team Dynamics: Team building activities- Conflict resolution- Collaborative problem-solving

### UNIT V

(6 Hours)

Definition of Stress, Types of Stress, Symptoms of Stress, Stress coping ability, Stress Inoculation Training, Time Management and Work-Life Balance: Self-discipline Goal setting

### RECOMMENDED TEXTBOOKS:

1. G.Mills & O.Standing ford, 1972, Office Administration, Pitman Paper Works,
2. Dr T. S. Devanarayanan, N.S. Raghunathan, 2008, Office Management, Margham Publications,
3. Theory of Banking, S.Chand & Company Ltd., New Delhi

### REFERENCE BOOKS

1. B.N.Tandon, (1983) Manual of Office Management & Correspondence, S. Chand & Co., Ltd.
2. Leffing well and Robinson, (1996) Text book of Office Management, T.M.H.Edition.
3. R.S.N.Pillai & Bagavathi, Commercial Correspondence & Office Management, S. Chand & Company Ltd., New Delhi.

### E-LEARNING RESOURCES

1. [https://www.google.co.in/books/edition/Office\\_Management/uy4rDAAAQBAJ?hl=en&gbpv](https://www.google.co.in/books/edition/Office_Management/uy4rDAAAQBAJ?hl=en&gbpv)
2. [https://www.google.co.in/books/edition/Administrative\\_Office\\_Management\\_Complet/Jbg8AAAAQBAJ?hl=en&gbpv=1&dq=OFFICE+MANAGEMENT](https://www.google.co.in/books/edition/Administrative_Office_Management_Complet/Jbg8AAAAQBAJ?hl=en&gbpv=1&dq=OFFICE+MANAGEMENT)
3. [https://www.google.co.in/books/edition/Administrative\\_Office\\_Management\\_Complet/Jbg8AAAAQBAJ?hl=en&gbpv=1&dq=OFFICE+MANAGEMENT&printsec=frontcover](https://www.google.co.in/books/edition/Administrative_Office_Management_Complet/Jbg8AAAAQBAJ?hl=en&gbpv=1&dq=OFFICE+MANAGEMENT&printsec=frontcover)
4. [https://www.google.co.in/books/edition/Office\\_Organisation\\_And\\_Managemen\\_t/NUppnBmogqUC?hl=en&gbpv=1&dq=OFFICE+MANAGEMENT&printsec=frontcover](https://www.google.co.in/books/edition/Office_Organisation_And_Managemen_t/NUppnBmogqUC?hl=en&gbpv=1&dq=OFFICE+MANAGEMENT&printsec=frontcover)

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### QUESTION PAPER PATTERN

Question paper pattern - MCQs

## **SEMESTER II**

|                             |                                         |                         |                  |
|-----------------------------|-----------------------------------------|-------------------------|------------------|
| <b>PROGRAMME</b>            | <b>B. Com Bank Management</b>           | <b>BATCH</b>            | <b>2026-29</b>   |
| <b>PART</b>                 | <b>III</b>                              | <b>COURSE COMPONENT</b> | <b>CORE III</b>  |
| <b>COURSE NAME</b>          | <b>COST &amp; MANAGEMENT ACCOUNTING</b> | <b>COURSE CODE:</b>     | <b>26UCBM303</b> |
| <b>SEMESTER</b>             | <b>II</b>                               | <b>MARKS</b>            | <b>100</b>       |
| <b>CREDITS</b>              | <b>4</b>                                | <b>TOTAL HOURS</b>      | <b>75</b>        |
| <b>THEORY &amp; PROBLEM</b> |                                         |                         |                  |

## **COURSE OBJECTIVE**

Introduction to fundamental concepts of Materials, Labour & Overheads, Comparative, Common size, Trend Analysis, Budgets and Marginal Costing

## **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Explain with the basic concepts and tools of Cost and Management Accounting
2. Apply the Material, Labour and Overheads concepts and its application for decision making
3. Evaluate the various types of financial statements
4. Evaluate related information and evaluate options for most logical and optimal solution such that they would be able to predict and control cost incurrence and improve results
5. Assess the concepts of Marginal costing and importance of Ratio analysis for managerial decision making and performance evaluation

### **UNIT I**

**(15 Hours)**

Management and Cost Accounting: Meaning - Nature, scope and functions of Cost and management accounting - Role of management accounting in decision making; Management Accounting vs. Financial Accounting Vs Cost Accounting –tools and techniques of Cost and Management Accounting. Simple Cost sheets – cost sheet with details of overheads –Stock of work in progress and finished goods, sales price computation - tenders and quotations

### **UNIT II**

**(15 Hours)**

Material Control - Storing of Materials - Issue of Materials. Labour cost - Computation and control. Time keeping, Methods of wage payment –Time rate and piece rate system. Pay roll procedures – Idle time and overtime. Overheads - Classification, Allocation, Apportionment and control of overheads -Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Computation of Machine Hour Rate.

### **UNIT III**

**(15 Hours)**

Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis.

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

Budgets and Budgetary Control – Meaning – objectives – advantages – Limitations – Installations of Budgetary control system – Classifications of Budgets based on Time, Functions and Flexibility. Preparation of Budgets (Raw Material Purchase Budget, Production, Sales, Fixed and Flexible, Cash Budget)

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

Marginal Costing Techniques – BEP – CVP Analysis. Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios –Liquidity, Profitability and turnover ratios.

**THEORY 20%****PROBLEM 80%****RECOMMENDED TEXTBOOKS:**

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition
3. Maheswari, D.S, “Principles of Management Accounting” Sultan Chand & Sons. Delhi-53, 17<sup>th</sup> Edition
4. Reddy, T.S., & Y. Hariprasad Reddy, Management Accounting, Margham Publication, 15th Edition

**REFERENCE BOOKS**

1. Pillai R.S.N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi
2. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
3. Shukla M.C.,Grewal T.S.and Dr. Gupta M.P., Cost Accounting, S.Chand, New Delhi
4. Gupta, S.K., & Sharma,R.K., Management Accounting: Principles and Practice.
5. Khan, M.Y., & Jain, P.K. (2017). Management Accounting and Financial Analysis.
6. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole
7. Srinivasan,N.P., & Murugan,M.S., Accounting for management. S.Chand.

**E-LEARNING RESOURCES**

1. <http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning>
2. <http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages-andpreparation/7505>
3. [http://www.accountingexplanation.com/materials\\_and\\_inventory\\_cost\\_control.htm](http://www.accountingexplanation.com/materials_and_inventory_cost_control.htm)
4. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>
5. <https://www.wallstreetmojo.com/ratio-analysis/>
6. <https://books.google.co.in/books?isbn=0070620237>
7. <https://books.google.co.in/books?isbn=1853963836>
8. <https://books.google.co.in/books?isbn=8131731782>

## 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 | 1-12    | 3     | <b>30</b>  |
| <b>B</b>           | Answer any 5 out of 7 questions   | 13-19   | 6     | <b>30</b>  |
| <b>C</b>           | Answer any 2 out of 4 questions   | 20-23   | 20    | <b>40</b>  |
| <b>TOTAL MARKS</b> |                                   |         |       | <b>100</b> |

## BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

| UNITS                 | SECTION A |         | SECTION B            |         | SECTION C            |         |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
|                       | THEORY    | PROBLEM | THEORY               | PROBLEM | THEORY               | PROBLEM |
| I                     | 1         | 1       | -                    | 1       | -                    | 1       |
| II                    | 1         | 1       | 1                    | 1       | -                    | -       |
| III                   | 2         | 1       | 1                    | 1       | -                    | 1       |
| IV                    | 2         | 1       | -                    | 1       | -                    | 1       |
| V                     | 1         | 1       | -                    | 1       | -                    | 1       |
| TOTAL                 | 7         | 5       | 2                    | 5       | -                    | 4       |
| <b>SECTION A - 12</b> |           |         | <b>SECTION B - 7</b> |         | <b>SECTION C - 4</b> |         |

### PO – CO MAPPING

|      | PO 1        | PO 2        | PO 3        | PO 4        | PO5         |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 2           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>2.80</b> | <b>3.00</b> | <b>3.00</b> |

### PSO – CO MAPPING

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 2           | 3           | 2           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 2           |
| CO 4 | 3           | 3           | 3           | 3           | 2           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>2.80</b> | <b>3.00</b> | <b>2.80</b> | <b>2.60</b> |

**PO - PSO - CO - QUESTION PAPER MAPPING**

| <b>CO No.</b> | <b>COURSE OUTCOMES</b>                                                                                                                                                          | <b>POs ADDRESSED</b>           | <b>PSOs ADDRESSED</b>                    | <b>COGNITIVE LEVEL (K1 to K6)</b> |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------------------|-----------------------------------|
| <b>CO1</b>    | Explain with the basic concepts and tools of Cost and Management Accounting                                                                                                     | <b>PO1, PO2, PO5</b>           | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3</b>                   |
| <b>CO2</b>    | Apply the Material, Labour and Overheads concepts and its application for decision making                                                                                       | <b>PO1, PO2, PO3, PO5</b>      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |
| <b>CO3</b>    | Evaluate the various types of financial statements                                                                                                                              | <b>PO1, PO2, PO3, PO5</b>      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |
| <b>CO4</b>    | Evaluate related information and evaluate options for most logical and optimal solution such that they would be able to predict and control cost incurrence and improve results | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |
| <b>CO5</b>    | Assess the concepts of Marginal costing and importance of Ratio analysis for managerial decision making and performance evaluation                                              | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment – Components</b> |                                                                                                  |                      |                  |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                    | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                           | Pen and Paper test for 90 minutes                                                                | 50                   | 10               |
| Model Examination                                  | Written examination for 180 minutes                                                              | 100                  | 10               |
| Assignment                                         | Previous Year Question Papers<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Presentation : 1 Mark | 5                    | 5                |
| Workbook/record book/ notebook                     | Class work Note<br>Content : 3 Marks<br>Examples: 1 Mark<br>Presentation : 1 Mark                | 5                    | 5                |
| Class activity 1<br>Role play                      | Role play<br>Concepts : 3 Marks                                                                  | 5                    | 5                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                        |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|---|----|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Examples: 1 Mark<br>understanding : 1 Mark                                             |   |    |
| Class activity 2<br>Group Discussion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Group Discussion<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Team Work : 1 Mark       | 5 | 5  |
| Class activity 3<br>Seminar/ Presentation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Seminar/ Presentation<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Tech Tools : 1 Mark | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based<br>on the attendance<br>percentage of respective<br>course   | 5 | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                        |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions; the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                        |   |    |

|                                              |                                  |
|----------------------------------------------|----------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>     | <b>BATCH:2026-29</b>             |
| <b>PART: III</b>                             | <b>COURSE COMPONENT: CORE IV</b> |
| <b>COURSE NAME: BANKING LAW AND PRACTICE</b> | <b>COURSE CODE: 26UCBM304</b>    |
| <b>SEMESTER: II</b>                          | <b>MARKS:100</b>                 |
| <b>CREDITS: 4</b>                            | <b>TOTAL HOURS: 75</b>           |
| <b>THEORY</b>                                |                                  |

### **COURSE OBJECTIVE:**

Introduction to fundamental concepts of Banking Laws and operations

### **COURSE OUTCOMES:**

**After studying this course, the students will be able to**

1. Explain the relationship between banker and customer and describe the procedures and formalities involved in opening a bank account
2. Apply the provisions of banking law in handling customer grievances and dispute resolution
3. Illustrate the procedures and mechanisms involved in debt recovery in banking institutions.
4. Explain the different types and features of Negotiable Instruments and their practical application in banking transactions.
5. Analyze the systems and practices relating to bank audit, willful defaulters, and corporate governance in the banking sector.

### **UNIT I**

**(15 Hours)**

Definition of Banker and Customer – General Relationship between Banker and Customer – Rights and Duties of Banker – Different types of customers - Account opening – Digital Account– Deposit Account –Demat Account– NRI Account.

### **UNIT II**

**(15 Hours)**

Rights of Customer under Banking Laws – Customer grievance – Grievance Redressal – banking Ombudsman – Scheme – Procedure for Redressal of Grievance – Appointment – Powers – Duties – Grounds of Complaints – Procedure – Appeal – Award – Redressal for customer complaints against banks steps for complaints.

### **UNIT III**

**(15 Hours)**

Customer Identification - Debt Recovery– Definition and Objectives – Establishment of Tribunal and Appellate Tribunal – Jurisdiction, powers and authority of Tribunals – Procedure of Tribunals – Recovery of Debt Determined by Tribunal – Asset Reconstruction Fund - Credit Risk Analysis – Drivers – Credit Analytics Vs Credit Risk Analysis. The Insolvency and Bankruptcy Code 2016

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

Negotiable Instruments Act: Types of Negotiable Instruments – Promissory Note – Bills of Exchange – Cheques Crossing, endorsement, Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker

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

Bank Audit – Types of Bank Audit – NPA – Wilful Defaulters. KYC Norms – Cheaper and Secure payments – Trading Platforms – IBC on Banks – Corporate Governance in Banking Sector – Role of Banking Lawyer– Skills required by a Banking Lawyer.

**RECOMMENDED TEXTBOOKS:**

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

**REFERENCE BOOKS**

1. S.N. Maheswari, Banking Law, Theory and Practice, Kalyani Publications.
2. Parameswaran, Indian Banking, S.Chand and Co.
3. Tanon, Banking Law Theory and Practice, Lexis Nexis's
4. Sherlaker & Sherlaker, Banking Law Theory and Practice, Vikas Publishing House Pvt.Ltd., New Delhi.

**E-LEARNING RESOURCES**

1. [https://www.google.co.in/books/edition/Banking\\_Law\\_and\\_Practice\\_4th\\_Edit ion/YFjzDwAAQBAJ?hl=en&gbpv=1&dq=banking+law+and+practice+pdf &printsec=frontcover](https://www.google.co.in/books/edition/Banking_Law_and_Practice_4th_Edit ion/YFjzDwAAQBAJ?hl=en&gbpv=1&dq=banking+law+and+practice+pdf &printsec=frontcover)
2. [https://www.google.co.in/books/edition/Banking\\_Law\\_and\\_Practice/TDJlDw AAQBAJ?hl=en&gbpv=1&dq=banking+law+and+practice+pdf&printsec=f rontcover](https://www.google.co.in/books/edition/Banking_Law_and_Practice/TDJlDw AAQBAJ?hl=en&gbpv=1&dq=banking+law+and+practice+pdf&printsec=f rontcover)
3. [https://www.google.co.in/books/edition/Banking\\_Law\\_and\\_Practice/JaPaC5 EEC78C?hl=en&gbpv=1&dq=banking+law+and+practice+pdf&printsec=fr ontcover](https://www.google.co.in/books/edition/Banking_Law_and_Practice/JaPaC5 EEC78C?hl=en&gbpv=1&dq=banking+law+and+practice+pdf&printsec=fr ontcover)

**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            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 3         | 1                    | 1                    |
| II                    | 2         | 1                    | 1                    |
| III                   | 2         | 2                    | 2                    |
| IV                    | 2         | 2                    | 1                    |
| V                     | 3         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

### PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 2    | 3    | 2    | 2    | 2   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 2    | 2   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 2.8  | 3    | 2.8  | 2.6  | 2.6 |

### PSO – CO MAPPING

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3     | 3     | 3     | 3     | 3    |

**PO – PSO – CO QUESTION PAPER MAPPING**

| <b>CO No:</b> | <b>COURSE OUTCOMES</b>                                                                                                              | <b>POs ADDRESSED</b>    | <b>PSOs ADDRESSED</b>             | <b>COGNITIVE LEVEL (K1 to K6)</b> |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|-----------------------------------|
| CO1           | Explain the relationship between banker and customer and describe the procedures and formalities involved in opening a bank account | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4                    |
| CO2           | Apply the provisions of banking law in handling customer grievances and dispute resolution                                          | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5                |
| CO3           | Illustrate the procedures and mechanisms involved in debt recovery in banking institutions.                                         | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4                    |
| CO4           | Explain the different types and features of Negotiable Instruments and their practical application in banking transactions.         | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4                    |
| CO5           | Analyze the systems and practices relating to bank audit, willful defaulters, and corporate governance in the banking sector.       | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5                |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b> |                                                                                                                  |                      |                  |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                                    | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                           | Pen and Paper test for 90 minutes                                                                                | 50                   | 10               |
| Model Examination                                  | Written examination for 180 minutes                                                                              | 100                  | 10               |
| Assignment                                         | Important Topics from Unit I – Rubrics: Coverage of auditing concepts (2), Concept clarity (2), Presentation (1) | 5                    | 5                |
| Workbook / Record Book / Notebook                  | Important Topics from Unit IV – Rubrics: Completeness (2), Accuracy of content (2), Neatness & organization (1)  | 5                    | 5                |
| Class Activity 1                                   | PPT Creation for Presentation – Rubrics: Content organization (2), Visual design (1),                            | 5                    | 5                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                   |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---|----|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Relevance/examples (1), Creativity (1)                                                                                            |   |    |
| Class Activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Seminar / Presentation – Rubrics: Subject knowledge (2), Communication skills (1), Confidence & delivery (1), Time management (1) | 5 | 5  |
| Class Activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Question & Answer from Presentation – Rubrics: Accuracy of responses (2), Concept understanding (2), Participation (1)            | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                       | 5 | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                   |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                                                                                                                   |   |    |

|                    |                               |                         |                  |
|--------------------|-------------------------------|-------------------------|------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b> | <b>BATCH</b>            | <b>2026-29</b>   |
| <b>PART</b>        | <b>III</b>                    | <b>COURSE COMPONENT</b> | <b>ALLIED II</b> |
| <b>COURSE NAME</b> | <b>MONETARY ECONOMICS</b>     | <b>COURSE CODE:</b>     | <b>26UCBM3A2</b> |
| <b>SEMESTER</b>    | <b>II</b>                     | <b>MARKS</b>            | <b>100</b>       |
| <b>CREDITS</b>     | <b>5</b>                      | <b>TOTAL HOURS</b>      | <b>90</b>        |
| <b>THEORY</b>      |                               |                         |                  |

### **COURSE OBJECTIVE**

Introduction to fundamental concepts of Money, Monetary standards, money supply and Business cycles.

### **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Examine the major theories of monetary economics.
2. Analyse the role of monetary policy in the Indian economy.
3. Explain the concepts of money supply and price level.
4. Evaluate the effects and control measures of business cycles, inflation, and deflation.
5. Assess the prevailing monetary standards in the country.

### **UNIT I**

**(18 Hours)**

Barter System- Meaning- Features- Limitations- Transition to Money- Evolution of Money. Money - Functions and classification - Concept- Need-Role of money in capitalist, socialist and mixed economies.

### **UNIT II**

**(18 Hours)**

Value of money - Fishers equation - Cambridge equation - superiority of Cambridge equation over Cash Transaction.

### **UNIT III**

**(18 Hours)**

Monetary standards - Paper currency -Systems of note issue - Indian currency system - Development and problems

### **UNIT IV**

**(18 Hours)**

Factors influencing money supply - Money supply and price level - Keynesian approach - Neutrality of money - Real balance effect - Patinkin - Friedman's Restatement of quantity theory of Money

### **UNIT V**

**(18 Hours)**

Business Cycles: - Phases, types and Theories - Inflation : Causes, types and remedies - Effects of inflation on Production, Consumption and distribution-Deflation-effects and control.

**RECOMMENDED TEXTBOOKS:**

1. Dr.Sankaran.S(2017),MonetaryEconomics,MarghamPublication,Chennai,Re- Print2017
2. Vaish. M.C. (2016), Monetary Theory, Vikas Publishing House Private Ltd., Noida, Re-Print2016

**REFERENCE BOOKS**

1. Jhingan.M.L. (2011), Monetary Economics,Vrinda Publications Limited,
2. Seth M.L. (1983), Money, Banking and International Trade, Lakshmi Narain Agarwal Publications, First Edition
3. Cauvery and Others, (2003) Monetary Economics, S.Chand Limited, New Delhi.
4. Gupta.S.B., Monetary Economics, S.Chand Limited, New Delhi.

**E-LEARNING RESOURCES**

1. [https://www.google.co.in/books/edition/Monetary\\_Theory\\_and\\_Policy/eX3n3LSZVrIC?hl=en&gbpv=1&dq=monetary+books&printsec=frontcover](https://www.google.co.in/books/edition/Monetary_Theory_and_Policy/eX3n3LSZVrIC?hl=en&gbpv=1&dq=monetary+books&printsec=frontcover)
2. [https://www.google.co.in/books/edition/Monetary\\_Economics/GIOjBQAAQBAJ](https://www.google.co.in/books/edition/Monetary_Economics/GIOjBQAAQBAJ?hl=en&gbpv=1&dq=monetary+economicsbooks&printsec=frontcover)
3. [?hl=en&gbpv=1&dq=monetary+economicsbooks&printsec=frontcover](https://www.google.co.in/books/edition/Monetary_Economics/GIOjBQAAQBAJ?hl=en&gbpv=1&dq=monetary+economicsbooks&printsec=frontcover)

**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<br>(each in 50 words) | 1-12    | 3     | 30         |
| <b>B</b>           | Answer any 5 out of 7 questions<br>(each in 300 words)  | 13-19   | 6     | 30         |
| <b>C</b>           | Answer any 4 out of 6 questions<br>(each in 1200 words) | 20-23   | 10    | 40         |
| <b>TOTAL MARKS</b> |                                                         |         |       | <b>100</b> |

**BREAK UP OF QUESTIONS FOR THEORY**

| UNITS                 | SECTION A | SECTION B            | SECTION C            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 1                    | 1                    |
| II                    | 2         | 1                    | 1                    |
| III                   | 3         | 2                    | 2                    |
| IV                    | 2         | 2                    | 1                    |
| V                     | 3         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B – 7</b> | <b>SECTION C - 6</b> |

**PO – CO MAPPING**

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 2    | 3    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 2.8  | 3    | 3    | 3    | 3   |

**PSO – CO MAPPING**

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3     | 3     | 3     | 3     | 3    |

**PO - PSO - CO - QUESTION PAPER MAPPING**

| CO No. | COURSE OUTCOMES                                                                         | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVE L (K1 to K6) |
|--------|-----------------------------------------------------------------------------------------|-------------------------|-----------------------------------|-----------------------------|
| CO1    | Examine the major theories of monetary economics.                                       | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4              |
| CO2    | Analyze the role of monetary policy in the Indian economy.                              | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5          |
| CO3    | Explain the concepts of money supply and price level.                                   | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5          |
| CO4    | Evaluate the effects and control measures of business cycles, inflation, and deflation. | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4              |
| CO5    | Assess the prevailing monetary standards in the country.                                | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5          |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6=Create**

| <b>Continuous Internal Assessment – Components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                    |                      |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Nature</b>                                                                                                                                                                      | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pen and Paper test for 90 minutes                                                                                                                                                  | 50                   | 10               |
| Model Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Written examination for 180 minutes                                                                                                                                                | 100                  | 10               |
| Assignment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Content -3, Presentation - 2                                                                                                                                                       | 5                    | 5                |
| Workbook/record book/ notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Neatness & Presentation - 3, Regularity – 2                                                                                                                                        | 5                    | 5                |
| Class activity 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Case Study (Problem Identification - 3, Solution Relevance - 2)                                                                                                                    | 5                    | 5                |
| Class activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Group Discussion (Understanding of Topic - 3, Interaction & Team Involvement - 2)                                                                                                  | 5                    | 5                |
| Class activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire ( Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others | 5                    | 5                |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                                                                        | 5                    | 5                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                    |                      | <b>50</b>        |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                                                                                                                                                                    |                      |                  |

|                   |                               |                         |                                      |
|-------------------|-------------------------------|-------------------------|--------------------------------------|
| <b>PROGRAMME</b>  | <b>B. Com Bank Management</b> | <b>BATCH</b>            | <b>2026-29</b>                       |
| <b>PART</b>       | <b>IV</b>                     | <b>COURSE COMPONENT</b> | <b>ABILITY ENHANCEMENT SKILL - I</b> |
| <b>COURSENAME</b> | <b>Financial Literacy</b>     | <b>COURSE CODE:</b>     | <b>26UNME4B035</b>                   |
| <b>SEMESTER</b>   | <b>II</b>                     | <b>MARKS</b>            | <b>100</b>                           |
| <b>CREDITS</b>    | <b>2</b>                      | <b>TOTAL HOURS</b>      | <b>30</b>                            |
| <b>THEORY</b>     |                               |                         |                                      |

### **COURSE FRAMEWORK:**

Introduction to fundamentals of financial literacy

### **COURSE OUTCOMES:**

On completion of the course, the students will be able to

1. Understand the concepts of financial literacy and banking
2. Develop the habit of savings and investments
3. Possess an overview on the financial markets
4. Comprehend the basics of insurance
5. Understand the available tax savings schemes.

