

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI
CHOICE BASED CREDIT SYSTEM
B.Com (BANKING AND E-COMMERCE) – AFFILIATED COLLEGES
(With effect from the academic year 2022-2023 onwards)

PREAMBLE

The B.Com (Banking and E-Commerce) programme is structured to equip students with knowledge, skills and attitude to meet the challenges of the modern day business world. By the end of the programme, students gain an in-depth knowledge on core subjects like Accounting, Banking, Law, Statistics, Finance, Logistics and E-Commerce. Professional courses like Chartered Accountant, Company Secretary, Cost and Management Accountant and Master of Business Administration can be pursued along with B.Com, because the courses are interrelated.

VISION

- Enhance knowledge on the theoretical and practical aspects of Accounts and E- Commerce.

MISSION

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and give them awareness about the prevailing business environment.
- To enable them to seek higher education in commerce and professional courses like CA,ICWA,ACS,M.B.A. etc.,
- To train the students with required levels of competence for employment in both domestic and global market.

PROGRAMME OUTCOMES:

Students at the time of graduation will be able to

PO1: To gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.

PO2: Know and apply the various accounting concepts to solve the accounting related Business transactions.

PO3: To serve as a launch pad for professional programmes like CA, CMA and ACS.

PO4: Enrich the practical knowledge on initiating new e-business ventures.

PO5: To do their higher education and can build their career as business professionals.

STUDY TOUR / INDUSTRIAL VISIT Study tour / Industrial visits must be arranged during the 3 year B.Com Banking & E-Commerce programme. The faculty accompanying the students during such tour / visits will be sanctioned leave on other duty. ***Students must submit factory visit reports / tour reports within 7 days of their visit to the Head of the Department.***

Manonmaniam Sundaranar University, Tirunelveli
Choice Based Credit System
Course Structure for B. Com (Banking and E-Commerce) – Affiliated Colleges
(With effect from the Academic Year 2022-2023 onwards)
Semester -I

Semester	Part/I/II/III/IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
I	I	1	Language	Tamil/other Language	6	4
	II	2	Language	Communicative English–I	6	4
	III	3	Major Core1	Financial Accounting–I	5	4
	III	4	Major Core2	Business Organization & Management	4	4
	III	5	Add on Major(compulsory)	Professional English for Commerce & Management–I	4	4
	III	6	Allied- I	Fundamentals of E-Commerce	3	3
	IV	7	Common	Environmental Studies	2	2
				Sub Total	30	25

B.Com (Banking and E-Commerce) - Semester -II

Semester	Part I/II/III/IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
II	I	8	Language	Tamil/other language	6	4
	II	9	Language	Communicative English–II	6	4
	III	10	Major Core3	Financial Accounting –II	5	4
	III	11	Major Core4	Banking Law and Practice	4	4
	III	12	Add on Major(compulsory)	Professional English for Commerce & Management–II	4	4
	III	13	Allied- II	Business Economics	3	3
	IV	14	Common	Value Based Education/Social Harmony	2	2
				Sub Total	30	25

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Semester - III

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
III	I	15	Language	Tamil-III/Other Language	6	4
	II	16	Language	English-III	6	4
	III	17	Major Core 5	Advanced Financial Accounting	5	4
	III	18	Major Core 6	Bank Management	4	4
	III	19	Allied- III	Computer Applications in Business	3	3
	IV	20	Non Major Elective I (Any one)	1. Introduction to Accountancy 2. Consumer Protection	2	2
	III	21	Skill Based I – Core	Business Communication	4	4
	IV	22	Common	Yoga	2	2
				Sub Total	30*	25*

* Excluding the hours and Credit for Yoga

B.Com (Banking and E-Commerce) Semester - IV

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
IV	I	23	Language	Tamil-IV/Other Language	6	4
	II	24	Language	English-IV	6	4
	III	25	Major Core 7	Quantitative Techniques	5	4
	III	26	Major Core 8	Financial Markets and Services	4	4
	III	27	Allied- IV	Application of Tally in Accounting	3	3
	IV	28	Non Major Elective II (Any one)	1. Financial Accounting 2. Human Rights	2	2
	III	29	Skill Based II – Core	Entrepreneurship Development	4	4
	V	30	Extension Activity	NCC/NSS/YRC/YWF	-	1
	IV	31	Common	Computer for Digital Era	2	2
				Sub Total	30*	26*

*Excluding the hours and Credit for Computer for Digital Era

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Choice Based Credit System
Course Structure for B.Com (Banking and E-Commerce) – Affiliated Colleges
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Semester - V

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
V	III	32	Core 9	Corporate Accounting	6	4
	III	33	Core 10	Cost Accounting	6	4
	III	34	Core 11	Cyber Security Law	6	4
	III	35	Core 12	Research Methodology	5	4
	III	36	Major Elective I (Any one)	1. Income Tax Law & Practice 2. Development Banking 3. Logistic Finance	5	4
	IV	37	Skill Based III Common	Personality Development/Effective Communication/Youth Leadership	2	2
				Sub Total	30	22

Semester - VI

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
VI	III	38	Core 13	Special Accounts	5	4
	III	39	Core 14	Management Accounting	5	4
	III	40	Core 15	Customer Relationship Management	5	4
	III	41	Core 16	E-Commerce Technology	4	4
	III	42	Major Elective II (Any one)	1. Business Taxation 2. Credit & Risk Management 3. Auditing & Corporate Governance	4	4
	III	43		Major Project	7	7
				Sub Total	30	27

For Problem Papers 40 % marks for theory and 60% marks for problems.

Proportion of marks between internal evaluation and external evaluation for subjects- 25:75.

Internal – 20 marks for theory and 5 marks for assignment.

Total Credits – 150 (Excluding the hours and Credit for Yoga and Computer for Digital Era)

**I B. COMBANKING AND E-COMMERCE (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1
FINANCIAL ACCOUNTING -I**

Objectives

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account.

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill - Average Due Date – Account Current.

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Insurance Claims – Loss of Stock – Loss of Profit.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Outcomes:

1. To understand book keeping and accounting concepts, conventions and accounting information.
2. To prepare financial statements in accordance with generally accepted accounting principles.
3. To understand about the preparation of Bank Reconciliation Statement.
4. To estimate the Bill of Exchange and its accounting treatment.
5. To demonstrate the understanding of the various methods of depreciation.
6. To ascertain the principles of single entry and double entry system.

I B. COMBANKING AND E-COMMERCE (I SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -2

BUSINESS ORGANISATION AND MANAGEMENT

Objectives

1. To understand business and its role in society.
2. To enable the student to undertake business activities.
3. To familiarise the students with concepts and principles of management.
4. To impart knowledge on the functions of management among the students

Unit I: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises - International Business - Multinational Corporations

Unit II: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises; Problems and government Policy - India's experience of liberalisation and globalisation - Technological innovations and skill development - 'Make in India' Movement - Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce

Unit III: Introduction to management

Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F. W. Taylor, Henry Fayol, Elton Mayo and Peter. F. Drucker.

