

**CURRICULUM FRAMEWORK AND SYLLABUS
FOR OUTCOME BASED EDUCATION IN**

Bachelor of Commerce (Banking and Insurance) Degree Program

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2019- 2020 ONWARDS**



**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
(Affiliated to Bharathiar University and Accredited by NAAC)**

**COIMBATORE-641028
TAMILNADU, INDIA.**

Phone: 0422-4440555

Website: www.hindusthan.net/hicas/

**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE
DEPARTMENT OF COMMERCE (BANKING AND INSURANCE)**

VISION

To provide world class education to the students to face global challenges and to inculcate the latest trends in technological advancement. To cater the needs of the environmental and ethical values in the mind of students to become good citizens and entrepreneurs.

MISSION

The Mission of the college is to pursue a philosophy of perpetual acquisition of knowledge. The important policy is to provide value based education and to bring out the hidden potentials in students that equip them to approach life with optimism.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO1: Graduates will possess knowledge and skills in Commerce, Banking and Insurance disciplines.

PEO2: Graduates will equip themselves for continuation of their education and advance in their academics and career.

PROGRAM OUTCOME(PO) :

Graduates of this course, after completion will be

PO1: Possessing knowledge in the disciplines of Commerce, Banking, Insurance and related streams.

PO2: Able to express well an understanding of facts, ideas, etc., by organizing and comparing relevant business states.

PO3: Able to apply problem solving skills and arrive at an effective solution for different business situations.

PO4: Able to examine and synthesize the different elements which influence Commerce, Banking, Insurance in accomplishment of the organisational goal.

PROGRAM SPECIFIC OUTCOME (PSO):

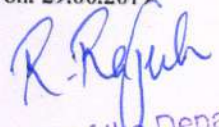
PSO1: Graduates of this program will be able to have a good understanding of the operations and contributions of the banking and insurance sector in an economy.

PSO2: Graduates of this program will have better knowledge regarding various law and regulation relating to banking and insurance.

PSO3: Graduates will hone lifelong learning, practice ethical practices and be able to work as a team and lead them and excel in their career

BOS meeting approved: 22.06.2019

Approved in 5th Academic Council meeting on: 29.06.2019


Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028

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UG - REGULATION (From 2019-2020 and Onwards)

1. Internal Marks for all UG

Components	Marks
Test I	5
Test II	5
Model Exam	10
Assignment	5
Attendance*	5
TOTAL	30

*Split-up of Attendance Marks for UG

- ♣ 75-79 - 1 marks
- ♣ 80-84 - 2 marks
- ♣ 85-89 - 3 marks
- ♣ 90-94 - 4 marks
- ♣ 95-100 - 5 marks

QUESTION PAPER PATTERN FOR I.E TEST I

Duration: Two Hours

Maximum: 50 Marks

SECTION - A (6 x 1 = 6 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Multiple choice/Fill up the blanks /True or False questions

SECTION - B (4x 5 = 20 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Either or Type

SECTION - C (3x 8 = 24 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks Either or Type

QUESTION PAPER PATTERN FOR IE Model Examination

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Q.No 1 to 10: (Multiple choice/Fill up the blanks /True or False questions).

(Two questions from each unit)

SECTION - B (5x4=20 Marks)

Answer ALL Question

ALL Questions Carry EQUAL Marks

Q.No 11 to 15: Either or type questions

(One question from each Unit)

SECTION- C (5x8=40 Marks)

Answer ALL Questions

ALL Questions carry EQUAL Marks

Q.No 16 to 20: Either or type questions (One question from each Unit)

I.E Test II will be online test consisting of MCQ Questions for 50 Marks

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R. Raju

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028

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2 a) Components for Practical I.E.

Components	Marks
Test -I	20
Test - II	20
Total	40

2 b) Components for Practical E.E.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
Total	60

3. Institutional/ Industrial Training, Mini Project and Major Project Work

Institutional /Industrial Training		Mini Project	Major Project Work	
Components	Marks	Marks	Components	Marks
I.E Work Diary Report Viva -voce Examination	25 50 25	- 50 50	I. E a) Attendance 10 Marks b) Review / Work Diary* ¹ 30 Marks	40
Total	100	100	E.E* ² a) Final Report 40 Marks b) Viva-voce 20 Marks	60
			Total	100

*¹ Review is for Individual Project and Work Diary is for Group Projects (group consisting of minimum 3 and maximum 5)

*²Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

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R. Rajul
 Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

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4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	Total	100 marks

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 - 79	Very good
60 - 69	Good
50 - 59	Fair
40 - 49	Satisfactory
Below 39	Not Satisfactory = Not completed

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

5. Guidelines for Environmental Studies (Part IV)

The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students. The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.

Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
Total	100

The question paper pattern is as follows:

Test I - 2 hours [3 out of 5 essay type questions]

3 x 10 = 30 Marks

Test II - 2 hours [3 out of 5 essay type questions]

3 x 10 = 30 Marks

Total 60 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

6. Guidelines for Skill based subject - Internet Security (Part IV)

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
Total	100

The question paper pattern is as follows:

Test I – 2 hours [4 out of 7 essay type questions]

4 x 10 = 40Marks

Test II – 2 hours [4 out of 7 essay type questions]

4 x 10 = 40 Marks

Total 80 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

7. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50 multiple choice questions]

50 x 1 = 50Marks

Test II – 2 hours [50 multiple choice questions]

50 x 1 = 50 Marks

Total 100 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

8. Guidelines for Law of Ethics (Part V)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [5 out of 8 essay type questions]

5 x 10 = 50Marks

Test II – 2 hours [5 out of 8 essay type questions]

5 x 10 = 50 Marks

Total 100 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

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R. Rajesh
Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

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9. Guidelines for Extension Activity (Part V)

At least two activities should be conducted within this semester (IV) consisting of two days each. The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows

No of Activities	Marks
2 x 50 (Each Activity for two days)	100

10. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Q.No 1 to 10: (Multiple choice/Fill up the blanks /True or False questions).
(Two questions from each unit)

SECTION - B (5x4=20 Marks)

Answer ALL Question

ALL Questions Carry EQUAL Marks

Q.No 11 to 15: Either or type questions
(One question from each Unit)

SECTION- C (5x8=40 Marks)

Answer ALL Questions

ALL Questions carry EQUAL Marks

Q.No 16 to 20: Either or type questions
(One question from each Unit)

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Department of Commerce with Information Technology
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Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

COIMBATORE -641028

B.Com (BANKING AND INSURANCE)

SCHEME OF EXAMINATIONS - CBCS PATTERN

(For the Students admitted from the Academic year 2019-2020 and onwards)

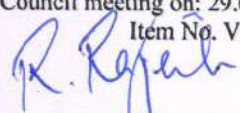
Course Code	Course Type	Course Title	Lecture Hours/ Week	Exam Duration (hours)	MAX. MARKS			Credit Points
					IE	EE	TOTAL	
First Semester								
Part – I								
19LAT01/ 19LAH01/ 19LAM01/ 19LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam – I/ French-I	6	3	30	70	100	3
Part – II								
19ENG01	AECC	English – I	6	3	30	70	100	3
Part – III								
19BAU01	DSC	Principles of Accountancy	6	3	30	70	100	5
19BAU02	DSC	Indian Banking System	5	3	30	70	100	4
19BAU03	AEE	Practical – I MS – Word, MS – Excel and MS – PowerPoint	3	3	40	60	100	3
19BAU04	GE	Allied – Business Economics(Com)	4	3	30	70		4
Second Semester								
Part – I								
19LAT02/ 19LAH02/ 19LAM02/ 19LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	6	3	30	70	100	3
Part – II								
19ENG02	AECC	English – II	6	3	30	70	100	3
Part – III								
19BAU05	DSC	Financial Accounting	6	3	30	70	100	5
19BAU06	DSC	Principles of Insurance	5	3	30	70	100	5
19BAU07	GE	Allied – Principles of Management	5	3	30	70	100	4
Part – IV								
19GSU01	SEC	Value Education – Human Rights	2	-	100	-	100	2
Students Should Complete Value Added Courses, Communicative English And Soft Skills at the End of the First Year								

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Third Semester									
Part – III									
19BAU08	DSC	Higher Financial Accounting	6	3	30	70	100	5	
19BAU09	DSC	Business Law	6	3	30	70	100	4	
19BAU10	DSC	Foreign Exchange Management	6	3	30	70	100	4	
19BAU11	DSC	Business Communication	5	3	30	70	100	4	
19BAU12	GE	Allied – Business Mathematics (Mat)	5	3	30	70	100	4	
Part – IV									
19GSU02	SEC	Environmental Studies	2	-	100	-	100	2	
Fourth Semester									
Part – III									
19BAU13	DSC	Corporate Accounting	6	3	30	70	100	5	
19BAU14	DSC	Income Tax Law and Practice	6	3	30	70	100	5	
19BAU15	DSC	Banking Theory, Law and Practice	6	3	30	70	100	4	
19BAU16	AEE	Practical – II Tally and Internet	5	3	40	60	100	5	
19BAU17	GE	Allied – Business Statistics (Mat)	5	3	30	70	100	4	
Part – IV									
19GSU03	SEC	<u>Skill Based Subject</u> Internet Security	2	-	100	-	100	2	
Part – V									
19GSU04	AEE	Extension Activity	-	-	100	-	100	G	
Students Should Complete Value Added Courses, Online Courses (Or) Participation Certificates For Seminars, Workshops From Other Institutions For Each Semester And Women Studies / Interdisciplinary at the end of Second Year									
Extension Activity – means all those activities under NSS/NCC/sports/YRC Programme and other Co and extracurricular activities offered under part V of the programme. Every student shall participate compulsorily for a period of not less than two years (4 semesters) in any one of these programmes.									

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R. Rajah
 Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
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Fifth Semester									
Part – III									
19BAU18	DSC	Higher Corporate Accounting	6	3	30	70	100	5	
19BAU19	DSC	Cost Accounting	6	3	30	70	100	5	
19BAU20	DSC	Indirect Taxation	6	3	30	70	100	5	
19BAU21	DSC	Insurance Law and Regulation	6	3	30	70	100	4	
19BAU22A	DSE	Elective – I Banking Technology Management	6	3	30	70	100	4	
19BAU22B		Rural Banking	6	3	30	70	100		
Part – IV									
19GSU05	SEC	Non-Major Elective General Awareness	-	-	100	-	100	2	
Part – V									
19GSU06	AEE	Law of Ethics	-	-	100	-	100	2	
Sixth Semester									
Part – III									
19BAU23	DSC	Management Accounting	6	3	30	70	100	5	
19BAU24	DSC	International Banking	5	3	30	70	100	4	
19BAU25	DSC	Financial Markets and Institutions	5	3	30	70	100	4	
19BAU26	DSC	Insurance Risk Management	5	3	30	70	100	4	
19BAU27A	DSE	Elective –II General Insurance	5	3	30	70	100	4	
19BAU27B		Insurance Environment	5	3	30	70	100		
19BAU28	SEC	Project Work	4	-	40	60	100	2	
								Total Credits	142
Students Should Complete Value Added Courses, Online Courses / Entrepreneurship/Startups/ Job Oriented Courses and Placement Training at the end of the Third Year									

No of papers	Course Type	Total Credit Points
2	Modern Indian Language(MIL)	6
2	Ability Enhancement Compulsory course(AECC)	6
4	Ability Enhancement Elective (AEE)	10
19	Discipline Specific course(DSC)	86
2	Discipline Specific Elective(DSE)	8
5	Skill Enhancement Course(SEC)	10
4	Generic Elective(GE)	16
38	TOTAL	142

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R. Rajesh
 Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

Programme Code:	BCB	Programme Title : Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU01	Course Title	Batch:	2019-2020 and onwards
		PRINCIPLES OF ACCOUNTANCY	Semester:	I
Hrs/Week:	6		Credits:	5

Course Objective

To acquaint the students with knowledge about the Accounting system prevailing in India.

