

### **Program Educational Objectives (PEOs)**

On obtaining an undergraduate degree through this programme, the students will be able to:	
<b>PEO1</b>	Develop knowledge and skills in banking principles, practices, and regulations.
<b>PEO2</b>	Apply critical thinking and problem-solving skills to address challenges and opportunities in the banking industry
<b>PEO3</b>	Acquire expertise in the specific area of banking specialization
<b>PEO4</b>	Develop leadership and management skills to build a reputation for integrity and professionalism.
<b>PEO5</b>	Embrace ethical and social responsibility in decision-making and actions.

### **Program Outcomes (POs)**

On completion of the Bank Management Programme, the learner will be able to:	
<b>PO1</b>	Acquire knowledge and skills independently to achieve enhanced learning outcomes in a specific subject area. Finance. Management. Marketing. Law. Taxation and Banking.
<b>PO2</b>	Attain greater independence and autonomy in learning to become self-reliant and reduce reliance on external resources.
<b>PO3</b>	Enhance critical thinking and problem-solving skills by identifying and remedying gaps in knowledge to achieve academic success.
<b>PO4</b>	Function effectively as a member or leader in teams and multidisciplinary settings, demonstrating effective communication, collaboration, and project management skills.
<b>PO5</b>	Cultivate motivation and engagement in learning by exploring personal interests and passions to achieve self-directed educational goals.

**SEMESTER END EXAMINATION**  
**QUESTION PAPER FORMAT AS PER BLOOM'S TAXONOMY**

TIME: 3 Hrs.

Maximum Marks: 100

**Core / Major, Allied, Elective Papers**

<b>Section and Marks</b>	<b>Verbs to be used</b>	<b>Knowledge Level</b>
<p><b><u>Section - A (5 X 5 = 25 Marks)</u></b> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from each of the five units.</p>	Analyze, Classify, Determine, Discuss, Evaluate, Explain, Illustrate, Justify, Prepare, Show, Sketch, Solve & State	K 1 - Remembering K 2 - Understanding K 3 - Applying K 4 - Analyzing K 5 - Evaluating
<p><b><u>Section B (5 X 10 = 50 Marks)</u></b> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from each of the five units.</p>	Analyze, Determine, Appraise, Develop, Assess, Differentiate, Elucidate, Elaborate, Classify, Enumerate, Compare, Formulate, Construct, Interpret, Deduce, Justify & Solve	K 3 - Applying K 4 - Analyzing K 5 - Evaluating

**Non-Major Elective**

<p><b><u>Section - A (5 X 5 = 25 Marks)</u></b> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from each of the five units.</p>	Analyze, Classify, Determine, Discuss, Evaluate, Explain, Illustrate, Justify, Prepare, Show, Sketch, Solve & State	K 1 - Remembering K 2 - Understanding K 3 - Applying K 4 - Analyzing K 5 - Evaluating
<p><b><u>Section C (5 X 10 = 50 Marks)</u></b> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from each of the five units.</p>	Analyze, Determine, Appraise, Develop, Assess, Differentiate, Elucidate, Elaborate, Classify, Enumerate, Compare, Formulate, Construct, Interpret, Deduce, Justify & Solve	K 3 - Applying K 4 - Analyzing K 5 - Evaluating