Unit IV: Management and Organisation

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams

Unit V: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Coordination – Importance; Control: Concept and Process.

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.

Outcomes:

1. To know the various forms of business organisation and its functions.
2. To acquire knowledge about manufacturing and service sector in India.
3. To understand the latest developments and technological innovations in the organisation of business.
4. To develop knowledge about evolution of management thoughts and to better understanding of planning and decision making.
5. To give an idea about organisation structure and different types of organisation.
6. To provide an idea about leadership, theories of motivation, importance of communication and principles of co-ordination.

**I B. COM BANKING AND E-COMMERCE (I SEMESTER) – UNDER CBCS
PART III – ADD ON MAJOR -1**

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – I

UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions - Listening to Instructions

Speaking: Pair work and small group work

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming (Mind mapping), Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

References:

1. Shiv Khera – You Can Win
2. Robin Sharma – The Monk Who Sold His Ferrari
3. A.P.J.AbdulKalam – Ignited Minds - Wings of Fire
4. Richard Back – Jonathan Livingston Seagull
Med Serif – How to Manage Yourself

I B. COM BANKING AND E-COMMERCE (I SEMESTER) – UNDER CBCS
PART III – ALLIED - 1
FUNDAMENTALS OF E-COMMERCE

Objectives:

- I. Describe e-commerce framework.
- II. Explain electronic system for payment.
- III. Describe the use of e-commerce E-Enterprise

Unit 1:

Introduction to E-commerce: Introduction, E-commerce or Electronic Commerce- An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework

Unit 2

Evolution of E-commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India

Unit 3

Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, The Advantages of Internet, World Wide Web

Unit 4

Electronic Payment Systems: Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems

Unit 5

Managing the e-Enterprise: Introduction, e-Enterprise, Managing the e-Enterprise, E-business Enterprise, Comparison between Conventional Design and E-organisation, Organisation of Business in an e-Enterprise

REFERENCE BOOKS:

- Joseph, P.T. (2005). E-COMMERCE AN INDIAN PERSPECTIVE (2e), New Delhi Prentice-Hall of India'
- Greenstein and Feinman, "E-Commerce", TMH
- Rayport, J. F. & Jaworski, B. J. (2002). INTRODUCTION TO E-COMMERCE, New York McGraw-Hill Irwin.

Outcomes:

1. Understand the basic concepts of E-commerce
2. Demonstrate about the E-commerce consumer applications
3. Explain about E-commerce organization applications
4. Explain about the Types of electronic payment systems

I B. COM BANKING AND E-COMMERCE (I SEMESTER) – UNDER CBCS

PART IV

ENVIRONMENTAL STUDIES - COMMON

I B. COM BANKING AND E-COMMERCE(II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE-3
FINANCIAL ACCOUNTING - II

Objectives

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.
3. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
4. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Unit I Consignment

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II Joint Venture

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit III Accounts of Non- Trading Concern

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet

Unit IV Hire purchase

Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – complete and partial – Difference between Hire purchase and Instalment system – Instalment system

Unit V: Royalty Account

Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out – Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Outcomes:

1. To know the similarities between consignment and joint venture.
2. To prepare various accounts namely accounts of non-trading concern and professionals, royalties.
3. To understand the facts related to consignment and joint venture with normal and abnormal losses.
4. To know about the preparation of balance sheet and income and expenditure account.
5. To identify the nature of expenses as capital and revenue for correct presentation in the final accounts of any company.
6. To know about the differences between hire purchase and instalment system.
7. To evaluate the process of royalties with minimum rent and short workings.

I B. COM BANKING AND E-COMMERCE(II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE-4
BANKING LAW AND PRACTICE

Objective

1. To provide knowledge relating to the procedure for opening bank accounts, features of cheque and lending principles of bank
2. To provide exposure to the students with the latest development in the banking field such as ECS, EFT, CBS, SWIFT, KYC etc.,

UNIT - I

Definition of banker and customer- General relationship- Special relationship- Right of set off- Banker's lien- Duty to maintain secrecy of customers account- Special types of customers.

UNIT - II

Different types of accounts- General precautions for opening of various types of accounts- Legal position relating to FDR- Negotiable instruments- Cheque- Salient features – Crossing-Material Alteration- Endorsement.

UNIT - III

Paying banker- Precautions before honouring a cheque- Payment in due course- Holder in due course- Collecting banker- as a holder for value- as an agent- Statutory protection- Conversion-Duties.

UNIT - IV

Sound lending- Principles- Secured and unsecured advances- Loans- Cash credit overdraft – Bills discounted – various securities for advances- Precautions before lending against securities.

UNIT – V

Advancements in banking- Electronic Clearing Service(ECS)- Electronic Fund Transfer(EFT)- Core Banking Solution(CBS)- Advantages of core banking solution- Real time gross settlement- SWIFT- KYC- Customer identification procedure- E-Banking- Definition and importance- C2B- E-Banking models- Electronic delivery Channels- ATM- Debit card- Credit card-Mobile banking- WAP- Tele banking- Internet banking- Bancassurance- Banking ombudsman scheme.

TEXT BOOK:

1. Banking Theory & Practice - E.Gordon and Dr.K.Natarajan , Himalaya Publishing House, Mumbai.
2. Banking Theory & Practice - Dr.P.K.Srivastava, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:

1. Banking Technology– Dr.A.Rama, A.Arunadevi, New century book house (P) Ltd, Chennai.
2. Banking Theory Law & Practice, - Sundharam & Varshney, Sultan Chand & Sons, New Delhi.
3. Banking Theory Law & Practice - Rajesh.R, Sivagnanasithi.T, Tata McGraw – Hill publishing Co Ltd, New Delhi.
4. Banking Theory & Practice - Shekar.K.C, Lekshmishekar, Vikas Publishing House Pvt.Ltd, New Delhi.

Outcomes:

1. To know about banker, customer relationship.
2. To ascertain the information for opening various types of accounts.
3. To understand the role of paying and collecting banker.
4. To know the principles of lending of money.
5. To know the innovations and advancements of banking.
6. To understand the e-banking transactions.
7. To understand the mode of operation of mobile banking, tele banking and internet banking.

I B. COM BANKING AND E-COMMERCE(II SEMESTER)

PART III – ADD ON MAJOR - 2

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – II

Objectives:

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

Unit 1- Communicative Competence

Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

Unit 2 - Persuasive Communication

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

Unit 3- Digital Competence

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

Unit 4 - Creativity and Imagination

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)

- Poster making – writing slogans/captions (subject based)

Unit 5- Workplace Communication & Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Outcomes of the Course.