Course Outcomes (CO)

K1	CO1	Outline the various aspects of Accounting and IAS,IFRS and related concepts
K2	CO2	Understand and apply accounting Concepts and conventions
K3	CO3	Examine and relate various Principles involved in Accounting business transactions
K4	CO4	Preparing of books of accounts and summarizing the results of the business

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

S - Strong; M-Medium; L-Low.

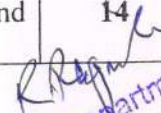
19BAU01	PRINCIPLES OF ACCOUNTANCY	
Unit No.	Topics	Hours
I	Introduction to Accounting Accounting – Origin - Definition – Types of Accounts – Accounting Rules – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Trial balance – Subsidiary books- Rectification of errors.	15
II	Accounting Standards Introduction to Accounting Standards, AS2, AS4, AS9, AS10, AS16, AS29 - IFRS. Introduction to GST relating to Preparation of final accounts.	14
III	Final Accounts & Average Due Date, Bill of Exchange Final Accounts with adjustments -Average due date - Account current- - Bill of exchange - Accommodation bills.	15
IV	Depreciation Depreciation – Straight-line method – Written down value method - Sinking Fund and Insurance policy method – Depletion Method – Machine Hour Rate method – Annuity method - Reserves and provisions.	14
V	BRS and Accounting of Not for Profit Organisation Bank Reconciliation Statement - Receipts and Payments - Income and Expenditure account and Balance sheet.	14

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

Teaching Methods: Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

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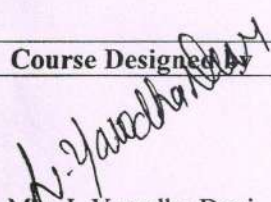
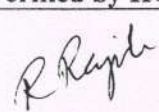
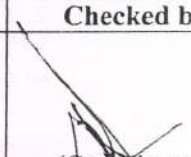
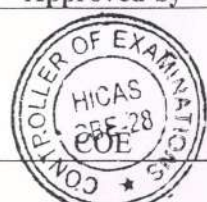

Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Hindusthan College of Commerce - 641 028.
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Text Book:

S.P.Jain&K.L.Narang, "Advanced Accountancy", Volume- I Kalyani Publisher, New Delhi.2018

Reference Books:

1. M.Hanif&A.Mukherjee, "Modern Accountancy" McGraw Hill Education (India) Private Limited, Chennai. 3rd edition, 2018
2. Grewal.T.S, "Introduction to Accountancy", S.Chand& Company Ltd., New Delhi.2016
3. Gupta.R.L, Gupta.V.K, Shukla.M.C, "Financial Accounting" Sultan Chand & Sons, New Delhi.2014
4. Naseem Ahmed, Javed Iqbal, Saima, "Financial Accounting" New Delhi Publishers, New Delhi. First Edition, 2018
5. Reddy .T.S &Murthy.A, "Financial Accounting", Margham Publications, Chennai.6 Edition 2012

Course Designed by	Verified by HOD	Checked by	Approved by
 Mrs. L. Yasodha Devi	 Dr.R.Rajesh	 (Coordinator)	

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Item No. VIII

Programme Code:	BCB	Programme Title : Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU02	Course Title		Batch :
		INDIAN BANKING SYSTEM		Semester :
Hrs/Week:	5			Credits:
				2019-2020 and onwards
				I
				4

Course Objective

To acquaint the students with knowledge about the banking system and banking structure prevailing in India.

Course Outcomes (CO)

K1	CO1	To identify and state the structure of Indian Banking System and performance of Indian Banking Industry
K2	CO2	To understand the rationale behind nationalisation of banks, privatization of banks and its effects on banking sector
K3	CO3	To relate the role of central banking and its contributions to the economic progress.
K4	CO4	To distinguish and appraise the contribution different types of banking institutions

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	L
CO4	S	S	S	L

S - Strong; M-Medium; L-Low.

19BAU02	INDIAN BANKING SYSTEM	
Unit No.	Topics	Hours
I	INTRODUCTION Meaning and Definition of Banking - Evolution of Banking - Development of Banking in India - Features of Banking - Classification of Banks - Banking Systems - Reserve Bank of India - Commercial Banks - Functions of Commercial Banks - Regional Rural Banks -Co-Operative Banks - Development Banks – <i>Narasimham Committee recommendations.</i>	12
II	Nationalisation and Privatisation of Banks Nationalisation of Banks - Social Control over Banks - Nationalisation of Major Commercial Banks - Reasons for Nationalisation - Criticisms against Nationalisation of the Banks - Achievements after Nationalisation - <i>Privatisation of Banks in India</i> - progress and performance - Foreign banks in India - Regulation of Foreign banks in India.	12
III	Reserve Bank of India (RBI) and State Bank of India Objectives for Establishment of RBI - Evolution of the RBI -Management and Administration of RBI - Functions of RBI - RBI and Credit Control - Methods of Credit Control - State Bank of India – Evolution - <i>Nationalisation of the Imperial Bank</i> - Management of the Bank – Structure, Organisation and Functions of State Bank of India.	12

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IV	Development Banks Development Banks and its functions - National Bank for Agriculture and Rural Development (NABARD) - Industrial Finance Co-operation of India (IFCI) - Industrial Development Of India (IDBI) - Small Industries Development Bank of India (SIDBI) - <i>Export-Import Bank Of India (EXIM Bank)</i>	12
V	Co-Operative Banks in India and RRBs Co-Operative Banks - <i>Differences between Co-operative Banks and Commercial Banks</i> - Types of Co-operative Banks - Regional Rural Banks (RRBs) - Objectives - Capital Structure and Sponsorship - Management of Regional Rural Banks - Area of Operation - Functions Of RRBs - Factors Influencing the Performance of RRBs - Consolidation of RRBs - Progress and achievement of RRBs.	12

Note: **Italicized Bold Texts are for self-study.**

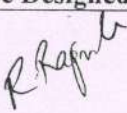
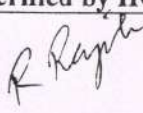
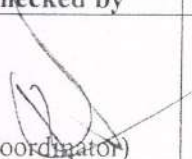
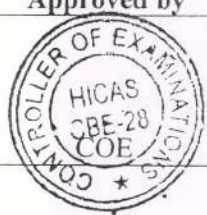
Teaching Methods: Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book :

1. Somashekar, N.T, *Banking*, New Age International (P) Ltd., Publishers, New Delhi, 2019

Reference Books

1. S.Natarajan, R Parameswaran, *Indian Banking*, S. Chand Publishing, 2016
2. R. M. Srivastava, Divya Nigam, *Management of Indian Financial Institutions*, Himalaya Publishing House Pvt. Ltd, Revised 9th Edition, 2019
3. Subhash Chandra Das, *The Financial System in India: Markets, Instruments, Institutions, Services and Regulations*, PHI Learning Pvt. Ltd., 2015
4. O.P. Agarwal, *Modern Banking of India*, Himalaya Publishing House Pvt. Ltd, 2018
5. Vijayaragavanyengar, *Introduction to Banking*, Excel Books India, 2009

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr.R.Rajesh	 Dr.R.Rajesh	 (Coordinator)	

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Item No. VIII

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU03	Course Title	Batch:	2019-2020 and onwards
		Practical –I – MS – Word, MS – Excel and MS – PowerPoint	Semester:	I
Hrs/Week:	3		Credits:	3

Course Objective

To give students hands on training in Office software package and enable students to gain knowledge in MS – Word, MS – Excel and MS – PowerPoint

Course Outcomes (CO)

K2	CO1	To remember the various features available in MS-Word and use them
K2	CO2	To understand various in-built functions in MS-Excel
K3	CO3	To apply the features of MS PowerPoint in creative preparation of presentations.
K4	CO4	To examine and appraise the use of software in business needs.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	L

S - Strong; M-Medium; L-Low.

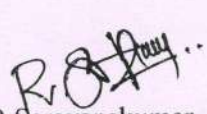
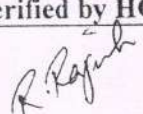
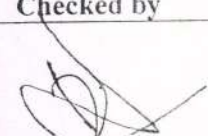
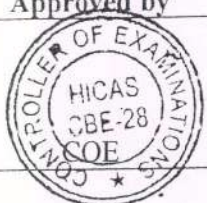
19BAU03 Package	Practical –I – MS – Word, MS – Excel and MS – PowerPoint Programs	45 Hours
MS Word	1. Design the brochure with details of various courses offered by your college. 2. Present the exam mark details of students in your class in a table. 3. Prepare an Advertisement Copy for your shop promoting a limited period offer 4. Using mail merge send Season Greetings to your customers. 5. Prepare a short write-up of a recent event and perform the following a. Adjust Font size, font style, line spacing etc., b. Insert page numbers at the bottom right alignment c. Insert header consisting of date and time. e. Change the paragraph into two or three columns f. Check the spelling and grammar g. Use bullets and numbering h. Find and replace a word	15
MS Excel	6. Design the Pay Roll of a company by considering the following conditions: a. Dearness Allowance - 40% on Basic Pay b. House Rent Allowance – Rs.4000 c. Medical Allowance – Rs.1000 d. Provident Fund – 12% on Basic Pay + Dearness Allowance 7. Prepare a Mark Statement and using formula, calculate the sum, average of each student, identify highest and lowest mark scoring student, sort the data in ascending and descending order. 8. Using the data from Program 7 and perform the following functions a. Change heading of column into bold	15

BOS meeting approved: 22.06.2019 Approved in 5th Academic Council meeting on: 29.06.2019
Item No. VIII

	<ul style="list-style-type: none"> b. Make necessary alignment like center, left, right, etc., c. Rename the sheet d. Insert a new sheet e. Move a sheet f. Delete a sheet g. Hide/Unhide Column h. Change the Width and Height of the Column <p>9. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data.</p> <p>10. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p>	
MS PowerPoint	<p>11. Create a presentation about your company's product by using Insert, Design, Transitions, Animations features.</p> <p>12. Create a presentation by inserting shapes, smart art, chart options, WordArt, pictures, ClipArts.</p> <p>13. Prepare an organization chart with names of various levels of hierarchy.</p> <p>14. Prepare a PowerPoint show to advertise your product.</p> <p>15. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following: Top down, Bottom up, Zoom in and Zoom out. Save the Presentation as a PowerPoint Show</p>	15

Teaching Methods

Hands on training in Computer System. PowerPoint Projection through LCD and Activity.

Course Designed by	Verified by HOD	Checked by	Approved by
 Mr.R.Saravanakumar	 Dr.R.Rajesh	 (Coordinator)	


Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

BOS meeting approved: 22.06.2019

Approved in 5th Academic Council meeting on: 29.06.2019
Item No. VIII

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU04	Course Title	Batch :	2019-2020 and onwards
		Allied – BUSINESS ECONOMICS	Semester :	I
Hrs/Week:	4		Credits:	4

Course Objective

To acquaint the students with knowledge about the economic concepts, principles and economic policies prevailing in Indian Economy.

Course Outcomes (CO)

K1	CO1	Enabling the students to know the concept of business economic theory and principles.
K2	CO2	Gaining Knowledge on effective planning and forecasting techniques in demand and supply.
K3	CO3	Understanding the economic policies and its functions.
K4	CO4	Analysing the economic concepts and applications of economic concepts in business decisions.

Mapping of Outcomes

CO \ PO	PO	PO1	PO2	PO3	PO4
	CO1	S	S	S	M
CO2	S	S	S	M	
CO3	S	S	S	M	
CO4	S	S	S	M	

S - Strong; M-Medium; L-Low.