<b>Major Paper - 01</b>	<b>PRINCIPLES OF FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM01</b>	5	-	-	4
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : I</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C- Credit					
<b>COURSE OBJECTIVES</b>					
The main objectives of this course are as follows:					
<ul style="list-style-type: none"> <li>➤ To equip the students with a solid foundation in financial accounting principles and practices, enabling them to record and report financial transactions accurately.</li> <li>➤ To analyze financial information effectively, and communicate financial data in a clear manner.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1-</b> To explain the basic principles and concepts of financial accounting, including the accounting equation.					
<b>CO2</b> - The double-entry system, and the accounting cycle.					
<b>CO3</b> -To Record financial transactions using journal entries and understand the impact of these transactions on the accounting equation					
<b>CO4</b> -To Communicate effectively in written and oral formats about financial accounting concepts and practices.					
<b>CO5</b> -To Prepare and interpret financial statements, including the income statement, balance sheet, and statement of cash flows.					
<b>UNIT - I</b>		<b>15 Hours</b>			
<b>Accounting:</b> Meaning and Scope - Persons interested in Accounting - Objectives of Accounting - Double Entry System - Accounting concepts & Conventions - Financial Statements & related concepts. Robotic Accounting. <b>Accounts from Incomplete Records</b> - Statements of affairs method - Conversion method ( <b>Simple problems only</b> ).					
<b>UNIT - II</b>		<b>20 Hours</b>			
<b>Depreciation:</b> Concept - Causes - Depreciation accounting - Methods of recording Depreciation - Methods for providing depreciation - Change in method of depreciation (Prospective & retrospective effect). ( <b>Simple Problems</b> )					
<b>UNIT- III</b>		<b>20 Hours</b>			
<b>Rectification of Errors:</b> Classifications of errors - Rectification entries - Suspense accounts Bank Reconciliation Statements					
<b>Fire Insurance Claims:</b> Average Clause - Computation of claims to be lodged for loss of stock - Gross Profit ratio (Including abnormal items)					
<b>UNIT- IV</b>		<b>15 Hours</b>			
<b>Bills of Exchange:</b> Definition - Features - Important terms pertaining to Bill of Exchange - Recording transactions relating to Bills - Journal, Ledger - Retiring a bill under rebate - Dishonour of a bill and its renewal - Accommodation Bills. <b>Average Due Date - Account Current.</b>					
<b>UNIT - V</b>		<b>20 Hours</b>			
<b>Admission of a Partner:</b> Calculation of New Profit-Sharing Ratio and Sacrificing Ratio - Treatment of Goodwill - Revaluation Account - Memorandum Revaluation Account - Adjustment of Capital - Preparation of Balance sheet of New Firm.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 80: 20)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author/s	Title	Publisher
1	M.C.Shukla&T.S.Grewal	Advanced Accounting	S. Chand& Sons
2	S.P.Jain and K.L.Narang	Financial Accounting	Kalyani Publishers
3.	Gupta R.L. and Gupta V.K	Advanced Accounting	Sulthan Chand
4.	Arulanandam. M & Ramanan K.S.	Advanced Accountancy	Himalaya Publishing

BOOKS PRESCRIBED			
Sl. No.	Author(s)	Title	Publisher
1	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publications

#### E- LEARNING RESOURCES

1. <http://www.accountingnotes.net>
2. <http://www.accountancyknowledge.com>
3. <https://www.fundamentalsofaccounting.org>.