#### **UNIT I**

**(20 Hours)**

Introduction to Financial Literacy–Banking – Meaning – Primary functions of the Bank - Deposits – Types – Loans – Types – Other secondary functions of Bank – Role of Banking in Economic upliftment of individual, weaker sections, women and small-scale industrial units.

#### **UNIT II**

**(20 Hours)**

Savings and Investments – Importance – Objectives – Investor’s Age and Assets Allocation. Risk Vs Return – inflation effects on Investments – Time Value of Money – Discounting and Compounding.

#### **UNIT III**

**(18 Hours)**

Financial Markets – Capital Vs Money market – Security and its types – Equity, Debentures or Bonds, IPOs and FPOs, Mutual funds – Types – Brokers.

#### **UNIT IV**

**(17 Hours)**

Protection related Products – Life Insurance, Term, Endowment, Pension, ULIP, Health Insurance.

#### **UNIT V**

**(15 Hours)**

Tax saving schemes – Govt Schemes – NSS/NSC, PPP, Post Office Savings Schemes, ELSS, Retirement Benefits Schemes, New Pension System.

**REFERENCE BOOKS:**

1. B. Santhanam, Banking Theory, Law & Practice, Margham Publication
2. Uma Narang, Banking and Insurance Services, Kalyani Publications
3. Hiriappa, Investment Management (2008), New Age International Publications
4. T.R. Jain and R.L Sharma, Indian Financial System, VK Global Publisher

**E-LEARNING RESOURCES:**

1. [https://www.google.co.in/books/edition/Personal\\_Financial\\_Literacy/wXgIAAAAQBAJ?hl=en&gbpv=1&dq=FINANCIAL+LITERACY&printsec=frontcover](https://www.google.co.in/books/edition/Personal_Financial_Literacy/wXgIAAAAQBAJ?hl=en&gbpv=1&dq=FINANCIAL+LITERACY&printsec=frontcover)
2. [https://www.google.co.in/books/edition/Financial\\_Literacy\\_Education/GjmCgAAQBAJ?hl=en&gbpv=1&dq=FINANCIAL+LITERACY&printsec=frontcover](https://www.google.co.in/books/edition/Financial_Literacy_Education/GjmCgAAQBAJ?hl=en&gbpv=1&dq=FINANCIAL+LITERACY&printsec=frontcover)

|                                                                                                              |
|--------------------------------------------------------------------------------------------------------------|
| <p>GUIDELINES TO THE QUESTION PAPER SETTERS<br/>QUESTION PAPER PATTERN<br/>Question paper pattern - MCQs</p> |
|--------------------------------------------------------------------------------------------------------------|

|                    |                                             |                               |                                       |
|--------------------|---------------------------------------------|-------------------------------|---------------------------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>               | <b>BATCH</b>                  | <b>2026-29</b>                        |
| <b>PART</b>        | <b>IV</b>                                   | <b>COURSE COMPONENT</b>       | <b>ABILITY ENHANCEMENT SKILL - II</b> |
| <b>COURSE NAME</b> | <b>FOUNDATIONS OF QUANTITATIVE APTITUDE</b> | <b>COURSE CODE: 26USKL402</b> |                                       |
| <b>SEMESTER</b>    | <b>II</b>                                   | <b>MARKS</b>                  | <b>100</b>                            |
| <b>CREDITS</b>     | <b>2</b>                                    | <b>TOTAL HOURS</b>            | <b>30</b>                             |
| <b>THEORY</b>      |                                             |                               |                                       |

## **COURSE OBJECTIVE**

Develop learners' problem-solving skills and critical thinking abilities in the context of recruitment aptitude tests.

## **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Apply the concepts of number systems, divisibility rules, and number series to solve numerical problems.
2. Compute HCF and LCM of numbers using prime factorization method.
3. Apply percentage concepts to solve problems involving profit, loss, cost price, and selling price.
4. Compare simple interest and compound interest to solve financial problems.
5. Interpret data from tables and graphs to draw meaningful conclusions.

### **UNIT I**

**(6 Hours)**

Number system and Number series Numbers: Numbers and their classification, test for divisibility of numbers, General properties of divisibility, division and remainder, remainder rules.

Number Series: Number series, three steps to solve a problem on series, two-line number series, sum rules on natural numbers.

### **UNIT II**

**(6 Hours)**

HCF and LCM of Numbers Factors, Multiples, Principal of Prime factorization, Highest Common Factor (HCF) and Least Common Multiple (LCM), Product of two numbers, Difference between HCF and LCM.

### **UNIT III**

**(6 Hours)**

Percentage, Profit and Loss Percentage: Introduction, fraction to rate percent, rate percent to fraction, rate percent of a number, express a given quantity as a percentage of another given quantity, convert a percentage into decimals and convert a decimal into percentage. Profit and Loss: Gain/Loss and % gain and % loss, relation among Cost price, Sale price, Gain/Loss and % gain and % loss.

**UNIT IV****(6 Hours)**

Simple Interest and Compound Interest Simple Interest: Definition, effect of change of P, R and T on Simple Interest, amount. Compound Interest: Introduction, conversion period, basic formula, to find the Principal/Rate/Time, Difference between Simple Interest and Compound Interest.

**UNIT V****(6 Hours)**

Data interpretation, Tabulation, Bar Graphs, Pie Charts, Line Graphs, average.

**RECOMMENDED TEXTBOOKS:**

1. Quantitative Aptitude by R.S. Agarwal

**REFERENCE BOOKS**

1. Quantitative Aptitude by Abhijit Guha, Fourth Edition.
2. Quantitative Aptitude by Ramandeep Singh.

**E - LEARNING RESOURCES**

1. <https://byjus.com/maths/numeral-system/#:~:text=crore%20is%207.,International%20Numeral%20System,8%20%E2%80%93%20Ones>
2. <https://byjus.com/maths/hcf-and-lcm/>
3. <https://byjus.com/maths/profit-loss-percentage/>
4. <https://www.vedantu.com/jee-main/maths-difference-between-simple-interest-and-compound-interest>
5. <https://sites.utexas.edu/sos/guided/descriptive/descriptivec/frequency/>

**QUESTION PAPER PATTERN**

| SECTION            | QUESTION COMPONENT                                                                                  | NUMBERS | MARKS | TOTAL     |
|--------------------|-----------------------------------------------------------------------------------------------------|---------|-------|-----------|
| <b>A</b>           | <b>Multiple Choice Questions:</b><br>Answer 20 out of 20 questions (each question carries one mark) | 1 - 20  | 20    | 20        |
| <b>B</b>           | Answer any 5 out of 7 questions (each question carries 6 marks)                                     | 21 - 27 | 6     | 30        |
| <b>TOTAL MARKS</b> |                                                                                                     |         |       | <b>50</b> |

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS**

| UNITS           | SECTION A | SECTION B |
|-----------------|-----------|-----------|
| <b>I</b>        | 4         | 1         |
| <b>II</b>       | 4         | 1         |
| <b>III</b>      | 4         | 1         |
| <b>IV</b>       | 4         | 1         |
| <b>V</b>        | 4         | 1         |
| <b>Any Unit</b> | -         | 2         |
| <b>TOTAL</b>    | <b>20</b> | <b>7</b>  |

## **SEMESTER III**

|                                          |                                 |
|------------------------------------------|---------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b> | <b>BATCH:2026-29</b>            |
| <b>PART: III</b>                         | <b>COURSE COMPONENT: CORE V</b> |
| <b>COURSE NAME: COMPANY ACCOUNTS</b>     | <b>COURSE CODE: 26UCBM305</b>   |
| <b>SEMESTER: III</b>                     | <b>MARKS:100</b>                |
| <b>CREDITS: 4</b>                        | <b>TOTAL HOURS: 90</b>          |
| <b>THEORY AND PROBLEMS</b>               |                                 |

### **COURSE OBJECTIVE:**

Introduction to fundamental concepts of Company Accounts

### **COURSE OUTCOMES:**

**After studying this course, the students will be able to**

1. Construct the company's final accounts in accordance with schedule III of the Companies Act, 2013.
2. Compile the profit and loss account and balance sheet of banking companies following applicable accounting guidelines
3. Explain the provisions and schedules involved in preparing the final accounts of life insurance companies
4. Apply accounting principles relating to the amalgamation of companies and record the necessary accounting treatment
5. Analyze the procedures for alteration of share capital and internal reconstruction in corporate entities

### **UNIT I (20 Hours)**

Company final accounts – Preparation of statement of profit & loss and company balance sheet as per Revised format (Schedule III) of companies Act 2013.

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

Bank Accounts – Non-Performing Assets (NPA) provision for doubtful debts – Rebate on Bills Discounted – Preparation of Profit and Loss account – Preparation of Balance sheet (as per revised new format)

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

Insurance company accounts – Life Insurance - Preparation of financial accounts of insurance companies as per revised new format.

### **UNIT IV (10 Hours)**

Amalgamation – Meaning – Types – Calculation of Purchase Consideration – Amalgamation in the Nature of Purchase and Nature of Merger – Absorption.

### **UNIT V (10 Hours)**

Alteration of Share Capital – Different kinds of Alteration of Share Capital –Internal Reconstruction and Reduction of Share Capital. Liquidation – Meaning–Order of Payment –

**RECOMMENDED TEXTBOOKS:**

1. Gupta R . Land Radhaswamy M., Corporate Accounting, Sultan Chand & Sons, New Delhi. (2013)
2. Reddy T.S & Murthy A, Corporate Accounting, Volume 1 & 2, Sixth Edition, Margham Publications, Chennai. (2014)

**REFERENCE BOOKS**

1. Arulanandam M.A.and Raman K.S, Corporate Accounting:-Himalaya Publishing House.
2. Jain S.P, Narang K.L, Agrawal Simmi & Sehgal Monika, Corporate Accounting-I, Ninth Edition, Kalyani Publishers, Ludhiana (2018).
3. Maheswari S.N, Advanced Accountancy, Volume1, 10th Edition; Vikas Publishing.
4. Shukla M.C, Grewal T.S. and. Gupta S.C, Corporate Accounting; S Chand & Sons, New Delhi.

**E-LEARNING RESOURCES**

1. <https://www.youtube.com/@aksamazingaccountancy>
2. <https://books.google.co.in/books?isbn=8131754510>
3. <https://books.google.co.in/books?isbn=8120346270>
4. <https://books.google.co.in/books?isbn=8126908394>
5. <https://commerceease.com/terms-of-issue-of-shares/>
6. <https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
7. <https://blog.ipleaders.in/rules-share-capital-alteration/>
8. <https://books.google.co.in/books?isbn=8131754510>
9. <https://books.google.co.in/books?isbn=8120346270>
10. <https://books.google.co.in/books?isbn=8126908394>

**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 2 out of 4 questions (each in 1200 words) | 20-23   | 20    | <b>40</b>  |
| <b>TOTAL MARKS</b> |                                                      |         |       | <b>100</b> |

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

| UNITS                 | SECTION A |          | SECTION B            |          | SECTION C            |          |
|-----------------------|-----------|----------|----------------------|----------|----------------------|----------|
|                       | THEORY    | PROBLEM  | THEORY               | PROBLEM  | THEORY               | PROBLEM  |
| <b>I</b>              | 2         | -        | 1                    | 1        | -                    | 1        |
| <b>II</b>             | 2         | 1        | -                    | 2        | -                    | 1        |
| <b>III</b>            | 2         | 1        | -                    | 1        | -                    | 0        |
| <b>IV</b>             | 1         | 1        | -                    | 1        | -                    | 1        |
| <b>V</b>              | 1         | 1        | -                    | 1        | -                    | 1        |
| <b>TOTAL</b>          | <b>8</b>  | <b>4</b> | <b>1</b>             | <b>6</b> |                      | <b>4</b> |
| <b>SECTION A - 12</b> |           |          | <b>SECTION B – 7</b> |          | <b>SECTION C - 4</b> |          |

#### PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 3    | 3    | 3    | 3    | 3   |
| CO 2 | 2    | 3    | 2    | 3    | 3   |
| CO 3 | 2    | 2    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 2.6  | 2.8  | 2.8  | 3    | 3   |

#### PSO – CO MAPPING

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 2     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 2     | 2     | 2     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 2.8   | 2.8   | 2.8   | 2.8   | 3    |

**PO – PSO – CO QUESTION PAPER MAPPING**

| <b>CO No:</b> | <b>COURSE OUTCOMES</b>                                                                                                | <b>Pos<br/>ADDRESSED</b>      | <b>PSOs<br/>ADDRESSED</b>               | <b>COGNITIVE<br/>LEVEL (K1 to<br/>K6)</b> |
|---------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------|-------------------------------------------|
| CO1           | Construct the company's final accounts in accordance with schedule III of the Companies Act, 2013.                    | PO1, PO2,<br>PO3, PO4,<br>PO5 | PSO 1, PSO 2,<br>PSO 3, PSO 4,<br>PSO 5 | K1, K2, K3, K4                            |
| CO2           | Compile the profit and loss account and balance sheet of banking companies following applicable accounting guidelines | PO1, PO2,<br>PO3, PO4,<br>PO5 | PSO 1, PSO 2,<br>PSO 3, PSO 4,<br>PSO 5 | K1, K2, K3,<br>K4, K5                     |
| CO3           | Explain the provisions and schedules involved in preparing the final accounts of life insurance companies             | PO1, PO2,<br>PO3, PO4,<br>PO5 | PSO 1, PSO 2,<br>PSO 3, PSO 4,<br>PSO 5 | K1, K2, K3, K4                            |
| CO4           | Apply accounting principles relating to the amalgamation of companies and record the necessary accounting treatment   | PO1, PO2,<br>PO3, PO4,<br>PO5 | PSO 1, PSO 2,<br>PSO 3, PSO 4,<br>PSO 5 | K1, K2, K3,<br>K4, K5                     |
| CO5           | Analyze the procedures for alteration of share capital and internal reconstruction in corporate entities              | PO1, PO2,<br>PO3, PO4,<br>PO5 | PSO 1, PSO 2,<br>PSO 3, PSO 4,<br>PSO 5 | K1, K2, K3,<br>K4, K5                     |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b> |                                                                                                                  |                          |                  |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                                    | <b>Maximum<br/>Marks</b> | <b>Weightage</b> |
| <b>Mid-Semester<br/>Examination</b>                | Pen and Paper test for 90 minutes                                                                                | 50                       | 10               |
| <b>Model<br/>Examination</b>                       | Written examination for 180 minutes                                                                              | 100                      | 10               |
| <b>Assignment</b>                                  | Previous Year Question Papers – Rubrics: Accuracy of solutions (2), Concept clarity (2), Presentation/format (1) | 5                        | 5                |
| <b>Workbook /<br/>Record Book /<br/>Notebook</b>   | Surprise Class Tests – Rubrics: Correctness (2), Concept understanding (2), Completion & neatness (1)            | 5                        | 5                |
| <b>Class Activity 1</b>                            | Company Accounts Format                                                                                          | 5                        | 5                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                        |   |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---|-----------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Recitation – Rubrics: Format accuracy (2), Sequence & structure (2), Clarity in presentation (1)       |   |           |
| <b>Class Activity 2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Bank Account Format Recitation – Rubrics: Format correctness (2), Logical arrangement (2), Clarity (1) | 5 | 5         |
| <b>Class Activity 3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Quiz (MCQ) – Rubrics: Correct answers (3), Concept understanding (1), Participation (1)                | 5 | 5         |
| <b>Attendance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Marks will be given based on the attendance percentage of respective course                            | 5 | 5         |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                        |   | <b>50</b> |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                                                                                        |   |           |

|                                           |                                  |
|-------------------------------------------|----------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>  | <b>BATCH:2026-29</b>             |
| <b>PART: III</b>                          | <b>COURSE COMPONENT: CORE VI</b> |
| <b>COURSE NAME: INTERNATIONAL BANKING</b> | <b>COURSE CODE: 26UCBM306</b>    |
| <b>SEMESTER: III</b>                      | <b>MARKS:100</b>                 |
| <b>CREDITS: 4</b>                         | <b>TOTAL HOURS: 90</b>           |
| <b>THEORY</b>                             |                                  |

### **COURSE OBJECTIVE:**

Introduction to fundamental concepts of Foreign Exchange & Financial Institutions

### **COURSE OUTCOMES:**

**After studying this course, the students will be able to**

- 1, Distinguish the concept and features of international banking from domestic banking systems
2. Describe the structure of the foreign exchange market, exchange rate mechanisms, and currency transactions
3. Examine the working and operational functions of major international financial institutions such as the international monetary fund and the world bank
4. Identify the major sources of foreign exchange and the contribution of NRI remittances to the economy of India
5. Assess the concepts of current account convertibility and capital account convertibility and the precautions associated with their implementation

### **UNIT I**

**(18 Hours)**

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

### **UNIT II**

**(18 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.

### **UNIT III**

**(18 Hours)**

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

### **UNIT IV**

**(18 Hours)**

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

### **UNIT V**

**(18 Hours)**

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

## RECOMMENDED TEXTBOOKS:

1. Dr D Vimala, Dr. Syed Abdul Hameed, Prof. R. Uma Maheswari, Dr. J.K. Kalpana Devi, and Prof. K. Saritha, 2018, International Banking, Excellent Publications, Chennai, First Edition International Banking–IIB

## REFERENCE BOOKS

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

## E-LEARNING RESOURCES

1. [https://books.google.com/books?id=9EreCQAAQBAJ&printsec=frontcover&dq=international+banking&hl=en&newbks=1&newbks\\_redir=1&sa=X&ved=2ahUKEwjau6\\_kmP\\_2AhVXzDgGHWHFCCCEQ6wF6BAgEAE](https://books.google.com/books?id=9EreCQAAQBAJ&printsec=frontcover&dq=international+banking&hl=en&newbks=1&newbks_redir=1&sa=X&ved=2ahUKEwjau6_kmP_2AhVXzDgGHWHFCCCEQ6wF6BAgEAE)
2. [https://books.google.co.in/books?id=nCu8oe2i5y0C&printsec=frontcover&dq=international+banking&hl=en&newbks=1&newbks\\_redir=1&sa=X&ved=2ahUKEwjau6\\_kmP\\_2AhVXzDgGHWHFCCCEQ6wF6BAgEAE](https://books.google.co.in/books?id=nCu8oe2i5y0C&printsec=frontcover&dq=international+banking&hl=en&newbks=1&newbks_redir=1&sa=X&ved=2ahUKEwjau6_kmP_2AhVXzDgGHWHFCCCEQ6wF6BAgEAE)
3. <https://www.tradecommissioner.gc.ca/development-developpement/mdb-overview-bmd-apercu.aspx?lang=eng>

## 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            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 1                    | 1                    |
| II                    | 2         | 2                    | 1                    |
| III                   | 3         | 1                    | 2                    |
| IV                    | 2         | 2                    | 1                    |
| V                     | 3         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

**PO – CO MAPPING**

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 2    | 3    | 3    | 2    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 0    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 2    | 3    | 3    | 3    | 2   |
| Ave. | 2.6  | 3.0  | 3.0  | 2.0  | 3.0 |

**PSO – CO MAPPING**

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 2     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3.0   | 3.0   | 3.0   | 2.8   | 3.0  |

**PO – PSO – CO QUESTION PAPER MAPPING**

| CO No: | COURSE OUTCOMES                                                                                                                                        | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Distinguish the concept and features of international banking from domestic banking systems                                                            | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO2    | Describe the structure of the foreign exchange market, exchange rate mechanisms, and currency transactions                                             | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO3    | Examine the working and operational functions of major international financial institutions such as the international monetary fund and the world bank | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO4    | Identify the major sources of foreign exchange and the contribution of NRI remittances to the economy of India                                         | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO5    | Assess the concepts of current account convertibility and capital account convertibility and the precautions associated with their implementation      | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b> |                                                                                                                                                                                                                             |                      |                  |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                                                                                                                                               | <b>Maximum Marks</b> | <b>Weightage</b> |
| <b>Mid-Semester Examination</b>                    | Pen and Paper test for 90 minutes                                                                                                                                                                                           | 50                   | 10               |
| <b>Model Examination</b>                           | Written examination for 180 minutes                                                                                                                                                                                         | 100                  | 10               |
| <b>Assignment</b>                                  | Content -3, Presentation - 2                                                                                                                                                                                                | 5                    | 5                |
| <b>Workbook/recordbook/ notebook</b>               | Neatness & Presentation - 3, Regularity – 2                                                                                                                                                                                 | 5                    | 5                |
| <b>Class activity 1</b>                            | Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire ( Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others                                          | 5                    | 5                |
| <b>Class activity 2</b>                            | Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others        | 5                    | 5                |
| <b>Class activity 3</b>                            | Learn about any one country of your choice. Scrap book (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others | 5                    | 5                |
| <b>Attendance</b>                                  | Marks will be given based on the attendance percentage of respective course                                                                                                                                                 |                      | 5                |
| <b>Total</b>                                       |                                                                                                                                                                                                                             |                      | <b>50</b>        |

The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)

1. Quiz with MCQ
2. Case-Study analysis
3. Debate
4. Seminar/ Presentation
5. Peer/Self-Assessment
6. Role play
7. Scrap book
8. Monograph
9. Puzzle
10. Group Discussion
11. Group activity
12. Surprise class tests

|                                                                 |                                    |
|-----------------------------------------------------------------|------------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                        | <b>BATCH: 2026 - 2029</b>          |
| <b>PART: III</b>                                                | <b>COURSE COMPONENT: CORE- VII</b> |
| <b>COURSE NAME:<br/>BUSINESS COMMUNICATION FOR<br/>MANAGERS</b> | <b>COURSE CODE: 26UBBA307</b>      |
| <b>SEMESTER: III</b>                                            | <b>MARKS: 100</b>                  |
| <b>CREDITS: 4</b>                                               | <b>TOTAL HOURS: 75</b>             |
| <b>THEORY</b>                                                   |                                    |

**(COMMON TO B.COM (MM), BBA AND BBA (RM))**

## **COURSE OBJECTIVES**

To equip students with effective business communication, professional correspondence, writing, interview, and digital communication skills for modern organizational environments.

## **COURSE OUTCOMES**

**After successful completion of this course, the student will be able to:**

1. Discuss the concepts, process, methods, channels, principles, and barriers of Business Communication.
2. Explain the purpose, characteristics, stages, layout, and types of business letters.
3. Describe various trade-related business correspondences and their execution procedures.
4. Discuss bank and insurance correspondence along with the principles of effective presentation.
5. Examine the importance of report writing, business meetings, and modern forms of communication.

### **UNIT I**

**(15 Hours)**

Meaning and Definition of Business Communication – Process – need – Methods: oral or verbal, non-verbal – written Communication – Audio – Video Communication - channels of communication: formal, in - formal – dimensions of communication: upward, downward, horizontal, diagonal – Principles of Effective Communication – Barriers to Communication.

### **UNIT II**

**(15 Hours)**

Understanding the purpose of writing a Business Letter - Characteristics of a Good Business Letter – Stages of writing Business Letters – Layout - Kinds of Business Letters.