19BAU04	BUSINESS ECONOMICS	
Unit No.	Topics	Hours
I	Introduction to Business Economics Business Economics: Definitions, scope, role in Business decisions - Economics systems – Theories of Economics - Interdependence of Micro and Macro Economics – Theory of Firm - Production Possibility Curve – Opportunity Cost – Consumer Preference- Utility Analysis and Types of Utility	10
II	Law of Demand Demand: Demand function - Determinants of demand –Demand elasticity, degrees and methods – Price, Income and Cross elasticity - Demand forecasting: Introduction and techniques.	9
III	Production Laws and Functions Production Concept - Importance and Factors of Production-Theory - Production Function: Meaning, Concept of productivity and technology –Short Run and long run production function	9
IV	Cost Output Relationship Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - Different Types of Revenues- Economies of scale.	10

BOS meeting approved: 22.06.2019 Approved in 5th Academic Council meeting on: 29.06.2019
Item No. VIII

V	Market Structure Market structure - Perfect competition: features, Assumptions - Equilibrium of the firm – imperfect competitions: Monopoly: features - Short-run and long-run equilibrium of monopoly firm - Price discrimination - Monopolistic Competition: features - Assumption; Short – run and Long run Equilibriums - Oligopoly: features - difference between perfect and Imperfect competitions.	10
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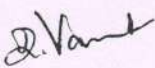
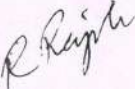

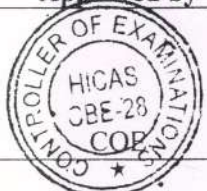
Teaching Methods: PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Books:

1. Dr.S.Sankaran "Business Economics" Margham publications, Chennai reprint 2014.

Reference Books

1. Dr.A.Kalaiselvi "Managerial Economics" Aruna Publications, Chennai 2018.
2. S.K.Misra,V.K.Puri, "Business Economics", Himalaya Publishing House, 5th Edition, 2012.
3. R.Cauvery, U.K.Sudhanayak, M.Girija and R. Meenakshi "Managerial Economics" Hindustan Company Limited New Delhi, 2018.
4. R.Saravanan and R.Karuppasamy "Managerial Economics" Scitech Publications (India) Pvt., Ltd. Chennai.
5. T. Aryamala "Business Economics" Vijay Nicole imprints private limited, Chennai 2013.

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr.D.Vanitha	 Dr.R.Rajesh	 (Coordinator)	

BOS meeting approved: 22.06.2019

Approved in 5th Academic Council meeting on: 29.06.2019
Item No. VIII

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU05	Course Title	Batch:	2019-2020 and onwards
		FINANCIAL ACCOUNTING	Semester:	II
Hrs/Week:	6		Credits:	4

Course Objective

To acquaint the students with knowledge about the Accounting system prevailing in India.

Course Outcomes (CO)

K1	CO1	Outline the various aspects of Consignment and Joint Venture concepts
K2	CO2	Understand and apply accounting Concepts in branch and departmental accounting
K3	CO3	Prepare accounts from incomplete records and summarizing the results of the business
K4	CO4	Understand the concept and procedure of Hire Purchase, Instalment system and Royalty accounts

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

S - Strong; M-Medium; L-Low

19BAU05	FINANCIAL ACCOUNTING	
Unit No.	Topics	Hours
I	Consignment and Joint Venture Accounting for Consignments – Valuation of stock - Normal loss – Abnormal loss - Profit on consignment – Invoice price method - Joint venture – Methods – Separate set of books are kept – Memorandum Joint Venture.	15
II	Branch and Departmental Account Branch accounts – Dependent branches – Debtors method – Stock and Debtors method - Independent branches (Excluding foreign branches) - Departmental Accounts.	15
III	Accounts from Incomplete Records Meaning and Features - Statement of Affairs Method and Conversion Method	14
IV	Hire Purchase and Installment System Hire Purchase and Installment System – Methods of calculating interest – Default and Repossession – Complete and partial repossession.	14
V	Royalty Accounts Royalty – Minimum Rent – Short working – Recoupment of short working	14

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

Teaching Methods: Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

BOS meeting approved: 22.06.2019

Approved in 5th Academic Council meeting on: 29.06.2019

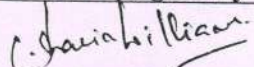
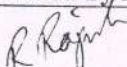
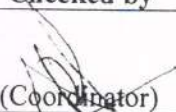

R. Rajni
Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindustan College of Arts and Science (Autonomous)
Hindustan, Bangalore – 641 028.
Item No. VIII

Text Book:

1. Jain.S.Pand Narang.K.L, "Advanced Accounting" Kalyani Publishers, New Delhi. 19th Revised Edition, 2015

Reference Books:

1. Maheshwari.S.Nand Suneel K. Maheshwari, "Advanced Accounting" Vikas Publishing House Pvt Ltd, Chennai, 2018
2. Shukla.M.Cand Grewal.T.S, "Advanced Accounting" S. Chand & Company Ltd.Delhi 2019
3. Reddy.T.S&Murthy.A, "Financial Accounting" Margham Publications .Chennai.6th edition 2012.
4. Gupta.R.L&Radhasamy, "Advanced Accounting" M. Sulthan Chand & Sons. Delhi. 17th Edition 2014.
5. S.Thothadri, S.Nafeesa, "Financial Accounting" McGaw Hill Education (India) Private Limited, Chennai. First Editor. 2018

Course Designed by	Verified by HOD	Checked by	Approved by
 Mrs.G.Sharin Williams	 Dr.R.Rajesh	 (Coordinator)	

BOS meeting approved: 22.06.2019

Approved in 5th Academic Council meeting on: 29.06.2019
Item No. VIII

Programme Code:	BCB	Programme Title : Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU06	Course Title	Batch :	2019-2020 and onwards
		PRINCIPLES OF INSURANCE	Semester :	II
Hrs/Week:	5		Credits:	4

Course Objective

To acquaint the students with knowledge on various types and structure of Insurance Business in India.

Course Outcomes (CO)

K1	CO1	To identify and state the concept of risk and risk management
K2	CO2	To understand the different classification of Insurance
K3	CO3	To relate the role of Insurance Business and its contributions to the economic progress.
K4	CO4	To distinguish and appraise the contribution different types of Insurance Companies

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	L
CO4	S	S	S	L

S - Strong; M-Medium; L-Low.

19BAU06	PRINCIPLES OF INSURANCE	
Unit No.	Topics	Hours
I	Introduction Definition of Insurance and Nature of Insurance – Evolution of Insurance – Role and Importance of Insurance – Insurance Contract – Prospects of Insurance – Privatization of Insurance Industry – Insurance Innovation and Long-Term Care Insurance – <i>Risk Management and Commercial Insurance.</i>	12
II	Life Insurance Nature of Life Insurance Contract – Classification of Policies – Annuities – Selection of Risk – Measurement of Risk and Mortality Table – Calculation of Premium - Surrender value – <i>Life Insurance for the Under Privileged.</i>	12
III	Fire Insurance Nature and Use of Fire Insurance – Fire Insurance Contract – Kinds of Policies – Policy Conditions – Rate Fixation in Fire Insurance – Payment of Claim – <i>Progress of Fire Insurance</i>	12
IV	Marine Insurance Nature of Marine Insurance Contract – Marine Insurance Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims – <i>Progress of Marine Insurance Business in India.</i>	12

V	Other types of Insurance Transport Insurance and Motor Insurance - Miscellaneous Forms Of Insurance Including Social Insurance - Rural Insurance and Prospects Of Agriculture Insurance in India - Urban Traditional and Non-Traditional Insurance - Progress of Miscellaneous General Insurance - <i>Progress of Total General Insurance</i>	12
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Note: **Italicized Bold Texts** are for self-study

Teaching Methods

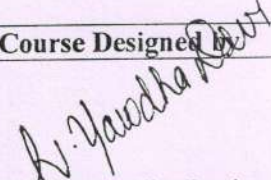
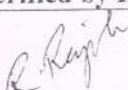
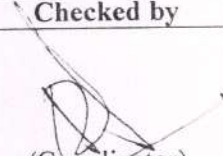
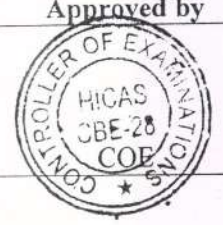
Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity

Text Book:

1. Mishra M.N. & Mishra S.B, "Insurance Principles and Practice", S.Chand & Company Ltd., New Delhi, 22nd Edition, 2016

Reference Books

1. Periyasamy.P., "Insurance Principles and Practice", Himalaya Publishing House Pvt. Ltd, Mumbai, 2nd Edition, 2019
2. Dr.Gupta.P.K., "Insurance and Risk Management", Himalaya Publishing House Pvt. Ltd, Mumbai, 2nd Edition, 2019
3. Panda G.S., "Principles and Practices of Insurance" Kalyani Publishers, New Delhi, 2006
4. Harrington, Niehaus, "Risk Management and Insurance", McGraw Hill, 2nd Edition, 2017
5. George E. Rejda, Principles of Risk Management and Insurance, Pearson Education India, 13th Edition 2017

Course Designed by	Verified by HOD	Checked by	Approved by
 Mrs.L. Yasodha Devi	 Dr.R.Rajesh	 (Coordinator)	

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU07	Course Title	Batch :	2019-2020 and onwards
		ALLIED - PRINCIPLES OF MANAGEMENT	Semester :	II
Hrs/Week:	5		Credits:	4

Course Objectives

To enlighten the mind of the students about the concept of management principles, management skills and leadership qualities

Course Outcomes (CO)

K1	CO1	Enabling the students to know the concept of management functions and principles.
K2	CO2	Gaining Knowledge on effective planning and forecasting techniques.
K3	CO3	Understanding the organisation structure and functions.
K4	CO4	Analysing the selection procedure of staffing, training and development.

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	M	L	M
CO4	S	M	S	M

S - Strong; M-Medium; L-Low

19BAU07	ALLIED - PRINCIPLES OF MANAGEMENT	
UNIT	TOPIC	HOURS
Unit I	Management Concepts Definition of Management – Management and Administration – Nature and Scope of Management - Levels of Management - Functions of Management – Objectives – Contribution of F.W. Taylor – Henry Fayol – McGregor and Peter F. Drucker – Hawthorne Experiment.	12
Unit II	Planning and Forecasting Planning – Meaning – Nature and Importance of Planning – Planning premises – Methods and Types of plans – Forecasting and Decision Making – MBO – MBE.	12
Unit III	Organisation Structure Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Types: Line, Functional and Line and Staff - Span of Control – Departmentation – Delegation and Decentralization - Organization Chart	12
Unit IV	Staffing and Training Staffing – Meaning – Importance – Staffing Process – Job Evaluation - Recruitment, Selection and Placement – Training and Development – Methods of Training – Training Programme – Performance Appraisal and Promotion.	12

Unit V	Motivation, Leadership, Communication, Control and Coordination Motivation – need – determinants of behaviour – Theories of motivation - X, Y and Z theories – Maslow’s theory. Leadership – function – styles – Theories – Communication – meaning – need – objectives – Controlling – techniques – Coordination.	12
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Teaching Methods: Black Board, PowerPoint Presentation, Activities.

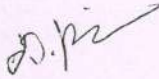
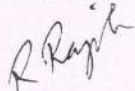


Text Book:

1. Dinkar Pagare, "Principles of Management", Sultan Chand & Sons, New Delhi 2018

Books for Reference:

1. Koontz, Weihrich & Aryasri, "Principles of Management", Tata McGraw Hill, New Delhi 2012
2. PC Tripathi and PN Reddy, "Principles of Management", Tata McGraw Hill, New Delhi 2012
3. Y. K. Bhushan, "Business Organization and Management", Sultan Chand & Sons, New Delhi 2003
4. T.N. Chhabra, "Principles & Practices of Management", Dhanpat Raj & Co, New Delhi 2005
5. RSN Pillai & S. Kala, "Principles and Practices of Management", S.Chand & Company Ltd., New Delhi 2013

R. Rajesh
 Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Department of Arts and Science (Autonomous)
 Coimbatore – 641 028.