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
 - Adapt easily into the workplace context, having become communicatively competent.
 - Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

Instruction to Course Writers:

1. **Acquisition of subject-related vocabulary should not be overlooked.** Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

I B. COM BANKING AND E-COMMERCE(II SEMESTER) – UNDER CBCS
PART III – ALLIED -2
BUSINESS ECONOMICS

Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

Unit I

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III

Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV

Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V

Price and output decisions in various market forms: Role of Time in determining the mvalue of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Outcomes:

1. To understand business economics and importance of business economics for managerial decision making.
2. To determine the position of firms using demand and supply conditions.
3. To analyse cost effective production techniques.
4. To use the demand estimation to forecast demand trends and change.
5. To analyse market situations to establish market equilibrium.
6. To examine pricing theory to decide on strategies.

I B. COM BANKING AND E-COMMERCE(II SEMESTER) – UNDER CBCS

PART IV

VALUE BASED EDUCATION/SOCIAL HARMONY - COMMON

**IIB. COM BANKING AND E-COMMERCE(III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 5
ADVANCED FINANCIAL ACCOUNTING**

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To understand the nature and system of accounting followed in Partnership firm.
3. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
4. To know the procedures to be followed at the time of dissolution of partnership business.

Unit I:

Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers.

Unit II:

Partnership Accounts - Past adjustments and guarantee - Admission of a Partner– Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital

Unit III:

Retirement - Death of a Partner– Retirement and Admission – Death of Partner – Retiring Partner’s loan – Joint life policy.

Unit IV:

Dissolution of partnership– Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule.

Unit V:

Amalgamation of firms- Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution – Maximum loss method – amalgamation of firms.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Outcomes:

1. To understand the accounting system of branch and departmental accounts.
2. To know the preliminaries before admitting a person as a partner.
3. To understand the various kinds of goodwill treatment followed in partnership accounts
4. To understand the dissolution of partnership and partnership firms.
5. To understand the insolvency of a partner or all partners and the Garner Vs Murray rule.
6. To prepare the accounts for amalgamation of firms.

II B. COM BANKING AND E-COMMERCE (III SEMESTER) – UNDER CBCS
PART III - MAJOR CORE - 6
BANK MANAGEMENT

Objectives

- After the completion of the course the students will come to know the things to be managed in the Banks.

Unit I:

Introduction – Scheduled and non-scheduled banks – Origin & Development – Evolution and growth of banking system in India – Present Structure – Recommendations of Narasimhan Committee – Challenges before Indian commercial banks – Opportunities for Indian Commercial banks – Strengths and weaknesses of Indian commercial banks – Banking sector reforms.

Unit II:

Liquidity – Purpose – Sources – Measurement – Liquidity / profitability problem – Theories of liquidity management – Priorities in the employment of bank funds – Problem of resource allocation in Indian commercial banks.

Unit III:

Capital Adequacy in Banks – Functions of capital funds in commercial banks – Capital adequacy – Basle norms on capital adequacy – Capital adequacy norms in Indian commercial banks – Present position of capital adequacy in Indian commercial banks.

Unit IV:

Credit Management – Cardinal principles of sound bank lending – Formulation loan policy – Factors influencing loan policy – Contents of loan policy – Evaluating credit applicant – Loan supervision.

Unit V:

Asset Liability Management and Non-Performing Assets – Concept of ALM – Objectives – Functions – Process – Measurement and Management of Risks - Concept of NPAs, NPAs in Indian commercial banks, Causes, Suggestions and steps for containing NPAs, Prudential norms.

Text Books

1. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House.
2. M.Y. Khan, Indian Financial System, Tata McGraw Hill.
3. Bharati Pathak, Indian Financial System.

Reference Books

1. Gerald Hatler, Bank Investments and Funds Management, Macmillan.
2. Stigum, Managing Bank Assets and Liabilities, Dow-Jones Irwin.
3. Dudley Lockett, Money and Banking, MacGraw Hill.
4. Vasant Joshi, Vinay Joshi, Managing Indian Banks – Challenges Ahead.

Outcomes:

1. To know the evolution and growth of Indian banking system
2. To understand about liquidity management.
3. To learn about Capital Adequacy in Banks.
4. To understand the concept of credit management.
5. To learn about Asset Liability Management.

II B. COM BANKING AND E-COMMERCE (III SEMESTER) – UNDER CBCS
PART III - ALLIED -3
COMPUTER APPLICATIONS IN BUSINESS

Objectives:

1. To familiarize the students with the innovations of information in computer applications in business.
2. To understand the basic computer knowledge
3. To enable the students to appreciate the practical details of computer.

Unit I Computer Applications

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

Unit II MS Word

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

Unit III MS Power Point

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

Unit IV MS Excel An Introduction

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

Unit V Introduction to Internet

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

Reference Books:

1. Complete reference on MS Office – Deitel&Deitel
2. Computer Application in Business – R Parameswaran, S Chand & Company Ltd.

Note: 100% Practical; No Theory Examination

***Marks: Internal 50 & External 50**

Outcomes:

1. To understand the basic concepts and terminologies used
2. To familiarize inMS Word
3. To familiarize in MS PowerPoint
4. To prepare a document in excel program
5. To know the internet protocols, to compose and view email etc.

Internal: 50 Marks (Theory – 25; Practical – 25)

a) Theory: (25 Marks)

Internal marks for theory part shall be awarded as below:

i) The average of the best two scores of the student from three tests of an hour duration shall be averaged	20 marks
ii) Assignment	5 marks
Total	25 marks

b) Practical: (25 Marks)

Internal marks for practical part shall be awarded as below:

i) Record Note	5 marks
ii) Program / Procedure writing	5 * 2 = 10 marks
iii) Debugging	2.5 * 2 = 5 marks
iv) Result	2.5 * 2 = 5 marks
Total	25 marks

External: 50 Marks (Practical only)

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i) Record Note	10 marks
ii) Program / Procedure writing	10 * 2 = 20 marks
iii) Debugging	5 * 2 = 10 marks
iv) Result	5 * 2 = 10 marks
Total	50 marks

b) Practical examination should be conducted by both internal and external examiners.

List of Practical

MS Word

1. Creation and saving Document
2. Letter typing and editing
3. Design a calendar
4. Prepare a Student Bio- Data

MS Excel

5. Mark sheet Preparation
6. Sales Details

7. Graphs and Charts

MS Power Point

8. Creating a Presentation about your personality
9. Creating a Presentation from Scratch

Internet

10. Create Mail - Id

II B. COM BANKING AND E-COMMERCE (III SEMESTER) – UNDER CBCS

NON- MAJOR ELECTIVE -1 (SELECT ANY ONE) - 1

INTRODUCTION TO ACCOUNTANCY

Objectives

1. To enable the students to prepare and provide accounting information to the interested parties.
2. To enhance their knowledge of the fundamental and technical concepts of accounting.