### **UNIT III**

**(15 Hours)**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars.

### **UNIT IV**

**(15 Hours)**

Bank correspondence - insurance correspondence - elements of presentation - Rules of making effective presentation

### **UNIT V**

**(15 Hours)**

Importance of Report Writing - Kinds of reports – Business Meetings - Agenda – Minutes of the Meeting Modern forms of Communication – Social Media – Email Etiquettes – Video Conferencing

### RECOMMENDED TEXT BOOKS

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.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, 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.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd-NewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

### E-LEARNING RESOURCES

1. [www.businesscommunication.org](http://www.businesscommunication.org)
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

### GUIDELINES TO THE QUESTION PAPER SETTERS

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

### BREAKUP OF QUESTION FOR THEORY

| Units          | Section A |                | Section B     |                | Section C     |                |
|----------------|-----------|----------------|---------------|----------------|---------------|----------------|
|                | Theory    | Letter Writing | Theory        | Letter writing | Theory        | Letter writing |
| I              | 3         | -              | 1             | -              | 2             | -              |
| II             | 2         | -              | 1             | 1              | -             | 1              |
| III            | 3         | -              | 1             | 1              | -             | 1              |
| IV             | 2         | -              | 1             | -              | -             | 1              |
| V              | 2         | -              | 1             | -              | 1             | -              |
| TOTAL          | 12        | -              | 5             | 2              | 3             | 3              |
| SECTION A - 12 |           |                | SECTION B - 7 |                | SECTION C - 6 |                |

**PO – CO MAPPING**

|      | PO 1        | PO 2        | PO 3        | PO 4        | PO5         |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 2           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 2           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>2.80</b> | <b>2.80</b> |

**PSO – CO MAPPING**

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 2           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>2.80</b> | <b>3.00</b> | <b>3.00</b> |

**PO - PSO - CO - QUESTION PAPER MAPPING**

| CO No. | COURSE OUTCOMES                                                                                       | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|-------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Discuss the concepts, process, methods, channels, principles, and barriers of Business Communication. | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO2    | Explain the purpose, characteristics, stages, layout, and types of business letters.                  | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO3    | Describe various trade-related business correspondences and their execution procedures.               | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO4    | Discuss bank and insurance correspondence along with the principles of effective presentation.        | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K5                 |
| CO5    | Examine the importance of report writing, business meetings, and modern forms of communication.       | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                  |                      |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Nature</b>                                                                                    | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pen and Paper test for 90 minutes                                                                | 50                   | 10               |
| Model Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Written examination for 180 minutes                                                              | 100                  | 10               |
| Assignment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Previous Year Question Papers<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Presentation : 1 Mark | 5                    | 5                |
| Workbook/record book/ notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Class work Note<br>Content : 3 Marks<br>Examples: 1 Mark<br>Presentation : 1 Mark                | 5                    | 5                |
| Class activity 1<br>Group Discussion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Group Discussion<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Team Work : 1 Mark                 | 5                    | 5                |
| Class activity 2<br>Puzzle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Puzzle<br>Content : 3 Marks<br>Examples: 1 Mark<br>Solution : 1 Mark                             | 5                    | 5                |
| Class activity 3<br>Seminar/ Presentation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Seminar/ Presentation<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Tech Tools : 1 Mark           | 5                    | 5                |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                      | 5                    | 5                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                  |                      | <b>50</b>        |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions; the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                                  |                      |                  |

|                    |                                  |                         |                    |
|--------------------|----------------------------------|-------------------------|--------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>    | <b>BATCH</b>            | <b>2026-29</b>     |
| <b>PART</b>        | <b>III</b>                       | <b>COURSE COMPONENT</b> | <b>CORE - VIII</b> |
| <b>COURSE NAME</b> | <b>LEGAL ASPECTS OF BUSINESS</b> | <b>COURSE CODE:</b>     | <b>26UCOM308</b>   |
| <b>SEMESTER</b>    | <b>III</b>                       | <b>MARKS</b>            | <b>100</b>         |
| <b>CREDITS</b>     | <b>4</b>                         | <b>TOTAL HOURS</b>      | <b>75</b>          |
| <b>THEORY</b>      |                                  |                         |                    |

**(Common to B. Com (GEN), B. Com (BM), B. Com (MM), B. Com (AF), BBA)**

#### **COURSE OBJECTIVE**

To understand fundamental legal aspects in business.

#### **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Explain fundamental legal principles governing business contracts and agreements.
2. Apply provisions of the Indian Contract Act to solve business-related cases.
3. Analyze legal aspects of sale of goods and consumer protection laws.
4. Evaluate legal provisions relating to partnership and LLP operations.
5. Execute company law provisions and corporate legal compliance.

#### **UNIT I**

**(14 Hours)**

Law of Contract –Essential elements of a valid contract- Classification of Contracts - Offer and Acceptance – Capacity of parties to Contract – Free Consent – Consideration – Agreements Declared Void.

#### **UNIT II**

**(14 Hours)**

Contingent Contracts, Performance of Contract – Discharge of Contract –Remedies for breach of contract – Quasi Contracts.

#### **UNIT III**

**(18 Hours)**

Company – Definition – Characteristics – Kind of Companies – Formation – Incorporation of Company – Memorandum of Association – Contents – Articles of Association – Contents – Prospectus – Contents – Types – Liability in Misstatements of Prospectus. (As per Companies Act, 2013).

#### **UNIT IV**

**(14 Hours)**

Company Directors – Appointment – Independent Director – Women Director, Powers – Duties of Director – Meetings – Annual General Meeting – Extra – ordinary General Meeting – Procedure the conduct of the meetings (Meaning of Notice, Agenda, Quorum, Voting, Proxy, Minutes).

#### **UNIT V**

**(15 Hours)**

Resolution - Meaning and Types of Resolution – Winding up of companies – Compulsory winding up – Voluntary winding up.

**RECOMMENDED TEXTBOOKS:**

1. Kapoor N.D, Business Laws, 15th Edition Sultan Chand Publications, 2019.
2. Kapoor N.D, Elements of Company Law, Sultan Chand Publications, 2019.

**REFERENCE BOOKS**

1. Murugasen S Dr., Dr. T. K. Avvai Kothai, Dr. G. Ravi and Dr. E. Viswanathan, Business Laws, Himalaya Publishing House.
2. P.C.Tulsian, Business Laws, Tata McGraw Hill, 2nd Edition.
3. M.R.Sreenivasan, Business Laws, Margham Publications, Chennai
4. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12th Edition, New Age International (P) Ltd. Publishers.
5. Saravanavel P. and S.Sumathi, Legal Systems in Business, Himalaya Publishing House, 2011.

**E-LEARNING RESOURCES**

1. [https://Onlinecourses.Swayam2.Ac.In/Cec20\\_Hs23/Preview](https://Onlinecourses.Swayam2.Ac.In/Cec20_Hs23/Preview)
2. [https://onlinecourses.nptel.ac.in/noc22\\_mg52/preview](https://onlinecourses.nptel.ac.in/noc22_mg52/preview)
3. [https://ica.nic.in/Forthcoming\\_Programmes.aspx](https://ica.nic.in/Forthcoming_Programmes.aspx)

**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<br>(each in 50 words) | 1-12    | 3     | 30         |
| <b>B</b>           | Answer any 5 out of 7 questions<br>(each in 300 words)  | 13-19   | 6     | 30         |
| <b>C</b>           | Answer any 4 out of 6 questions<br>(each in 1200 words) | 20-25   | 10    | 40         |
| <b>TOTAL MARKS</b> |                                                         |         |       | <b>100</b> |

**BREAK UP OF QUESTIONS FOR THEORY**

| UNITS                 | SECTION A | SECTION B            | SECTION C            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 2                    | 1                    |
| II                    | 2         | 2                    | 1                    |
| III                   | 3         | 1                    | 2                    |
| IV                    | 2         | 1                    | 1                    |
| V                     | 3         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

## PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 0    | 2    | 2    | 2    | 2   |
| CO 2 | 2    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 2.2  | 2.8  | 2.8  | 2.8  | 2.8 |

## PSO – CO MAPPING

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 2     | 2     | 2     | 2     | 2    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 2     | 3    |
| Ave. | 2.80  | 2.80  | 2.80  | 2.60  | 2.80 |

## PO - PSO - CO - QUESTION PAPER MAPPING

| CO No. | COURSE OUTCOMES                                                                   | POs ADDRESSED            | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|-----------------------------------------------------------------------------------|--------------------------|-----------------------------------|----------------------------|
| CO1    | Explain fundamental legal principles governing business contracts and agreements. | PO1, PO3 & PO5           | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4                |
| CO2    | Apply provisions of the Indian Contract Act to solve business-related cases.      | PO1, PO2, PO3, PO4 & PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |
| CO3    | Analyze legal aspects of sale of goods and consumer protection laws.              | PO1, PO2, PO3 & PO5      | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |
| CO4    | Evaluate legal provisions relating to partnership and LLP operations.             | PO1, PO2, PO3, PO4 & PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2, K5                  |
| CO5    | Execute company law provisions and corporate legal compliance.                    | PO1, PO2, PO3, PO4 & PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                   |                      |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Nature</b>                                                                                                                                                                     | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pen and Paper test for 90 minutes                                                                                                                                                 | 50                   | 10               |
| Model Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Written examination for 180 minutes                                                                                                                                               | 100                  | 10               |
| Assignment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Content -3, Presentation – 2                                                                                                                                                      | 5                    | 5                |
| Workbook/record book/ notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Neatness & Presentation - 3, Regularity – 2                                                                                                                                       | 5                    | 5                |
| Class activity 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Case Study<br>(Problem Identification - 3, Solution Relevance - 2)                                                                                                                | 5                    | 5                |
| Class activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Group Discussion<br>(Understanding of Topic - 3, Interaction & Team Involvement - 2)                                                                                              | 5                    | 5                |
| Class activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others | 5                    | 5                |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                                                                       | 5                    | 5                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                   |                      | <b>50</b>        |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                                                                                                                                                                   |                      |                  |

|                                                            |                                     |
|------------------------------------------------------------|-------------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                   | <b>BATCH:2026-29</b>                |
| <b>PART: III</b>                                           | <b>COURSE COMPONENT: ALLIED-III</b> |
| <b>COURSE NAME: STATISTICS AND OPERATIONS RESEARCH - I</b> | <b>COURSE CODE: 26UCOM3A3</b>       |
| <b>SEMESTER: III</b>                                       | <b>MARKS:100</b>                    |
| <b>CREDITS: 5</b>                                          | <b>TOTAL HOURS: 90</b>              |
| <b>THEORY AND PROBLEMS</b>                                 |                                     |

**(Common to B. Com (GEN), B. Com (A&F), B. Com (ISM), B. Com (MM), B. Com (BM), BBA)**

#### **COURSE OBJECTIVE:**

To strengthen the knowledge on statistics and operations research

#### **COURSE OUTCOMES:**

1. Appraise diagrammatic and graphical representations of data and measures of central tendency.
2. Assess measures of dispersion such as range, quartile deviation, mean deviation, and standard deviation.
3. Compute correlation using Karl Pearson's coefficient and Spearman's rank correlation, and determine regression lines and coefficients for given data.
4. Formulate linear programming problems in operations research and solve them using graphical and algebraic methods.
5. Analyse network analysis techniques using PERT and CPM.

#### **UNIT I**

**(18 Hours)**

**Introduction to Statistics and Measures of Central Tendency:** Introduction, Definition and limitations of statistics, Graphical representation: Bar diagram, Pie chart, Histogram, Frequency polygon. Mean, Median, Mode and their applications.

#### **UNIT II**

**(18 Hours)**

**Measures of Dispersion:** Measures of dispersion: Range, Quartile deviation, coefficient of quartile deviation, Mean deviation, coefficient of mean deviation, Standard deviation, coefficient of variation.

#### **UNIT III**

**(18 Hours)**

**Correlation and Regression:** Correlation: Meaning, Applications, types of degree of correlation, Scatter diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation. Regression: Meaning, uses, Difference between correlation and regression, linear regression equations.

#### **UNIT IV**

**(18 Hours)**

**Linear Programming Problem:** Introduction, formulation, Graphical method.

#### **UNIT V**

**(18 Hours)**

**Network Analysis:** Introduction, planning, scheduling, control, basic technologies, rules for constructing a project network, network construction, Program Evaluation Review Techniques. (PERT) – Critical Path Method (CPM).

**RECOMMENDED TEXTBOOKS**

1. Statistical methods by S.P. Gupta.
2. Resource Management Techniques by V. Sundaresan, K.S. Ganapathy
3. Subramanian, Ganesan. – ARS Publications.

**REFERENCE BOOKS:**

1. Statistical and numerical methods – P.R. Vittal – Margham Publications
2. Operations Research - P.R. Vittal – Margham Publications

**E - LEARNING RESOURCES:**

1. <https://www-statisticshowto-com.webpkgcache.com/doc/-/s/www-statisticshowto-com/probability-and-statistics/statistics-definitions/mean-median-mode/>
2. <http://www.uop.edu.pk/ocontents/Chapter%202.pdf>
3. [https://udrc.lkouniv.ac.in/Content/DepartmentContent/SM\\_d89ccf05-7de1-4a30-a134-3143e9b3bf3f\\_38.pdf](https://udrc.lkouniv.ac.in/Content/DepartmentContent/SM_d89ccf05-7de1-4a30-a134-3143e9b3bf3f_38.pdf)
4. [https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp\\_content/mathematics/14\\_operations\\_research/01\\_linear\\_programming\\_problem\\_mathematical\\_formulation\\_of\\_lpp\\_and\\_graphical\\_method\\_for\\_solving\\_lpp/et/9218\\_et\\_et.pdf](https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/mathematics/14_operations_research/01_linear_programming_problem_mathematical_formulation_of_lpp_and_graphical_method_for_solving_lpp/et/9218_et_et.pdf)
5. <https://www.slideshare.net/KamelAttar/operation-researchnetwork-analysis-critical-path-metho>

**GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN**

| Section     | Question Component                | Numbers | Marks | Total |
|-------------|-----------------------------------|---------|-------|-------|
| A           | Answer any 10 out of 12 questions | 1 - 12  | 3     | 30    |
| B           | Answer any 5 out of 7 questions   | 13 - 19 | 6     | 30    |
| C           | Answer any 2 out of 4 questions   | 20 - 23 | 20    | 40    |
| TOTAL MARKS |                                   |         |       | 100   |

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

| UNITS          | SECTION A |         | SECTION B     |         | SECTION C     |         |
|----------------|-----------|---------|---------------|---------|---------------|---------|
|                | THEORY    | PROBLEM | THEORY        | PROBLEM | THEORY        | PROBLEM |
| I              | 1         | 1       | 1             | 1       | -             | 1       |
| II             | 2         | 1       | -             | 1       | -             | 1       |
| III            | 1         | 1       | 1             | 1       | -             | 1       |
| IV             | 1         | 1       | -             | 1       | -             | -       |
| V              | 2         | 1       | -             | 1       | -             | 1       |
| TOTAL          | 7         | 5       | 2             | 5       | -             | 4       |
| SECTION A – 12 |           |         | SECTION B - 7 |         | SECTION C - 4 |         |

#### PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 3    | 2    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 3.0  | 2.8  | 3.0  | 3.0  | 3.0 |

#### PSO – CO MAPPING

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 2     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 2    |
| Ave. | 3.0   | 3.0   | 3.0   | 2.8   | 2.8  |

## PO – PSO – CO QUESTION PAPER MAPPING

| CO No: | COURSE OUTCOMES                                                                                                                                       | POs ADDRESSED | PSOs ADDRESSED | COGNITIVE LEVEL (K1 to K6) |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|----------------------------|
| CO1    | Appraise diagrammatic and graphical representations of data and measures of central tendency.                                                         | PO1, PO2      | PSO 1, PSO 2   | K1, K2, K3, K4, K5         |
| CO2    | Assess measures of dispersion such as range, quartile deviation, mean deviation, and standard deviation.                                              | PO1, PO2, PO3 | PSO 1, PSO 3   | K1, K2, K3, K4, K5         |
| CO3    | Compute correlation using Karl Pearson's coefficient and Spearman's rank correlation, and determine regression lines and coefficients for given data. | PO2, PO3      | PSO 2, PSO 3   | K1, K2, K3, K4, K5         |
| CO4    | Formulate linear programming problems in operations research and solve them using graphical and algebraic methods.                                    | PO1, PO2, PO3 | PSO 2, PSO 4   | K1, K2, K3, K4, K5         |
| CO5    | Analyze network analysis techniques using PERT and CPM.                                                                                               | PO2, PO3, PO4 | PSO 2, PSO 3   | K1, K2, K3, K4, K5         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyze, K5= Evaluate, K6= Create**

| Continuous Internal Assessment - Components |                                                                                                                                                                                    |               |           |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------|
| Assessment Type                             | Nature                                                                                                                                                                             | Maximum Marks | Weightage |
| Mid-Semester Examination                    | Pen and Paper test for 90 minutes                                                                                                                                                  | 50            | 10        |
| Model Examination                           | Written examination for 180 minutes                                                                                                                                                | 100           | 10        |
| Assignment                                  | Content -3, Presentation - 2                                                                                                                                                       | 5             | 5         |
| Workbook/recordbook/notebook                | Neatness & Presentation - 3, Regularity – 2                                                                                                                                        | 5             | 5         |
| Class activity 1                            | Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire ( Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others | 5             | 5         |
| Class activity 2                            | Group Discussion (Subject Knowledge - 3, Communication Skills - 2) /                                                                                                               | 5             | 5         |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                             |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others                                                                             |   |    |
| Class activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Learn about any one country of your choice. Scrap book (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                                                                                                                 |   | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                             |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                                                                                                                                                                                                             |   |    |

|                                                     |                                                         |
|-----------------------------------------------------|---------------------------------------------------------|
| <b>PROGRAMME: For All Non IT students</b>           | <b>BATCH: 2026-29</b>                                   |
| <b>PART: IV</b>                                     | <b>COURSE COMPONENT: ABILITY<br/>ENHANCEMENT SKILLS</b> |
| <b>COURSE NAME: DIGITAL<br/>PRODUCTIVITY AND AI</b> | <b>COURSE CODE: 26USKL403</b>                           |
| <b>SEMESTER:</b>                                    | <b>MARKS:100</b>                                        |
| <b>CREDITS: 2</b>                                   | <b>TOTAL HOURS: 30</b>                                  |
| <b>PRACTICAL</b>                                    |                                                         |

**(Common to non-IT students)**

## **COURSE OBJECTIVES**

To build job-ready digital skills by training students in MS Office, Google Workspace, and AI productivity tools.

## **COURSE OUTCOMES**

**Upon completion of this course, students will be able to:**

1. Create and format professional business documents, including reports, letters, and proposals, using MS Word / Google Docs.
2. Build and manage spreadsheets with formulas, charts, and data tools using MS Excel / Google Sheets.
3. Design and deliver impactful business presentations using MS PowerPoint / Google Slides.
4. Communicate and collaborate effectively using professional email, Google Meet, and cloud-based tools.
5. Apply AI-powered productivity tools to automate, enhance, and accelerate routine office tasks.

## **UNIT 1: PROFESSIONAL DOCUMENT CREATION**

**(6 Hours)**

Business Documents with MS Word / Google Docs: Setting up a professional document – Page layout, margins, and orientation – Styles and headings for structured documents – Formatting paragraphs, line spacing, and indentation – Inserting tables, images, and shapes – Headers, footers, and page numbers – Mail Merge: creating personalised letters and labels – Track Changes and Comments for document review – Exporting documents as PDF.

AI Integration: Using Microsoft Copilot in Word to draft, summarise, and rewrite content – Grammar and style checking with Grammarly.

## **UNIT 2: DATA MANAGEMENT WITH SPREADSHEETS**

**(6 Hours)**

MS Excel / Google Sheets — Core Skills: Creating and formatting worksheets – Entering and editing data – Cell referencing: relative and absolute – Essential formulas: SUM, AVERAGE, MIN, MAX, COUNT, IF, VLOOKUP – Sorting and filtering data – Conditional formatting to highlight key data – Freezing rows and columns – Data validation and drop-down lists – Protecting sheets and cells.

AI Integration: Using Copilot in Excel / Google Duet AI to generate formulas from plain English – Auto-generating insights from data.

## **UNIT 3: DATA VISUALISATION AND REPORTING**

**(6 Hours)**

Charts and Dashboards in Excel / Google Sheets: Types of charts: bar, column, line, pie, and combo charts – Inserting and formatting charts – Choosing the right chart for the right data – Creating a basic dashboard with multiple charts – Pivot Tables: summarising and analysing large datasets – Pivot Charts: visualising pivot data – Slicers for interactive filtering – Printing and sharing reports professionally.

AI Integration: Using AI to suggest the best chart type for a dataset – Auto-generating summaries of spreadsheet data using Copilot.

## **UNIT 4: BUSINESS PRESENTATIONS**

**(6 Hours)**

MS PowerPoint / Google Slides — Professional Presentations: Designing a presentation structure: title, agenda, content, and closing slides – Applying themes, colour schemes, and fonts consistently – Working with slide layouts and master slides – Inserting charts, tables, SmartArt, and icons – Slide transitions and entrance/exit animations – Presenter View: notes, timer, and laser pointer – Exporting as PDF and video – Introduction to Canva for Presentations as an alternative tool.

AI Integration: Using Microsoft Copilot in PowerPoint to generate a full presentation from a prompt – Gamma AI for instant AI-generated presentations – Designing visuals using Canva AI.

## **UNIT 5: DIGITAL COMMUNICATION AND WORKPLACE COLLABORATION**

**(6 Hours)**

Professional Email and Communication: Writing effective professional emails: structure, tone, and etiquette – CC, BCC, Reply All best practices – Email signatures and templates in Gmail / Outlook – Managing inbox: labels, filters, and folders – Scheduling meetings using Google Calendar / Outlook Calendar – Introduction to Microsoft Teams and Google Meet for virtual collaboration.

Cloud-Based Collaboration Tools: Google Drive / OneDrive: organising and sharing files and folders – Real-time collaboration on Docs, Sheets, and Slides – Version history and restoring previous versions

AI Integration: Using AI email assistants: Gmail Smart Compose, Outlook Copilot – Summarising long email threads with AI

## E-LEARNING RESOURCES

1. <https://support.microsoft.com/en-us/word>
2. <https://support.microsoft.com/en-us/excel>
3. <https://support.microsoft.com/en-us/powerpoint>
4. <https://workspace.google.com/learning-center/>
5. <https://www.w3schools.com/excel/>
6. <https://learn.microsoft.com/en-us/copilot/microsoft-365/>
7. <https://www.canva.com/learn/presentation-tips/>
8. <https://gamma.app/>
9. <https://www.grammarly.com/blog/category/handbook/>
10. <https://learndigital.withgoogle.com/digitalgarage>

| Continuous Internal Assessment - Components |                                                                             |               |           |
|---------------------------------------------|-----------------------------------------------------------------------------|---------------|-----------|
| Assessment Type                             | Nature                                                                      | Maximum Marks | Weightage |
| Mid-Semester Examination                    | Practical Examination for 90 minutes                                        | 50            | 10        |
| Model Examination                           | Practical examination for 180 minutes                                       | 100           | 10        |
| Assignment                                  | Application-Oriented Assignment                                             | 10            | 5         |
| Workbook/record book/ notebook              | Note Book                                                                   | 10            | 5         |
| Class activity 1                            | Hands-on Tool Usage                                                         | 10            | 5         |
| Class activity 2                            | Collaborative Digital Task                                                  | 10            | 5         |
| Class activity 3                            | Data Analysis Exercise                                                      |               | 5         |
| Attendance                                  | Marks will be given based on the attendance percentage of respective course |               | 5         |
| Total                                       |                                                                             |               | 50        |

|                                                                                                                                |                                                              |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                                                                                       | <b>BATCH:2026-29</b>                                         |
| <b>PART: IV</b>                                                                                                                | <b>COURSE COMPONENT: ABILITY<br/>ENHANCEMENT SKILL - III</b> |
| <b>COURSE NAME:<br/>1.INDIAN HERITAGE AND KNOWLEDGE<br/>SYSTEM OR<br/>2.CONTEMPORARY WORLD AND<br/>SUSTAINABLE DEVELOPMENT</b> | <b>COURSE CODE: 26USSP401 (or)<br/>26USSP402</b>             |
| <b>SEMESTER: III</b>                                                                                                           | <b>MARKS:100</b>                                             |
| <b>CREDITS: 2</b>                                                                                                              | <b>TOTAL HOURS: Nil</b>                                      |
| <b>THEORY</b>                                                                                                                  |                                                              |

### **1.INDIAN HERITAGE AND KNOWLEDGE SYSTEM**

#### **COURSE OBJECTIVE:**

Delving into Indian Heritage, this course focuses on South Indian cultures and ancient knowledge like Yoga, Ayurveda, and Siddha, shaping the Nation's identity.

#### **COURSE OUTCOMES:**

1. Recall the key features of Indian heritage and its role in shaping cultural identity.
2. Identify the artistic, architectural, and literary achievements of South India and other regions.
3. List traditional practices preserved through folklore across India.
4. Recall the principles of ancient Indian sciences related to physical, mental, and spiritual well-being.
5. Describe the connections between spiritual, medicinal, and artistic elements in Indian heritage.

#### **UNIT I**

**INTRODUCTION TO INDIAN HERITAGE:** Concept of Heritage: Definition, the importance of studying heritage, and its diverse forms. Cultural Landscape of India: Overview of major cultural zones in India, with a focus on South India. Key Concepts - Cultural heritage, diversity, tangible heritage (e.g., monuments), intangible heritage (e.g., traditions, practices).

#### **UNIT II**

**CULTURAL TAPESTRY OF SOUTH INDIA:** Literature: The classical Tamil literature of Sangam poetry, the epic Kannada works like the "Kuvempu Ramayana," the Telugu compositions of Annamacharya, and the poetic Malayalam works of Kerala's rich literary tradition.

- Painting: The intricate gold leaf work of Tanjore painting, the intricate patterns of Mysore painting, hand- painting or block-printing of Kalamkari.
- Theatre: The ancient art form of Koothu and the elaborate dance-dramas of Bhagavata Mela in Tamil Nadu, and the colourful folk theatre of Yakshagana in Karnataka.
- UNESCO Indian Heritage Sites: Great Living Chola Temples artistry, Hampi-Virupaksha Temple and the Vijaya Vittala Temple, Mahabalipuram- a treasure trove of Pallava art, Mysore Palace-Indo-Saracenic architecture, Periyar National Park- Western Ghats, Kanchipuram-City of Thousand Temples

### UNIT III

**TAMIL NADU FOLKLORES:** Origins and Significance: Historical background of Tamil Nadu folklore and its cultural significance.

- Folk Dances: Exploration of traditional Tamil folk dances like Karakattam, Kolattam, and Kummi.
- Folk Music: Overview of folk music traditions in Tamil Nadu, including Parai Attam and Villu Paatu.
- Rituals and Festivals: Understanding the role of folklore in Tamil Nadu's rituals and festivals- Pongal and Jallikattu.