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr.D.Priya	 Dr.R.Rajesh	 (Coordinator)	

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU08	Course Title	Batch:	2019-2020
Hrs/Week:	6	HIGHER FINANCIAL ACCOUNTING	Semester:	III
			Credits:	5

Course Objective:

To enable the students to learn and understand the concept of Partnership Accounting and other accounting methods like Voyage, Fire Claims, Inflation Accounting and Human Resource Accounting.

Course Outcomes (CO)

K1	CO1	Remember the various aspects of Partnership, Voyage, Fire Claims, Inflation Accounting and Human Resource Accounting.
K2	CO2	Understand the accounting procedure on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership, have a basic knowledge about Inflation Accounting and Human Resource Accounting.
K3	CO3	Examine the implications of accounting procedure on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership.
K3	CO4	Prepare Accounts on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership, Voyage and Fire Claims.

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	M	S	M	M
CO2	M	S	S	M
CO3	S	S	M	S
CO4	M	S	S	S

S - Strong; M-Medium; L-Low.

19BAU08	HIGHER FINANCIAL ACCOUNTING	III
Unit No.	Topics	Hours
I	Introduction to Partnership Definition of Partnership - Nature of partnership Firm - Partnership Deed and its Contents - Application of Provisions in the Absence of Agreement - Rights and Duties of a Partner - Profit & Loss Appropriation Account - Fixed and Fluctuating Capital Method - Adjustments of Profit & Loss Account	15
II	Admission of Partners Definition - Revaluation of Assets and Liabilities - Adjustment of Good will - Adjustment of Undistributed Profit or Loss - Adjustment and Readjustment of Capital.	14
III	Retirement and Death of Partners Retirement - Gaining ratio - Admission cum Retirement - Death of Partners - Adjustments on Retirement and Death - Executor's Account	14
IV	Dissolution of Partnership Meaning - Settlement of Accounts - Firms and Personal Debt - Dissolution Account - Realization Account - Capital and Bank Account.	15

	Insolvency of Partners-Meaning – Insolvency of Single Partner and All Partners – Piece-Meal Distribution – Proportionate Capital Method - Maximum Loss Method.	
V	Insolvency of Individuals and Firms Insolvency of Individuals and Firms – Voyage – Fire Claims – Inflation Accounting and Human Resource Accounting (Theory only).	14

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


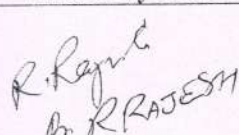

Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

Text Book:

- 1.Reddy.T.S&Murthy.A, "Advanced Accountancy", Volume-I 2019 Edition, Marrow Publications, Chennai.
2. S.P.Jain&K.L.Narang "Advanced Accountancy" Volume-I, Kalyani Publisher, New Delhi.

Reference Books:

- 1.Gupta R.L. &Radhaswamy M, "Advanced Accountancy", Sultan Chand & Sons, NewDelhi.
2. Vinayakam N., CharumathiB., "Financial Accounting", S.Chand& Company Ltd., New Delhi.
- 3.S.K.Maheswari, MaheswariS.N., "Advanced Accountancy", Vikas Publishing House, New Delhi.
- 4.Dr.M.A.Arulanandam, Dr.K.S.Raman, "Advanced Accountancy Part-I", Himalaya Publishing House Pvt. Ltd., New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
	 R. RAJESH		 Co-ordinator

K. ARULAND ESWARI

Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore - 641 028.

R. Rajesh
Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)	
Course Code:	19BAU09	Course Title	Batch: 2019-2020
Hrs/Week:	6	BUSINESS LAW	Semester: III
			Credits: 4

Course Objective

To enable the student to get acquainted with knowledge about the business laws relating to modern day business.

Course Outcomes (CO)

K1	CO1	Remember the applicability of the provisions of business law in business.
K2	CO2	Explain the pertinence of different types of contracts and in contracts of sale of goods in business and related law in business
K3	CO3	Identify the need and relevance of The Consumer Protection Act and The Limited Liability Partnership Act
K4	CO4	Evaluate the influence of the various Acts in the modern-day business

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

S - Strong; M-Medium; L-Low.

19BAU09	BUSINESS LAW	III
Unit No.	Topics	Hours
I	Indian Contract Act Indian Contract Act 1872 – Contract – Meaning and Definition – Essential Elements of Valid Contract – Offer and Acceptance – Considerations – Capacity to Party – Free consent – Legality of object – Void agreements – Illegal agreements – Classifications of contract. Performance of contract – Discharge – Remedies for breach of contract	15
II	Other Type of Contracts Contingent contract – Quasi Contract. – Contract of Agency – Types – Creation – Duties and Rights of Principal and Agent – Termination of agency.	14
III	Sale of Goods Act 1930 Definition of Sale and Agreement to sell - Condition and Warranties - Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller – Rights of unpaid seller - Auction sale - Rules relating delivery of goods.	15
IV	The Consumer Protection Act, 2019 The Consumer Protection Act: Introduction, Objectives Commencement & Application, Definitions, Salient Features. Grievance Redressal Machinery - Competition Act, 2002	14
V	The Limited Liability Partnership Act The Limited Liability Partnership Act, 2008 – Definition – Salient Features of LLP – Advantages and disadvantages of LLP – Differences between: LLP and Partnership, LLP and Company – Incorporation of LLP.	14

R. Raju
 Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore – 641 028.

Teaching Methods

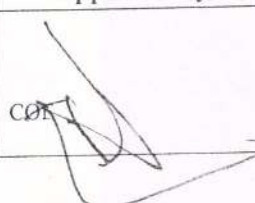
PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. Pillai R.S.N., "Business Law", S.Chand & Company Ltd., New Delhi.
2. Tejpal Sheth, Business Law, Pearson Education India, New Delhi.

Reference Books:

1. Sreenivasan M.R., "Business Laws", Margam Publications, Chennai.
2. Kapoor. N.D, "Business Law" Sultan Chand & Sons, New Delhi.
3. Dhandapani M.V., "Business Laws", Sultan Chand & Sons, New Delhi.
4. Gogna PPS, "Mercantile Law" S.Chand & Company Ltd., New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
R Raju Dr. R. RAJESH	R Raju Dr. R. RAJESH	(Coordinator)	

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore - 641 019.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU10	Course Title	Batch:	2019-2020
Hrs/Week:	6	FOREIGN EXCHANGE MANAGEMENT	Semester:	III
			Credits:	4

Course Objective

To enable the student to get acquainted with the concept of Foreign Exchange and its Management and knowledge about the Laws relating to it.

Course Outcomes (CO)

K1	CO1	Understand the concept of Foreign Exchange and its management
K2	CO2	Explain the pertinence of Foreign Exchange Legislation in India.
K2	CO3	Interpret the need and relevance of functions of Foreign exchange market.
K4	CO4	Evaluate the influence of transactions carried out in Foreign exchange market the various Acts in the modern-day business

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

S - Strong; M-Medium; L-Low.

19BAU10	FOREIGN EXCHANGE MANAGEMENT	III
Unit No.	Topics	Hours
I	Introduction to Foreign exchange Introduction to Foreign Trade and Foreign exchange - Administration of Foreign Exchange – Authorized dealers – Foreign currency accounts -Balance of Payment Account: Concept and significance of balance of payments account and its components.	15
II	Foreign Exchange Legislation in India Foreign Exchange Management Act 1999 – Objectives, Provisions relating to operating activities and provisions relating to contravention, penalty and appeal - Schedules-I, II and III-Compounding provisions under FEMA and the effect of non-adherence to FEMA provisions.	13
III	Foreign exchange market Functions – Exchange rates – Foreign Exchange transactions – purchases and sales transactions - Exchange quotations – spot and forward transactions – Merchant rates – TT Selling rate – TT Buying rate – Forward exchange contract – Features of Forward exchange contract – Options contract.	16
IV	Finance function & Foreign exchange risk and exposure Financial institutions in international trade - Non-resident accounts: Repatriable and non- repatriable, significance for the economy and bank. External techniques of exposure management – Internal techniques of exposure management.	14

V	Inter Bank Deals Cover deals trading, SWAP Deals – Arbitrage operations – Managing foreign exchange reserves – Fiscal and Monetary policies in India- Devaluation–pros and cons.	14
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Teaching Methods


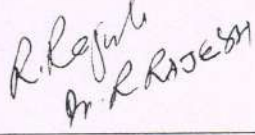

PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:


1. Jeevanandam C, "Foreign Exchange: Practice, Concepts", Sultan Chand & Sons (P) Ltd., New Delhi.

Reference Books:

1. Shapiro, Alan C., "Multinational Financial Management", Prentice Hall, New Delhi.
2. Francis Cherunilam., "International Economics", Tata McGraw Hill Pub Ltd, New Delhi.
3. Ian H Giddy., "Global Financial Markets", AITBS Publishers and Distributors, New Delhi.
4. Vijayabhaskar P and Mahapatra B., "Derivatives Simplified", Response Books, Sage Publications, New Delhi.
5. Alok Goyal and Mridula Goyal. "Business Environment", V.K (India) Enterprises, New Delhi.
6. Francis Cherunilam., "International Business" PHI Learning Private Limited, New Delhi-11

Course Designed by	Verified by HOD	Checked by	Approved by
	 R. Raju or R. Rajesh	(Coordinator)	 COE

K. AKILANDESWARI


Coordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore


Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU11	Course Title	Batch:	2019-2020
Hrs/Week:	5	Allied: BUSINESS COMMUNICATION	Semester:	III
			Credits:	4

Course Objective

To acquaint the students with knowledge about different styles of communication and to develop their individual communication ability.

Course Outcomes (CO)

K1	CO1	Understand various aspects of Business Communication
K2	CO2	Illustrate the speaking capability, interview skills and making effective presentation
K3	CO3	Examine the nuances of Business Correspondence and Drafting letters
K4	CO4	Compare and Contrast Internal and External Correspondence in a Business

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

S-Strong; M-Medium; L-Low

19BAU11	BUSINESS COMMUNICATION	III
Unit No.	Topics	Hours
I	Introduction Communication: Definition – Meaning – Objectives – Importance - Process - Principles of Communication - Essentials of Effective Communication - Classification of Communication - <i>Non-Verbal Communication</i> *- Barriers to Communication - Ways to Overcome Barriers - Etiquettes of Communication.	12
II	Effective Speaking Introduction - Principles of Effective Oral Communication - Vocal Control Pronunciation and Physical Behavior - Techniques of Effective Speech - Interpersonal Communication - Group Discussion – Definition – Process - Guidelines and Evaluation - Interview - Types of Interview - Techniques of Interview. <i>Power Point Presentation - Ways to Make Presentations Effective*</i>	13
III	Effective Writing Written Communication – Meaning – Objectives – Merits – Demerits - Business Letter - Essentials - Layout and Parts of a Business Letter - Report Writing – Process - Types of Reports - <i>Graphical Representation of Data and Interpretation*</i>	10
IV	Office and Personal Correspondence Office Communication - Internal Memos, Office Circulars - Secretarial	12

	Correspondence - Board Meetings - Letters to Shareholders, Debenture Holders and Registrar of Companies – Notice – Agenda - Minutes of Meetings - Personal Correspondence - Preparation of Curriculum Vitae - Job Application - Appointment Letters - Interview Letters – <i>Role of Social Media in Communication</i> *.	
V	Business Correspondence Trade Communication - Trade Enquiries – Quotations – Tenders - Placing Orders, Complaints, Claims - Adjustments and Follow-Up - Sales Letters - Circular Letters -Banking and Insurance Communication. <i>Electronic Forms of Official Communication</i> *.	13

Note: * SelfStudy


Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion

Text Book:

Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications", S. Chand, New Delhi

Reference Books

1. Ramesh.M.S., & C. C Pattanshetti, "Business Communication", R.Chand & Co, New Delhi
2. Rodriguez.M. V., "Effective Business Communication Concept" Vikas Publishing Company, New Delhi.
3. Varinder Kumar, " Business Communication". Kalyani Publishers, New Delhi
4. Pillai.R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, NewDelhi.
5. Jain.V.K., & Omprakash Biyani, "Business Communication", S.Chand & Company, NewDelhi.