Unit I:

Accounting – Definition – Functions – Advantages – Limitations – Book Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation.

Unit II:

Journal – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book.

Unit III:

Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts

Unit IV:

Trial Balance – Features– objectives – Preparation of Trial Balance

Unit V:

Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only

Text Books

1. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
2. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

Reference Books

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
3. P.C.Tulsian, Accountancy, Tata McGraw, Hill edition.

Outcomes:

1. To know the basic accounting concepts and accounting rules.
2. To prepare the journal and know the subsidiary books.
3. To prepare the ledger accounts and balancing
4. To prepare the trial balance
5. To prepare the final accounts.

**II B. COM BANKING AND E-COMMERCE (III SEMESTER) – UNDER CBCS
NON- MAJOR ELECTIVE -1 (SELECT ANY ONE) - 2
CONSUMER PROTECTION**

Objectives

1. To create awareness regarding the intellectual property rights and consumer protection.
2. To explain the students about a better quality of living as consumers.

Unit I:

Consumer-Consumerism-Types of consumers (age, sex, behaviour, place of residence, income) – objectives -Goods and services-types-evolution and growth of consumer movement in India and Tamil Nadu.

Unit II:

Exploitation of consumer-Pricing, adulteration, information and labeling, duplication , artificial demand , Spurious goods , late deliveries , advertising , poor after sales service , warranty and services , fitness , not honouring terms and conditions , for sale and services , financial frauds , credit card frauds and product risks.

Unit III:

Consumer Rights-Meaning and sources-Six rights of the consumers under Consumer Protection Act-Right to Safety-Information-Choice, be heard, Redressal and consumer education-Consumer Responsibility.

Unit IV:

Consumer protection-Meaning-Need for consumer protection-How to protect consumers-Legal measures-Consumer Protection Act 1986– objectives -Special features of the Act-Three tier features of the Act-Three tier Redressal Agencies-District level , State level and National level. Consumer Protection (Amendment) Act 2003

Unit V:

Model form of complaints-with reference to goods and services-Consumer related cases.

Text Books

1. M.J.Antony , Consumer Rights, Clarion book.
2. Shri Ram Khanna , SaivtaHanunspalSheetal Kapoor , H.K.Awasthi, Consumer affairs, University Press .

Reference Books

1. R.S.N.Pillai and Bhagavathi, Mordern Marketing Principles and Practices, S.Chand and Company.
2. S.A.Sherlekar, Marketing Management , Himalaya Publication House.
3. MohineSetr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
4. Gulshan& Reddy, Consumer Protection.

Outcomes:

1. To familiarize with the rights of consumer, the social framework of consumer rights.
2. To know the exploitations of consumers in different ways
3. To know the various rights of consumers in Consumer Protection Act
4. To know the practical issues in consumer related matters.
5. To know about the various forms of complaint.

II B. COM BANKING AND E-COMMERCE (III SEMESTER) – UNDER CBCS

SKILL BASED I - CORE BUSINESS COMMUNICATION

Objectives:

1. To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.

Unit I: Introduction: Business Communication:

Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout

Unit II: Business Correspondence:

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

Unit III: Banking, Insurance and Agency Correspondence:

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence –Life insurance- Fire insurance – Marine insurance - Agency Correspondence

Unit IV: Report Writing:

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals

Unit V: Technology and Business Communication:

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations - Strategic Importance of E-Communication.Email, Text Messaging, Slide or Visual Presentation – Internet- Video conferencing - Group Discussion – Social Networking.

Text Books:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication,Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan&B.Santhanam, Business Communication, MarghamPublications, Chennai.
3. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, ChandPublications, New Delhi.

Outcomes:

1. To know the barriers of communication and essentials of a good business communication
2. To know the various kinds of business correspondence and to include the important points to be covered.
3. To know the banking, insurance and agency correspondence
4. To know different secretarial correspondence
5. To know how to prepare an effective resume and technical developments in the field of communication.

II B. COM BANKING AND E-COMMERCE (III SEMESTER) – UNDER CBCS

PART IV

YOGA - COMMON

II B. COM BANKING AND E-COMMERCE (IV SEMESTER) – UNDER CBCS

PART III – MAJOR CORE - 7

QUANTITATIVE TECHNIQUES

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.
3. To provide the basic knowledge of statistical techniques as are applicable to business.
4. To enable the students to apply statistical techniques for quantification of data in business.

Unit I:

Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis

Unit II:

Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method.

Unit III:

Measures of Central Tendency – Mean – Median – Mode – Geometric Mean .Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness.

Unit IV:

Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Concurrent deviation method. Regression analysis – uses-Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

Unit V:

Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price index numbers - Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method-Semi average method – Moving average method – Method of least square.

Text / Reference Books

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.
3. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
4. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
5. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.
6. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
7. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
8. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

Outcomes:

1. To analyse the practical applications of Analytical Geometry in business field.
2. To know about matrix algebra, scalar multiplication and also to find out the inverse of a matrix.
3. To know the measures of central tendency and to apply to measure averages.
4. To apply the tools on measures of dispersion that are useful for estimating variations.
5. To apply the various methods for calculating correlation coefficient.
6. To apply regression analysis for estimating values for future period.
7. To understand the concepts about indices and time series.

**II B. COM BANKING AND E-COMMERCE (IV SEMESTER) – UNDER CBCS
PART III - MAJOR CORE -8
FINANCIAL MARKETS AND SERVICES**

Objectives:

1. To provide an exposure about the Practical Application of e-Commerce
2. To enable the students to be aware on the emerging changes in marketing and advertising
3. To impart knowledge on multimedia
4. To gain knowledge on wireless technologies

Unit I: Concept and Meaning of Money Market

Money Market - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market

Unit II: An Introduction to Financial Intermediaries

Non-Banking Financial Intermediaries – Investment Companies – Hire Purchase Finance – Venture Capital Funds - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds

Unit III: New Issue Market and Secondary Markets

New Issue Market – Meaning and Advantages – General Guidelines for New Issue – Methods of Floating – Players – Recent Trends. Secondary Market: Stock Exchanges - Functions – Role of Securities and Exchange Board of India – Reforms in Secondary Market – Efficient Market Theory.

Unit IV: Financial Services –I

Factoring – Meaning, Functions, Types, Cost and Benefit of Factoring – Factoring in India and Abroad - Credit Rating - Mechanism, Role of CRISI - ICRA Limited and CIBIL.

Unit V: Financial Services –II

Merchant Banking – Definition, Origin of Merchant Banking – Merchant Banking in India - Merchant Banks and Commercial Banks – Services of Merchant Bankers – Qualities required for Merchant Bankers - Problems and Scope of Merchant Banking in India.