Key Concepts: Karakattam, Kolattam, Parai Attam, Villu Paatu, Tamil folk tales, cultural rituals.

### UNIT IV

- Cultural Landscape of India: Overview of major cultural zones in India, with a focus on South India.
- Yoga: Exploring the various aspects of Yoga - its philosophy, Eight Limbs, practices (e.g., Asanas, Pranayama), and benefits for physical and mental well-being.
- Ayurveda: Understanding the core principles of Ayurveda - its focus on holistic health, diagnosis, and treatment methods.

Key Concepts: Yoga philosophy, Asanas, Pranayama, Tridosha theory (Ayurveda), Doshas (Vata, Pitta, Kapha), Panchakarma, herbal medicine, Ayurvedic lifestyle.

### UNIT V

Siddha Tradition: Origins, philosophy, medicinal practices, and spiritual aspects.

- Other Important Knowledge Systems: Jyotish Shastra (Indian astrology), Natya Shastra (Treatise on performing arts).

Key Concepts: Siddha literature, alchemy, and spirituality in Siddha tradition. Pancha Boothas (Siddha), herbal remedies, Planetary influences, elements of classical Indian dance and music, and aesthetics in Natya Shastra.

(OR)

## 2. CONTEMPORARY WORLD AND SUSTAINABLE DEVELOPMENT

### COURSE OBJECTIVE:

Delving into global dynamics, this course highlights Asia and India's pivotal role in achieving global sustainability objectives.

### COURSE OUTCOMES:

1. Identify the key actors and institutions that shape the contemporary world order.
2. Describe the political, economic, and security challenges in major Asian regions.
3. Recall the causes and human impact of recent wars and conflicts.
4. Describe the principles of sustainable development and their relevance at local, national, and global levels.

## UNIT I

**GLOBAL GOVERNANCE AND INSTITUTIONS:** State & Non-State Actors: Definition, types (nation-states, failed states), functions.

Key Actors: International states, Intergovernmental organizations (IGOs), nongovernmental organizations (NGOs), multinational corporations (MNCs).

- United Nations (UN): Structure, key organs (General Assembly, Security Council), functions, WB, & others.

Key Concepts: United Nations General Assembly, United Nations Security Council.

- Regional Organizations: European Union (EU), African Union (AU), North Atlantic Treaty Organization (NATO)

Key Concepts: European Union Commission, African Union Commission, North Atlantic Treaty Organization.

- International Law and Treaties: Significance, role in addressing global challenges.

Key Concepts: International Court of Justice, International Criminal Court, Geneva Conventions.

## UNIT II

**CONTEMPORARY ASIA:** Major Geographical Regions Middle East: Characterized by rich oil reserves, Complex political dynamics, and ongoing conflicts. Key countries: Iran, Iraq, Israel, Saudi Arabia, Syria, Turkey

Southeast Asia: Rapid economic growth, Challenges- maritime security and environmental degradation.

Key countries: Indonesia, Malaysia, Philippines, Singapore, Thailand, Vietnam

- Far East: Major economic powerhouses and Potential flashpoints.

Key countries: China, Japan, North Korea, South Korea

- Rise of China: Political-South China Sea, Territorial disputes and Competition for Resources. Economic- China's Belt and Road Initiative (BRI)

- Major Economic Centers: Singapore- Global financial hub, Hong Kong- Special Administrative Region of China, United Arab Emirates (UAE)- Diversified economy driven by oil and gas, tourism, and trade.

Regional Organizations:

- Association of Southeast Asian Nations (ASEAN)
- South Asian Association for Regional Cooperation (SAARC)
- Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC)
- Asia-Pacific Economic Cooperation (APEC)
- Shanghai Cooperation Organization (SCO)

## UNIT III

**RECENT WARS OF THE WORLD:** Syrian Civil War (2011-present): Bashar al-Assad regime, Syrian opposition groups, ISIS. Key Concepts: Origins of the conflict, humanitarian crisis, foreign intervention, refugee crisis. Yemeni Civil War (2015-present): Houthi rebels, Yemeni government,

Saudi-led coalition. Key Concepts: Proxy war dynamics, humanitarian crisis, role of Iran and Saudi Arabia, UN peace efforts. Ukraine Conflict (2014-present): Ukrainian government, Russian-backed separatists, Russia. Key Concepts: Annexation of Crimea, Donbas region conflict, Minsk agreements, NATO-Russia tensions. Ethiopia Civil War (2020-present): Ethiopian government, Tigray People's Liberation Front (TPLF), Eritrean forces. Key Concepts: Tigray conflict, humanitarian crisis, regional implications, efforts for ceasefire and peace talks. Nagorno-Karabakh War (2020): Armenia, Azerbaijan, Russia. Key Concepts: Conflict over Nagorno-Karabakh region, ceasefire agreement, role of Turkey, peace negotiations. Myanmar Civil War (2021-present): Myanmar military (Tatmadaw), ethnic armed groups, and Civilian resistance. Key Concepts: Coup aftermath, Rohingya crisis, ethnic conflicts, ASEAN mediation efforts.

## UNIT IV

**DEFINITION OF SUSTAINABLE DEVELOPMENT:** Balancing economic, social, and environmental needs. Key Concepts: United Nations Development Programme (UNDP), World Wildlife Fund (WWF), Sustainable Development Solutions Network (SDSN). UN Sustainable Development Goals (SDGs): Overview, targets. Key Concepts: United Nations, national governments, NGOs, private sector. Challenges and Opportunities: Achieving sustainability, global cooperation. Key Concepts: United Nations, national governments, civil society organizations, multinational corporations.

## UNIT V

**INDIA'S ROLE IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS (SDGS) WITH TAMIL NADU INITIATIVES:** Addressing Basic Needs Addressing Basic Needs:

- Goal 1: No Poverty
  - National Rural Employment Guarantee Act (NREGA)
  - Kalaingar Kanchi Thalaiyalar Scheme
  - Ungal Thozhil Udhayanam (UTOY)
- Goal 2: Zero Hunger
  - National Food Security Act (NFSA)
  - Nutritious Noon Meal Programme
  - Annadhanam Scheme
  - Amma Unavagam
- Goal 3: Good Health and Well-being
  - National Health Mission (NHM)
  - Health Insurance of Tamil Nadu
  - Chief Minister's Comprehensive Health Insurance Scheme
  - Maruthuva Mitri
  - Amma Mini Clinics

Ensuring Essential Services:

- Goal 4: Quality Education
  - Sarva Shiksha Abhiyan (SSA)
  - Rashtriya Madhyamik Shiksha Abhiyan (RMSA)

Namakkal District Library Scheme

- Pudhumai Penn Scheme under Higher Education Assurance Scheme (HEAS)

- Free Coaching for Competitive Exams
- Goal 6: Clean Water and Sanitation
- Swachh Bharat Mission (Clean India Mission)
- National Rural Drinking Water Programme (NRDWP)
- Jal Jeevan Mission Tamil Nadu
- Namakku Naatheey Scheme
- Kudimaramathu Scheme
- Goal 7: Affordable and Clean Energy
- National Solar Mission
- Tamil Nadu Solar Energy Policy
- Green House Scheme

**Building Sustainable Communities:**

- Goal 11: Sustainable Cities and Communities
- Smart Cities Mission
- Atal Mission for Rejuvenation and Urban Transformation (AMRUT)
- Adi Dravidar Housing Scheme
- Goal 13: Climate Action
- National Action Plan on Climate Change (NAPCC)
- International Solar Alliance
- Tamil Nadu Wind Energy Policy 2019
- Goal 17: Partnerships for the Goals
- Development Assistance Programmes (DAPs)
- International Development Cooperation (IDC)

## **SEMESTER IV**

|                    |                                     |                         |                  |
|--------------------|-------------------------------------|-------------------------|------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>       | <b>BATCH</b>            | <b>2026-29</b>   |
| <b>PART</b>        | <b>III</b>                          | <b>COURSE COMPONENT</b> | <b>CORE IX</b>   |
| <b>COURSE NAME</b> | <b>CORPORATE AND RETAIL BANKING</b> | <b>COURSE CODE:</b>     | <b>26UCBM309</b> |
| <b>SEMESTER</b>    | <b>IV</b>                           | <b>MARKS</b>            | <b>100</b>       |
| <b>CREDITS</b>     | <b>4</b>                            | <b>TOTAL HOURS</b>      | <b>75</b>        |
| <b>THEORY</b>      |                                     |                         |                  |

## **COURSE OBJECTIVE**

Introduction to fundamental concepts of corporate and retail Products and Microfinance

## **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Explain the fundamental concepts and features of corporate banking and retail banking products.
2. Examine the operational procedures involved in corporate and retail banking activities in India.
3. Describe the banking products and financial schemes designed for the development of weaker sections and women in society.
4. Demonstrate the procedures for availing bank loans and explain the significance of maintaining a good CIBIL score.
5. Discuss the structure and role of Microfinance Institutions (MFIs) in promoting financial inclusion.

## **UNIT I**

**(15 Hours)**

History and Definition of Corporate and Retail Banking: Corporate & Retail Banking – Meaning and Importance – Role of Corporate & Retail Banking – Difference between Retail and Corporate Banking – Services offered by Corporate Banking and Retail Banking. Applicability of Retailing Concepts. Wealth Management Banking, Private Banking, Transaction banking.

## **UNIT II**

**(18 Hours)**

Corporate Banking Products: Corporate Deposits & Corporate Finance - Short-term funding: working capital finance- Asset Management -Trade Finance- Underwriting Services-book building-Currency Exchange-Mortgage Finance - Import/Export Bills of Collection- Letter of Credit (LC)-Letter of Guarantee on Shipment and Bill of Lading- Insurance for Goods in Transit - Corporate Advisory Services

## **UNIT III**

**(18 Hours)**

Retail Banking Products: Retail Banking Products – Home Loans – Auto/Vehicle Loans – Personal Loans – Educational Loans & Other Short Term Loans & Long Term Loans: Seed Capital, Working Capital, Bills of Exchange and loans for Land and Buildings, expansion of Business and so on – Credit/Debit Cards–Other Products/Remittances/Fund Transfer.

Central/State Govt Loan Scheme and Subsidy for MSME, Women, SC/ST and Home loan Borrowers – Pradhan Mantri Awas Yojana, Mahila Udyam Nidhi Scheme 2021.

#### **UNIT IV**

**(18 Hours)**

Loan Approval Process: Approval process for retail Loans – Eligibility of Applicant and Co-Applicant – Purpose – Amounts – Margin – Security – Documentation - Disbursement – Moratorium, Prepayment issues – Repayments – Collections –CIBIL Score. Customer Requirements – Product Development Process –Description of Assets and Liability Products

#### **UNIT V**

**(18 Hours)**

MicroFinance–Concepts–Nature–Scope–Evolution–Benefits–Challenges. MicroFinance Model– Need for Micro Finance Institutions–Role of NABARD, NGOs – Commercial Banks – Self Employed Women Associations (SEWA) –Cooperatives and Micro Insurance -Financial Literacy – MUDRA finance

#### **THEORY 100%**

#### **RECOMMENDED TEXTBOOKS:**

1. CAIIB study Materials.
2. Indian Institute of Bankers, Indian Financial System and Commercial Banking, IIB
3. Vasant Desai, Banking & Financial system, Himalaya Publishing House,
4. B.Santhanam, Banking and Financial Systems, Margham Publishers, Chennai

#### **REFERENCE BOOKS**

1. Bhole, L.M. “Financial Markets and Institutions” Tata Mc Graw-Hill Publishing Company, New Delhi.
2. Dr.D.D. Mukherjee, Credit Appraisal, Risk Analysis and Decision making, Snow White Publications, Chennai.
3. Dr S Gurusamy, Financial Services and System; M/S Tata McGraw Hill, New Delhi in 2009.
4. Das S K Micro Finance and Rural Development in India, DVS Publishers NewDelhi.

#### **E-LEARNING RESOURCES**

1. [https://books.google.com/books?id=M5DXMgEACAAJ&dq=CORPORATE+AND+RETAIL+BANKING&hl=en&newbks=1&newbks\\_redir=1&sa=X&ved=2ahUKEwiqoqr2AhWsyzgGHbFSCLYQ6AF6BAgEEAI](https://books.google.com/books?id=M5DXMgEACAAJ&dq=CORPORATE+AND+RETAIL+BANKING&hl=en&newbks=1&newbks_redir=1&sa=X&ved=2ahUKEwiqoqr2AhWsyzgGHbFSCLYQ6AF6BAgEEAI)
2. [https://www.google.co.in/books/edition/Retail\\_Banking\\_2020/YxO5BwAAQBAJ?hl=en&gbpv=1&dq=CORPORATE+AND+RETAIL+BANKING&printsec=frontcover](https://www.google.co.in/books/edition/Retail_Banking_2020/YxO5BwAAQBAJ?hl=en&gbpv=1&dq=CORPORATE+AND+RETAIL+BANKING&printsec=frontcover)
3. =en&gbpv=1&dq=CORPORATE+AND+RETAIL+BANKING&printsec=frontcover

## 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<br>(each in 50 words) | 1-12    | 3     | 30         |
| <b>B</b>           | Answer any 5 out of 7 questions<br>(each in 300 words)  | 13-19   | 6     | 30         |
| <b>C</b>           | Answer any 4 out of 6 questions<br>(each in 1200 words) | 20-25   | 10    | 40         |
| <b>TOTAL MARKS</b> |                                                         |         |       | <b>100</b> |

### BREAK UP OF QUESTIONS FOR THEORY

| UNITS                 | SECTION A | SECTION B            | SECTION C            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 1                    | 1                    |
| II                    | 2         | 2                    | 1                    |
| III                   | 3         | 1                    | 2                    |
| IV                    | 2         | 2                    | 1                    |
| V                     | 3         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

### PO – CO MAPPING

|      | PO 1       | PO 2       | PO 3       | PO 4       | PO5        |
|------|------------|------------|------------|------------|------------|
| CO 1 | 3          | 3          | 3          | 3          | 3          |
| CO 2 | 3          | 3          | 3          | 3          | 3          |
| CO 3 | 3          | 3          | 3          | 3          | 3          |
| CO 4 | 3          | 3          | 3          | 3          | 3          |
| CO 5 | 3          | 3          | 3          | 3          | 3          |
| Ave. | <b>3.0</b> | <b>3.0</b> | <b>3.0</b> | <b>3.0</b> | <b>3.0</b> |

### PSO – CO MAPPING

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 2           | 3           | 2           | 2           | 2           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 2           | 3           |
| Ave. | <b>2.80</b> | <b>3.00</b> | <b>2.80</b> | <b>2.60</b> | <b>2.80</b> |

### PO - PSO - CO - QUESTION PAPER MAPPING

| CO No. | COURSE OUTCOMES                                                                                                           | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|---------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Explain the fundamental concepts and features of corporate banking and retail banking products                            | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4                |
| CO2    | Examine the operational procedures involved in corporate and retail banking activities in India.                          | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |
| CO3    | Describe the banking products and financial schemes designed for the development of weaker sections and women in society. | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |
| CO4    | Demonstrate the procedures for availing bank loans and explain the significance of maintaining a good CIBIL score.        | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4                |
| CO5    | Discuss the structure and role of Microfinance Institutions (MFIs) in promoting financial inclusion.                      | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

### Continuous Internal Assessment – Components

| Assessment Type                | Nature                                                                                                                                                                                   | Maximum Marks | Weightage |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------|
| Mid-Semester Examination       | Pen and Paper test for 90 minutes                                                                                                                                                        | 50            | 10        |
| Model Examination              | Written examination for 180 minutes                                                                                                                                                      | 100           | 10        |
| Assignment                     | Content -3, Presentation - 2                                                                                                                                                             | 5             | 5         |
| Workbook/record book/ notebook | Neatness & Presentation - 3, Regularity – 2                                                                                                                                              | 5             | 5         |
| Class activity 1               | Scrap book<br>(Idea Generation - 3, Sharing with Class - 2) / Role Play<br>(Creativity and Expression - 3, Team Coordination - 2) /<br>Puzzle (Logical Thinking - 3, Speed - 2) / Others | 5             | 5         |

|                  |                                                                                                                                                                                                                      |   |    |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| Class activity 2 | Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire ( Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others                                   | 5 | 5  |
| Class activity 3 | Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others | 5 | 5  |
| Attendance       | Marks will be given based on the attendance percentage of respective course                                                                                                                                          | 5 | 5  |
| Total            |                                                                                                                                                                                                                      |   | 50 |

The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)

1. Quiz with MCQ
2. Case-Study analysis
3. Debate
4. Seminar/ Presentation
5. Peer/Self-Assessment
6. Role play
7. Scrap book
8. Monograph
9. Puzzle
10. Group Discussion
11. Group activity
12. Surprise class tests

|                                          |                                  |
|------------------------------------------|----------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b> | <b>BATCH: 2026-2029</b>          |
| <b>PART: III</b>                         | <b>COURSE COMPONENT: CORE -X</b> |
| <b>COURSE NAME: FINANCIAL MANAGEMENT</b> | <b>COURSE CODE: 26UCOM310</b>    |
| <b>SEMESTER: IV</b>                      | <b>MARKS:100</b>                 |
| <b>CREDITS:4</b>                         | <b>TOTAL HOURS:75</b>            |
| <b>THEORY AND PROBLEMS</b>               |                                  |

**(Common to B. Com (GEN), B. Com (A&F), B. Com (CS), B.Com (BM), B.Com (MM) & BBA)**

#### **COURSE OBJECTIVE:**

To know the corporate financial structure.

#### **COURSE OUTCOMES**

**After successful learning of this course the student will be able to:**

1. Explain financial management concepts and evaluate profit vs. wealth maximization decisions.
2. Analyze cost of capital and assess the impact of leverage and capitalization.
3. Evaluate different capital structure theories and their practical implications.
4. Examine dividend policies and factors influencing dividend decisions.
5. Calculate the operating cycle and working capital requirements of the business.

#### **UNIT I**

**(12 Hours)**

Financial Management – Introduction – Scope – Finance and other related disciplines – Function of Finance – Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximization Vs Wealth Maximization –Time value of money - perpetuity – CMI Amortization.

#### **UNIT II**

**(17 Hours)**

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital –Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

#### **UNIT III**

**(17 Hours)**

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equityproportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage –Financial Leverage and Combined Leverage.

#### **UNIT IV**

**(15 Hours)**

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter's - Gordons's – M.M Hypothesis –Forms of Dividend

**UNIT V****(14 Hours)**

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements.

**THEORY:20%****PROBLEMS:80%****RECOMMENDED TEXT BOOKS**

1. M.Y. Khan and P.K. Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr.A. Murthy, Financial Management, Margham Publications

**REFERENCE BOOKS**

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari.S.M.: Financial Management, Sultan Chand& Sons
3. Prasanna Chandhra : Financial management theory and practice, McGraw-Hill Education
4. Dr.Rustagi P R, Fundamentals of Financial management, Taxman's publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

**E-LEARNING RESOURCES**

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**QUESTION PAPER PATTERN**

| Section     | Question Component                | Numbers | Marks | Total |
|-------------|-----------------------------------|---------|-------|-------|
| A           | Answer any 10 out of 12 questions | 1-12    | 3     | 30    |
| B           | Answer any 5 out of 7 questions   | 13-19   | 6     | 30    |
| C           | Answer any 2 out of 4 questions   | 20-23   | 20    | 40    |
| TOTAL MARKS |                                   |         |       | 100   |

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

| UNITS        | SECTION A  |             | SECTION B   |             | SECTION C   |             |
|--------------|------------|-------------|-------------|-------------|-------------|-------------|
|              | THEOR<br>Y | PROBLE<br>M | THEORY      | PROBLE<br>M | THEORY      | PROBLE<br>M |
| I            | 2          | 1           | 1           | -           | -           | -           |
| II           | 2          | 1           | -           | 1           | -           | 1           |
| III          | 1          | 1           | 1           | 1           | -           | 1           |
| IV           | 1          | 1           | -           | 1           | -           | 1           |
| V            | 1          | 1           | -           | 2           | -           | 1           |
| TOTAL        | 7          | 5           | 2           | 5           | -           | 4           |
| SECTION A 12 |            |             | SECTION B 7 |             | SECTION C 4 |             |

**PO – CO MAPPING**

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 3    | 3    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 3.0  | 3.0  | 3.0  | 3.0  | 3.0 |

**PSO – CO MAPPING**

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 2     | 3    |
| Ave. | 3.0   | 3.0   | 3.0   | 3.0   | 3.0  |

### PSO-CO-Question Paper Mapping

| CO No: | COURSE OUTCOMES                                                                                          | POs ADDRESSED | PSOs ADDRESSED         | COGNITIVE LEVEL (K1 to K6) |
|--------|----------------------------------------------------------------------------------------------------------|---------------|------------------------|----------------------------|
| CO1    | Explain financial management concepts and evaluate profit vs. wealth maximization decisions.             | PO1, PO5      | PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4             |
| CO2    | Analyze cost of capital and assess the impact of leverage and capitalization.                            | PO2, PO3      | PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4, K5         |
| CO3    | Evaluate different capital structure theories and their practical implications.                          | PO2, PO3      | PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4             |
| CO4    | Examine dividend policies and factors influencing dividend decisions.                                    | PO1, PO2      | PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4             |
| CO5    | Apply working capital and its components, operating cycle and to determine working capital requirements. | PO2, PO3, PO5 | PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4             |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| Continuous Internal Assessment - Components |                                                                                                                                                                            |               |           |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------|
| Assessment Type                             | Nature                                                                                                                                                                     | Maximum Marks | Weightage |
| Mid-Semester Examination                    | Pen and Paper test for 90 minutes                                                                                                                                          | 50            | 10        |
| Model Examination                           | Written examination for 180 minutes                                                                                                                                        | 100           | 10        |
| Assignment                                  | Content -3, Presentation - 2                                                                                                                                               | 5             | 5         |
| Workbook/record book/ notebook              | Completeness - 3, Accuracy – 2                                                                                                                                             | 5             | 5         |
| Class activity 1                            | Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others | 5             | 5         |
| Class activity 2                            | Problem Solving (Correct                                                                                                                                                   | 5             | 5         |

|                  |                                                                                                                                                                                                                                                                                            |   |    |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
|                  | Answer - 3, Proper Steps - 2)<br>/ Error Detection Activity<br>(Identification of Errors - 3,<br>Reasoning - 2) / Scrap Book<br>(Relevance of Content - 3,<br>Creativity and Presentation -<br>2) / Others                                                                                 |   |    |
| Class activity 3 | Real-Life Application Task<br>(Understanding of Concept -<br>3, Application of Real<br>Situation - 2) / Real-Life<br>analysis activity<br>(Preparation - 3,<br>Presentation - 2) / Peer Quiz<br>Creation/Gamification<br>(Quality of Questions - 3,<br>Relevance to Topic - 2) /<br>Others | 5 | 5  |
| Attendance       | Marks will be given based<br>on the attendance percentage<br>of respective course                                                                                                                                                                                                          |   | 5  |
| Total            |                                                                                                                                                                                                                                                                                            |   | 50 |

|                                          |                                  |
|------------------------------------------|----------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b> | <b>BATCH:2026-29</b>             |
| <b>PART: III</b>                         | <b>COURSE COMPONENT: CORE XI</b> |
| <b>COURSE NAME: INDIRECT TAXES</b>       | <b>COURSE CODE: 26UCBM311</b>    |
| <b>SEMESTER: IV</b>                      | <b>MARKS:100</b>                 |
| <b>CREDITS: 4</b>                        | <b>TOTAL HOURS: 75</b>           |
| <b>THEORY</b>                            |                                  |

### **COURSE OBJECTIVE:**

Introduction to fundamental concepts of Registration, Levy and Collection of GST & Customs duty.

### **COURSE OUTCOMES:**

After studying this course, the students will be able to

1. Describe the concepts, definitions, and different types of the goods and services tax
2. Apply the provisions and rules relating to supply, classification of goods, and input tax credit under GST
3. Analyze the applicability and non-applicability of GST, various exemptions, and the role of the GST council
4. Prepare documentation relating to GST registration and cancellation in accordance with statutory provisions
5. Explain the provisions relating to prohibition of import and export of goods under the customs act, 1962 and the powers of customs officers

### **UNIT I**

**(15 Hours)**

Introduction to Goods and Services Tax - Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST - Subsuming of taxes- constitutional background- Benefits of implementing GST- Structure of GST-Central Goods and Services Tax - State Goods and Services Tax - UTGST – Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act - GSTN – HSN Code - SAC code – GST council – Structure, Power and Functions.