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
<b>Total Marks</b>							75
<b>K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate</b>							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 02</b>	<b>BUSINESS MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM02</b>	4	1	-	4
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : I</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
<b>L- Lecture ;T- Tutorial ; P- Practical ; C- Credit</b>					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ The aim of this course is to introduce the student to the basic concepts and principles of business management.</li> <li>➤ The course covers the role of management, the management process, planning, decision making, organization, staffing, leadership, motivation, leadership and communication.</li> <li>➤ Help students understand the roles and responsibilities of managers.</li> <li>➤ Provide them with tools and techniques to use in performing leadership tasks.</li> <li>➤ Instills and transmits the values of Swami Vivekananda in enriching the personality and building the character of the students.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To explain the core principles and theories of business management, including the roles of managers, organizational structures, and management styles.					
<b>CO2</b> -To apply the principles of planning and strategic management to develop business plans and strategies that align with organizational goals.					
<b>CO3</b> -To demonstrate an understanding of the key functions of organizing and leading, including human resource management, team building, and communication.					
<b>CO4</b> -To apply principles of control and evaluation to monitor and manage organizational performance and implement changes as needed.					
<b>UNIT - I</b>		<b>15 Hours</b>			
<b>Management:</b> Meaning - Role of Management - Management Process - Importance - Management & Administration - Levels of Management - Taylor's Scientific Management - Fayol's Administrative Management Principles- <b>Modern Management thoughts by Swami Vivekananda:</b> Importance - Advantages - scope - strategies.					
<b>UNIT - II</b>		<b>20 Hours</b>			
<b>Planning :</b> Nature & Characteristics - Importance - Advantages & Limitations - Steps in Planning - Types of Plan - Standing Plan - Objectives - Policies - Procedures - Rules - Strategies - Single use Plans . <b>Decision Making:</b> Process, Limitations and Techniques used in decision making.					
<b>UNIT- III</b>		<b>20 Hours</b>			
<b>Organization:</b> Importance - Types - Line, Functional, Line and Staff - Committee Organization - Authority and Responsibility - Delegation of Authority - Principles, Types, advantages and Barriers to Delegation . <b>Staffing:</b> Nature & Importance - Functions of Staffing (In Brief)					
<b>UNIT- IV</b>		<b>20 Hours</b>			
<b>Directing:</b> Nature & Importance - Elements of Directing Function - Supervision - Span of Supervision - Factors Determining span of supervision. <b>Motivation:</b> Importance - Types of Motivators - Maslow's Theory - Herzberg's Two factor theory - Douglas McGregor's Theory X & Theory Y					
<b>UNIT - V</b>		<b>15 Hours</b>			
<b>Leadership:</b> Importance - Formal & Informal Leaders - Leadership Styles - Traits of a Good Leader. <b>Communication:</b> Importance of Communication - The Process - Communication Network - Grapevine - Oral & Written Communication - Barriers to Communication.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors(s)	Title	Publisher
DinkarPagare	Business Management	Sultan Chand Publications
J.Jayashankar	Principles of Management	Margham Publications
P.C. Tripathi	Principles of Management	TATA McGraw Hill
Dinkar Pagare	Principles of Management	Sultan Chand & Sons
Dr.G.Ramesh	Principles of Management	Dhanam Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
Dinkar Pagare	Business Management	S.Chand Publications
J.Jayashankar	Principles of Management	Margham Publications

#### E-LEARNING RESOURCES

<https://open.umn.edu/opentextbooks/subjects/management>.

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Allied Paper - 01</b>	<b>BUSINESS STATISTICS &amp; OPERATIONS RESEARCH</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAL01</b>	5	-	-	5
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : I</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C- Credit					
<b>COURSE OBJECTIVES</b>					
To equip the students with a strong theoretical foundation and practical skills in business statistics and operations research, with the aim of enabling them to apply data analysis and optimization techniques to real-world business problems and make informed decisions.					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To explain the basic concepts of descriptive and inferential statistics, and apply statistical methods to analyze business data.					
<b>CO2</b> -To communicate effectively in written and oral formats about business statistics and operations research concepts and practices.					
<b>CO3</b> -To demonstrate proficiency in using statistics, ability to interpret.					
<b>CO4</b> -To develop an understanding of optimization techniques, including sensitivity analysis and the simplex method, and apply these methods to solve business problems.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Measures of Central Tendency - Arithmetic Mean, Median, Mode, Geometric mean and Harmonic Mean - Simple Problems.					
Measures of Dispersion- Range, Standard Deviation, Median Deviation about Mean and Median, Quartile Deviation, Skewness (Karl Pearson and Bowley's Co-Efficient) Simple Problems.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Correlation and Regression: Karl - Pearson's coefficient of correlation, Spearman's Rank Correlation Coefficient and concurrent deviation method (Simple linear Regression)					
<b>UNIT- III</b>		<b>20 Hours</b>			
Sampling: Larger samples: Definition, Types of Sampling, Standard error, Test of Single mean and Test of Difference between two sample means.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Small Samples: t-Test - Single mean - difference between two sample means - Chi-Square test - test of significance of the difference between observed and expected frequencies - test of independence of attributes -F-Test - ANOVA (One way & Two way).					
<b>UNIT - V</b>		<b>15 Hours</b>			
Network Analysis: Construction of network diagram, dummy activity, critical path method, concept of programme evaluation review technique, estimates of time of an activity, determination of critical path, probability estimates.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 80: 20)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author/s	Title	Publisher
01	Dr. P.R.Vittal,	Business Mathematics and statistics	Margham Publications, Chennai
02	Dr. P.R.Vittal,	Introduction to Operations research	Margham Publications, Chennai
03	Dr.R.Sattanathan	Business Statistics and Operations research	Vijay-Nichole Publications.
04	V.K.Kapoor	Operations Research	Sultan Chand Publications, New Delhi.