Text Books:

1. MEIR KOHN, (2004), 'Financial Institutions and Markets', Oxford University Press, New Delhi Bharat Bhasker,
2. Bhole L M AND JITENDRA MAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi.
3. GURUSAMY S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai.
4. ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2010), 'Tata McGraw Hill Publishing Company, New Delhi.
5. E.Gordon & K.Natarajan "Financial Markets and Services', Himalaya Publishing house.

Outcomes:

1. Understand the concept on marketing on Internet
2. Understand the technology behind software agents
3. Understand the concept on multimedia applications
4. Apply knowledge on wireless technologies
5. Analyse the concept of SGML, CORBA

II B. COM BANKING AND E-COMMERCE (IV SEMESTER) – UNDER CBCS
PART III - ALLIED - 4
APPLICATION OF TALLY IN ACCOUNTING

Objective

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts
5. The student will get an employment after learning the paper

Unit I Introduction to Tally ERP 9.0 – Creating Company:

Meaning of Computerized Accounting – Importance – Computerized Accounting Vs Manual Accounting, Introduction to Architecture of TALLY ERP 9.0 – Creation of company – Select Company – Alter – Edit – Delete Company – Role and Importance of Functional keys

Unit II Ledger and Voucher Creation:

Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers – Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt voucher, Payment voucher

Unit III Creation of Cost:

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centres in voucher entry – Budget control – Creation of budgets – Editing and Deleting budgets – Reports – Reconciliation of Financial Statements.

Unit IV Accounting:

Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation

Unit V Inventories:

Introduction to Inventories – Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer and supply analysis – Stock Journal entries

Text Book:

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.

Note: 100% Practical; No Theory Examination.

***Marks: Internal 50 & External 50**

Outcomes:

1. To develop the computerised knowledge in accounting.
2. To impart the basic principles and concepts of computerized accounting.
3. To gain knowledge on the use and application of tally.
4. To learn about the concept of vouchers.
5. To create company in tally.
6. To create knowledge of inventory accounting.
7. To create knowledge of budgetary control.
8. To make use of cost category and cost centres in vouchers.

Internal: 50 Marks (Theory – 25; Practical – 25)**c) Theory: (25 Marks)**

Internal marks for theory part shall be awarded as below:

- | | |
|---|-----------------|
| i) The average of the best two scores of the student from three tests of an hour duration shall be averaged | 20 marks |
| ii) Assignment | 5 marks |
| Total | 25 marks |

d) Practical: (25 Marks)

Internal marks for practical part shall be awarded as below:

- | | |
|---------------------------------|---------------------|
| i) Record Note | 5 marks |
| ii) Program / Procedure writing | $5 * 2 = 10$ marks |
| iii) Debugging | $2.5 * 2 = 5$ marks |
| iv) Result | $2.5 * 2 = 5$ marks |
| Total | 25 marks |

External: 50 Marks (Practical only)

- b) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

- | | |
|---------------------------------|---------------------|
| i) Record Note | 10 marks |
| ii) Program / Procedure writing | $10 * 2 = 20$ marks |
| iii) Debugging | $5 * 2 = 10$ marks |
| iv) Result | $5 * 2 = 10$ marks |
| Total | 50 marks |

- c) Practical examination should be conducted by both internal and external examiners.

List of Practical

1. Creation of New Company
2. Alter, Delete and Shut of Existing Company
3. Creation of Accounting ledger and Voucher
4. Creation of Cost Centre and Category
5. Creation of Godown and Budgets
6. Final Accounts with adjustment
7. Trial Balance
8. Creation of Inventory ledger and Voucher
9. Creation of ledger and Voucher Bill of Material
10. Inventory Analysis (Stock Groupwise / Stock Itemwise / Invoicewise / Location wise)

II B. COM BANKING AND E-COMMERCE (IV SEMESTER) – UNDER CBCS

NON – MAJOR ELECTIVE -II (SELECT ANY ONE) - 1

FINANCIAL ACCOUNTING

Objectives

1. To explain the concept and role of Accounting and financial reporting in the modern marketing economy.
2. To explain the regulatory frame work for the operation of fundamental accounting

Unit I:

Average Due Date- Utility of average due date- Problems.

Unit II:

Bank Reconciliation Statement – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.

Unit III:

Self-balancing Ledger – general ledger- debtors ledger- creditors ledger- Sectional balancing system.

Unit IV:

Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only

Unit V:

Rectification of Errors- Classification of errors- suspense account- rectifying accounting entries (simple problem only)

Text Books

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

Reference Books

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. T.S.S. Reddy &A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
3. P.C.Tulsian, Accountancy, Tata McGraw- Hill Company.

Outcomes:

1. To know the concept of average due date and its preparation.
2. To understand about the preparation of bank reconciliation statement.
3. To understand about the self-balancing system and sectional balancing system and its various adjustment accounts.
4. To demonstrate and understanding of the various methods of providing depreciation.
5. To know about classification of errors and its rectification.

II B. COM BANKING AND E-COMMERCE (IV SEMESTER) – UNDER CBCS

NON – MAJOR ELECTIVE -II (SELECT ANY ONE) - 2

HUMAN RIGHTS

Objectives

1. To understand the basic concepts of human rights
2. To have an understanding of the relationship between individual, group, and national rights

Unit I:

Human Rights- Definition of Human Rights - Characteristics of human rights - kinds of Human Rights - Civil and political – social, economic and cultural rights. (5 hours)

Unit II:

Violation of human rights - Patterns of violations and abuses - Action against violation of human rights as per Indian law

Unit III:

Rights of the Disabled Persons - Declaration on the rights of disabled persons 1975 - International year of disabled persons 1981

Unit IV:

Bonded labour - Concepts and definitions - Constitutional and legal provisions - Salient features of bonded labour system (abolition) Act 1976 - Role of the national human rights commission

Unit V:

Minorities Rights commission & its functions - Definitions - National commission for minorities - Functions of the commissions

Text Books

1. Paras Diwan, PeerushiDewan, Human Rights and Law.
2. Dr.Giriraj Shah, IPS & K.N. Gupta, Human Rights, IPS
3. JagannathMohany, Teaching of Human Rights

Reference Books

1. C. Nirmala Devi, Human Rights.
2. Concepts, Theories and Practice of Human Rights, Praveen Vadkar, Neha Publishers.
3. Baradat Sergio and Swaranjali Ghosh, Teaching of Human Rights, Dominant Publishers and Distributors, New Delhi, 2009.
4. Roy.A.N., Human Rights Tasks, Duties and Functions: Aavishakar Publications and Distributors, Jaipur.
5. Asish Kumar Das and Prasant Kumar Mohanty, Human Rights in India: Sarup and Sons, New Delhi.