### **UNIT II**

**(15 Hours)**

Levy and Collection of Tax - Time, Place and Value of Supply – Time of Supply –Place of Supply – Value of Supply – Scope of Supply – Non taxable Supplies –Composite and Mixed Supplies - Composition Levy III - Levy and Collection of tax - Exemption from tax

### **UNIT III**

**(15 Hours)**

Input Tax Credit & Payment of Tax – Eligibility for taking Input Tax Credit – Input Tax Credit in Special Circumstances - Computation of Tax Liability and payment of tax

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

Registration under GST Law – Persons not liable registration – Compulsory registration - Procedure for registration – Deemed registration - Cancellation of registration – Tax Audit

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

Customs Act 1962– Definition, Concepts and Scope –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

**THEORY 100%****RECOMMENDED TEXTBOOKS:**

1. T.S.Reddy & Y. Hari prasad Reddy (2018), Business Taxation, Margham Publications
2. Vineet Gupta & N.K. Gupta (2026), Goods and Services Tax with Customs Law, Sultan Chand & Sons.

**REFERENCE BOOKS**

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

**E-LEARNING RESOURCES**

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

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**QUESTION PAPER PATTERN**

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

### BREAK UP OF QUESTIONS FOR THEORY

| UNITS                 | SECTION A | SECTION B            | SECTION C            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 3         | 2                    | 1                    |
| II                    | 3         | 1                    | 2                    |
| III                   | 2         | 2                    | 1                    |
| IV                    | 2         | 1                    | 1                    |
| V                     | 2         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

### PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 2    | 2    | 3    | 2    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 2.8  | 2.8  | 3    | 2.8  | 3   |

### PSO – CO MAPPING

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 2     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3     | 3     | 2.8   | 3     | 3    |

### PO – PSO – CO QUESTION PAPER MAPPING

| CO No: | COURSE OUTCOMES                                                                                                                             | POs ADDRESSED           | PSOs ADDRESSED       | COGNITIVE LEVEL (K1 to K6) |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------|----------------------------|
| CO1    | Describe the concepts, definitions, and different types of the goods and services tax                                                       | PO1, PO2                | PSO 1, PSO 4, PSO 5  | K1, K2, K3, K4             |
| CO2    | Apply the provisions and rules relating to supply, classification of goods, and input tax credit under GST                                  | PO1, PO2, PO3, PO4, PO5 | PSO 2, PSO 3, PSO 4  | K1, K2, K3, K4, K5         |
| CO3    | Analyze the applicability and non-applicability of GST, various exemptions, and the role of the GST council                                 | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 4, PSO 5  | K1, K2, K3, K4             |
| CO4    | Prepare documentation relating to GST registration and cancellation in accordance with statutory provisions                                 | PO1, PO2, PO3, PO4, PO5 | PSO 2, PSO 3, PSO 4, | K1, K2, K3, K4             |
| CO5    | Explain the provisions relating to prohibition of import and export of goods under the customs act, 1962 and the powers of customs officers | PO1, PO2, PO3, PO4, PO5 | PSO 3, PSO 4, PSO 5  | K1, K2, K3, K4, K5         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyze, K5= Evaluate, K6= Create**

| Continuous Internal Assessment - Components |                                                                                                                                         |               |           |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------|
| Assessment Type                             | Nature                                                                                                                                  | Maximum Marks | Weightage |
| Mid-Semester Examination                    | Pen and Paper test for 90 minutes                                                                                                       | 50            | 10        |
| Model Examination                           | Written examination for 180 minutes                                                                                                     | 100           | 10        |
| Assignment                                  | Important Topics – 3 Schedules of Indirect Tax – Rubrics: Coverage of provisions (2), Concept clarity (2), Presentation & structure (1) | 5             | 5         |
| Workbook / Record Book / Notebook           | Classwork Note Checking (Each unit carries one mark) – Rubrics: Unit-wise                                                               | 5             | 5         |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                               |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---|----|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | completeness (2), Accuracy of notes (2), Neatness (1)                                                                                         |   |    |
| Class Activity 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Case Study Analysis (GST situations) – Rubrics: Identification of issue (2), Application of GST provisions (2), Conclusion/interpretation (1) | 5 | 5  |
| Class Activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Surprise Class Tests – Rubrics: Correct answers (2), Concept understanding (2), Completion (1)                                                | 5 | 5  |
| Class Activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Quiz (MCQ) – Rubrics: Correct answers (3), Concept understanding (1), Participation (1)                                                       | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                                   | 5 | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                               |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                                                                               |   |    |

|                    |                                                        |                               |                   |
|--------------------|--------------------------------------------------------|-------------------------------|-------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>                          | <b>BATCH</b>                  | <b>2026-29</b>    |
| <b>PART</b>        | <b>III</b>                                             | <b>COURSE COMPONENT</b>       | <b>Core - XII</b> |
| <b>COURSE NAME</b> | <b>MERCHANT BANKING<br/>AND FINANCIAL<br/>SERVICES</b> | <b>COURSE CODE: 26UCBM312</b> |                   |
| <b>SEMESTER</b>    | <b>IV</b>                                              | <b>MARKS</b>                  | <b>100</b>        |
| <b>CREDITS</b>     | <b>4</b>                                               | <b>TOTAL HOURS</b>            | <b>75</b>         |
| <b>THEORY</b>      |                                                        |                               |                   |

### **COURSE OBJECTIVE**

To gain in-depth knowledge on Merchant Banking and Financial Products to understand current business environment and services provided

### **COURSE OUTCOMES**

After studying this course, the students will be able to

1. Explain the structure and working of merchant banking institutions.
2. Examine the role and services of merchant banking in the contemporary business environment.
3. Describe the procedures and stages involved in the issue management process.
4. Analyze the concepts of merchant banking and their role in project appraisal and financial evaluation.
5. Discuss the features and applications of consumer credit, factoring, bill discounting, and real estate financing.

### **UNIT I**

**(15 Hours)**

Introduction - An Overview of Indian Financial System - Merchant Banking in India - Recent Developments and Challenges ahead - Institutional Structure - Functions of Merchant Bank - Legal and Regulatory Framework - SEBI Guidelines.

### **UNIT II**

**(18 Hours)**

Role of Merchant Banker in Appraisal of Projects, Designing Capital Structure and Instruments - Issue Pricing - Book Building - Preparation of Prospectus, Selection of Bankers, Advertising Consultants. Role of Registrars - Bankers to the Issue, Underwriters, and Brokers.

### **UNIT III**

**(18 Hours)**

Leasing and Hire Purchasing - Basics of Leasing and Hire Purchasing - Essential Elements - Features Types - Financial Evaluation - Advantages and Disadvantages. Hire Purchase - Meaning - Features - Legal Position - Tax Implications - Rights of Hirer - Difference between Leasing and Hire Purchase.

#### **UNIT IV**

**(18 Hours)**

Consumer Credit - Credit Cards - Real Estate Financing - Real Estate - Housing Finance - Housing Finance System - Method Housing Bank - Housing Finance Systems in India. Bills Discounting - Factoring and Forfeiting. Venture Capital - Meaning - Origin - Importance -Methods Indian Scenario.

#### **UNIT V**

**(18 Hours)**

Credit Rating Regulatory Framework - Credit Rating Agencies - Rating Process and Methodology - Rating Symbols /Grades- Business Valuation.

#### **THEORY-100 %**

#### **RECOMMENDED TEXTBOOKS:**

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, Noida, UP, 12th Edition, 2012
2. Nalini Prava Tripathy, Financial Services, PHI Learning, New Delhi, 2011.
3. Machiraju, Indian Financial System, Vikas Publishing House, Noida, UP, 2nd Edition, 2010.
4. J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi, 2010
5. Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi, 2015
6. Sasidharan. K, Alex K Mathews, Financial Services and System, Tata Mc Graw Hill, New Delhi, 2018

#### **REFERENCE BOOKS**

1. Dr. M.N. Mishra, Law of Insurance, Sultan Chand Publications, New Delhi, 2014
2. S.K. Basu, A Review of Current Banking Theory and Practice, 2nd Edition, MacMillan Publications, London.1972
3. B. Santhanam, Financial Services, Margham Publications, Chennai, 2003
4. K.S. Dinesh Kumar, Financial Services, Shri Sai Publishers' Distributors, Ranchi, 2014.

#### **E-LEARNING RESOURCES**

1. [https://www.google.co.in/books/edition/Merchant\\_Banking\\_Principles\\_And\\_Practice/WmT\\_UWylUQ8C?hl=en&gbpv=1&dq=merchant+banking&printsec=frontcover](https://www.google.co.in/books/edition/Merchant_Banking_Principles_And_Practice/WmT_UWylUQ8C?hl=en&gbpv=1&dq=merchant+banking&printsec=frontcover)
2. [https://www.google.co.in/books/edition/The\\_Rise\\_of\\_Merchant\\_Banking/nYhaJAvZKyAC?hl=en&gbpv=1&dq=merchant+banking&printsec=frontcover](https://www.google.co.in/books/edition/The_Rise_of_Merchant_Banking/nYhaJAvZKyAC?hl=en&gbpv=1&dq=merchant+banking&printsec=frontcover)
3. [https://www.google.co.in/books/edition/Management\\_Of\\_New\\_Issue\\_Services/oEPjsouthrUC?hl=en&gbpv=1&dq=merchant+banking&printsec=frontcover](https://www.google.co.in/books/edition/Management_Of_New_Issue_Services/oEPjsouthrUC?hl=en&gbpv=1&dq=merchant+banking&printsec=frontcover)
4. [https://www.google.co.in/books/edition/From\\_Crisis\\_to\\_Crisis/P6Z-DwAAQBAJ?hl=en&gbpv=1&dq=financial+services+and+merchant+banking&printsec=frontcover](https://www.google.co.in/books/edition/From_Crisis_to_Crisis/P6Z-DwAAQBAJ?hl=en&gbpv=1&dq=financial+services+and+merchant+banking&printsec=frontcover)

**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<br>(each in 50 words) | 1-12    | 3     | 30         |
| <b>B</b>           | Answer any 5 out of 7 questions<br>(each in 300 words)  | 13-19   | 6     | 30         |
| <b>C</b>           | Answer any 4 out of 6 questions<br>(each in 1200 words) | 20-25   | 10    | 40         |
| <b>TOTAL MARKS</b> |                                                         |         |       | <b>100</b> |

**BREAK UP OF QUESTIONS FOR THEORY**

| UNITS                 | SECTION A | SECTION B            | SECTION C            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 1                    | 1                    |
| II                    | 3         | 2                    | 2                    |
| III                   | 3         | 2                    | 1                    |
| IV                    | 2         | 1                    | 1                    |
| V                     | 2         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

**PO – CO MAPPING**

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 2    | 3    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 2    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 2    | 3    | 3    | 3    | 2   |
| Ave. | 2.8  | 3.0  | 3.0  | 2.6  | 3.0 |

**PSO – CO MAPPING**

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 2     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3.0   | 3.0   | 3.0   | 2.8   | 3.0  |

**PO - PSO - CO - QUESTION PAPER MAPPING**

| <b>CO No.</b> | <b>COURSE OUTCOMES</b>                                                                                            | <b>POs ADDRESSED</b>           | <b>PSOs ADDRESSED</b>                    | <b>COGNITIVE LEVEL (K1 to K6)</b> |
|---------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------------------|-----------------------------------|
| <b>CO1</b>    | Explain the structure and working of merchant banking institutions                                                | <b>PO1, PO2, PO3, PO5</b>      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4</b>                |
| <b>CO2</b>    | Examine the role and services of merchant banking in the contemporary business environment.                       | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |
| <b>CO3</b>    | Describe the procedures and stages involved in the issue management process.                                      | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |
| <b>CO4</b>    | Analyze the concepts of merchant banking and their role in project appraisal and financial evaluation.            | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4</b>                |
| <b>CO5</b>    | Discuss the features and applications of consumer credit, factoring, bill discounting, and real estate financing. | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyze, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b> |                                                                                                |                      |                  |
|----------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                  | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                           | Pen and Paper test for 90 minutes                                                              | 50                   | 10               |
| Model Examination                                  | Written examination for 180 minutes                                                            | 100                  | 10               |
| Assignment                                         | Previous Year Question Papers<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Presentation: 1 Mark | 5                    | 5                |
| Workbook/record book/ notebook                     | Class work Note<br>Content: 3 Marks<br>Examples: 1 Mark                                        | 5                    | 5                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                 |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---|----|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Presentation: 1 Mark                                                            |   |    |
| Class activity 1<br>Debate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Debate<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Teamwork: 1 Mark             | 5 | 5  |
| Class activity 2<br>Case-Study analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Case-Study analysis<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Answers: 1 Mark | 5 | 5  |
| Class activity 3<br>Quiz with MCQ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Quiz with MCQ<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Timings: 1 Mark       | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course     | 5 | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                 |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions; the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                 |   |    |

|                                                             |                                    |
|-------------------------------------------------------------|------------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                    | <b>BATCH:2026-29</b>               |
| <b>PART: III</b>                                            | <b>COURSE COMPONENT: ALLIED-IV</b> |
| <b>COURSE NAME: STATISTICS AND OPERATIONS RESEARCH - II</b> | <b>COURSE CODE: 26UCOM3A4</b>      |
| <b>SEMESTER: IV</b>                                         | <b>MARKS:100</b>                   |
| <b>CREDITS: 5</b>                                           | <b>TOTAL HOURS: 90</b>             |
| <b>THEORY AND PROBLEMS</b>                                  |                                    |

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

#### **COURSE OBJECTIVE:**

To strengthen the knowledge on statistics and operations research

#### **COURSE OUTCOMES:**

1. Assess time series analysis using secular trend and least squares method, including seasonal variation.
2. Outline index numbers such as weighted and unweighted price relative methods and the cost-of-living index.
3. Critique sampling techniques, types of samples, and sampling procedures.
4. Formulate linear programming problems for transportation and obtain initial basic feasible solutions using Northwest corner, least cost, and Vogel's approximation methods, and test optimality using the MODI method.
5. Solve linear programming problems related to assignment using minimization and maximization cases with the Hungarian method.

#### **UNIT I**

**(18 Hours)**

**Time Series:** Meaning, need and components of time series, Measurement of trend: Free hand, Semi average, moving average and least square methods. Measurement of seasonal indices: Simple average, Ratio to trend and Ratio to moving average method.

#### **UNIT II**

**(18 Hours)**

**Index Number:** Meaning, Needs - Types, Unweighted and Weighted index number Simple, Aggregative, Price relative methods, Laspeyres's, Paasche's, Bowley's and Fisher's index numbers, Time and Factor reversal tests, Cost of living index.

#### **UNIT III**

**(18 Hours)**

**Sampling Methods:** Meaning of sampling, probability sampling methods and non-probability sampling methods, sampling error and standard error. Hypothesis: Meaning, types, standard hypothesis, null and alternative hypothesis, simple and composite hypothesis, type I and type II error, testing of hypothesis: t -test, F-test, Chi square.

#### UNIT IV

(18 Hours)

**Transportation Problem:** Introduction, initial basic feasible solution, North West Corner Methods (NWCM), Least Cost Methods (LCM), Vogels Approximation Method (VAM), Modified Distribution Method (MODI) solution procedure without degeneracy.

#### UNIT V

(18 Hours)

**Assignment Problem:** Introduction, Mathematical formulation of an assignment problem, Hungarian method for solving assignment problem, unbalanced assignment problem, minimization and maximization case in assignment problem.

#### RECOMMENDED TEXTBOOKS

1. Statistical methods by S.P. Gupta
2. Resource Management Techniques by V. Sundaresan, K.S. Ganapathy Subramanian, Ganesan. – ARS Publications.

#### REFERENCE BOOKS:

1. Statistical and numerical methods – P.R. Vittal – Margham Publications.
2. Operations Research - P.R. Vittal – Margham Publications.

#### E - LEARNING RESOURCES: 1

1. [https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291612342405mukes\\_hsrivastava\\_businessstastics3.pdf](https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291612342405mukes_hsrivastava_businessstastics3.pdf)
2. <https://www.qualtrics.com/au/experience-management/research/sampling-methods/>
3. [https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004160626023624Rajiv\\_Saksena\\_INDEX\\_NUMBERS.pdf](https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004160626023624Rajiv_Saksena_INDEX_NUMBERS.pdf)
4. [https://www.acsce.edu.in/acsce/wp-content/uploads/2020/03/1585041316993\\_Module-4.pdf](https://www.acsce.edu.in/acsce/wp-content/uploads/2020/03/1585041316993_Module-4.pdf)

## 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 | 1 - 12  | 3     | 30         |
| <b>B</b>           | Answer any 5 out of 7 questions   | 13 - 19 | 6     | 30         |
| <b>C</b>           | Answer any 2 out of 4 questions   | 20 - 23 | 20    | 40         |
| <b>TOTAL MARKS</b> |                                   |         |       | <b>100</b> |

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

| UNITS                 | SECTION A |         | SECTION B            |         | SECTION C            |         |
|-----------------------|-----------|---------|----------------------|---------|----------------------|---------|
|                       | THEORY    | PROBLEM | THEORY               | PROBLEM | THEORY               | PROBLEM |
| I                     | 2         | 1       | 1                    | 1       | -                    | 1       |
| II                    | 1         | 1       | -                    | 1       | -                    | 1       |
| III                   | 2         | 1       | 1                    | 1       | -                    | -       |
| IV                    | 1         | 1       | -                    | 1       | -                    | 1       |
| V                     | 1         | 1       | -                    | 1       | -                    | 1       |
| TOTAL                 | 7         | 5       | 2                    | 5       | -                    | 4       |
| <b>SECTION A – 12</b> |           |         | <b>SECTION B - 7</b> |         | <b>SECTION C - 4</b> |         |

### PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 3    | 3    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 3.0  | 3.0  | 3.0  | 3.0  | 3.0 |

**PSO – CO MAPPING**

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 2     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 2    |
| Ave. | 3.0   | 3.0   | 3.0   | 2.8   | 2.8  |

**PO – PSO – CO QUESTION PAPER MAPPING**

| CO No: | COURSE OUTCOMES                                                                                                                                                                                                        | Pos ADDRESSED      | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------------|----------------------------|
| CO1    | Assess time series analysis using secular trend and least squares method, including seasonal variation.                                                                                                                | PO1, PO2           | PSO 1, PSO 2                      | K1, K2, K3, K4, K5         |
| CO2    | Outline index numbers such as weighted and unweighted price relative methods and the cost of living index..                                                                                                            | PO1, PO2,          | PSO 1, PSO 2, PSO 3               | K1, K2, K3, K4, K5         |
| CO3    | Critique sampling techniques, types of samples, and sampling procedures.                                                                                                                                               | PO2, PO3,          | PSO 2, PSO 3                      | K1, K2, K3, K4, K5         |
| CO4    | Formulate linear programming problems for transportation and obtain initial basic feasible solutions using Northwest corner, least cost, and Vogel's approximation methods, and test optimality using the MODI method. | PO1, PO2, PO3, PO4 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO5    | Solve linear programming problems related to assignment using minimization and maximization cases with the Hungarian method.                                                                                           | PO2, PO3, PO4      | PSO 2, PSO 4, PSO 5               | K1, K2, K3, K4, K5         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyze, K5= Evaluate, K6= Create**

| Continuous Internal Assessment - Components |                                     |               |           |
|---------------------------------------------|-------------------------------------|---------------|-----------|
| Assessment Type                             | Nature                              | Maximum Marks | Weightage |
| Mid-Semester Examination                    | Pen and Paper test for 90 minutes   | 50            | 10        |
| Model Examination                           | Written examination for 180 minutes | 100           | 10        |
| Assignment                                  | Content -3, Presentation - 2        | 5             | 5         |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                  |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| Workbook/record book/<br>notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Neatness & Presentation - 3,<br>Regularity – 2                                                                                                                                                                                                   | 5 | 5  |
| Class activity 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Quiz with MCQ (Correct<br>Answers - 3, Speed - 2) / Rapid<br>Fire (Quick Response - 3,<br>Accuracy - 2) / Concept<br>Mapping (Understanding of<br>Concept - 3, Logical<br>Connections - 2) / Others                                              | 5 | 5  |
| Class activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Group Discussion (Subject<br>Knowledge - 3,<br>Communication Skills - 2) /<br>Case Study (Application of<br>Concepts - 3, Problem Solving<br>Ability - 2) Discussion/Debate<br>(Content Knowledge - 3,<br>Argument Strength - 2) /<br>Others     | 5 | 5  |
| Class activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Learn about any one country of<br>your choice. Scrap book (Idea<br>Generation - 3, Sharing with<br>Class - 2) / Role Play<br>(Creativity and Expression - 3,<br>Team Coordination - 2) /<br>Puzzle (Logical Thinking - 3,<br>Speed - 2) / Others | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on<br>the attendance percentage of<br>respective course                                                                                                                                                                |   | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                  |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                                                                                                                                                                                                                                  |   |    |

|                                                                          |                                                  |
|--------------------------------------------------------------------------|--------------------------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                                 | <b>BATCH:2026-29</b>                             |
| <b>PART: IV</b>                                                          | <b>COURSE COMPONENT: INDIAN KNOWLEDGE SYSTEM</b> |
| <b>COURSE NAME: GURU NANAK DEVJI'S PRINCIPLES IN BUSINESS MANAGEMENT</b> | <b>COURSE CODE: 26UIKS408</b>                    |
| <b>SEMESTER: IV</b>                                                      | <b>MARKS:100</b>                                 |
| <b>CREDITS: 1</b>                                                        | <b>TOTAL HOURS: 15</b>                           |
| <b>THEORY</b>                                                            |                                                  |

### **COURSE OBJECTIVE:**

To provide students with knowledge of Guru Nanak Dev Ji's teachings and their application in ethical leadership, business management, and sustainable organizational practices.

### **COURSE OUTCOMES:**

1. Explain the teachings and philosophy of Guru Nanak Dev Ji in relation to business and management.
2. Apply Guru Nanak Dev Ji's ethical and leadership principles in workplace and organizational practices.
3. Analyze the relevance of Guru Nanak Dev Ji's teachings in sustainability and corporate social responsibility.

### **UNIT I**

**5 HOURS**

Life and philosophy of Guru Nanak Dev Ji- Relevance of Guru Nanak's teachings in business and management- Guru Nanak Dev Ji's- Three Golden Rules - Leadership Principles: Kirat Karo (Honest Work & Integrity), Vand Chhako (Sharing and Empowering), Naam Japna (Mindfulness and Self-Reflection).

### **UNIT II**

**5 HOURS**

Guru Nanak Dev Ji's Ethical Principles in Business- - Ethical Decision-Making in Organizations- Guru Nanak Dev Ji's Teachings on Work Culture- Equality, Respect, and Harmony in the Workplace Leadership qualities inspired by Guru Nanak Dev Ji.

### **UNIT III**

**5 HOURS**

Contemporary Applications in Business Management- Guru Nanak's principles in global business environment- Application of Oneness in Modern Business Practices- Environmental Stewardship in Business- Pavan Guru, Pani Pita, Maata Dharat (Ecological awareness and sustainable business models)- Corporate Social Responsibility.

### **REFERENCE BOOKS:**

1. Singh, Pashaura (2004) , The Life and Teachings of Guru Nanak, Oxford University Press
2. Roopinder Singh (2007), Guru Nanak His Life and Teachings, [Rupa.co](http://Rupa.co)
3. Jasleen Kaur (2011), Management Perspectives in Sikhism, Lap Lambert Academic Publishing

### **E-LEARNING RESOURCES:**

1. <https://vajiramandravi.com/upsc-exam/what-were-the-major-teachings-of-guru-nanak-explain-their-relevance-in-the-contemporary-world/>
2. <https://www.wticabs.com/blog/india/festival/teachings-of-guru-nanak-dev-ji-peaceful-life>

|                                                         |                                         |
|---------------------------------------------------------|-----------------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                | <b>BATCH:2026-29</b>                    |
| <b>PART: IV</b>                                         | <b>COURSE COMPONENT: SOFT SKILLS-IV</b> |
| <b>COURSE NAME: RESUME WRITING AND INTERVIEW SKILLS</b> | <b>COURSE CODE: 26USKL405</b>           |
| <b>SEMESTER: IV</b>                                     | <b>MARKS:100</b>                        |
| <b>CREDITS: 2</b>                                       | <b>TOTAL HOURS: 30</b>                  |
| <b>THEORY</b>                                           |                                         |

### **COURSE OBJECTIVE**

To equip the students to acquire the relevant skills for better employability

### **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Prepare professional resumes, CVs, biodata and covering letters suitable for job applications.
2. Apprise the fundamental concepts, purpose and characteristics of job interviews.
3. Identify various types of interviews and their expectations in recruitment processes.
4. Apply interview techniques and strategies to effectively handle different stages of the interview process.
5. Demonstrate employability skills such as communication, personality development, time management, and presentation skills for career readiness.