BOOKS PRESCRIBED		
Authors	Title	Publisher
S.P. Gupta	Statistical Methods	Sultan Chand Publications
P.R. Vittal	Resource Management Techniques	Margham Publications.
V.K. Kapoor	Operations Research	Sultan Chand Publications

### E-LEARNING RESOURCES

- <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>
- <https://www.statisticssolutions.com/using-chi-square-statistic-in-research>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
<b>Total Marks</b>							75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units



<b>Major Paper - 03</b>	<b>ADVANCED FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM03</b>	5	-	-	4
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : II</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide students with a comprehensive understanding of advanced accounting concepts and practices.</li> <li>➤ It includes retirement, dissolution of partnership firms, departmental accounting, branch accounting, hire purchase and installment purchase systems, and investment accounts.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To understand the dissolution of a firm, insolvency of a partner, and the Garner VS Murray rule. Be able to apply the piece-meal distribution (maximum loss and proportionate capital method).					
<b>CO2</b> -To understand the concept of stock reserve and be able to prepare departmental trading and profit and loss account and balance sheet.					
<b>CO3</b> -To understand the accounting treatment of complete and practical repossession and distinguish between hire purchase and installment purchase systems.					
<b>CO4</b> -To understand the accounting treatment of investments, including columnar investments accounts, and the accounting treatment of investment in equity shares.					
<b>UNIT - I</b>		<b>15 Hours</b>			
<b>Retirement:</b> Calculation of New profit Sharing Ratio and Gaining Ratio - Treatment of Goodwill - Revaluation account - memorandum revaluation account - Adjustment of Capital - preparation of balance sheet of new firm. <b>Dissolution of Partnership Firms:</b> Dissolution of a firm - Insolvency of a partner and all partners - Garner VS Murray rule - Piece - meal distribution (Maximum Loss & Proportionate Capital Method).					
<b>UNIT - II</b>		<b>20 Hours</b>			
<b>Departmental Accounting:</b> Meaning - Need - Advantages - Apportionment of Expenses - Inter - departmental Transfers (at cost and at selling price) - Stock reserve - Preparation of Departmental Trading and Profit and loss Account and Balance Sheet.					
<b>UNIT- III</b>		<b>20 Hours</b>			
<b>Branch Accounting:</b> Meaning - Objects - Types of branches - Accounting under Debtors system - Accounting under stock and debtors system - Final accounts system - Accounting for wholesale Branches - Accounting for Independent branches (Foreign branches excluded).					
<b>UNIT- IV</b>		<b>20 Hours</b>			
<b>Hire purchase and Installment Purchase Systems:</b> Definition - Salient features accounting treatment - calculation of interest and cash price - default and repossession - complete and Partial repossession. Installment Purchase system: Meaning - Hire purchase Vs Installment systems - Accounting treatment.					
<b>UNIT - V</b>		<b>15 Hours</b>			
<b>Investment Accounts:</b> Meaning - Nature - Types of Securities - Purchase and Sale of Investments - Cum - Interest and Ex- Interest Quotations- Columnar Form of Investment.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 80 : 20)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author/s	Title	Publisher
1	M.C.Shukla&T.S.Grewal	Advanced Accounting	S. Chand& Sons
2	S.P.Jain and K.L.Narang	Financial Accounting	Kalyani Publishers
3.	Gupta R.L. and Gupta V.K	Advanced Accounting	Sulthan Chand
4.	Arulanandam. M & Ramanan K.S.	Advanced Accountancy	Himalaya Publishing
5.	Dr.S.V.SrinivasaVallabhan	Computer Applications in Business	S. Chand& Sons

BOOKS PRESCRIBED		
Authors	Title	Publisher
T.S Reddy and A. Murthy	Financial Accounting	Margham Publications
R.L. Guptha and V.K. Guptha	Advanced Accounting	Sultan Chand & Co.