Outcomes:

1. To impart basic knowledge about human rights and its types.
2. To know about violation patterns and action against such violations by law.
3. To understand about the rights of disabled persons.
4. To know about the legal provisions of bonded labour.
5. To understand about the minority rights commission and its functions.

**II B. COM BANKING AND E-COMMERCE (IV SEMESTER) – UNDER CBCS
SKILL BASED II – CORE
ENTREPRENEURSHIP DEVELOPMENT**

Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities?
3. To analyse the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.

Unit I: Entrepreneurship

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth -Entrepreneurial Motivation - Entrepreneurial Competencies – Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship –Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

Unit II: Developing successful Business ideas:

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling– Benefits of Business Modelling - Business Models to Business Plans.

Unit III: Start-Up

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping - Ownership Structures.

Unit IV: Support

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase– Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises.

Unit V: Development

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements- Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

Text Books:

1. Khanka. S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar, Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7th Revised Edition- 2017.

Outcomes:

1. To understand the significance of entrepreneurial skills.
2. To know about the developing ideas and techniques of business.
3. To understand about the procedures of start up.
4. To identify the institutional support provided to entrepreneurs.
5. To analyse the application of various accounting statements

**II B. COM BANKING AND E-COMMERCE (IV SEMESTER) – UNDER CBCS
PART IV**

COMPUTER FOR DIGITAL ERA – COMMON

**IIIB. COM BANKING AND E-COMMERCE(V SEMESTER) – UNDER CBCS
PART III - MAJOR CORE -9
CORPORATE ACCOUNTING**

Objectives:

1. To familiarize the students with the principles of Joint Stock Company Accounts.
2. To Prepare the Final Accounts according to Companies Act 2013.
3. To know how to value the Goodwill and Shares.
4. To know how to record the transaction in the books of transferee company as per AS 14

UNIT I

Issue of shares: Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - Calls in arrears – Calls in advance - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures- Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Instalment – Lottery – Sinking fund - Purchase of own debentures - Ex Interest and Cum- interest quotations (Purchase of own debentures as investment –cancellation of own debentures)

UNIT III

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company as per schedule III of companies Act 2013 excluding managerial remuneration.

UNIT IV

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization method – Valuation of shares – methods – intrinsic value – Yield value – Fair value – Liquidation – Liquidator final statement of account only.

UNIT V

Amalgamation, Absorption and Reconstruction – alteration of share capital - Internal reconstruction - Amalgamation, Absorption and External Reconstruction of joint stock companies as per Accounting Standard 14

BOOKS FOR STUDY

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari

Outcomes:

1. To understand about the issue of shares and debentures.
2. To understand about the redemption of preference shares.
3. To understand the calculation of profit prior to incorporation.
4. To practice the maintenance of final accounts as per revised accounting standards.
5. To understand the accounting for amalgamation and external reconstruction.
6. To analyse the various schemes for capital reduction.
7. To evaluate the preparation of liquidator's financial statement.

III B. COM BANKING AND E- COMMERCE (V SEMESTER) – UNDER CBCS

PART III - MAJOR CORE -10

COST ACCOUNTING

Objectives:

1. To keep the student conversant with the ever
2. Enlarging frontiers of Cost Accounting Knowledge.

Unit I

Cost accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost – Preparation of Cost Sheet and Tender

Unit II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory - Stock Levels – Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and apportionment of overhead – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.

Unit IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)

Unit V

Operating Costing – Transport costing – Contract costing – Reconciliation of Cost and Financial accounts

Text books:

1. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company ltd., New Delhi. Edn. 2004.
3. T.S. Reddy and Dr. Y. Hari prasadreddy, “Costl Accounting”, Margampublications,Chennai – 600 017, 7th Revised Edition 2009.

Outcomes:

1. To explain the elements of cost.
2. To adapt appropriate method for material control.
3. To understand the different types of overheads.
4. To apply the process costing.
5. To debate about the variances of various costing.

III B. COM BANKING AND E-COMMERCE (V SEMESTER) – UNDER CBCS

PART III - MAJOR CORE -11

CYBER SECURITY LAW

Objectives:

1. To enlighten the student's knowledge in the basics of Cyber law.
2. To establish knowledge about cybercrime and cyber offences.

UNIT I

Cyber law- Introduction-cyber law in India- salient provisions- jurisprudence of cyber law. Cyber space-salient features of cyberspace-netizen, Cyber law in India: Need for enactment of the Information Technology Act 20001 - An overview of Information Technology Act 2000

UNIT II

Electronic record-Attribution of electronic records- Acknowledgement of receipt-Time & place of dispatch and receipt of E- record- On line contracts- Contract under Indian Contract Act 1872- Time & place of formation of E-contract. Certifying authority³ - Cross Certification- Role of the certifying authority.Subscriber- Procedure- Duties- Compromise of Digital Signature Certificate.

UNIT III

Cryptography, encryption techniques& algorithm and digital signature & electronic signature: - problems in electronic record- Requirements for an electronic record- Digital signature- Electronic signature- Difference between Digital signature& Electronic signature⁴ -Secure electronic record& secure digital signature- Privacy of online data information. Intellectual property rights- International scenario.

UNIT IV

Cyber crime- Introduction-Classification-Prevention-Cyber crimes existing in the society- cyber contraventions under information technology Act 2000- Cyber offences under the information technology Act 20005

UNIT V

Patent issues in digital medium- Introduction- scope- Requirement-features- International law relating to patent-International convention for the protection of new varieties of plants 1961- Patent cooperation treaty 1970- Patent law in India. Trademark issues in digital medium- Meaning- Functionsattributes-Registrable& non registrable trade mark - International law relating to trade mark- Indian law relating to trade mark.

Text Books:

1. Jyoti Rattan Cyber Law& Information Technology (unit-II,III,IV,V) Bharat Law House 8thEdition 2016
2. Pandey U.S. SayrabhShuklaEr. E-commerce& Mobile commerce Technologies (unitI) S.Chand 4th Edition 2010

Outcomes

1. Explain laws governing cyberspace and analyze the role of Internet Governance in framing policies for Internet security.
2. Illustrate the legal issues with online trading, applicable e-contracting and taxation regulations.
3. Identify the laws related to cybercrime, patent, trade mark and international convention.

III B. COM BANKING AND E-COMMERCE (V SEMESTER) – UNDER CBCS

PART III - MAJOR CORE -12

RESEARCH METHODOLOGY

Objectives

1. To understand the basic concepts of research and its methodologies.
2. To organize and conduct research in a more appropriate manner.

Unit I:

Introduction to Research – Types of Research – Significance of Research – Research methods vs. Methodology – Research – Research process – Criteria of Good Research

Unit II:

Research Design– Meaning of Research design – need for research design – features of a good design – different research designs.