Course Designed by	Verified by HOD	Checked by	Approved by
D. Vanitha [D. VANITHA]	R. Rajnik R. RAJESH		 Co-ordinator

Curriculum Board
Hindusthan

R. Rajnik
Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Siddhanth Nagar, Bangalore - 560028. Phone: 641 028.

Programme code:	BCB	Programme title: Bachelor of Commerce (Banking and Insurance)		
Course code:	19BAU13	Course title	Batch	2019 -2020
Hrs/Week:	6	CORPORATE ACCOUNTING	Semester	IV
			Credits:	5

Course Objective

To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to solving the problems under company accounts.

Course Outcomes (CO)

K1	CO1	Outline about companies and its regulations, shares, debentures, accounting procedures of companies.
K2	CO2	Develop an understanding about shares, debentures, accounting procedures of companies and corporate governance aspects.
K3	CO3	Examine the procedure of company final accounts, Valuation of Goodwill and Shares, Liquidation of Companies
K4	CO4	Prepare final accounts, Value Goodwill and Shares, Prepare accounts on Liquidation of Companies

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	M
CO2	M	S	S	M
CO3	S	S	M	S
CO4	M	S	S	S

S - Strong; M-Medium; L-Low.

19BAU13	CORPORATE ACCOUNTING	IV
Unit No.	Topics	Hours
I	Shares Definition – Issue of Shares - Equity shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries - Rights issue and Bonus shares – Buy-back of shares - Under writing of Shares and Debentures.	15
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares - Conditions for Redemption- Issue of Debentures- Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital.	15
III	Final accounts of Company Accounting treatment of Managerial Remuneration - Final accounts of Company in New Format as per companies Act.	14
IV	Valuation of Goodwill and Shares Meaning, Definition, Need & Methods of valuation of Goodwill – Average	14

	profit method, Super profit method and Capitalisation method - Valuation of Shares – Acquisition of Business.	
V	Liquidation of Company and Corporate Governance Meaning of Liquidation – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts. Corporate Governance: Meaning, Definition, Principles of Corporate Governance -Corporate Ethics and Responsibility.	14



Note : Distribution of Marks : Problems - 80% , Theory - 20% .


Text Book:

Reddy .T.S. & A. Murthy, "Corporate Accounting", Margham Publications, Chennai.

Books for Reference:

1. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultana, Chennai.
3. Arulanandam .M.A., Dr. K.S. Raman, "Advanced Accountancy.", Himalaya Publications, New Delhi.
4. Shukla .M.C., T.S. Grewal & S.L. Gupta, "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai .R.S.N., Bagavathi & S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.
6. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi

Course Designed by	Verified by HOD	Checked by	Approved by
 (MRS. V. YASODHADEVI)	R. Raju Mr. R. Raju	(Coordinator)	 COE


Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

R. Raju
Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU14	Course Title		Batch: 2019-2020
		INCOME TAX LAW AND PRACTICE		Semester: IV
Hrs/Week:	6			Credits: 5

Course Objective

To make the students to understand the basic concepts of Income Tax Law and in-depth knowledge on the provisions of Income Tax Act.

Course Outcomes (CO)

K1	CO1	Identify and describe the basics of Income Tax Act, Definition, History and Residential status.
K2	CO2	Relating the rules, regulations and deductions U/S.80.
K3	CO3	Preparing the five heads of income and determining the total income of an individual.
K4	CO4	Calculating the tax liability and filing the tax return through online.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	M	L
CO2	S	S	S	M
CO3	M	M	M	L
CO4	S	S	S	M

S - Strong; M-Medium; L-Low.

19BAU14	INCOME TAX LAW AND PRACTICE	IV
Unit No.	Topics	Hours
I	Introduction to Income Tax Income Tax Act 1961-Definition – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company – Exempted Incomes- Tax Evasion, Tax Avoidance – Tax Planning.	15
II	Income from Salary and House Property Salary – Allowances – Perquisites – Profit-in-lieu of salary - Computation of Income from Salary - House Property Income - Determination of annual value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	13
III	Income from Business or profession Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed - Computation of Income from Business or Profession - Depreciation.	16
IV	Income from Capital Gains and Other Sources Capital Gains – Capital Asset, Transfer, Deemed Transfer, and Transaction not regarded as transfer - Types of Capital Gains - Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14

V	Assessment of Individuals Clubbing of income and Set off carry forward of losses - Deductions Under section 80 - Assessment of Individuals. Online Income tax return filing	14
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Note: Distribution of marks: Problems 60% and Theory 40%

Text Book:


1. Gaur.V.P and Narang. D.B, Puja Gaur, Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers New Delhi.

Reference Books:

1. Dr.Mehrotra.H.C, "Income Tax Law and Accounts" Sahithya Bhavan Publishers. Agra.
2. Murthy. A, "Income Tax Law and Practice" Vijay Nicole Imprints,Private Ltd., Chennai.
3. Hariharan. N, "Income Tax Law and Practice", Vijay Nicole publishers.,Chennai.
4. JeevarathinamM, Vijay Vishnu kumar .C, "Income Tax Law and Practice", Scitechpublications.chennai.
5. Reddy. T.S and Hariprasad Reddy. Y, "Income Tax Law and Practice", Margham Publications, Chennai.

Course Designed by	Verified by HOD	Checked by	Approved by
KDC	R. Rajesh Dr. R. RAJESH	(Coordinator)	EOE

Co-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.


 Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)	
Course Code:	19BAU15	Course Title	Batch: 2019-2020
Hrs/Week:	6	BANKING THEORY, LAW AND PRACTICE	Semester: IV
			Credits: 4

Course Objective

To acquaint the students with knowledge about the banking related laws and provide an insight relating to innovations and recent trends in Indian Banking and Policy Reforms in Indian Banking.

Course Outcomes (CO)

K1	CO1	Understand the applicability of the provisions of law relating to banking
K2	CO2	Explain the relationship existing between the banker and the customers
K2	CO3	Describe the types of various Negotiable Instruments and related features
K4	CO4	Explain Innovations and Recent Trends in Indian Banking and Policy Reforms in Indian Banking

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

S - Strong; M-Medium; L-Low.

19BAU15	BANKING THEORY, LAW AND PRACTICE	IV
Unit No.	Topics	Hours
I	Introduction – Banker and Customer Introduction – Origin of Banking – Definition – Structure of Indian Banking System – Classification of Banks – Functions of Commercial Banks: Primary and Secondary functions – Role of Banks in the development of economy.	14
II	Banker and Customer Relationship – Paying and Collecting Bankers Banker and Customer Relationship –General relationship –Special relationship –Special types of customers – Types of deposits and their legal aspects. Paying Banker – Duties – Statutory Protection – Payment in due course – Collecting Banker – Duties – Statutory Protection – Concept of negligence.	15
III	Negotiable Instruments & Endorsement Negotiable Instruments – Definition – Features – Types of negotiable Instruments – Promissory Notes – Bill of Exchange – Cheques – Definition – Requisites of a valid cheque – Types of cheque – Alteration – Marking – Crossing – Different types of crossing – Endorsement – Meaning – Definition – Types and Rules.	15
IV	Innovations and Recent Trends in Indian Banking Internet Banking – Mobile Banking – Automated Teller Machines –Debit cards – Credit cards – Payment Gateways – Core Banking Solution(CBS) – Electronic Fund Transfer (EFT) –RTGS - SWIFT, Green Channel – Cheque Truncation System – Micro-Finance – Payment Banks and Small Finance	14

	Banks	
V	Policy Reforms in Indian Banking Know Your Customer (KYC) – SARFAESI Act – Banking Sector Reforms: Narasimham Committee Report I and II – Prudential norms: Capital Adequacy norms	14

Teaching Methods

PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. Rajesh. R, Sivagnanasithi. T, "Banking Theory, Law & Practice", McGraw Hill Companies, New Delhi.

Reference Books

1. Guruswamy.S, "Banking Theory, Law & Practice", McGraw Hill Publication, New Delhi.
2. Sundaram and Varshney, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
3. Varshney. P.N, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
4. Gordon. E and Natarajan. N, "Banking Theory, Law & Practice", Himalaya Publications, Chennai.
5. Sundaram. S.M, "Banking Theory, Law & Practice", Sri Meenakshi Publications, Karaikudi.

R. Rajesh
Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

Course Designed by	Verified by HOD	Checked by	Approved by
<i>R. Rajesh</i> Dr. R. Rajesh	<i>R. Rajesh</i> Dr. R. Rajesh	(Coordinator)	<i>[Signature]</i> COE

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BAU	Programme Title: Bachelor of Commerce (Banking and Insurance)	
Course Code:	19BAU16	Course Title	Batch: 2019-2020
Hrs/Week:	5	PRACTICAL – II – TALLY AND INTERNET	Semester: IV
			Credits: 5

Course Objective

To give students hands on training in Tally and Internet and enable students to gain knowledge.

Course Outcomes (CO)

K2	CO1	To remember the various features available in Tally and use them
K2	CO2	To understand various in-built functions in Tally and explain the benefits of internet
K3	CO3	To apply the features of Tally in preparation of accounts of an organization and employ internet for the progress of the organisation
K4	CO4	To examine and appraise the use of accounting software and internet in business needs.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

S - Strong; M-Medium; L-Low.

19BAU16	PRACTICAL – II – TALLY AND INTERNET	IV
Package	Programs	60 Hours
TALLY	1. Create Company, Groups and Ledgers 2. Prepare Receipt & Payment voucher entries 3. Prepare Purchase voucher and Debit note for a given list of transactions 4. Prepare Sale voucher and Credit note for a given list of transactions 5. Prepare contra and journal vouchers 6. Prepare simple Payroll voucher and to display payroll report (pay slip report, pay sheet report and payroll statements report) 7. Prepare final accounts for a given trial balance 8. Prepare stock summary and godown wise summary 9. Prepare Inventory management system (LIFO, FIFO) 10. Account GST for the transactions	30
Internet	1. Create e-mail ID and exploring the features available. 2. Send application through e-mail to different companies. 3. Using Browsers 4. Use Search Engines, collect annual reports of 5 different companies 5. Use Search Engines, collect 10 year export-import Data of a product (of your choice) and prepare a report 6. Visit RBI, DGFT, and Major Port's websites and draft a report. 7. Use Bookmark tool	30

Teaching Methods

Hands on training in Computer System. PowerPoint Projection through LCD and Activity.

Course Designed by	Verified by HOD	Checked by	Approved by
<i>P. Supriya</i>	<i>R. Rajesh</i>	(Coordinator)	COE

R. Rajesh
 Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore - 641 028.

Programme code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course code:	19BAU18	Course title	Batch	2019-2020
Hrs/Week:	6	HIGHER CORPORATE ACCOUNTING	Semester	V
			Credits:	5

COURSE OBJECTIVE:

1. To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to Share capital and its reconstruction.
2. To introduce students the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.
3. To make the students understand the procedure involved in Amalgamation of companies and Absorption of companies.
4. To understand the accounts of Holding Company and subsidiary company

Course Outcomes (CO)

K1	CO1	Understanding the methods of reconstruction of share capital.
K2	CO2	Construct the restructured final accounts at the time of Merger and acquisition.
K3	CO3	Procedure for preparing final accounts of Banking and Insurance Companies.
K4	CO4	To evaluate the methods of accounting under Holding and subsidiary companies.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	S	M
CO2	S	S	S	S
CO3	S	S	S	S
CO4	S	S	S	M

S - Strong; M-Medium; L-Low.