#### E- LEARNING RESOURCES

<http://www.accountingnotes.net>

<http://www.accountancyknowledge.com>

<https://www.fundamentalsofaccounting.org>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 04</b>	<b>BANK MANAGEMENT (THEORY)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM04</b>	3	-	-	4
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : II</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
To provide students with an understanding of the principles and practices of bank management, including the roles and functions of banks, the banking system framework.					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
CO1-To explain the role and functions of banks in the financial system.					
CO2 -To understand the structure of the Indian banking system, including the types of banks and their functions, and the history and rationale for bank nationalization.					
CO3 -To understand the principles of internal audit, asset-liability management (ALM), and core banking solutions (CBS), and understand the audit of banks and the concept of CAMELS.					
CO4 -To understand the different types of bank accounts, the precautions to be exercised, the entries in a passbook, the legal aspects, and the process for closing a bank account.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Introduction - structure, systems, procedure, polices and management of Indian Banking - Basics of Bank Management - organization - Management of Assets and Liabilities - Balance sheet management - Accounting framework -risk management - Different types of risks.					
<b>UNIT - II</b>		<b>10 Hours</b>			
Overview of Indian Banking System: Banking Structure in India - Defects of Unorganized Banking - Nationalization of Banks - Rationale & Arguments for Nationalization - Performance and Growth after Nationalization - Banking Sector Reforms.					
<b>UNIT- III</b>		<b>10 Hours</b>			
Classification of banks - Unit baking Vs Branch Banking - Commercial Banking Functions - Banking Services - modern functions of commercial banks Risk in Banking Business - Risk Assessment - Risk Management - Risk Based Supervision - Internal Audit - ALM -CBS (Core Banking Solutions) - Audit of banks - Principles of Audit - concept of CAMELS					
<b>UNIT- IV</b>		<b>10 Hours</b>			
Bank Accounts: Types - Opening of Various types of accounts - precautions to be exercised - Entries in Pass Book - Legal Aspects - Closing of a Bank Account - Special types of Customers including Partnership Firm, Joint Stock Companies, Clubs, Societies, Charitable Institutions and NRIs.					
<b>UNIT - V</b>		<b>10 Hours</b>			
Banker and Customer Relationship: Definition of a Customer - Relationship as Debtor and Creditor - Banker as Trustee - As Agent - Obligations of a Banker - Rights of a Banker.					
<b>Total Lecture Hours</b>					<b>45 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Santhanam	Banking & Financial System	Margham Publications
Nirmala Prasad & Chandradass	Banking & Financial System	Himalaya Publications
Dr.S.Guruswamy	Financial Services	Vijay Nicole Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
S. Sankaran	Theory of Money Banking & International Trade	Margham Publications
S. Arunajatesanand S. Radhakrishanan	Bank Management	Margham Publications

#### WEB RESOURCES

- ❖ <https://www.rbi.org.in>
- ❖ <http://www.allbankingsolutions.com>
- ❖ <https://www.investopedia.com>
- ❖ <https://www.enterpriseedges.com>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1** : Remember ; **K2** : Understand ; **K3** : Apply ; **K4** : Analyse ; **K5** : Evaluate