### **UNIT I**

**(6 Hours)**

Essential characteristics of a job application – Difference between Biodata, CV, Resume – Covering letter – Tips to draft an application

### **UNIT II**

**(6 Hours)**

Definition – Meaning – Concept of interview – Purpose – Objectives of interview – Characteristic features of job interviews

### **UNIT III**

**(6 Hours)**

Traditional one-to-one job interview – Panel interview – Behavioural interview – Group interview – Phone interview – Preliminary interview – Patterned interview – Depth interview – Stress interview – Exit interview – Interview through tele and video conferencing

### **UNIT IV**

**(6 Hours)**

Preparing for the interview process – Before the interview – During the interview – After the interview – Tips to ace an interview – Commonly asked interview questions – Do's and Don'ts – Reasons for rejection.

### **UNIT V**

**(6 Hours)**

Personality Development – Organizational skills – Time Management – Stress Management – Effective Communication Skills – Reasoning Ability – Verbal Ability – Group Discussion – Technical skills – Presentation skills

**RECOMMENDED TEXTBOOKS:**

1. Monipally, Matthukutty M. (2017) Business Communication: From Principles to Practice
2. Peter, Francis. (2012) Soft Skills and Professional Communication. New Delhi: Tata McGraw Hill.

**REFERENCE BOOKS**

1. Higgins, Jessica JD (2018) 10 Skills for Effective Business Communication: Practical Strategies from the World's Greatest Leaders
2. Nicholas, Sonji (2023) Interviewing: Preparation, Types, Techniques, and Questions, Pressbooks
3. Storey, James (2016) The Art of The Interview: The Perfect Answers to Every Interview Question.

**E-LEARNING RESOURCES**

1. <https://careermobilityoffice.cs.ny.gov/cmo/documents/Resume%20&%20Interviewing%20Handout.pdf>
2. <https://edu.gcglobal.org/en/interviewingskills/interview-etiquette/1/>
4. <https://findjobhub.com/en/types-of-interviews>
5. <https://egyankosh.ac.in/bitstream/123456789/23411/1/Unit-2.pdf>
6. [https://bharatskills.gov.in/pdf/E\\_Books/CTS/ES/English/ES\\_Part\\_1\\_62%20hour\\_English.pdf](https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part_1_62%20hour_English.pdf)
7. [https://bharatskills.gov.in/pdf/E\\_Books/CTS/ES/English/ES\\_Part2\\_58hour\\_English.pdf](https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part2_58hour_English.pdf)

**GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION****PAPER PATTERN**

| SECTION            | QUESTION COMPONENT                                       | NUMBERS | MARKS | TOTAL      |
|--------------------|----------------------------------------------------------|---------|-------|------------|
| <b>A</b>           | Answer any 5 out of 7 questions<br>(answer in 50 words)  | 1-7     | 2     | <b>10</b>  |
| <b>B</b>           | Answer any 4 out of 6 questions<br>(answer in 300 words) | 8-13    | 5     | <b>20</b>  |
| <b>C</b>           | Answer any two (Internal Choice)                         | 14-15   | 10    | <b>20</b>  |
|                    | Internal & Viva Voce                                     |         | 50    | <b>50</b>  |
| <b>TOTAL MARKS</b> |                                                          |         |       | <b>100</b> |

**BREAK UP OF QUESTIONS FOR THEORY**

| UNITS                | SECTION A | SECTION B            | SECTION C            |
|----------------------|-----------|----------------------|----------------------|
| I                    | 2         | 2                    | ---                  |
| II                   | 2         | 1                    | 1                    |
| III                  | 1         | 1                    | 1                    |
| IV                   | 1         | 1                    | 1                    |
| V                    | 1         | 1                    | 1                    |
| <b>TOTAL</b>         | <b>7</b>  | <b>6</b>             | <b>4</b>             |
| <b>SECTION A - 7</b> |           | <b>SECTION B - 6</b> | <b>SECTION C - 4</b> |

## **SEMESTER V**

|                    |                                                 |                         |                  |
|--------------------|-------------------------------------------------|-------------------------|------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>                   | <b>BATCH</b>            | <b>2026-29</b>   |
| <b>PART</b>        | <b>III</b>                                      | <b>COURSE COMPONENT</b> | <b>CORE XIII</b> |
| <b>COURSE NAME</b> | <b>ENTREPRENEURIAL DEVELOPMENT AND STARTUPS</b> | <b>COURSE CODE:</b>     | <b>26UBBA313</b> |
| <b>SEMESTER</b>    | <b>V</b>                                        | <b>MARKS</b>            | <b>100</b>       |
| <b>CREDITS</b>     | <b>4</b>                                        | <b>TOTAL HOURS</b>      | <b>75</b>        |
| <b>THEORY</b>      |                                                 |                         |                  |

**(Common to B. Com (GEN), B. Com (BM), B. Com (MM), B. Com (AF), B. Com (ISM), BBA))**

### **COURSE OBJECTIVE**

The objective of the course is to understand the concept of a start-up, identify the required strategic resources and entrepreneurial strategies in developing entrepreneurship competencies.

### **COURSE OUTCOMES**

**On completion of the course, the students will be able to**

1. Describe the concept and role of entrepreneurship in economic development.
2. Explain the concept of startups and various business models and develop entrepreneurial competencies.
3. Categories the institutions supporting the business enterprises at central and state-level and other agencies.
4. Describe the economic, technological, and social environment affecting entrepreneurship.
5. Examine the growth and challenges of women and rural entrepreneurship.

### **UNIT I**

**(15 Hours)**

Concept of Entrepreneurship: Entrepreneur - Meaning - Evolution - Functions of an entrepreneur - Traits of an Entrepreneur - Classification of Entrepreneurs –Concept of Intrapreneur – Entrepreneur Vs Intrapreneur –Factors affecting entrepreneurial growth – Role of entrepreneurship in economic growth- Barriers to entrepreneurship.

### **UNIT II**

**(15 Hours)**

Start Up - An Overview: Business Model - Generation of Ideas - Sources of New Ideas - Methods of Generating Ideas, Opportunity Recognition – Feasibility Study: Market, Technical/Operational, Financial, Legal & Social - Opportunity Assessment–Developing an effective Business Plan- Execution of Business Plan - Student Start-up Policy – Government Schemes to support start-ups.

### **UNIT III**

**(15 Hours)**

Resource Mobilization & Institutional Support: Angel Resource Mobilization & Institutional Support: Angel investors – Crowd-funding - Venture Capital Funds- Franchising – Stock Market – Supply Chain Finance - Institutional support to entrepreneurs – Need - DIC, TANSIM, NSIC, MSMEDI, SSIC, SIDCO, SIPCOT, IIC, KVIC - Entrepreneurial Development Programs (EDP) – Objective, Need and Relevance of EDPs – Problems of EDPs- Entrepreneurship Development Institute of India (EDII) and its functions.

#### **UNIT IV**

**(15 Hours)**

Managing Environments: Economic, Technological and Social Environment – Business Cycles – Industry Cycles - Role of Government in promoting entrepreneurship – Policies and Schemes for promotion of MSME in India – Incentives, subsidies & tax concessions – Supporting institutions - Failure, Causes and Preventive Measures – Turnaround Strategies.

#### **UNIT V**

**(15 Hours)**

Development of Women Entrepreneurship & Rural Entrepreneurship: Women Entrepreneurs – Concept –Growth – Challenges in the path of women entrepreneurship – Development of women entrepreneurship – Opportunities to Women Entrepreneurs – Initiatives, policies & schemes for women entrepreneurs –successful women entrepreneurs- Grassroot entrepreneurship through Self- Help Groups (SHGs)- Rural entrepreneurship – Need, Importance, Types –Opportunities for rural entrepreneurs – Risks and problems faced by rural entrepreneurs.

Educational Tour: 2 to 5 Days

#### **RECOMMENDED TEXTBOOKS:**

1. Gupta, D. C., & Srinivasan, D. N. Entrepreneurship Development in India Sultan Chand & Sons, (2001).
2. Khanka, S.S. Entrepreneurial development. S.Chand publishing, (2006).

#### **REFERENCE BOOKS**

1. Desingu Setty, E., & Krishna Moorthy, P. Strategies for developing women entrepreneurship. Akansha Pub. House, (2010).
2. Drucker, P. F. Innovation and Entrepreneurship: Practice and Principles. Harper & Row, (1986).
3. Gupta, M. Entrepreneurial Development Raj Publishing House, (2006).
4. Shankar, R. Entrepreneurship Theory & Practice Vijay Nicole Imprints Private Ltd
5. Suresh, J. Entrepreneurial Development, Margham Publications, (2002).

#### **E-LEARNING RESOURCES**

1. <https://landor.com/thinking/eight-principles-of-innovation>
2. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
3. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
4. <https://www.entrepreneur.com/article/323660>
5. <https://www.entrepreneur.com/article/314723>

## 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            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 3         | 2                    | 1                    |
| II                    | 3         | 2                    | 2                    |
| III                   | 2         | 1                    | 1                    |
| IV                    | 2         | 1                    | 1                    |
| V                     | 2         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

### PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 3    | 3    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 3    | 3    | 3    | 3    | 3   |

### PSO – CO MAPPING

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3     | 3     | 3     | 3     | 3    |

### PO - PSO - CO - QUESTION PAPER MAPPING

| CO No. | COURSE OUTCOMES                                                                                                | POs ADDRESSED      | PSOs ADDRESSED               | COGNITIVE LEVEL (K1 to K6) |
|--------|----------------------------------------------------------------------------------------------------------------|--------------------|------------------------------|----------------------------|
| CO1    | Describe the concept and role of entrepreneurship in economic development.                                     | PO1, PO2, PO3      | PSO1, PSO2, PSO4             | K1, K2, K3, K4             |
| CO2    | Explain the concept of startups and various business models and develop entrepreneurial competencies.          | PO1, PO2, PO3, PO5 | PSO1, PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4, K5         |
| CO3    | Categories the institutions supporting the business enterprises at central and state-level and other agencies. | PO1, PO2, PO3      | PSO1, PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4, K5         |
| CO4    | Describe the economic, technological, and social environment affecting entrepreneurship.                       | PO1, PO2, PO3      | PSO1, PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4             |
| CO5    | Examine the growth and challenges of women and rural entrepreneurship.                                         | PO1, PO2, PO3, PO5 | PSO1, PSO2, PSO3, PSO4, PSO5 | K1, K2, K3, K4, K5         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| Continuous Internal Assessment - Components |                                                                                                |               |           |
|---------------------------------------------|------------------------------------------------------------------------------------------------|---------------|-----------|
| Assessment Type                             | Nature                                                                                         | Maximum Marks | Weightage |
| Mid-Semester Examination                    | Pen and Paper test for 90 minutes                                                              | 50            | 10        |
| Model Examination                           | Written examination for 180 minutes                                                            | 100           | 10        |
| Assignment                                  | Previous Year Question Papers<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Presentation: 1 Mark | 5             | 5         |
| Workbook/record book/ notebook              | Class work Note<br>Content: 3 Marks                                                            | 5             | 5         |

|                                           |                                                                                      |   |    |
|-------------------------------------------|--------------------------------------------------------------------------------------|---|----|
|                                           | Examples: 1 Mark<br>Presentation: 1 Mark                                             |   |    |
| Class activity 1<br>Role play             | Role play<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>understanding: 1 Mark          | 5 | 5  |
| Class activity 2<br>Puzzle                | Puzzle<br>Content: 3 Marks<br>Examples: 1 Mark<br>Solution: 1 Mark                   | 5 | 5  |
| Class activity 3<br>Seminar/ Presentation | Seminar/ Presentation<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Tech Tools: 1 Mark | 5 | 5  |
| Attendance                                | Marks will be given based<br>on the attendance percentage<br>of respective course    | 5 | 5  |
| Total                                     |                                                                                      |   | 50 |

The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions; the faculty can add more if needed)

- 1) Quiz with MCQ
- 2) Case-Study analysis
- 3) Debate
- 4) Seminar/ Presentation
- 5) Peer/Self-Assessment
- 6) Role play
- 7) Scrap book
- 8) Monograph
- 9) Puzzle
- 10) Group Discussion
- 11) Group activity
- 12) Surprise class tests

|                             |                               |                         |                  |
|-----------------------------|-------------------------------|-------------------------|------------------|
| <b>PROGRAMME</b>            | <b>B. Com Bank Management</b> | <b>BATCH</b>            | <b>2026-29</b>   |
| <b>PART</b>                 | <b>III</b>                    | <b>COURSE COMPONENT</b> | <b>CORE XIV</b>  |
| <b>COURSE NAME</b>          | <b>INCOME TAX</b>             | <b>COURSE CODE:</b>     | <b>26UCBM314</b> |
| <b>SEMESTER</b>             | <b>V</b>                      | <b>MARKS</b>            | <b>100</b>       |
| <b>CREDITS</b>              | <b>4</b>                      | <b>TOTAL HOURS</b>      | <b>90</b>        |
| <b>THEORY &amp; PROBLEM</b> |                               |                         |                  |

## **COURSE OBJECTIVE**

Introduction to fundamental concepts of heads of Incomes, Salary, House Property, Capital gains, and income from other sources.

## **COURSE OUTCOMES**

**On completion of the course, the students will be able to**

1. Interpret the basic concepts and definitions under the income tax act, 1961
2. Determine the taxable income under the head salaries in accordance with relevant provisions of the act.
3. Calculate the annual value and permissible deductions to derive income from house property.
4. Assess the taxable income arising from capital gains based on statutory provisions.
5. Compute income chargeable under the head other sources following the applicable rules

### **UNIT I**

**(18 Hours)**

Definitions – (S.2) Person, Assessee, Income. - Basis of Charge (S. 3to 9) Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed income. Exclusions from Total Income (S.10) Exemptions related to specified Heads of incomes to be covered with the relevant provisions such as Salary, Income from Other Sources. Agricultural Income Sum received from HUF by a member Share of a profit from Firm Income from Minor Child Dividend

### **UNIT II**

**(18 Hours)**

Heads of Income (Including relevant items from S 2 and S 10) Salary (S. 15 to S. 17) –Allowances – Gratuity – Pension – Provident Fund – Calculation of Gross Salary and Net Taxable Salary.

### **UNIT III**

**(18 Hours)**

Income from house Property (S. 22 to S. 27) – Exemptions – Calculation of Taxable Income from House Property – Self Occupied House – Deductions from House Property Income. Profits and Gains from Business, Profession & Vocation (S. 28 to 32 35, 36, 37, 40, 40A, 43B) – Disallowed expenses - Calculation of Income from Business, Profession.

### **UNIT IV**

**(18 Hours)**

Capital Gains (S. 45 to S 50C) – Exemptions – Deductions – Calculation of Income from Capital Gains.

### **UNIT V**

**(18 Hours)**

Income from Other Sources (S.56 to S. 59) – Calculation of Income from Other Sources - Deduction U/s 80, 80C, 80CCF: 80D, 80DD, 80DDB, 80E, 80U: - Computation of Income and tax for Individual. Advance Tax payment- S 208 - Provisions for filing of returns (Including forms of Return) Sec-139(1), 139(5).

**THEORY: 20%**

**PROBLEMS: 80%**

**RECOMMENDED TEXTBOOKS:**

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

**REFERENCE BOOKS**

1. Manoharan T.N & Hari.G.R,(2018) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt. Ltd, New Delhi.
5. Vinod K.Singhania,Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
6. Mehrotra H.C., Goyal. S.P, Income Tax Law And Practice, Sahitya Bhawan Publications,Agra.

**E-LEARNING RESOURCES**

1. <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
2. <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
3. <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
4. <https://www.hrblock.in/guides/house-property-deductions>
5. <https://books.google.com/books?isbn=1584773855>
6. <https://books.google.com/books?id=iiQKAAAAMAAJ>
7. <https://books.google.com/books?isbn=813172191>

## 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>40</b>  |
| <b>C</b>           | Answer any 2 out of 4 questions                      | 20-23   | 20    | <b>40</b>  |
| <b>TOTAL MARKS</b> |                                                      |         |       | <b>100</b> |

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

| UNITS                 | SECTION A |          | SECTION B            |          | SECTION C            |          |
|-----------------------|-----------|----------|----------------------|----------|----------------------|----------|
|                       | THEORY    | PROBLEM  | THEORY               | PROBLEM  | THEORY               | PROBLEM  |
| I                     | 2         | 1        | 1                    | 1        | -                    | 1        |
| II                    | 1         | 2        | -                    | 2        | -                    | 1        |
| III                   | 1         | 1        | -                    | 1        | -                    | 1        |
| IV                    | 1         | 1        | -                    | 1        | -                    | 1        |
| V                     | 2         | -        | 1                    | -        | -                    | -        |
| <b>TOTAL</b>          | <b>7</b>  | <b>5</b> | <b>2</b>             | <b>5</b> | <b>-</b>             | <b>4</b> |
| <b>SECTION A – 12</b> |           |          | <b>SECTION B – 7</b> |          | <b>SECTION C - 4</b> |          |

### PO – CO MAPPING

|      | PO 1        | PO 2        | PO 3        | PO 4        | PO5         |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 2           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>2.80</b> | <b>3.00</b> |

### PSO – CO MAPPING

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 2           | 3           |
| CO 3 | 3           | 3           | 3           | 2           | 3           |
| CO 4 | 3           | 3           | 3           | 2           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>2.40</b> | <b>3.00</b> |

**PO – PSO – CO QUESTION PAPER MAPPING**

| <b>CO No.</b> | <b>COURSE OUTCOMES</b>                                                                                  | <b>POs ADDRESSED</b> | <b>PSOs ADDRESSED</b>                    | <b>COGNITIVE LEVEL (K1 to K6)</b> |
|---------------|---------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------|-----------------------------------|
| <b>CO1</b>    | Interpret the basic concepts and definitions under the income tax act, 1961                             |                      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4</b>                |
| <b>CO2</b>    | Determine the taxable income under the head salaries in accordance with relevant provisions of the act. |                      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |
| <b>CO3</b>    | Calculate the annual value and permissible deductions to derive income from house property.             |                      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |
| <b>CO4</b>    | Assess the taxable income arising from capital gains based on statutory provisions.                     |                      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4</b>                |
| <b>CO5</b>    | Compute income chargeable under the head other sources following the applicable provisions              |                      | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1,K2,K3,K4,K5</b>             |

| <b>Continuous Internal Assessment - Components</b> |                                                                                                |                      |                  |
|----------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                  | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                           | Pen and Paper test for 90 minutes                                                              | 50                   | 10               |
| Model Examination                                  | Written examination for 180 minutes                                                            | 100                  | 10               |
| Assignment                                         | Previous Year Question Papers<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Presentation: 1 Mark | 5                    | 5                |
| Workbook/record book/ notebook                     | Class work Note<br>Content: 3 Marks<br>Examples: 1 Mark<br>Presentation: 1 Mark                | 5                    | 5                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                      |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---|----|
| Class activity 1<br>Role play                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Role play<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>understanding: 1 Mark          | 5 | 5  |
| Class activity 2<br>Puzzle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Puzzle<br>Content: 3 Marks<br>Examples: 1 Mark<br>Solution: 1 Mark                   | 5 | 5  |
| Class activity 3<br>Seminar/ Presentation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Seminar/ Presentation<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Tech Tools: 1 Mark | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based<br>on the attendance percentage<br>of respective course    | 5 | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                      |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions; the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                      |   |    |

|                                                          |                                  |
|----------------------------------------------------------|----------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                 | <b>BATCH: 2026-2029</b>          |
| <b>PART: III</b>                                         | <b>COURSE COMPONENT: CORE-XV</b> |
| <b>COURSE NAME:<br/>RESEARCH METHODS IN<br/>BUSINESS</b> | <b>COURSE CODE: 26UBBA315</b>    |
| <b>SEMESTER: V</b>                                       | <b>MARKS:100</b>                 |
| <b>CREDITS:4</b>                                         | <b>TOTAL HOURS:90</b>            |
| <b>THEORY</b>                                            |                                  |

### **COURSE OBJECTIVES:**

Fundamentals of research concepts. Sampling methods, hypothesis, report writing

### **COURSE OUTCOMES:**

**On completion of the course, the students will be able to**

1. Explain the fundamentals, types, and process of research, including identification of research problems and review of literature.
2. Describe the concepts and classification of research design and sampling techniques used in research studies.
3. Analyse the sources, methods, and process of data collection, processing, analysis, and interpretation.
4. Explain the concept, types, formulation, and testing methods of hypothesis in research.
5. Describe the process of report writing and the application of research in management and social sciences.

### **UNIT I**

**(15 Hours)**

Fundamentals of Research: Meaning, Objectives and Significance. Types of Research:

- Descriptive vs. Analytical, applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical  
Defining the research problem - identification of research problem -Review of literature , selecting the problem; technique involved in selecting a problem.

### **UNIT II**

**(15 Hours)**

Research design – Meaning, need, features of good research design. Sample design

Meaning- Steps in sampling design – Characteristics of Good Sample Design –Classification of Sampling design: Brief about Probability sampling, Non- probability sampling, restricted, un- restricted sampling. Types: Quota sampling, Cluster sampling, Area sampling, Multi stage sampling, convenience sampling and purposive sampling.

### **UNIT III**

**(15 Hours)**

Sources and Methods of data collection - Primary and Secondary data. Meaning and Definition of Primary sources - Observation, Interview and Questionnaire. Meaning and definition of Secondary sources - Data processing – Tabulation – Data analysis and Interpretation.

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

Meaning, definition and importance of Hypothesis –Types: Simple hypothesis, Null hypothesis, alternate hypothesis and complex hypothesis. Formulation of hypothesis and various methods of testing of hypothesis - (Theoretical explanation only) Chi-square test, Correlation Co-efficient and Regression analysis.

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

Report writing – layout of research report – Steps in report writing- Importance of research in management decisions- Application of research in various areas - Marketing Research, Government policies and economic systems, social relationship.

**RECOMMENDED TEXTBOOKS:**

1. [Dr.P.Ravilochanan](#), 2012 Research Methodology, Margham Publications
2. C.R. Kothari, Research Methodology: Methods and Techniques, New Age International Publishers.
3. P.C. Tripathi , Research Methodology in social sciences – Sultan Chand & Sons.

**REFERENCE BOOKS:**

1. Ranjit Kumar – Pearson. 2005, Research Methodology: A Step by Step Guide for Beginners,
2. Prahlad Mishra, 2014, *Business Research Methods*, Oxford University Press.

**E-LEARNING RESOURCES**

1. <http://study.com/academy/lesson/research-methodology-approaches-techniques-quiz.html>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

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

**BREAK UP OF QUESTIONS FOR THEORY**

| UNITS               | SECTION A | SECTION B          | SECTION C |
|---------------------|-----------|--------------------|-----------|
| I                   | 2         | 1                  | 2         |
| II                  | 3         | 1                  | 1         |
| III                 | 2         | 2                  | 1         |
| IV                  | 3         | 2                  | 1         |
| V                   | 2         | 1                  | 1         |
| <b>TOTAL</b>        | 12        | 7                  | 6         |
| <b>SECTION A 12</b> |           | <b>SECTION B 7</b> |           |
|                     |           | <b>SECTION C 6</b> |           |

**PO – CO MAPPING**

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 3    | 3    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 3    | 3    | 3    | 3    | 3   |

**PSO – CO MAPPING**

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 2     | 3     | 3     | 3     | 3    |
| CO 2 | 2     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 2.60  | 3     | 3     | 3     | 3    |

| <b>Continuous Internal Assessment - Components</b> |                                                                                                |                      |                  |
|----------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                  | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                           | Pen and Paper test for 90 minutes                                                              | 50                   | 10               |
| Model Examination                                  | Written examination for 180 minutes                                                            | 100                  | 10               |
| Assignment                                         | Previous Year Question Papers<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Presentation: 1 Mark | 5                    | 5                |
| Workbook/record book/ notebook                     | Class work Note<br>Content: 3 Marks<br>Examples: 1 Mark<br>Presentation: 1 Mark                | 5                    | 5                |
| Class activity 1<br>Role play                      | Mini Projects<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>understanding: 1 Mark                | 5                    | 5                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                      |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---|----|
| Class activity 2<br>Puzzle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Puzzle<br>Content: 3 Marks<br>Examples: 1 Mark<br>Solution: 1 Mark                   | 5 | 5  |
| Class activity 3<br>Seminar/ Presentation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Seminar/ Presentation<br>Concepts: 3 Marks<br>Examples: 1 Mark<br>Tech Tools: 1 Mark | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course          | 5 | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                      |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions; the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                      |   |    |

|                                          |                                   |
|------------------------------------------|-----------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b> | <b>BATCH: 2026-2029</b>           |
| <b>PART: III</b>                         | <b>COURSE COMPONENT: CORE XVI</b> |
| <b>COURSE NAME: PRACTICAL AUDITING</b>   | <b>COURSE CODE: 26UCOM316</b>     |
| <b>SEMESTER: V</b>                       | <b>MARKS:100</b>                  |
| <b>CREDITS:4</b>                         | <b>TOTAL HOURS: 90</b>            |
| <b>THEORY</b>                            |                                   |

**(Common to B. Com (GEN), B. Com BM)**

**COURSE OBJECTIVE:**

To provide knowledge and analytical understanding of auditing principles, standards, procedures, and practices across different types of entities.