19BAU18	HIGHER CORPORATE ACCOUNTING	SEM: V
Unit No.	Topics	Hours
I	Alteration of Share Capital and Internal Reconstruction Meaning – Different Kinds of Alteration of Share Capital – Internal Reconstruction or Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries for Reduction of Capital.	13
II	Amalgamation, Absorption and External Reconstruction Meaning - Amalgamation in the Nature of Merger, Purchase – Applicability Of AS 14 - Calculation of Purchase Consideration (All Methods) – Accounting Treatment for Amalgamation, Absorption and External Reconstruction - Revised Balance Sheet (Excluding Inter-Company Holdings).	16

III	Accounting for Banking Companies Bank Accounts - Concept of NPAS - Asset Classification - Preparation of Final Accounts of Banking Companies Based on Guidelines of RBI.	15
IV	Accounts of Insurance Companies Accounts of Insurance Companies – Types of Insurance, Accounts of Life Insurance Business, Preparation of Revenue Accounts and Balance Sheet, Determination of Profit in Life Insurance – Final Accounts of General Insurance Companies, Preparation of Revenue Accounts Applicable to Fire - Marine and Miscellaneous Insurance Business – Loss on Insurance - Regulation of Insurance Business in India – Preparation of Final Accounts as Per IRDA Regulations.	13
V	Holding and Subsidiary Companies Accounts of Holdings Companies and Subsidiary Companies - Minority Interest - Cost of Control or Capital Reserve - Distinction Between Capital Profits and Revenue Profits - Elimination of Common Transactions - Treatment of Unrealized Profits - Revaluation of Assets and Liabilities - Preparation of Consolidated Balance Sheet [Excluding Inter Company Investment].	15

Note: Distribution of Marks: Problems - 80% , Theory - 20% .

Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Books:

1. Reddy .T.S. & A. Murthy, "Corporate Accounting", Margham Publications, Chennai.2017

Books for Reference:

1. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,
2. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.2018
3. Arulanandam .M.A., Dr. K.S. Raman, "Advanced Accountancy, ", Himalaya Publications, New Delhi.
4. Shukla .M.C., T.S. Grewal & S.L. Gupta, "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai .R.S.N., Bagavathi& S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
<i>A. Yashodha</i>	<i>R. Rajan</i> <i>(Mr R. RAJESH)</i>	<i>R. Rajan</i>	<i>A. Yashodha</i>

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking & Insurance)		
Course Code:	19BAU19	Course Title	Batch:	2019-2020
Hrs/Week:	6	COST ACCOUNTING	Semester:	V
			Credits:	5

Course Objective

- To understand the concepts and various components of costing.
- To assess the material cost and control.
- To determine labour cost and control.
- To gain knowledge in process and operating costing

Course Outcomes (CO)

K1	CO1	Outlining the various concepts of costing and costing methods
K2	CO2	Estimating material cost and control.
K2 & K3	CO3	Determining and Executing Labour cost and control
K4	CO4	Calculating the process and operating costing

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

S - Strong; M-Medium; L-Low.

19BAU19	COST ACCOUNTING	Sem V
Unit No.	Topics	Hours
I	Introduction to Cost Accounting Definition – Meaning and Scope - Classification –Costing an aid to Management - Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet with Simple Adjustment, Tender and Quotation.	15
II	Material Cost and Control Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue. (LIFO,FIFO, Simple average and Weighted average)	14
III	Labour cost and Control Labour: System of wage payment – Idle time – Control over idle time – Labour cost, methods of wage payment and Labour turnover. Overhead	15

	- Classification of overhead – allocation and absorption of overhead- Machine Hour Rate.	
IV	Process costing and Contract costing Process Costing – Normal loss – Abnormal loss- Abnormal Gain – Inter Process profit Equivalent production-Joint product and By- product costing. Contract costing: Treatment of profit on Incomplete Contract- Cost plus contract- Escalation Clause.	14
V	Operating costing and Reconciliation Operating Costing: Meaning - objectives-Ascertainment of cost. Reconciliation of cost and financial accounts - need for reconciliation – reasons for disagreement in profit.	14

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




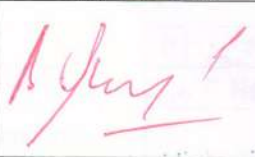
Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. R.S.N. Pillai and V. Bagavathi, "Cost Accounting", S. Chand and Company Ltd., New Delhi. 2018

Reference Books:

1. S.P. Jain and KL. Narang, "Cost Accounting", Kalyani Publishers, New Delhi.
2. T.S. Reddy & Y. Hari Prasad Reddy, "Cost Accounting", Margham Publications, Chennai
3. S.P. Iyyengar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi
4. V.K. Saxena & C.D. Vashist, "Cost Accounting", Sultan Chand, New Delhi
5. M.N. Arora, "Cost Accounting", Sultan Chand, New Delhi

Course Designed by	Verified by HOD	Checked by	Approved by
			

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU20	Course Title	Batch:	2019-2020
Hrs/Week:	6	INDIRECT TAXATION	Semester:	V
			Credits:	5

Course Objective

- To understand the applicability of indirect taxes and GST in India
- To familiarize about GST registration procedure and GST Council
- To explore knowledge in basic computation of GST
- To acquire knowledge in Custom law and its related duties

Course Outcomes (CO)

K1	CO1	Outline the features of indirect taxes and the evolution of GST
K4	CO2	Analyze the concept and applicability of GST in businesses.
K3	CO3	Apply GST rate in computation of input tax credit and the net tax payable
K2 & K4	CO4	Understand and examine the customs law and its types.

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1		M	S	S
CO2	M	M	M	M
CO3	M	M	S	S
CO4		M	S	M

S - Strong; M-Medium; L-Low.

19BAU20	INDIRECT TAXATION	SEM V
Unit No.	Topics	Hours
I	Introduction to Indirect Taxation and GST Indirect taxation: Meaning – Objectives – Special features of indirect taxes – Taxation under the constitution. Good and service tax: Introduction – Stages of Evolution – Constitutional background – Benefits of implementing GST in India – Structure of GST – CGST – STGST – IGST – UTGST – Important Concepts and Definition under GST Act.	14
II	Registration, Accounts And Assessment Registration procedure for GST – Person liable for registration – Compulsory registration – Deemed registration – GSTIN – Cancellation of registration – Revocation of cancellation – Returns – Accounts and Records – Various types of Assessment – GST council – Structure and functions.	14
III	Levy, Tax Collection And Reverse Charge Mechanism Levy and collection of tax – Rates of GST – Scope of supply – Composite and Mixed supplies – Exemption tax – E-commerce under GST regime. Liability to pay tax, Reverse charge mechanism – Filing of return under composition of levy. Interstate supply – Intra state supply. Time of supply – Place of supply – Significance – Time and place of supply in case of intra state supply, interstate	15

	supply and import and export of goods and services. (Simple Problems in Computation of taxable supply).	
IV	Input Tax Credit (ITC) And Payment Under GST Cascading effect of taxation – Benefits of input tax credit – Manner of claiming input tax credit in different situations – Computation – Input service distribution – Computation – Recovery of credit – Reversal of credit – Utilization of input tax credit – Tax Invoice – Unauthorized collection of tax – Credit notes – Debit notes – Electronic cash ledger – Electronic credit ledger – Electronic liability ledger – Manner of payment of tax – Tax deduction at source – Collection of tax at source – Refunds. (Simple Problems in Computation of Input Tax Credit and Net GST payable).	15
V	Customs Law Introduction to custom Duty – Types of duties – Basic custom duty – IGST – Protective duties – Safeguard duties – Countervailing duty – Anti-dumping duty – Valuation of import and export goods – EXIM documentation and procedures - Baggage – Customs duty drawback.	14

Note: Distribution of marks 80% Theory 20% Problem

Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. Gupta S.S, " GST Law and Practice", Taxman Publication, New Delhi, 2017

Reference Books

1. Datey V.S, "GST Ready Reckoner", Taxman Publications, New Delhi
2. Vishal Sarogi, Roshan Lodha, "Goods and Service Tax Law The Ultimate Guide", Lawpoint Publications Kolkata
3. C A Rajat Mohan, "Illustrated Guide to Goods and Service Tax ", Bharat Publication, Haryana
4. Vinod K Singania, "Indirect Taxes" Taxman Publications, New Delhi
5. H.C.Mehrotra, "Indirect taxes", Sahitya Bhavan Publications, New Delhi

Course Designed by	Verified by HOD	Checked by	Approved by
<i>N. Ganesh</i>	<i>R. Rajan</i>	<i>R. Rajan</i>	<i>B. Jay 1</i>

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

Co-ordinator

Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU21	Course Title	Batch :	2019-2020
Hrs/Week:	6	INSURANCE LAW AND REGULATION	Semester :	V
			Credits:	4

Course Objective

- To get acquainted with knowledge on various types of Insurance related laws
- To learn the application of Life Insurance Corporation Act, 1956
- To understand the impact of Current Legal Environment, Insurance Intermediaries and Regulations
- To have an idea about the regulations as applicable to General Insurance

Course Outcomes (CO)

K1	CO1	To Identify and state the concept of Legal principles of Insurance.
K2	CO2	To Understand the procedures of LIC
K3	CO3	To Determine the various Regulatory Environment and intermediaries
K4	CO4	Ability to understand the regulatory aspects and the broader procedural aspects involved in Consumer Protection.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

S - Strong; M-Medium; L-Low.

19BAU21	INSURANCE LAW AND REGULATION	SEM: V
Unit No.	Topics	Hours
I	Definition and Sources of Law Judicial set up in India – Insurance as a contract – Legal principles– Insurance Act, 1938 – Features.	14
II	Life Insurance Corporation Act, 1956 Introduction – Features – Organization and Functions of Life Insurance Corporation. Legal Aspects of Life Assurance - Mortgage of Life Policies – Different kinds of Proofs of Death – Various forms of Evidence of Testate – and Intestate Succession – Presumption of Death – Indemnity & Guarantee – Attachments and Prohibitory Orders – Provisions of Limitation Act as applicable to Insurance Contracts.	14
III	Regulations as applicable to General Insurance IRDA Directions for protections of policy holders–Consumer Protection in Insurance Sector– Arbitration & Conciliation Act 1996	14

IV	Current Legal Environment IRDA (Investment) Regulations 2000 –Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines. - Regulatory Environment: Insurance Act-Life Insurance; General Insurance; Insurance Regulatory & Development Authority (IRDA) Act - objectives, powers & functions, tax implications of insurance, legal aspects of health insurance, consumer rights, insurance reforms in India.	15
V	Insurance Intermediaries and Regulations Regulations issued by IRDA for Insurance Agents & Brokers - Agency Contract– License to act as insurance agent – Authority of a life Insurance - Agent rights and responsibilities- Agent’s compensation and hereditary commission termination of agency – nomination facility – Licensing of Insurance Brokers – Role & Responsibilities of Insurance Brokers - Insurance Ombudsman.	15

Note : Distribution of Marks : Theory - 100% .