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Practical Paper -1</b>	<b>BANK MANAGEMENT (PRACTICALS)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAP01</b>	-	-	2	3
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : II</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide students with a practical understanding of the process of opening bank accounts and filling loan applications for different types of entities.</li> <li>➤ The course will also cover the practical aspects of different banking operations like filling cheque and deposit forms, DD forms, and working with different online banking systems.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
<p>On the successful completion of the course, student will be able to:</p> <p><b>CO1</b>-To understand the process of opening bank accounts and filling loan applications for different types of entities, including individuals, firms, companies, clubs, societies, and NRIs.</p> <p><b>CO2</b> -To fill various types of banking forms, such as KYC forms, cheque forms, deposit forms, and DD forms accurately.</p> <p><b>CO3</b> -To understand the practical concepts of banking operations like RTGS, net banking, and cheque truncation system.</p> <p><b>CO4</b> -To gain hands-on experience in filling different banking forms.</p>					
<ul style="list-style-type: none"> <li>➤ Opening of Bank Accounts (Filling Forms); Filling of various Loan Applications <ul style="list-style-type: none"> <li>❖ Individuals</li> <li>❖ Firm</li> <li>❖ Companies</li> <li>❖ Clubs</li> <li>❖ Societies NRI</li> <li>❖ KYC forms</li> </ul> </li> <li>➤ Filling of cheque</li> <li>➤ Filling of Deposit Forms</li> <li>➤ Filling of DD Forms</li> <li>➤ Working of RTGS (Practical Concept only)</li> <li>➤ Working of Net Banking (Practical Concept only)</li> <li>➤ Concept of Cheque Truncation System (CTS)</li> <li>➤ Industrial visit to any Bank Branch / RBI Branch</li> <li>➤ Western Union Money Transfer procedure</li> </ul>					
<b>Total Practical Hours</b>					<b>45 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

### System of Examination and Evaluation

Conduct Practical Exam and viva -voce with an internal examiner and a banker as an external examiner to evaluate the report and performance of the student composition of marks.

Practical Exam	Viva- Voce	Practical Report / Content
25	25	25

<b>Allied Paper - 02</b>	<b>BUSINESS ARITHMETIC &amp; LOGICAL REASONING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAL02</b>	5	-	-	5
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : II</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ; T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ It aims to help students develop their numerical and logical reasoning skills necessary for making informed business decisions</li> <li>➤ It will provide students with the necessary knowledge and skills to analyze and solve business problems that require numerical and logical reasoning.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To apply mathematical and logical concepts to solve business problems and make informed decisions.					
<b>CO2</b> -To develop logical reasoning skills to analyze and evaluate arguments, identify assumptions, and make sound inferences.					
<b>CO3</b> -To understand the basic principles of statistics and probability and apply them to business problems.					
<b>CO4</b> -To develop computational skills to perform basic arithmetic operations and solve problems related to profit and loss, ratio and proportion, and percentage.					
<b>UNIT - I</b>		<b>15 Hours</b>			
<b>Quantitative:</b> LCM & HCF - Average - Ratio and Proportion - Logarithm - Permutation and Combination - Probability (Excluding conditional probability and Bayes' Theorem).					
<b>UNIT - II</b>		<b>20 Hours</b>			
Sequences and Series: Arithmetic Progression, Sum up to n terms, Properties of Arithmetic Progression, Geometric Progression, Sum up to n terms Properties of GP					
<b>UNIT- III</b>		<b>20 Hours</b>			
Simple Interest and Compound Interest - Surds and Indices - Square root and Cube root - Calendar and Clock.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Fractions and Percentage and Simplification - Simple Equation - Time and Work - Speed & Distance - Mensuration: Area (Circle, Square, Rectangle, Triangle) - Volume (Cube, Cuboid, Cone, Sphere).					
<b>UNIT - V</b>		<b>15 Hours</b>			
<b>Logical Reasoning:</b> Coding and Decoding - Mathematical Operations - Series completion (alphabets and numbers) - Logical Venn Diagram - Data interpretation (Bar, Pie & Frequency Graphs)					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>Problem Proportion (100)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
R.S. Aggarwal	Quantitative Aptitude	Sultan Chand Publication.
R.S. Aggarwal	Logical Reasoning	Sultan Chand Publication.
Rajesh Verma	Fast Track Arithmetic	Arihant Publication.

BOOKS PRESCRIBED		
Authors	Title	Publisher
Dinesh Khattar	Quantitative Aptitude	Pearson Publication
R.S. Aggarwal	Quantitative Aptitude	Sultan Chand Publication.
R.S. Aggarwal	Logical Reasoning	Sultan Chand Publication.