**COURSE OUTCOMES:**

**After studying this course, the students will be able to**

1. Explain basic auditing concepts and use audit planning tools like audit programme, audit notebook, and working papers.
2. Evaluate auditing standards issued by the Institute of Chartered Accountants of India and the International Auditing and Assurance Standards Board.
3. Examine vouching, internal audit, internal control, and internal check systems.
4. Apply methods of verification, valuation, and audit evidence in financial auditing.
5. Analyze company audit provisions under the Companies Act, 2013, special audits and e-audit.

**UNIT I**

**(20 Hours)**

Meaning and definition of auditing – Distinction between auditing and accounting-objectives-Advantages and limitations of audit – scope of audit – classification of audits – Audit planning, meaning – Audit Programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning.

**UNIT II**

**(18 Hours)**

Standards on Auditing and Guidance Notes: Overview – Standard Setting Process – Role of International Auditing and Assurance Standards Board – Standards on Auditing issued by ICAI-SA 200,230,240,250,299,500 and SA 530.

**UNIT III**

**(17 Hours)**

Vouching: Meaning – Importance of vouching– Types - Vouching of Cash and Trading Transactions. Internal Audit: Meaning – Nature – Scope. Internal Control – Meaning – Elements of Internal Control. Internal check: Meaning – Objectives – Advantages and Disadvantages of Internal Check – Internal Check Regarding Cash, Wages, Purchase and Purchases Returns, Sales and Sales Returns.

**UNIT IV****(18 Hours)**

Verification and Valuation of Assets and Liabilities: Meaning – Classification of Assets – Verification and Valuation of Different Types of Assets – Verification and Valuation of Liabilities. Audit evidence: Meaning –Tools and Techniques.

**UNIT V****(17 Hours)**

Company Audit - Provisions Under the Companies Act, 2013 Relating to Qualification – Disqualification – Appointment – Remuneration – Removal – Rights – Duties – Liabilities – Auditor's report – Contents- e-Audit. Introduction to Cost and Secretarial Audit. Auditing of Special Entities – Educational Institutions – Hospitals.

**RECOMMENDED TEXTBOOKS:**

1. Practical Auditing–B.N. Tandon Sultan Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

**REFERENCE BOOKS**

1. Auditing–D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and Virender Sharma, Eastern economy edition.
3. Practical Auditing–B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.
5. ICAI Board of Studies -free resources

**RECOMMENDED TEXTBOOKS:**

1. <https://books.google.co.in/books?isbn=8121920418>
2. <https://books.google.co.in/books?isbn=5877373412>
3. <https://books.google.co.in/books?isbn=8170231868>

**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<br>(each in 50 words) | 1-12    | 3     | <b>30</b>  |
| <b>B</b>           | Answer any 5 out of 7 questions<br>(each in 300 words)  | 13-19   | 6     | <b>30</b>  |
| <b>C</b>           | Answer any 4 out of 6 questions<br>(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          |
|---------------------|-----------|--------------------|--------------------|
| I                   | 2         | 1                  | 2                  |
| II                  | 3         | 1                  | 1                  |
| III                 | 2         | 1                  | 1                  |
| IV                  | 3         | 2                  | 1                  |
| V                   | 2         | 2                  | 1                  |
| <b>TOTAL</b>        | 12        | 7                  | 6                  |
| <b>SECTION A 12</b> |           | <b>SECTION B 7</b> | <b>SECTION C 6</b> |

**PO – CO MAPPING**

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 2    | 3    | 2    | 2    | 2   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 2    | 2   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 2.8  | 3    | 2.8  | 2.6  | 2.6 |

**PSO – CO MAPPING**

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3     | 3     | 3     | 3     | 3    |

### PSO-CO-Question Paper Mapping

| CO No: | COURSE OUTCOMES                                                                                                                                     | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Explain basic auditing concepts and use audit planning tools like audit programme, audit notebook, and working papers.                              | PO1, PO2, PO3, PO5      | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO2    | Evaluate auditing standards issued by the Institute of Chartered Accountants of India and the International Auditing and Assurance Standards Board. | PO1, PO2, PO4, PO5      | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO3    | Examine vouching, internal audit, internal control, and internal check systems.                                                                     | PO1, PO2, PO3, PO5      | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO4    | Apply methods of verification, valuation, and audit evidence in financial auditing.                                                                 | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO5    | Analyze company audit provisions under the Companies Act, 2013, special audits and e-audit                                                          | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5, K6     |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| Continuous Internal Assessment - Components |                                                                                                                                                                                   |               |           |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------|
| Assessment Type                             | Nature                                                                                                                                                                            | Maximum Marks | Weightage |
| Mid-Semester Examination                    | Pen and Paper test for 90 minutes                                                                                                                                                 | 50            | 10        |
| Model Examination                           | Written examination for 180 minutes                                                                                                                                               | 100           | 10        |
| Assignment                                  | Content -3, Presentation – 2                                                                                                                                                      | 5             | 5         |
| Workbook/record book/ notebook              | Neatness & Presentation - 3, Regularity – 2                                                                                                                                       | 5             | 5         |
| Class activity 1                            | Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire ( Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Other | 5             | 5         |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                     |   |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| Class activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Other | 5 | 5  |
| Class activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Other                                | 5 | 5  |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                                                                                                         |   | 5  |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                     |   | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                                                                                                                                                                                                     |   |    |

|                    |                                     |                         |                                              |
|--------------------|-------------------------------------|-------------------------|----------------------------------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>       | <b>BATCH</b>            | <b>2026-29</b>                               |
| <b>PART</b>        | <b>III</b>                          | <b>COURSE COMPONENT</b> | <b>INTER-DISCIPLINARY ELECTIVE - I (IDE)</b> |
| <b>COURSE NAME</b> | <b>PERSONAL INVESTMENT PLANNING</b> | <b>COURSE CODE:</b>     | <b>26UCBM3E1</b>                             |
| <b>SEMESTER</b>    | <b>V</b>                            | <b>MARKS</b>            | <b>100</b>                                   |
| <b>CREDITS</b>     | <b>4</b>                            | <b>TOTAL HOURS</b>      | <b>75</b>                                    |
| <b>THEORY</b>      |                                     |                         |                                              |

### **COURSE OBJECTIVE**

Introduction to fundamental concepts of financial assets, stock exchange functions and analyzing investment opportunities.

### **COURSE OUTCOMES**

**On completion of the course, the students will be able to**

1. Explain the meaning and importance of investment in financial decision-making.
2. Identify and classify investment opportunities available across various economic sectors.
3. Illustrate the functioning and trading operations of stock exchanges such as the National Stock Exchange of India and Bombay Stock Exchange.
4. Describe the major financial investment avenues available through banking institutions.
5. Develop a suitable personal investment plan based on individual financial goals and risk preferences.

#### **UNIT I**

**(15 Hours)**

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

#### **UNIT II**

**(15 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**

**(15 Hours)**

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

#### **UNIT IV**

**(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**

**(15 Hours)**

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

**RECOMMENDED TEXTBOOKS:**

1. L. Natarajan, (2007), Investment Management, Margham publications,
2. V.K. Bhalla, (2014), Investment Management, S.Chand Publications,

**REFERENCE BOOK**

1. Hiriappa, 2008, Investment Management, New Age International Publications.

**E-LEARNING RESOURCES**

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

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**QUESTION PAPER PATTERN**

| Section     | Question component                                   | Numbers | Marks | Total |
|-------------|------------------------------------------------------|---------|-------|-------|
| A           | Answer any 10 out of 12 questions (each in 50 words) | 1-12    | 2     | 20    |
| B           | Answer any 5 out of 7 questions (each in 300 words)  | 13-19   | 6     | 30    |
| C           | Answer any 4 out of 6 questions (each in 1200 words) | 20-25   | 10    | 40    |
| TOTAL MARKS |                                                      |         |       | 100   |

**BREAK UP OF QUESTIONS FOR THEORY**

| UNITS                 | SECTION A | SECTION B            | SECTION C            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 1                    | 1                    |
| II                    | 2         | 1                    | 1                    |
| III                   | 3         | 2                    | 1                    |
| IV                    | 3         | 2                    | 2                    |
| V                     | 2         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

**PO – CO MAPPING**

|      | PO 1       | PO 2     | PO 3     | PO 4     | PO5      |
|------|------------|----------|----------|----------|----------|
| CO 1 | 2          | 3        | 3        | 3        | 3        |
| CO 2 | 3          | 3        | 3        | 3        | 3        |
| CO 3 | 3          | 3        | 3        | 3        | 3        |
| CO 4 | 3          | 3        | 3        | 3        | 3        |
| CO 5 | 3          | 3        | 3        | 3        | 3        |
| Ave. | <b>2.8</b> | <b>3</b> | <b>3</b> | <b>3</b> | <b>3</b> |

**PSO – CO MAPPING**

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |

**PO - PSO - CO - QUESTION PAPER MAPPING**

| CO No. | COURSE OUTCOMES                                                                                                                              | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Explain the meaning and importance of investment in financial decision-making.                                                               | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4                |
| CO2    | Identify and classify investment opportunities available across various economic sectors.                                                    | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |
| CO3    | Illustrate the functioning and trading operations of stock exchanges such as the National Stock Exchange of India and Bombay Stock Exchange. | PO1, PO4, PO5           | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |
| CO4    | Describe the major financial investment avenues available through banking institutions.                                                      | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4                |
| CO5    | Develop a suitable personal investment plan based on individual financial goals and risk preferences.                                        | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1,K2,K3,K4,K5             |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6=Create**

| <b>Continuous Internal Assessment - Components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                    |                      |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Nature</b>                                                                                                                                                                      | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pen and Paper test for 90 minutes                                                                                                                                                  | 50                   | 10               |
| Model Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Written examination for 180 minutes                                                                                                                                                | 100                  | 10               |
| Assignment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Content -3, Presentation - 2                                                                                                                                                       | 5                    | 5                |
| Workbook/record book/ notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Neatness & Presentation - 3, Regularity – 2                                                                                                                                        | 5                    | 5                |
| Class activity 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Stock Trading<br>(Risk Assessment - 3, Accuracy of Trade - 2)<br>(Strategy Planning - 3, Result Effectiveness - 2)<br>(Understanding of Market Trends - 3, Trading Efficiency - 2) | 5                    | 5                |
| Class activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Case Study<br>(Problem Identification - 3, Solution Relevance - 2)                                                                                                                 | 5                    | 5                |
| Class activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Group Discussion<br>(Understanding of Topic - 3, Interaction & Team Involvement - 2)                                                                                               | 5                    | 5                |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                                                                        | 5                    | 5                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                    |                      | <b>50</b>        |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                                                                                                                    |                      |                  |

|                    |                               |                         |                        |
|--------------------|-------------------------------|-------------------------|------------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b> | <b>BATCH</b>            | <b>2026-29</b>         |
| <b>PART</b>        | <b>IV</b>                     | <b>COURSE COMPONENT</b> | <b>Life Skill - II</b> |
| <b>COURSE NAME</b> | <b>ENVIRONMENTAL STUDIES</b>  | <b>COURSE CODE:</b>     | <b>26UEVS401</b>       |
| <b>SEMESTER</b>    | <b>IV</b>                     | <b>MARKS</b>            | <b>100</b>             |
| <b>CREDITS</b>     | <b>2</b>                      | <b>TOTAL HOURS</b>      | <b>30</b>              |
| <b>THEORY</b>      |                               |                         |                        |

## **COURSE OBJECTIVE**

The study of ecology and living creatures

## **COURSE OUTCOMES**

**After successful learning of this course the student will be able to Contrasting about environmental issues, causes and remedies.**

1. Define the scope and importance of environmental studies and its relevance to sustainable development.
2. Identify different types of natural resources and classify them as renewable, non-renewable, and potentially renewable.
3. Describe the concept of biodiversity and list major conservation strategies.
4. Identify the causes and types of environmental pollution and recall common prevention measures.
5. List basic disaster management plans for common environmental hazards and recall preparedness measures at community level.

### **UNIT I**

**(3 Hours)**

Definition, scope and importance – Need for public awareness.

### **UNIT II**

**(3 Hours)**

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 overwater, 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 over grazing, 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 source, 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**

**(3 Hours)**

Concept of and co-system.

1. Structure and function of an eco-system.
2. Producers, consumers and decomposers.
3. Energy flow in the eco system.
4. Ecological succession.
5. Food chains, food webs and ecological pyramids.

Introduction, types, characteristic features, structure and function of the following eco-system:

1. Forest eco system
2. Grass land eco system
3. Desert eco system
4. Aquatic eco systems (ponds, streams, lakes, rivers, oceans, estuaries)

### **UNIT IV**

**(3 Hours)**

1. Introduction–Definition: genetic, species and eco system diversity.
2. Bio geographical classification of India
3. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values
4. Biodiversity at global, National and local levels.
5. India as a mega– diversity nation, Hot-spots of biodiversity.
6. Threats to biodiversity: habitat loss, poaching of wildlife, man-wild life conflicts.
7. Endangered and endemic species of India
8. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

## UNIT V

(3 Hours)

Definition: Cause, effects and control measures of: -

1. Air pollution
2. Water pollution
2. Soil pollution
3. Marine pollution
4. Noise pollution
5. Thermal pollution
6. Nuclear hazards
7. Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
8. Role of an individual in prevention of pollution.
9. Pollution case studies.
10. Disaster management: floods, earthquake, cyclone and landslides.
11. Grass land eco system
12. Desert eco system
13. Aquatic eco systems (ponds, streams, lakes, rivers, oceans, estuaries)

### RECOMMENDED TEXTBOOKS:

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. Mahainta K. Kalita – Asiau Books.

### E-LEARNING RESOURCES:

1. <https://www.greenfacts.org/en/desertification/l-2/1-define-desertification.htm>
2. <https://www.texasdisposal.com/blog/ocean-pollution-causes-effects-and-prevention/>

**Question paper pattern – MCQs – Multiple Choice Questions**

|                                          |                                     |
|------------------------------------------|-------------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b> | <b>BATCH:2026-29</b>                |
| <b>PART: IV</b>                          | <b>COURSE COMPONENT: INTERNSHIP</b> |
| <b>COURSE NAME: INTERNSHIP</b>           | <b>COURSE CODE: 26UINT401</b>       |
| <b>SEMESTER: V</b>                       | <b>MARKS:</b>                       |
| <b>CREDITS: 2</b>                        | <b>TOTAL HOURS: NIL</b>             |
| <b>PRACTICAL</b>                         |                                     |

## **COURSE OBJECTIVE**

To obtain hands on experience and practical knowledge/skill facilitate better employment opportunities.

## **COURSE OUTCOMES**

**On the completion of internship, the students will be able to:**

1. Apply academic knowledge
2. Develop professional skills, domain skills, multi-disciplinary skills
3. Gain industry exposure
4. Practice ethical and sustainable approaches
5. Enhance career preparedness

An internship is a unique learning experience that integrates studies with practical work. Students will be sent for Summer Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 30 days after the completion of 4<sup>th</sup> Semester. Students will be informed to submit Log book on the work carried out by them during the period of internship. Students need to submit internship report carried out by them for evaluation. Students need to obtain Letter of Acceptance initially and letter of completion. It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience. Students shall submit a Internship Report at the end of 5<sup>th</sup> Semester before the commencement of the End Semester Examination. The Internship credit will be awarded.

## **SEMESTER VI**

|                    |                                           |                         |                  |
|--------------------|-------------------------------------------|-------------------------|------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>             | <b>BATCH</b>            | <b>2026-29</b>   |
| <b>PART</b>        | <b>III</b>                                | <b>COURSE COMPONENT</b> | <b>CORE XVII</b> |
| <b>COURSE NAME</b> | <b>DIGITAL BANKING AND CYBER SECURITY</b> | <b>COURSE CODE:</b>     | <b>26UCBM317</b> |
| <b>SEMESTER</b>    | <b>VI</b>                                 | <b>MARKS</b>            | <b>100</b>       |
| <b>CREDITS</b>     | <b>4</b>                                  | <b>TOTAL HOURS</b>      | <b>90</b>        |
| <b>THEORY</b>      |                                           |                         |                  |

## **COURSE OBJECTIVE**

Introduction to fundamental concepts of Digital Banking and Cyber Security

## **COURSE OUTCOMES**

**On completion of the course, the students will be able to**

1. Explain the concepts, features, evolution, and importance of digital banking, FinTech, and green banking practices in the modern banking environment.
2. Describe various digital banking operations, delivery channels, electronic payment systems, and digital transaction mechanisms used in banking services.
3. Examine the applications of Artificial Intelligence, Machine Learning, and data analytics in banking operations, customer services, risk management, and fraud detection.
4. Apply appropriate cyber security measures, security controls, and ethical hacking practices to protect banking information systems from cyber threats and attacks.
5. Analyze cyber laws, digital regulations, cyber-crimes, and legal frameworks related to electronic banking and online financial transactions in India.

## **UNIT I**

**(18 Hours)**

Introduction to Information Technology in Banking and its Impact – Traditional Banking Vs Digital Banking – Advantages and Disadvantages of Digital Banking – Changing Financial Environment and IT as a Strategic Tool – FinTech Ecosystem and Digital Transformation in Banking – RBI Initiatives for Digital Banking – Basel Guidelines for E-Banking – RBI Committee Reports on Information Systems – A. Ghosh Committee – Janakiraman Committee – Green Banking: Concept, Objectives, Importance and Benefits -Cloud Banking and Banking Platforms – Blockchain Technology in Banking – Digital Currency, Crypto Currency and Crypto Assets – Fraud Reduction through Technology.

## **UNIT II**

**(18 Hours)**

Core Banking System – Centralized Vs Decentralized Banking System – Delivery Channels: ATM, EFTPOS, Phone Banking, Internet Banking, SMS Banking and Mobile Banking – UPI and QR Code Payments – Credit Cards, Debit Cards and Smart Cards – E-Commerce and Secure Electronic Transfer (SET) – NEFT, RTGS, IMPS and Wire Transfer – Payment Gateways and Authentication of Payments – E-Wallets and Digital Payment Applications – Buy Now Pay Later (BNPL) Services

### **UNIT III**

**(18 Hours)**

Introduction to Artificial Intelligence – Machine Learning and Deep Learning Concepts – Role of AI in Banking and Financial Services – AI-Based Customer Relationship Management – Chatbots and Virtual Banking Assistants – AI in Loan Processing and Credit Scoring – Predictive Analytics in Banking – AI for Fraud Detection and Risk Management – Personalized Banking Services through AI – Ethical Issues and Challenges of AI in Banking

### **UNIT IV**

**(18 Hours)**

Cyber Security: Meaning and Importance – Types of Security – Computer Security and E-Security – Password Security and Multi-Factor Authentication – Threats to Information Systems: Viruses, Worms, Trojan Horse, Malware, Ransomware, Phishing, Spoofing, Spamming and Denial of Service Attacks – Security Controls and Guidelines – Information System Security Measures and Policies – Ethical Hacking: Meaning, Types and Legality – Internet Fraud Reporting – IoT and API Security in Banking – Cloud Security and Data Protection – Cyber Risk Management in Banks.

### **UNIT V**

**(18 Hours)**

Cyber World: Concept and Overview – Introduction to Cyber Law – Cyber Law in India with Special Reference to the Information Technology Act, 2000 – Scope of Cyber Laws – E-Commerce, Online Contracts, Intellectual Property Rights, E-Taxation and E-Governance – Regulation of Cyberspace – Digital Signature: Meaning, Procedure and Types – Importance of e-KYC – Role of Ministry of Corporate Affairs – GDPR, Digital Personal Data Protection Act and Data Privacy Regulations – Classification of Cyber Crimes – SMS Forging, Email Crimes, Hacking, Online Shopping Frauds, Identity Theft, Credit Card Frauds and Banking Frauds – National Cyber Crime Reporting Portal.

### **RECOMMENDED TEXTBOOKS:**

1. Uppal RK, Banking with Technology, New Century Publications, New Delhi
2. Murdick RG, Ross JHE and Clagget JR, Information System for Modern Management, Prentice Hall of India, New Delhi

### **REFERENCE BOOKS**

1. Kaptan SS, Indian Banking in Electronic Era, New Century Publications, New Delhi
2. Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
3. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai.
4. Uppal RK, Pooja, Transformation in Indian Banks-Search for Better tomorrow, Sarup Book Publishers Private Ltd., New Delhi

### **E-LEARNING RESOURCES**

1. <https://cybercrime.gov.in/Webform/CrimeCatDes.aspx>
2. <https://www.hdfcbank.com/personal/resources/learning-centre/digital-banking/what-is-digital-banking>

## 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            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 2                    | 2                    |
| II                    | 3         | 1                    | 1                    |
| III                   | 2         | 2                    | 1                    |
| IV                    | 3         | 1                    | 1                    |
| V                     | 2         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A – 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

### PO – CO MAPPING

|      | PO 1        | PO 2        | PO 3        | PO 4        | PO5         |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |

### PSO – CO MAPPING

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |

**PO - PSO - CO - QUESTION PAPER MAPPING**

| <b>CO No.</b> | <b>COURSE OUTCOMES</b>                                                                                                                                                    | <b>POs ADDRESSED</b>           | <b>PSOs ADDRESSED</b>                    | <b>COGNITIVE LEVEL (K1 to K6)</b> |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------------------|-----------------------------------|
| <b>CO1</b>    | Explain the concepts, features, evolution, and importance of digital banking, FinTech, and green banking practices in the modern banking environment.                     | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4</b>             |
| <b>CO2</b>    | Describe various digital banking operations, delivery channels, electronic payment systems, and digital transaction mechanisms used in banking services.                  | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4, K5</b>         |
| <b>CO3</b>    | Examine the applications of Artificial Intelligence, Machine Learning, and data analytics in banking operations, customer services, risk management, and fraud detection. | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4, K5</b>         |
| <b>CO4</b>    | Apply appropriate cyber security measures, security controls, and ethical hacking practices to protect banking information systems from cyber threats and attacks.        | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4</b>             |
| <b>CO5</b>    | Analyze cyber laws, digital regulations, cyber-crimes, and legal frameworks related to electronic banking and online financial transactions in India.                     | <b>PO1, PO2, PO3, PO4, PO5</b> | <b>PSO 1, PSO 2, PSO 3, PSO 4, PSO 5</b> | <b>K1, K2, K3, K4, K5</b>         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyze, K5= Evaluate, K6= Create**

**Continuous Internal Assessment - Components**

| <b>Assessment Type</b>         | <b>Nature</b>                                                   | <b>Maximum Marks</b> | <b>Weightage</b> |
|--------------------------------|-----------------------------------------------------------------|----------------------|------------------|
| Mid-Semester Examination       | Pen and Paper test for 90 minutes                               | 50                   | 10               |
| Model Examination              | Written examination for 180 minutes                             | 100                  | 10               |
| Assignment                     | Content -3, Presentation - 2                                    | 5                    | 5                |
| Workbook/record book/ notebook | Neatness & Presentation - 3, Regularity – 2                     | 5                    | 5                |
| Class activity 1               | Case Study (Problem Identification - 3, Solution Relevance - 2) | 5                    | 5                |
| Class activity 2               | Quiz with MCQ (Knowledge of Concepts - 3, Quick Response - 2)   | 5                    | 5                |

|                  |                                                                                                                                                                             |   |           |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----------|
| Class activity 3 | Presentation<br>(Content Clarity - 3, Delivery & Confidence - 2)<br>(Subject Knowledge - 3, Communication Skills - 2)<br>(Content Organization - 3, Presentation Style - 2) | 5 | 5         |
| Attendance       | Marks will be given based on the attendance percentage of respective course                                                                                                 | 5 | 5         |
| <b>Total</b>     |                                                                                                                                                                             |   | <b>50</b> |

The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)

- 1) Quiz with MCQ
- 2) Case-Study analysis
- 3) Debate
- 4) Seminar/ Presentation
- 5) Peer/Self-Assessment
- 6) Role play
- 7) Scrap book
- 8) Monograph
- 9) Puzzle
- 10) Group Discussion
- 11) Group activity
- 12) Surprise class tests

|                    |                               |                         |                   |
|--------------------|-------------------------------|-------------------------|-------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b> | <b>BATCH</b>            | <b>2026-29</b>    |
| <b>PART</b>        | <b>III</b>                    | <b>COURSE COMPONENT</b> | <b>CORE XVIII</b> |
| <b>COURSE NAME</b> | <b>RURAL BANKING</b>          | <b>COURSE CODE:</b>     | <b>26UCBM318</b>  |
| <b>SEMESTER</b>    | <b>VI</b>                     | <b>MARKS</b>            | <b>100</b>        |
| <b>CREDITS</b>     | <b>4</b>                      | <b>TOTAL HOURS</b>      | <b>90</b>         |
| <b>THEORY</b>      |                               |                         |                   |

### **COURSE OBJECTIVE**

Introduction to fundamental concepts of financing agriculture and allied activities & Financing of MSMEs.