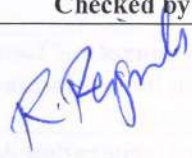

Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. Mishra .M.M, “Insurance Principles and Practice”, S.Chand & Company Ltd., New Delhi

Reference Books

1. Indian Institute of Insurance – IC 24 – Legal Aspects of Life Assurance.
- 2 Srinivasan M. N, “Principles of Insurance Law” (Life-Fire-Marine-Motor and Accident), S.Chand & Company Ltd., New Delhi.
3. Murthy KSN & Dr Sharma KVS, “Modern Law of Insurance”, S.Chand & Company Ltd., New Delhi.
4. Murthy.A., “Insurance Principles and Practice”, Margham Publications, Chennai.
5. Mishra K.C. and Bakshi M, “Legal and Regulatory Aspects of Insurance”, Cengage Learning, NewDelhi

Course Designed by	Verified by HOD	Checked by	Approved by
 C.K. Prabaharan	 R. Rajan Head of the Department	 R. Rajan	 B. Jayaram

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous),
Coimbatore – 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU22A	Course Title	Batch :	2019-2020
Hrs/Week:	6	Elective –I BANKING TECHNOLOGY MANAGEMENT	Semester:	V
			Credits:	4

Course Objective

- To have an acquaintance on the Rise of Technology in Banking
- To understand the aspects of Automated Teller Machine and MICR, Electronic Banking and Card Payments
- To learn about Society for Worldwide Interbank Financial Telecommunication (SWIFT)
- To know the various IT Security aspects in Banking

Course Outcomes (CO)

K1	CO1	Identify and state the role of technology and the security aspects in banking
K2	CO2	Describe the various modes of electronic fund transfer available
K3	CO3	Explain the use of technology in the procedures of electronic fund transfer nationally and internationally and the security aspects
K4	CO4	Appraise the technologies involved in different fund transfer modes

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	M	M	M

S - Strong; M-Medium; L-Low.

19BAU22A	BANKING TECHNOLOGY MANAGEMENT	SEM V
Unit No.	Topics	Hours
I	Introduction Banking and the Rise of Technology -The Challenges of Technology in Banks - An Introduction to Banking Technology - A Model of a Simple Bank - The Core Banking Platform - Networks - Types – LAN – WAN – Internet and Intranet –Electronic Fund Transfer System: ECS, RTGS, NEFT & SWIFT etc.- Global Developments in Banking Technology.	15
II	Automated Teller Machine and MICR ATM - Merits and Demerits – Installation and Security Aspects of ATM, MICR Equipment – Precautions in Handling MICR Instrument – Benefits and Limitations.	14
III	Electronic Banking and Card Payments Electronic Banking - Evolution – Importance - Strengths – Weakness – Opportunities - Challenges of e-banking (SWOC) – Card Payments - Types of	14

	Card - Information on a Payment Card - How a Card Payment Works - Card Payment Networks - Other Types of Card Transactions	
IV	SWIFT Society for Worldwide Interbank Financial Telecommunication(SWIFT) - Origin of the society - How SWIFT works - SWIFT standards - Types and message in SWIFT – Message format in SWIFT – Bank Information Code – Message Flow in SWIFT System – Features and Advantages of SWIFT.	15
V	IT Security aspects in Banking Role of IT in Data Storage and Information Security in Banking - Information System Audit - Information System Security and Disaster Management.	14

Note : Distribution of Marks : Theory - 100% .

Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

Kaptan S & Choubey N S., "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi.

Reference Books

1. K.C. Sharma, *Modern Banking in India*, Deep & Deep Publications, New Delhi
2. *Security in Electronic Banking*, Indian Institute of Banking and Finance
3. *Design, Development & Implementation of Information System*, Indian Institute of Banking and Finance
4. Dr. Firdos T. Shroff, "Modern Banking Technology", Northern Book Centre, New Delhi.
5. Tim Walker, Lucian Morris, *The Handbook of Banking Technology*, Wiley

Course Designed by	Verified by HOD	Checked by	Approved by
R. Rajinik	R. Rajinik Dr. R. Ramesh	R. Rajinik	A. Jeyaraj

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU22B	Course Title	Batch :	2019-2020
Hrs/Week:	6	Elective –I RURAL BANKING	Semester:	V
			Credits:	4

Course Objectives

- To get acquainted with the concepts of rural banking and its importance
- To have an idea on Rural Credit and Types of Rural Credit
- To Know about the importance and Role of Co-operatives in Rural Development
- To learn about The Structure and Regulatory Control and Performance of Cooperative Credit Societies

Course Outcomes (CO)

K1	CO1	Identify and state the role of rural banking in India
K2	CO2	Understand and describe the structure of rural banking in India
K3	CO3	Explain the importance rural banking in India
K4	CO4	Interpret the influence of rural banks in India

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	M	M	M

S - Strong; M-Medium; L-Low.

19BAU22B	RURAL BANKING	SEM V
Unit No.	Topics	Hours
I	Rural Credit Need for Rural Credit, Objectives of the Rural Credit - Sources of the Rural Credit, Institutional and Non-Institutional Credit - Credit Delivery Mechanism in Rural Finance.	14
II	Types of Rural Credit Short term and Long term credit-Terms and Conditions of Finance - Repayment Conditions – Lead Banks Scheme and Rural Credit: -Service Area Approach - New Strategy for Rural Credit. Regional Rural Banks - Role of RRBs in Rural Credit - Aims Objectives and Functions RRBs Progress of RRBs - Financing and Re-payment procedure of RRBs.	15
III	Importance and Role of Co-operatives in Rural Development Growth and Progress of Cooperatives – Cooperative Movement in India and Evolution – Principles of Cooperatives - Aims, objectives and Functions of Cooperatives - Organizational Structure.	14

IV	The Structure of Cooperative Credit Societies PACs, DCCBs, and APSCB - Their Aims, Objectives and Functions - Terms and Conditions of Finance - Re-payment Procedure - progress and problems of Finance - NABARD and Rural Credit - Objectives and Functions of NABARD - Achievements and Performance of NABARD - Problems.	15
V	Regulatory Control and Performance Background – Objectives – Features - Gramin Bank - Regulatory Control - Organizational Structure- - Accounts and Audit- Amalgamation of regional rural banks- Performance of Regional Rural Banks. Channel of Rural Credit- Long Term Agricultural Credit Institutions.	14

Note : Distribution of Marks : Theory - 100% .

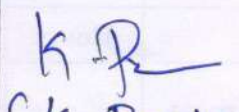


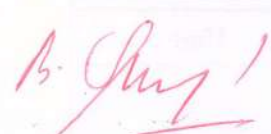
Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. Dr. S. Sankaran, "Rural Banking", Margham Publications, Chennai

Reference Books

1. S. Natarajan, R. Parameswaran, Indian Banking, S. Chand & Company Ltd., New Delhi
2. R. M. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House Pvt. Ltd. Mumbai
3. Subhash Chandra Das, The Financial System in India: Markets, Instruments, Institutions, Services and Regulations, PHI Learning Pvt. Ltd., New Delhi
4. Somashekar, N.T, Banking, New Age International (P) Ltd., Publishers, New Delhi.
5. Vijayaragavan Iyengar, Introduction to Banking, Excel Books India, New Delhi

Course Designed by	Verified by HOD	Checked by	Approved by
 K. Prabhakaran	 R. Raju	 R. Raju	 B. Jeyaraj

Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU23	Course Title	Batch:	2019-2020
		MANAGEMENT ACCOUNTING	Semester:	VI
Hrs/Week:	6		Credits:	5

Course Objective

- To facilitate students to acquire sound knowledge of concepts, methods and techniques of management accounting.
- To acquire the knowledge of applicability of ratio analysis.
- To enable the students to understand the importance of flow of funds and cash in the Company.
- To make the students develop competence with their usage in managerial decision making and budgetary control.

Course Outcomes (CO)

K1	CO1	Identifying the Concept of Management accounting and to learn the interrelationship with financial and cost accounting.
K2	CO2	Understanding the applicability of Ratio Analysis in analyzing the Financial statements.
K3	CO3	Classifying the flow of funds & cash in the company and calculation of cash from operations
K4	CO4	Inferring to prepare budgets for planning and control and to analyzing the break even analysis

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	S	S
CO2	S	S	S	S
CO3	S	S	M	S
CO4	S	S	M	M

S - Strong; M-Medium; L-Low

19BAU23	MANAGEMENT ACCOUNTING	SEM VI
Unit No	Topics	Hours
I	Introduction to Management Accounting & Financial Management Analysis Management Accounting – Meaning – Essentials of Management Accounting - Objectives and Scope –Financial Statement analysis-Comparative income statement-Balance sheet-Common size income statement & Balance sheet – Trend Analysis	15
II	Ratio Analysis Ratio analysis – Nature – Uses of Ratio Analysis - Classification of Ratios - Analysis of Liquidity – Financial Leverage Ratios – Solvency Ratios - Turnover or Activity Ratios – Investor Ratio - Profitability Ratios – DuPont Analysis	15

	Fund Flow and Cash Flow Statements Meaning - Definition - Objectives - Procedure of Preparing Funds Flow Statement - Schedule of Changes in Working Capital – Calculation of funds from Operation – Construction of Funds Flow Statement - Cash Flow Statement - Concept – Actual & Notional – Calculation of Cash from Operation – Construction of Cash Flow Statement as per Accounting Standard 3 - Comparison between Cash Flow and Fund Flow Statement	14
III		
IV	Budgeting Budgeting and Budgetary Control – Classification of Budgets – Preparation of Cash Budget, Sales Budget, Purchase Budget, Material Budget and Flexible Budget – Performance Budgeting – Zero Base Budgeting (ZBB).	14
V	Marginal Costing, Break Even Analysis and Standard Costing Concept of Marginal Costing – Preparation of Marginal Costing Statement – Managerial Applications – Break Even Analysis – Margin of Safety - Standard Costing – Variance Analysis (Material and Labour only)	14

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

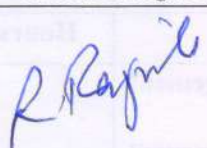
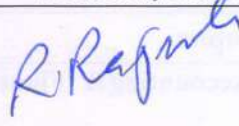


Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text book:

1. **Sharma & S.K.Gupta**, "Management Accounting", , Kalyani Publishers, New Delhi 14th Revised Edition Reprint 2019

Reference Books:

1. Maheswari .S.N., "Management Accounting", 2018, Sultan Chand & Sons, New Delhi
2. Ramachandran & Srinivasan , "Management Accounting", 17th Revised Edition, Sriram Publications, Trichy.
3. Jain .S.P. & K.L.Narang, "Cost and Management Accounting", 2012, Kalyani Publishers, New Delhi.
- 4.Reddy.T.S. & Y.Hariprasad Reddy, "Management Accounting"2000, Margam Publications, Chennai
- 5.E.Gordon, N.Sundaram & M. Sriram, "Management Accounting" 2014, Himalaya Publishing House.

Course Designed by	Verified by HOD	Checked by	Approved by
			

Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking & Insurance)		
Course Code:	19BAU24	Course Title	Batch:	2019-2020
Hrs/Week:	5	INTERNATIONAL BANKING	Semester:	VI
			Credits:	4

Course Objectives

- To know about international banking and organizations associated with it.
- To learn about the functioning of International Banking System
- To get an acquaintance on international development banks
- To Understand the role of World Bank and International Monetary Fund (IMF)

Course Outcomes (CO)

K1	CO1	Understand the role of International Banks in International Economy.
K2	CO2	Explain of the logic and workings of international financial institutions, markets and the economy
K3	CO3	Demonstrate comprehensive knowledge and understand the way in which the international financial institutions operate.
K4	CO4	Analyse and interpret the influence of international banking & International financial markets.