#### E- LEARNING RESOURCES

1. <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>
2. <https://www.statisticssolutions.com/using-chi-square-statistic-in-research/>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 & K2	-	25	25	25	1	25
Section -B	K2,K4 &K5	-	7	7	5	10	50
<b>Total Marks</b>							75
<b>K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate</b>							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 5 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units



<b>Major Paper - 05</b>	<b>COMPANY ACCOUNTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM05</b>	5	-	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : III</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
It aims to equip students with an in-depth understanding of the accounting principles and practices related to various business entities, such as companies.					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To understand the special features of company accounts, including the issue of shares, forfeiture, reissues, underwriting, and debentures.					
<b>CO2</b> -To prepare the final accounts of a company, including the balance sheet, and calculate managerial remuneration.					
<b>CO3</b> -To analyze and interpret the valuation balance sheet and shares by the companies.					
<b>CO4</b> -To analyze and understand the accounting aspects of amalgamation, absorption, and external reconstruction of companies.					
<b>UNIT - I</b>		<b>15 Hours</b>			
<b>Special features of Company Accounts</b> - Issue of shares - Forfeiture - Reissues - Underwriting - Issue of debentures.					
<b>UNIT - II</b>		<b>20 Hours</b>			
<b>Company Final Accounts:</b> Managerial Remuneration - Statement of Profit & Loss - Balance sheet as per Schedule III of the Companies Act, 2013.					
<b>UNIT- III</b>		<b>15 Hours</b>			
<b>Valuation of Goodwill:</b> Definition - Methods of Valuing Goodwill.					
<b>Valuation of shares:</b> Net Assets Method - Yield Method - Fair value of shares.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
<b>Final Accounts of Banking Companies</b> (Including balance sheet preparation).					
<b>UNIT - V</b>		<b>20 Hours</b>			
Amalgamation - Absorption and External Reconstructions of a company ( <b>Simple problems</b> )					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 80 : 20)</b>					

<b>MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

<b>BOOKS FOR REFERENCE</b>		
<b>Authors</b>	<b>Title</b>	<b>Publisher</b>
R.L.Gupta	Advanced Accountancy	S.ChandPublications
S.K.R.Paul	Advanced Accountancy	S.ChandPublications
T.S.Reddy&A.Murthy	Corporate Accounting	Margham Publications

<b>BOOKS PRESCRIBED</b>			
<b>Sl. No.</b>	<b>Author(s)</b>	<b>Title</b>	<b>Publisher</b>
<b>1</b>	R.L. Gupta and Radhaswamy	Corporate Accounting	Sultan Chand
<b>2</b>	T.S. Reddy and A. Murthy	Corporate Accounting	Margham Publishers

### **WEB RESOURCES**

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20>
2. [https://books.google.co.in/books/about/Corporate\\_Accounting\\_6th\\_Edition.html?id](https://books.google.co.in/books/about/Corporate_Accounting_6th_Edition.html?id)

<b>QUESTION PAPER PATTERN</b>							
<b>Pattern</b>	<b>Knowledge Level</b>	<b>Theory</b>	<b>Problems</b>	<b>Total Questions</b>	<b>Questions to be Answered</b>	<b>Marks Per Question</b>	<b>Total Marks</b>
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
<b>Total Marks</b>							75
<b>K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate</b>							

<b>INSTRUCTIONS TO THE QUESTION PAPER SETTER</b>	
<b>Section</b>	<b>Number of Questions to be asked</b>
A	Minimum 1 Question is to be asked from each of the Five units
B	Minimum 1 Question is to be asked from each of the Five units