Unit III:

Design of sample surveys– sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

Unit IV:

Data Collection and preparation– Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

Unit V:

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

Text / Reference Books

1. C.R. Kothari, GauRavGarg, “Research Methodology methods and techniques”, New International Publishers.
2. P. Ravilochanan, “Research Methodology”, Margham Publications.
3. P. Saravanel, “Research Methodology”, Kidap Publications.

Outcomes:

1. To know the criteria for good research.
2. To recognise the various research designs.
3. To analyse the different types of sampling designs.
4. To know about the various elements of data collection.
5. To differentiate the questionnaire and schedule.
6. To identify the mechanics of research report writing

**III B. COM BANKING AND E-COMMERCE (V SEMESTER) – UNDER CBCS
MAJOR ELECTIVE -1 (SELECT ANY ONE) - 1
INCOME TAX LAW & PRACTICE**

Objectives:

1. To understand the basic concepts of income tax
2. To enable the students to know the provisions of the income tax law.

Unit I

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

Unit II

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .

Unit III

House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income

Unit IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income - Income from Capital Gains – Income from other sources

Unit V

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

Text Books:

1. Dr.VinodK.Singhania, Taxmen's Direct Taxed Law & Practice, Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy &Dr.Hariprasad, Income tax law and practice, Margam publications, Chennai.

Outcomes:

1. To know the residential status and tax exemptions.
2. To compute the taxable salary.
3. To calculate house property income.
4. To identify the income from other sources
5. To understand the provisions for filing the return of income

III B. COM BANKING AND E-COMMERCE (V SEMESTER) – UNDER CBCS

MAJOR ELECTIVE -1 (SELECT ANY ONE) - 2

DEVELOPMENT BANKING

Objectives:

1. To know the role and progress of development banks in India.
2. To identify medium and long term finance to business units.
3. To recognize more exports and encourage import substitution.

Unit I

Development banks – Concepts – Objectives – Functions. Difference between Commercial banking and Development banking – role of development banks in developing the economy of India.

Unit II

Development banking in India – Commercial banks in the development of agriculture and industry – schemes and implementation.

Unit III

National Bank for Agriculture and Rural Development (NABARD) – objectives and functions. Financial, developmental and supervisory role of NABARD in the development of rural India.

Unit IV

National level development banks – IFCI, SIDBI, EXIM Bank and NHB – Organization – Objectives – functions – role in the development of the India.

Unit V

State level development banks – State Finance Corporation, Small Industries Development Corporation – TIIC – organization – objectives – functions – role in the Industrial development in the states.

Text Books:

1. Corporation Finance in India by S.C. Kuchal, Chaithanya Publishing House.
2. Development Banking in India by Kaushal Kumar Arora, Atlantic Publishers and Distributors.
3. Development Banking by Vasant Desai, Himalaya Publishers.

Outcomes:

1. To know the role of development banks in developing the Indian economy.
2. To know the concept of development banking in India.
3. To understand NABARD
4. To know the role of National level development banks.
5. To know the role of State level development banks.

III B. COM BANKING AND E-COMMERCE (V SEMESTER) – UNDER CBCS

MAJOR ELECTIVE -1 (SELECT ANY ONE) - 3

LOGISTIC FINANCE

Objective:

- To make the students aware of different concepts and techniques involved in financing foreign trade in India.

Unit I:

Foreign Trade – Meaning – Need for Foreign Trade – Balance of Trade – Methods of Foreign Trade – Instruments of Foreign Trade.

Unit II:

Exchange controls – Meaning, need for exchange controls – Methods of exchange control measures in India.

Unit III:

Import Finance (Documentary credit) – Finance Exports (pre and post shipment)

Unit IV:

Project Exports – Meaning and importance – Methods of finance project exports

Unit V:

Role of commercial banks and Exim Bank of India in financing India's foreign trade

Text Books:

1. Chaudhuri B.K & Agarwal O.P. A Text Book of Foreign Trade and Foreign Exchange, Himalaya Publishing House, Mumbai.

Reference Books:

1. Jeevanandam, C, Foreign Exchange – Practice, Concepts and Control, Sultan Chand & Sons, New Delhi.
2. Jhingan M.L, Money, Banking & International Trade, Konark Publications, New Delhi.
3. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, Mumbai.
4. Prabhakar, J.V. & Rangandhachary A.V. International Business (International Trade & Finance), Kalyani Publishers, Ludhiana.

Outcomes:

1. To understand the basics of foreign trade.
2. To know the methods of exchange control measures in India.
3. To know about the Import Finance and Finance Exports.
4. To understand the concept of project exports.
5. To evaluate the role of commercial banks and EXIM banks in foreign trade.

III B. COM BANKING AND E-COMMERCE (V SEMESTER) – UNDER CBCS
PART IV – SKILL BASED – III - COMMON
PERSONALITY DEVELOPMENT / EFFECTIVE COMMUNICATION /
YOUTH LEADERSHIP

III B. COM BANKING AND E-COMMERCE (VI SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -13

SPECIAL ACCOUNTS

Objective

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The students will gain the knowledge about Accounting standards and companies' accounts.

Unit I

Holding Companies:

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly – owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities-Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend- Debentures of Subsidiary Company-Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares (except intercompany holdings and chain holding).

Unit II

Accounts of Banking Companies

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit – Preparation of Profit and Loss Account-Balance Sheet as per the III schedule u/s 29 of the Banking Regulation Act -Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

Unit III

Accounts of Insurance Companies

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts

Unit IV

Double Accounting System

Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

Unit V

Accounting Standards

Accounting Standards – Indian and International Accounting Standards – Indian Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting Simple Problems only.

Text Book:

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting, Revised Edn. Margham Publications, Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014, S. Chand & Company Private Limited, New Delhi.

Outcomes:

1. To identify the processes of Holding companies.
2. To recognize the Banking company accounts.
3. To understand the basic principles of Company Insurance.
4. To know the final accounts of public sector undertakings.
5. To equip with different accounting standards knowledge.

III B. COM BANKING AND E-COMMERCE (VI SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -14
MANAGEMENT ACCOUNTING

Objective:

- To enable the students to know the importance of management accounting and its concepts.

Unit I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

Unit II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

Unit III

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

Unit IV

Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

Unit V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Text Books

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication, Trichy.

Outcome

1. To understand the basic concepts of management accounting and types of ratios can be applied for evaluating the performance and financial position of a firm.
2. To evaluate the performance of a firm using fund flow cash flow statement.
3. To prepare various budgets and understand the features and importance of budgets
4. To identify the significance of standard costing, use marginal costing techniques for optimizing cost and profit.
5. To Understand the Capital Budgeting Importance and various Appraisal methods for evaluating and performance of firm.