### **COURSE OUTCOMES**

**On completion of the course, the students will be able to**

1. Outline the structure of rural infrastructure and the pattern of rural development in India
2. Analyze the rural credit structure and its contribution to rural development financing
3. Examine the methods of agricultural financing and the support provided by banking institutions
4. Interpret the financing facilities available for the rural non-farm sector (RNFS)
5. Evaluate the major challenges and future prospects of rural banking

#### **UNIT I**

**(18 Hours)**

Rural India: Demographic Features-Economic Features-Rural poverty -Rural Infrastructure-Rural Development Policy-Govt. policies and programmes-Economic Reforms and its impact on rural economy function and policies of RBI in Rural Banking.

#### **UNIT II**

**(18 Hours)**

Financing Rural Development-Rural Credit Institutions-Role and functions- Co-operative Credit Societies and Banks, Land Development Banks, Regional Rural Banks, Commercial Banks -Role of Information and Communication Technologies in rural banking- Regulation of Rural Financial Services. Informal Lending: Pawn Broker- Money Lenders.

#### **UNIT III**

**(18 Hours)**

Financing agriculture/ allied activities – Crop Loans Assessment, Sanction, Disbursement, replacement. Term loans for irrigation, farm mechanization, Godowns/ cold-storage facilities, etc. Financing allied agriculture activities like Horticulture, Fisheries, Social forestry, etc. Finance against Warehouse/ cold storage receipts

#### **UNIT IV**

**(18 Hours)**

Financing Rural Non-Farm Sector (RNFS) – Importance of RNFS, Segments in RNFS, Role of Development and Promotional Institutions in RNFS-SME Finance, Definition of SME. Importance to the Indian economy. Financing of SME and small enterprise Refinance from SIDBI

#### **UNIT V**

**(18 Hours)**

Problems and prospects of Rural Banking: Problems of rural branches of commercial banks and regional rural banks-emerging trends in rural banking-financing poor as bankable opportunity-Self Help Groups/ NGOs, linkages with banking, latest guidelines of GOI and RBI.

**RECOMMENDED TEXTBOOKS:**

1. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai
2. Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
3. Pai Panandikar & NC Mehra, Rural Banking, National Institute of Bank Management, Pune
4. Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi

**REFERENCE BOOKS**

1. Uppal RK, & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi
2. Indian Institute of Banking & Finance, Rural Banking, Mumbai
3. Uppal RK & Pooja, Transformation in Indian Banks-Search for better tomorrow, Sarup Book Publisher Private Ltd., New Delhi
4. Shyam Ji Mehrotra, New Dimensions of Bank Management, Skylark Publications, New Delhi.

**E-LEARNING RESOURCES**

1. [https://www.google.co.in/books/edition/Rural\\_Banking\\_And\\_Overdues\\_Managemen t/dJBW8U3gXXUC?hl=en&gbpv=1&dq=RURAL+BANKING&printsec=frontcover](https://www.google.co.in/books/edition/Rural_Banking_And_Overdues_Managemen t/dJBW8U3gXXUC?hl=en&gbpv=1&dq=RURAL+BANKING&printsec=frontcover)
2. [https://www.google.co.in/books/edition/Rural\\_Banking\\_in\\_India/3X4aAAAAMAAJ](https://www.google.co.in/books/edition/Rural_Banking_in_India/3X4aAAAAMAAJ)
3. [https://www.google.co.in/books/edition/Rural\\_Banking\\_in\\_India/t0QRTwEACAAJ?hl=en&gbpv=1&bsq=RURAL+BANKING&dq=RURAL+BANKING&printsec=frontcover](https://www.google.co.in/books/edition/Rural_Banking_in_India/t0QRTwEACAAJ?hl=en&gbpv=1&bsq=RURAL+BANKING&dq=RURAL+BANKING&printsec=frontcover)
4. [https://www.google.co.in/books/edition/Rural\\_Banking\\_in\\_India/t0QRTwEACAAJ?hl=en](https://www.google.co.in/books/edition/Rural_Banking_in_India/t0QRTwEACAAJ?hl=en)

**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            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 3         | 2                    | 1                    |
| II                    | 2         | 1                    | 1                    |
| III                   | 3         | 2                    | 2                    |
| IV                    | 2         | 1                    | 1                    |
| V                     | 2         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

**PO – CO MAPPING**

|      | PO 1        | PO 2        | PO 3        | PO 4        | PO5         |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 2           | 3           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 3           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>2.80</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |

**PSO – CO MAPPING**

|      | PSO 1       | PSO 2       | PSO 3       | PSO 4       | PSO5        |
|------|-------------|-------------|-------------|-------------|-------------|
| CO 1 | 3           | 2           | 3           | 3           | 3           |
| CO 2 | 3           | 3           | 3           | 3           | 3           |
| CO 3 | 3           | 2           | 3           | 3           | 3           |
| CO 4 | 3           | 3           | 3           | 3           | 3           |
| CO 5 | 3           | 3           | 3           | 3           | 3           |
| Ave. | <b>3.00</b> | <b>2.60</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> |

**PO – PSO – CO QUESTION PAPER MAPPING**

| CO No. | COURSE OUTCOMES                                                                                | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Outline the structure of rural infrastructure and the pattern of rural development in India    | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO2    | Analyze the rural credit structure and its contribution to rural development financing         | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO3    | Examine the methods of agricultural financing and the support provided by banking institutions | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO4    | Interpret the financing facilities available for the rural non-farm sector (RNFS)              | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO5    | Evaluate the major challenges and future prospects of rural banking                            | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                  |                      |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Nature</b>                                                                                    | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pen and Paper test for 90 minutes                                                                | 50                   | 10               |
| Model Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Written examination for 180 minutes                                                              | 100                  | 10               |
| Assignment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Previous Year Question Papers<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Presentation : 1 Mark | 5                    | 5                |
| Workbook/record book/ notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Class work Note<br>Content : 3 Marks<br>Examples: 1 Mark<br>Presentation : 1 Mark                | 5                    | 5                |
| Class activity 1<br>Debate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Debate<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Team Work : 1 Mark                           | 5                    | 5                |
| Class activity 2<br>Quiz with MCQ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Quiz with MCQ<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Timings : 1 Mark                      | 5                    | 5                |
| Class activity 3<br>Seminar/ Presentation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Seminar/ Presentation<br>Concepts : 3 Marks<br>Examples: 1 Mark<br>Tech Tools : 1 Mark           | 5                    | 5                |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                      | 5                    | 5                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                  |                      | <b>50</b>        |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions; the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1) Quiz with MCQ</li> <li>2) Case-Study analysis</li> <li>3) Debate</li> <li>4) Seminar/ Presentation</li> <li>5) Peer/Self-Assessment</li> <li>6) Role play</li> <li>7) Scrap book</li> <li>8) Monograph</li> <li>9) Puzzle</li> <li>10) Group Discussion</li> <li>11) Group activity</li> <li>12) Surprise class tests</li> </ol> |                                                                                                  |                      |                  |

|                                            |                               |                         |                   |
|--------------------------------------------|-------------------------------|-------------------------|-------------------|
| <b>PROGRAMME</b>                           | <b>B. Com Bank Management</b> | <b>BATCH</b>            | <b>2026-29</b>    |
| <b>PART</b>                                | <b>III</b>                    | <b>COURSE COMPONENT</b> | <b>CORE - XIX</b> |
| <b>COURSENAME</b>                          | <b>PROJECT</b>                | <b>COURSE CODE:</b>     | <b>26UCBM319</b>  |
| <b>SEMESTER</b>                            | <b>VI</b>                     | <b>MARKS</b>            | <b>100</b>        |
| <b>CREDITS</b>                             | <b>4</b>                      | <b>TOTAL HOURS</b>      | <b>90</b>         |
| <b>REPORT WRITING &amp; FIELD ANALYSIS</b> |                               |                         |                   |

### **COURSE OBJECTIVES**

Introduction to research-based project work

### **COURSE OUTCOMES**

1. Apply domain-specific theories, principles, and methodologies to design and execute meaningful projects.
2. Identify complex problems and develop innovative, practical, and multidisciplinary solutions.
3. Demonstrate the ability to conduct research, analyse data, and interpret findings to support informed decision-making.
4. Integrate ethical practices, sustainability, and social responsibility into project work, contributing positively to society.
5. Present and document project outcomes, while cultivating adaptability and continuous learning.

### **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, management or related areas.
2. Students will be given a choice of doing project either quantitative or qualitative study
3. The project report shall be submitted to the college before the due date prescribed by the Programme and the college has to certify the same and submit to the OCOE 15 days prior to the commencement of the End Semester Examinations.
4. The project shall be evaluated through internal project (50 marks) and external Viva-voce examination (50 marks).
5. The external examination shall be conducted by the panel of examiners suggested by the Controller of Examinations from time to time.
6. Those who fail to present the project report will have to redo the project work and submit
7. To the college for the next external examination.
8. Students shall submit a Project Report at the end of 6<sup>th</sup> Semester before the commencement of the End Semester Examination. The Project marks shall consist of the following:

| <b>Components</b>         | <b>Marks</b> |
|---------------------------|--------------|
| Viva Voce Examination     | 50           |
| Project Report Evaluation | 50           |
| <b>Total</b>              | <b>100</b>   |

Break up details for Evaluation

| <b>Components</b>            | <b>Marks</b> |
|------------------------------|--------------|
| Research Methodology Adopted | 15           |
| Statistical Analysis used    | 25           |
| Summary of the Report        | 10           |
| <b>Total</b>                 | <b>50</b>    |

The Project evaluation and Viva-voce examination shall be done internally by the Project Guide. Relevant topics will be selected and approved in consultation with the team set for the same.

|                                                                 |                                      |
|-----------------------------------------------------------------|--------------------------------------|
| <b>PROGRAMME: B. Com Bank Management</b>                        | <b>BATCH:2026-29</b>                 |
| <b>PART: III</b>                                                | <b>COURSE COMPONENT: ELECTIVE II</b> |
| <b>COURSE NAME: HUMAN RESOURCE MANAGEMENT IN BANKING SECTOR</b> | <b>COURSE CODE: 26UCBM3E2</b>        |
| <b>SEMESTER: VI</b>                                             | <b>MARKS:100</b>                     |
| <b>CREDITS: 4</b>                                               | <b>TOTAL HOURS: 90</b>               |
| <b>THEORY</b>                                                   |                                      |

### **COURSE OBJECTIVE:**

Introduction to fundamental concepts of Human Resource management in Banking Sector.

### **COURSE OUTCOMES:**

**After studying this course, the students will be able to**

1. Explain the concepts, functions and significance of Human Resource Management and AI applications in banking.
2. Apply human resource planning, recruitment, selection and onboarding practices in the banking sector.
3. Demonstrate the role of HRIS and AI-enabled information systems in managing human resources in banking.
4. Analyze performance management, reward systems and AI-assisted employee evaluation practices in banks.
5. Examine employee relations, organizational culture, ethical AI practices and future workforce trends in banking.

### **UNIT I**

**(15 Hours)**

Human Resource Management – Introduction, Functions, Scope and Importance of HRM – Recent Trends in HRM in Banking Sector - Introduction to Artificial Intelligence in Human Resource Management

### **UNIT II**

**(18 Hours)**

Human Resource Planning – Need and importance – Types of Recruitment and Selection - Background verification – Training and Induction of Bankers – Role of Government in Recruitment & Training –Job Analysis: Job Satisfaction, Job Description and Job Evaluation – Mentoring- AI-assisted Recruitment and Employee Onboarding

### **UNIT III**

**(18 Hours)**

Banking Systems Approach – Strategic Role of Information in HRM in Today's Technology Banking Concepts and Issues.– HRIS implementation - Benefits, Challenges – Resistance to Change by Employees and customer Strategies to Overcome Resistance -AI-enabled HR Information Systems in Banking.

**UNIT IV****(18 Hours)**

Types and Rewards for Employees – Monetary and Non-Monetary- Performance Award and Incentives–Leave management– Individual, group task-oriented Incentives – Fixed and variable pay structures -Performance Appraisal – Types – Potential Appraisal: Meaning, Features, Purpose, Mechanisms, Process, Parameters, Methods, Techniques – Public Sector and Private Sector Banks - Digital Performance Management and AI-assisted Employee Evaluation

**UNIT V****(21 Hours)**

Bank Employee Grievance Management System – HR policies applicable to Bank Employees – Promotions-Demotions and Transfers- Employee Discipline-Grievance handling Procedures – Organization Culture Vs Work Culture- Employee Engagement in Hybrid/Digital Work Environments- Ethical Use of AI in Human Resource Management -AI Automation and Future Workforce in Banking.

**RECOMMENDED TEXTBOOKS:**

1. K. Aswathappa, Human Resource Management: Text & Cases | 8th Edition
2. Gary Dessler, 2005, Human Resource Management, 15th Edition, Pearson/Prentice Hall.
3. Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj, 2012, Industrial Relations and Labour Laws, Tata McGraw-Hill Education,

**REFERENCE BOOKS**

1. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2016). Fundamentals of Human Resource Management, John Wiley & Sons.
2. Dessler, G., & Varrkey, B. (2005). Human Resource Management, 15e. Pearson Education India.
3. Durai, P. (2009). Human Resource Management (Publisher: Dorling Kindersley (India) Pvt. Limited:
4. Prasad, L. M. (2006). Human Resource Management (Sultan Chand & Sons.
5. Rao, P. S. (2009). Personnel and human resource management (pp. 236-345).
6. Himalaya Publishing House.

**E-LEARNING RESOURCES**

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human-resource-management>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmppractice.com/employee-welfare/>
5. [https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality ofwork-life-qwl.html](https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-ofwork-life-qwl.html) f

**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            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 2                    | 1                    |
| II                    | 2         | 1                    | 1                    |
| III                   | 3         | 1                    | 2                    |
| IV                    | 2         | 2                    | 1                    |
| V                     | 3         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A - 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C – 6</b> |

### PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 3    | 2    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 3    | 2.8  | 3    | 3    | 3   |

### PSO – CO MAPPING

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3     | 3     | 3     | 3     | 3    |

### PO – PSO – CO QUESTION PAPER MAPPING

| CO No: | COURSE OUTCOMES                                                                                                  | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Explain the concepts, functions and significance of Human Resource Management and AI applications in banking.    | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO2    | Apply human resource planning, recruitment, selection and onboarding practices in the banking sector.            | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO3    | Demonstrate the role of HRIS and AI-enabled information systems in managing human resources in banking.          | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO4    | Analyze performance management, reward systems and AI-assisted employee evaluation practices in banks.           | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO5    | Examine employee relations, organizational culture, ethical AI practices and future workforce trends in banking. | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

| <b>Continuous Internal Assessment - Components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                   |                      |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Nature</b>                                                                                                                     | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pen and Paper test for 90 minutes                                                                                                 | 50                   | 10               |
| Model Examination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Written examination for 180 minutes                                                                                               | 100                  | 10               |
| Assignment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Important Topics from Unit I – Rubrics: Coverage of auditing concepts (2), Concept clarity (2), Presentation (1)                  | 5                    | 5                |
| Workbook / Record Book / Notebook                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Important Topics from Unit IV – Rubrics: Completeness (2), Accuracy of content (2), Neatness & organization (1)                   | 5                    | 5                |
| Class Activity 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | PPT Creation for Presentation – Rubrics: Content organization (2), Visual design (1), Relevance/examples (1), Creativity (1)      | 5                    | 5                |
| Class Activity 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Seminar / Presentation – Rubrics: Subject knowledge (2), Communication skills (1), Confidence & delivery (1), Time management (1) | 5                    | 5                |
| Class Activity 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Question & Answer from Presentation – Rubrics: Accuracy of responses (2), Concept understanding (2), Participation (1)            | 5                    | 5                |
| Attendance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Marks will be given based on the attendance percentage of respective course                                                       | 5                    | 5                |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                   |                      | 50               |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                                                                                                                   |                      |                  |

|                    |                                                            |                         |                       |
|--------------------|------------------------------------------------------------|-------------------------|-----------------------|
| <b>PROGRAMME</b>   | <b>B. Com Bank Management</b>                              | <b>BATCH</b>            | <b>2026-29</b>        |
| <b>PART</b>        | <b>III</b>                                                 | <b>COURSE COMPONENT</b> | <b>Elective – III</b> |
| <b>COURSE NAME</b> | <b>APPLICATIONS OF AI IN MARKETING OF BANKING SERVICES</b> | <b>COURSE CODE:</b>     | <b>26UCBM3E3</b>      |
| <b>SEMESTER</b>    | <b>VI</b>                                                  | <b>MARKS</b>            | <b>100</b>            |
| <b>CREDITS</b>     | <b>4</b>                                                   | <b>TOTAL HOURS</b>      | <b>90</b>             |
| <b>THEORY</b>      |                                                            |                         |                       |

### **COURSE OBJECTIVE**

To develop knowledge of banking services marketing and AI-enabled marketing practices for effective customer engagement and service delivery in the banking sector.

### **COURSE OUTCOMES**

**After studying this course, the students will be able to**

1. Explain the fundamentals of marketing, banking services marketing, and AI applications in the banking sector.
2. Analyse bank marketing principles, consumer behaviour concepts, and CRM strategies in banking services.
3. Demonstrate pricing, distribution, and service delivery practices in banking, including AI-enabled service technologies.
4. Analyze promotional strategies and AI-enabled marketing tools used in banking services.
5. Examine the role of AI-driven marketing practices in enhancing customer engagement and banking service effectiveness.

### **UNIT I**

**(20 Hours)**

Fundamentals of Marketing-Importance of marketing-The Concept: Goods and Service Marketing-Comparative Analysis-Salient features of Marketing Services-Marketing concepts and their application to Banking Industry –Introduction to Artificial Intelligence in Banking – AI-powered Chatbots, Virtual Assistants, Personalized Customer Services, CRM Applications and Fraud Detection Systems.

### **UNIT II**

**(20 Hours)**

Concept of Bank Marketing-Principles of Bank Marketing- Banking regulation and its impact on Bank marketing strategies - Users of Banking Services-Consumer Behavior-Factors influencing the Bank Users-Marketing Research in the banking organisation-Marketing Intelligence System for the banking organization- Customer Relationship Management (CRM) in Banks – Meaning, Objectives, Benefits and Strategies – Customer Acquisition, Retention and Loyalty – AI-enabled CRM Systems – Customer Analytics and Relationship Building.

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

Pricing – Types of Pricing – Price Regulations by RBI and IBA – Pricing Strategy – Deregulation of Deposit Interest Rates in India: Advantages and Disadvantages – Service Charges by Banks. Place – Branch Banking – Online Banking – Mobile Banking. Process – Various Dimensions of Effective Service Delivery in Banking – AI-enabled Banking Service Delivery – Robotic Process Automation (RPA) – Self-Service Banking Technologies – Service Quality and Customer Experience Management

**UNIT IV****(20 Hours)**

Promotion: Meaning and Objectives – Promotion Mix in Banking – Public Relations – Direct Marketing – Advertising – Personal Selling – Physical Evidence – AI-enabled Marketing Tools: Social Media Analytics, Marketing Automation Tools, Customer Analytics Platforms and Recommendation Engines – Personalized Marketing Campaigns – Customer Engagement Strategies

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

Promotion: Meaning and Objectives – Promotion Mix in Banking – Public Relations – Direct Marketing – Advertising – Personal Selling – Physical Evidence – AI-enabled Marketing Tools: Social Media Analytics, Marketing Automation Tools, Customer Analytics Platforms and Recommendation Engines – Personalized Marketing Campaigns – Customer Engagement Strategies

**RECOMMENDED TEXTBOOKS:**

1. Marketing of Banking Service– IIB
2. Services Marketing by S.M.JHA
3. Desai, Vasant, Principles of Bank Management, Himalaya Publications,1993, Mumbai

**REFERENCE BOOKS**

1. B Balaji, Services marketing and Management, S. Chand publishers, New Delhi
2. Madhukar R.K, Dynamics of Bank Marketing, VBS Publishers,1990, Mumbai.

**E-LEARNING RESOURCES**

1. <https://www.shiksha.com/online-courses/articles/service-marketing-mix/>
2. <https://www.pixel506.com/insights/services-marketing-characteristics-innovations-and-more>
3. [https://ijariie.com/AdminUploadPdf/Marketing\\_of\\_the\\_Banking\\_Services\\_1453.pdf](https://ijariie.com/AdminUploadPdf/Marketing_of_the_Banking_Services_1453.pdf)
4. <https://ninjapromo.io/the-complete-guide-to-bank-marketing>

**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            |
|-----------------------|-----------|----------------------|----------------------|
| I                     | 2         | 1                    | 1                    |
| II                    | 3         | 2                    | 2                    |
| III                   | 3         | 2                    | 1                    |
| IV                    | 2         | 1                    | 1                    |
| V                     | 2         | 1                    | 1                    |
| <b>TOTAL</b>          | <b>12</b> | <b>7</b>             | <b>6</b>             |
| <b>SECTION A – 12</b> |           | <b>SECTION B - 7</b> | <b>SECTION C - 6</b> |

### PO – CO MAPPING

|      | PO 1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|------|------|------|------|-----|
| CO 1 | 3    | 3    | 3    | 3    | 3   |
| CO 2 | 3    | 3    | 3    | 3    | 3   |
| CO 3 | 3    | 3    | 3    | 3    | 3   |
| CO 4 | 3    | 3    | 3    | 3    | 3   |
| CO 5 | 3    | 3    | 3    | 3    | 3   |
| Ave. | 3    | 3    | 3    | 3    | 3   |

### PSO – CO MAPPING

|      | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO5 |
|------|-------|-------|-------|-------|------|
| CO 1 | 3     | 3     | 3     | 3     | 3    |
| CO 2 | 3     | 3     | 3     | 3     | 3    |
| CO 3 | 3     | 3     | 3     | 3     | 3    |
| CO 4 | 3     | 3     | 3     | 3     | 3    |
| CO 5 | 3     | 3     | 3     | 3     | 3    |
| Ave. | 3     | 3     | 3     | 3     | 3    |

### PO – PSO – CO QUESTION PAPER MAPPING

| CO No: | COURSE OUTCOMES                                                                                                          | POs ADDRESSED           | PSOs ADDRESSED                    | COGNITIVE LEVEL (K1 to K6) |
|--------|--------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|----------------------------|
| CO1    | Explain the fundamentals of marketing, banking services marketing, and AI applications in the banking sector.            | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO2    | Analyse bank marketing principles, consumer behaviour concepts, and CRM strategies in banking services.                  | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO3    | Demonstrate pricing, distribution, and service delivery practices in banking, including AI-enabled service technologies. | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |
| CO4    | Analyze promotional strategies and AI-enabled marketing tools used in banking services.                                  | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4             |
| CO5    | Examine the role of AI-driven marketing practices in enhancing customer engagement and banking service effectiveness.    | PO1, PO2, PO3, PO4, PO5 | PSO 1, PSO 2, PSO 3, PSO 4, PSO 5 | K1, K2, K3, K4, K5         |

| <b>Continuous Internal Assessment - Components</b> |                                                                                                                                                                                                                                                                                         |                      |                  |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------|
| <b>Assessment Type</b>                             | <b>Nature</b>                                                                                                                                                                                                                                                                           | <b>Maximum Marks</b> | <b>Weightage</b> |
| Mid-Semester Examination                           | Pen and Paper test for 90 minutes                                                                                                                                                                                                                                                       | 50                   | 10               |
| Model Examination                                  | Written examination for 180 minutes                                                                                                                                                                                                                                                     | 100                  | 10               |
| Assignment                                         | Content -3, Presentation - 2                                                                                                                                                                                                                                                            | 5                    | 5                |
| Workbook/record book/ notebook                     | Completeness - 3, Accuracy – 2                                                                                                                                                                                                                                                          | 5                    | 5                |
| Class activity 1                                   | Quiz with MCQ for formula (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others                                                                                                  | 5                    | 5                |
| Class activity 2                                   | Problem Solving with real time cases (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book for formula (Relevance of Content - 3, Creativity and Presentation - 2) / Others                                      | 5                    | 5                |
| Class activity 3                                   | Real-Life Application Task – Usage of AI tolls for banking services (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others | 5                    | 5                |
| Attendance                                         | Marks will be given based on the attendance                                                                                                                                                                                                                                             | 5                    | 5                |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 |  |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--|----|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | percentage of respective course |  |    |
| Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                 |  | 50 |
| <p>The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)</p> <ol style="list-style-type: none"> <li>1. Quiz with MCQ</li> <li>2. Case-Study analysis</li> <li>3. Debate</li> <li>4. Seminar/ Presentation</li> <li>5. Peer/Self-Assessment</li> <li>6. Role play</li> <li>7. Scrap book</li> <li>8. Monograph</li> <li>9. Puzzle</li> <li>10. Group Discussion</li> <li>11. Group activity</li> <li>12. Surprise class tests</li> </ol> |                                 |  |    |