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	S
CO3	S	S	L	S
CO4	S	M	S	M

S - Strong; M-Medium; L-Low

19BAU24	INTERNATIONAL BANKING	SEM VI
UNIT	TOPIC	HOURS
I	Introduction to Banking & English Banking system Origin – Development of International Banking - Why Engage in International Banking? - Financial Intermediation by International Banks - Organizational Form of International Banking - Globalisation of Banking Systems - Regulation of International Banking - Activities of International Banks	12
II	Bank of England and US Banking System Bank of England, Origin and growth, organizational Structure, Functions - US Banking System –Origin - Organizational Structure and Working - Unit Banking and factors for its growth in USA.	12
III	German Banking System and Japanese Banking System Deutsche Bundes Bank ‘German Central Bank’ – Organisation, structure and functions. Bank of Japan: Structure and Working, Commercial Banking system of Japan, Industrial Banking in Japan	12
IV	European Central Bank - Asian Development Bank and New Development Bank	12

	SEBI – Functions – Powers – Guidelines –Foreign Institutional Investors (FIIS) – Investor Protection. Credit Rating – Meaning – Functions – Credit Rating Agencies in India – Benefits.	
IV	Financial Intermediaries and other Institutions Banks as Financial Intermediaries – Commercial Banks Role in Financing-Merchant Banking – IDBI – IFCI – LIC – SFCs- ICICI – SIDBI- GIC – UTI – Mutual Funds – Investments Companies - National Securities Depository Limited (NSDL).Process of Trading-Types of Trade-Dematerialization-Re-materialisation-Advantages.	12
V	Source of Finance New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital –Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India	12

Note : Distribution of Marks : Theory - 100% .

Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. Bharati V. Pathak, "Indian Financial System" Pearson Education India, Chennai

Books for Reference:

1. Santhanam B., "Financial Services" Margham Publications, Chennai
2. Bhole L. M, "Financial Institutions and Markets: Structure, Growth and Innovations" Tata McGraw-Hill Education, New Delhi
3. Gurusamy, "Indian Financial System" Tata McGraw-Hill Education, New Delhi
4. Pandey I.M., "Financial Management" Vikas Publishing House Pvt Ltd., New Delhi
5. Khan M.Y and Jain P.K, "Financial Management" McGraw-Hill Education, Chennai

Course Designed by	Verified by HOD	Checked by	Approved by
K.S. Mahalakshmi (K.S. MAHALAKSHMI)	R. Raju	R. Raju	B. Jay

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

ProgrammeCode:	BCB	Programme Title: Bachelor of Commerce (Banking & Insurance)		
CourseCode:	19BAU26	Course Title	Batch :	2019-2020
Hrs/Week:	5	INSURANCE RISK MANAGEMENT	Semester:	VI
			Credits:	4

Course Objectives

- To have an idea about risk and risk management
- To know about various organizations associated with Insurance Risk Management.
- To learn the reforms and regulations in Indian Insurance Industry and Non-life Insurance
- To understand Insurance Documents and Claims Management

Course Outcomes (CO)

K1	CO1	Identify and categorise the various risks faced by an Organisation.
K2	CO2	Analyse the various risk control measures available.
K3	CO3	Understand the Reforms in Indian Insurance Industry.
K4	CO4	Evaluate the Insurance documents involved in Insurance.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	M	M	S	M
CO2	M	S	M	M
CO3	S	M	S	M
CO4	S	M	S	S

S-Strong; M-Medium; L-Low

19BAU26	INSURANCE RISK MANAGEMENT	SEM VI
UNIT	TOPIC	HOURS
I	Introduction to Risk Meanings-Concept of Risk; Types of risk – Sources and Measurement Risk - Essentials of Insurance Risks - Risk evaluation and Prediction - Risk management - Objectives –Risk identification and Measurement – Risk retention and transfer.	11
II	Risk aversion and Demand for insurance Risk Assessment- Risk Analysis; Risk Evaluation – Risk Control and Treatment – Risk Reduction – Transfer sharing of risk – Elimination of retention of risk- Risk Reporting and Risk Profile by individuals and corporations – Insurability of risk – Contractual provisions – Legal doctrine.	12

III	Reforms in Indian Insurance Industry and Non-life Insurance Importance of the privatization of insurance industry- Problems associated with public insurance enterprises-Relationship between insurance and economic growth – Elements of Fire insurance contract and its ancillary features – Significance of Marine Insurance and its various policies- The role of rural insurance making people's lives better in rural India.	13
IV	Regulations Relating to Insurance Accounting and Management Control of Malpractices –Negligence Loss Assessment and Loss Control - Execution of Perils – Computation of Insurance Premium-Regulatory Framework of Insurance –IRDA rules and regulations, Role – Composition of IRDA –IRDA Act 1999.	11
V	Insurance Documents and Claims Management Insurance Documents – Including Proposal forms and other relevant forms – First premium receipt / renewal premium receipt – Policy contract - Endorsements – Renewal notice / bonus notices – Other insurance documents related to receipt - Factors affecting insurance claim management system – Types of claims – Meaning of 'Causa Proxima' in insurance – Claim settlement.	13

Note : Distribution of Marks : Theory - 100% .

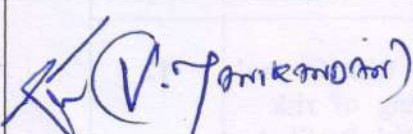
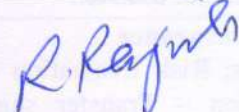


Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

TextBook:

1. Gupta.P.K, *Insurance and Risk Management*, Himalaya Publishing House.

ReferenceBooks:

1. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
2. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
3. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
4. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
5. S. Balachandran, *General Insurance*, Insurance Institute of India.

Course Designed by	Verified by HOD	Checked by	Approved by
			

Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	BCB	Programme Title: Bachelor of Commerce (Banking & Insurance)		
Course Code:	19BAU27A	Course Title	Batch:	2019-2020
Hrs/Week:	5	GENERAL INSURANCE	Semester:	VI
			Credits:	4

Course Objectives

- To understand the principles and concepts of General Insurance.
- To learn about the different types of general insurance
- To know about importance of the different types of policies
- To impart knowledge on the applicability of various insurance policies, novel policies.

Course Outcomes (CO)

K1	CO1	Outline the features of IRDA and General Insurance Business Regulations.
K2	CO2	Understand the industrial applications of marine, fire other commercial insurance policies.
K3	CO3	Analyse usage of various policies in the industry under various general insurance schemes.
K4	CO4	Appraise the applicability of various traditional insurance policies, novel policies.

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	M	M	M
CO4	S	M	S	M

S - Strong; M-Medium; L-Low

19BAU27A	GENERAL INSURANCE	VI
UNIT	TOPIC	HOURS
I	Introduction Meaning of General Insurance – Evolution of General Insurance- Types of General Insurance-The Principles of General Insurance – Difference between life and general insurance. General Insurance Business (Nationalization) Act 1972	12
II	Marine Insurance & Fire Insurance Introduction – Nature– Kinds of Marine Insurance policies – Important clauses in Marine Policy. Fire Insurance: Introduction – Nature and uses of Fire Insurance Contract – Types of Fire Insurance policies. Specialized classes of General Insurance: Industrial all risk insurance – Aviation Insurance.	12
III	Motor Vehicle Insurance(both heavy and light vehicle) Various plans –Third party, personal accident, comprehensive insurance cover- Property Insurance – Burglary, Building, Engineering Insurance, Social Insurance and health Insurance.	12
IV	Miscellaneous Insurance Livestock Insurance – Public Liability Insurance – Sports Insurance –	12

	Money Insurance – Baggage Insurance – Neon Sign Insurance – Householder’s Insurance – Banker’s Blanket policies – Special Contingency policy – Executive Travel policy – Employer’s Liability policy – Natural and Agricultural Insurance Schemes - Terrorism Insurance.	
V	New Insurance Schemes Income bonds- Single premium bonds- ULIP Plans - Mutual Fund Plans along with Insurance-Contingent Business- Interpretation Insurance.	12

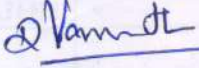


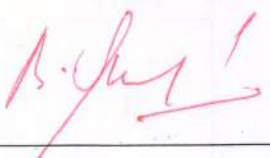
Note : Distribution of Marks : Theory - 100% .

Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book : Mishra M.N, “Principles of Insurance”, S.Chand & Company Ltd., New Delhi.

Reference Books

1. Alka Mittal, Gupta, S L., “Principles of Insurance and Risk Management”, S.Chand & Company Ltd., New Delhi.
2. Inderjit Singh, Rakesh Katyal and Sanjay Arora, “Insurance Principles and Practices”, Kalyani Publishers, New Delhi.
3. Gupta P.K.; “Insurance and Risk Management”, Himalaya Publishing House Pvt. Ltd, Mumbai.
4. Insurance Institute of India, General Insurance.
5. General Insurance Vol.1, ICFAI Press, Hyderabad.

Course Designed by	Verified by HOD	Checked by	Approved by
 (D. VANITHA)			

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

ProgrammeCode:	BCB	Programme Title: Bachelor of Commerce (Banking and Insurance)		
Course Code:	19BAU27B	Course Title	Batch:	2019-2020
Hrs/Week:	5	INSURANCE ENVIRONMENT	Semester:	VI
			Credits:	4

Course Objective

- To get acquainted with the concept of insurance environment
- To learn about the Insurance Business Environment and its influence
- To understand the social responsibility aspects of insurance industry
- To have an idea about the insurance environment in different countries

Course Outcomes (CO)

K1	CO1	Describe the Insurance Business in India, its Growth and impact.
K2	CO2	Examine the Insurance Business Environment and Economic Development
K3	CO3	Explain the Social Responsibility of Insurance Business and its importance
K4	CO4	Compare Insurance Environment around the world and evaluate the impact

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	M	M	M	M

S - Strong; M-Medium; L-Low.

19BAU27B	INSURANCE ENVIRONMENT	SEM: VI
Unit No.	Topics	Hours
I	INSURANCE BUSINESS IN INDIA AND ITS GROWTH Introduction - Growth of Life Insurance - Product Diversification by LIC - Growth of General Insurance Business - Growth of General Insurance after Nationalization - Issues Concerning Growth of Insurance - Future Potential	12
II	SOCIAL RESPONSIBILITY OF INSURANCE Introduction - The Concept of Social Responsibility - Why Social Responsibility? - Arguments for Social Responsibility - Social Responsibilities of Business - Social Responsibility for Life Insurance - Social Security Programmes in Developed Countries - Social Security Schemes in India Implemented through LIC of India - Emerging Needs in India	12
III	INSURANCE AND ECONOMIC DEVELOPMENT Introduction - Role of Insurance in Economic Development - Role of Insurance in Developing Economies - Economic Development and Insurance Density	12

IV	INSURANCE BUSINESS ENVIRONMENT Introduction - Internal Environment - External Environment - Legal and Economic Environment - Financial Environment - Commercial Environment	12
V	COMPARATIVE ENVIRONMENT OF INSURANCE Introduction - Growth and Regulation of Insurance Industry - Insurance Industry in UK - Insurance Industry in USA - Insurance Industry in Japan - Insurance Industry in India - Recent Developments in Indian Insurance	12

Teaching Methods: Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. B. S. Bodla, "Insurance: Fundamentals, Environment and Procedures", Deep & Deep Publications, New Delhi
2. Anand Ganguly., "Insurance Management", New Age International Publishers Ltd., New Delhi.

Reference Books

1. Kaninika Mishra., "Life Insurance Underwriting", Deep & Deep Publishers Pvt Ltd, New Delhi.
2. Chris Pain., "Reinsurance", Ane Books Pvt Ltd, New Delhi.
3. Periyasamy.P., "Insurance principle and practices", Himalaya Publishing House Pvt. Ltd, Mumbai
4. Mishra M.N, Principles of Insurance, S.Chand & Company Ltd., New Delhi.
5. Panda G.S., "Principles and Practices of Insurance" Kalyani Publishers, New Delhi

Course Designed by	Verified by HOD	Checked by	Approved by
K.P. (K. Prabakaran)	R. Rajan	R. Rajan	B. Y. S. P.

Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

Co-ordinator
Curriculum Development Cell
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Coimbatore-641 028.