III B. COM BANKING AND E-COMMERCE (VI SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -15

CUSTOMER RELATIONSHIP MANAGEMENT

Objectives

1. To impart skill based knowledge of Customer Relationship Management
2. To understand the concepts and principles of CRM
3. To understand the need and importance of maintaining a good customer relationship
4. To gain knowledge of strategic customer acquisition and retention techniques in CRM
5. To teach the conceptual aspects of service quality

UNIT I Understanding customers: Customer information Database – Customer Profile Analysis – Customer perception- Expectations – Customer lifetime value – Selection of Profitable customer segments

UNIT II CRM structures: Elements of CRM – CRM Process – Strategies for Customer acquisition – Models of CRM – CRM roadmap for business applications.

UNIT III CRM Planning and Implementation: Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers.

UNIT IV Service quality: Concept of Quality – Meaning and Definition of Service Quality - Types of Service Quality – Service Quality Dimensions - Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

UNIT V Trends in CRM: CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management.

Learning Outcome:

After the completion of the course, the students must be able to:

1. Gain skill based knowledge of Customer Relationship Management
2. Understand the concepts and principles of CRM
3. Gain knowledge on the need and importance of maintaining good customer relationship
4. Gain knowledge of strategic customer acquisition and retention techniques in CRM
5. Describe the conceptual aspects of service quality

References:

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Cathcart, (2016), The Eight Competencies of Relationship Selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing
4. Shainesh, Jagdish, N. Sheth, (2015), Customer Relationships Management Strategic Perspective.

**III B. COM BANKING AND E-COMMERCE (VI SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -16
E-COMMERCE TECHNOLOGY**

Course Objectives:

1. To acquire the basic concept of E-Commerce
2. To enable the students on network security and firewall
3. To impart knowledge on electronic payments systems

UNIT – 1

E-Commerce-Framework-Classification of electronic commerce-Anatomy of E-Commerce Applications-Components of the I-way-Network Access Equipment-Internet Terminology.

UNIT – 2

Electronic Data Interchange-Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks- Internal Information Systems- Workflow automation and Coordination-Customization and Internal Commerce.

UNIT – 3

Network security and firewalls- Client Server Network Security- Emerging client server security threats-Firewalls and network security-Data and message security- Encrypted documents and electronic mail-Hypertext publishing-Technology behind the web Security and the web.

UNIT – 4

Consumer Oriented Electronic Commerce: Consumer Oriented Applications- Mercantile Process Models- Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

UNIT – 5

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems-Risk-Designing electronic payments system

TEXT BOOK

Ravi Kalakota & Andrew b. Whinston, "Frontiers of Electronic Commerce", Dorling Kindersley (India) Pvt. Ltd-2006

Bharat Bhasker, "Electronic Commerce", Tata McGraw Hill Publishing Co Ltd, New Delhi-2006.

Reference Books

Daniel Minoli, Emma Minoli "Web Commerce Technology Handbook", Tata McGraw Hill

Publishing, New Delhi.

Dr. C. S. Rayudu, "E-Commerce & E-Business", Himalaya Publishing House, New Delhi, 2004.

Course Outcomes:

- Understand the basic concept of E-Commerce and its applications
- To gain the knowledge on EDI
- Analyse security and the web
- To gain knowledge on consumer aspects in E-Commerce

III B. COM BANKING AND E-COMMERCE (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -1
BUSINESS TAXATION

Objectives

1. To provide a basic knowledge about GST.
2. To expose the students with the latest development in GST.
3. To develop an understanding on customs law.

Unit I:

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

Unit II Good and Service Tax Introduction

Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

Unit III Levy and Collection

Levy and Collection under SGST/CGST Acts - Concept of supply – Composite and Mixed supplies - Composition Levy - Time of supply of goods and services - Value of Taxable supply - Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

Unit IV Integrated GST

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply- Place of Supply of Goods or Services - zero-rated supply.

Unit V Customs Laws in India

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty – Customs procedures for import and export - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.

Books for Reference:

1. Indirect Taxes- V.S.Datey. Taxmann Publication(p) Ltd.New Delhi
2. Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan -Kavin Publications-Coimbatore
3. Glimpse of Goods and service tax -SathpalPuliana
4. Handbook of GST -Law and practice-Gaurav Gupta
5. GST Law and Practice-SS Gupta
6. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi

Outcomes

1. To understand basic concept and importance of and indirect taxes.
2. To understand the various concept and types of Goods and Service Tax.
3. To Understand and make use of knowledge of GST in taking managerial decision in various tax related matters.
4. To get familiar with the Integrated Goods and Services Tax Act 2017.
5. To know the Customs procedures for import and export

III B. COM BANKING AND E-COMMERCE (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -2
CREDIT & RISK MANAGEMENT

Objectives

1. To know the different forms of credit management.
2. To understand the basic concepts for principle of lending.

Unit I:

Definition of Credit – Forms of credit: Consumer credit, Commercial credit, Export credit, Banking credit, Agriculture credit.

Unit II:

Principles of lending – The 7C's of Credit – Fair practice code – Various types of Borrowers

Unit III:

Benefits and dangers in using credit, understanding consumer rights and obligations

Unit IV:

Credit Policy: Definition – Role and use of the policy – Basic contents of the policy

Unit V:

Credit Risk Management: Meaning and significance, Lending policies and procedures, Types of credit facilities: funded and non-funded facilities, Steps in lending process, Credit information and role of credit information Bureau; and management of credit portfolio

Text Books

1. Credit Management by Ed.Vol – Oscar Publication.
2. Credit Planning and Management by Krishna Gupta – Purana Books.

Reference Books

1. Credit Management Hand book by Cecil J.Bond
2. Risk Management, IIBF, Macmillan, New Delhi.
3. Credit Appraisal, Risk Analysis and Decision making – Mukherjee
4. Credit Risk Management, Andrew Fight.

Outcomes

1. To know about various forms of credit
2. To understand the concept of lending
3. To know about customer rights and obligations

**III B. COM BANKING AND E-COMMERCE (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -3**

AUDITING AND CORPORATE GOVERNANCE

Objective:

- To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Unit 1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

Unit 4: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit 5: Corporate Social Responsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Text Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. ArunaJha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

Outcomes:

1. To understand Basic Principles of Auditing, Internal Control, Vouching and verification
2. To understand the Positions and status of Statutory Auditors under the Companies Act 2013.
3. To know about special Areas of Audit and Recent Trends in Auditing.
4. To understand the Conceptual framework of Corporate Governance models, codes and Standards.
5. To know the Concept of CSR and business Ethics under the Companies Act 2013

**III B. COM BANKING AND E-COMMERCE (VI SEMESTER) – UNDER CBCS
PART III - MAJOR PROJECT**

Objectives

1. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Guidelines for group project

1. The topic should be subject related.
2. Each group should consists of a maximum number of 5 students
3. The project report should have minimum 50 pages.
4. Each group must have a guide/ project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed) , bibliography.
7. Evaluation will be based on the project report, presentation and viva voce.