<b>Major Paper - 06</b>	<b>ACCOUNTING FOR DECISION MAKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM06</b>	5	-	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : III</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ It aims to provide an understanding of the fundamental concepts and techniques of management accounting and their application in decision-making processes.</li> <li>➤ It focuses on the analysis of financial statements, budgeting, budgetary control, and variance analysis.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To understand the nature and functions of management accounting and distinguish it from cost accounting and financial accounting.					
<b>CO2</b> -To analyze financial statements using internal and external analysis techniques and tools of analysis, such as common-size financial statements and trend analysis.					
<b>CO3</b> -To apply ratio analysis to evaluate a company's financial performance, including profitability, turnover, liquidity, and long-term solvency ratios.					
<b>CO4</b> -To Use funds flow analysis and cash flow analysis to understand a company's financial position.					
<b>CO5</b> -To Prepare various types of budgets, such as sales, production, materials, labor, overheads, and cash budgets, and understand the advantages and limitations of budgetary control.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Management Accounting: Meaning and Nature - Functions - Management accounting Vs Cost Accounting - Management accounting Vs Financial accounting. Financial Statement Analysis: Internal and External analysis - Tools of analysis - Limitations - Common Size financial Statements - Comparative Financial Statements - Trend Analysis.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Ratio Analysis: Meaning - Advantages and limitations - Classification of ratios - Profitability ratios - Turnover ratios - Liquidity Ratios - Long term Solvency Ratios.(Individual Ratios and comprehensive problems)					
<b>UNIT- III</b>		<b>20 Hours</b>			
Funds Flows Analysis - Cash Flow analysis (AS -3)					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Budgeting and Budgetary control: Budgets - Classification of budgets - Advantages and limitations of Budgetary control - Zero Based Budgeting - Responsibility Accounting. Preparation of Budgets: Sales - Production - Materials - Labor - Overheads - Cash Budget - Flexible Budget.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Variance Analysis: Material Cost Variance - Labour cost Variance - Overhead Cost Variance (Fixed and Variable) - Sales Variances (Based on price and margin). Simple problems only					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 80 : 20)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Atkinson A. Anthony, Robert S	Management Accounting	Pearson Education
2	Indian Institute of Bankers	Management Accounting	Macmillan
3	Man Mohan and S.N. Goyal	Principles of Management Accounting	Sahitya Shawan

BOOKS PRESCRIBED		
Authors	Title	Publisher
S.N. Maheswari	Management Accounting	S.Chand Publications
Reddy and Hariprasad Reddy.	Management Accounting	Margham Publications

#### E- LEARNING RESOURCES

1. [www.icaai.org](http://www.icaai.org)
2. [www.cimaglobalcom](http://www.cimaglobalcom)

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section - A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
<b>Total Marks</b>							75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 07</b>	<b>HRM &amp; ORGANISATIONAL BEHAVIOUR</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM07</b>	4	1	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : III</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ It aims to provide students with an understanding of the principles and practices of human resource management and organizational behavior.</li> <li>➤ It covers various topics such as HR planning, job specification, job description, organizational change, and conflict resolution.</li> <li>➤ It inculcates and imparts the values of Swami Vivekananda in personality enrichment and character building of students.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To understand the scope and functions of human resource management and identify contemporary trends in HR and their impact on organizations.					
<b>CO2</b> -To understand the dynamics of group behavior and the impact of group norms on organizational performance.					
<b>CO3</b> -To identify the causes and consequences of organizational conflicts and develop strategies for resolving them.					
<b>CO4</b> -To analyze the impact of organizational culture on employee behavior and organizational effectiveness.					
<b>CO5</b> -To Understand the concept of quality of work life and its significance in organizational settings.					
<b>UNIT - I</b>		<b>15 Hours</b>			
<b>Human Resources Management:</b> Nature and Scope – Functions of HRM – Human Resource Planning – Job Specification – Job Description. <b>Contemporary Trends in H.R:</b> Emotional Quotient – Mentoring – Executive Stock Option Plans – Workforce Diversity – Ethical Issues.					
<b>UNIT - II</b>		<b>20 Hours</b>			
<b>Organizational Behavior:</b> Nature - Objectives – Significance – Organizational Behavioral models. <b>Vivekananda’s Teachings on Character-Building for Organization:</b> Personality- Perception – Attitudes – Values.					
<b>UNIT- III</b>		<b>20 Hours</b>			
<b>Groups Dynamics:</b> Types of Groups – Group Formation – Group Norms – Group Cohesiveness – Group Decision Making. <b>Organizational Conflicts:</b> Causes – Consequences – Stages of Conflict – Levels of conflict – Conflict outcomes – Resolution of conflicts.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
<b>Organizational Change:</b> Need for change – Resistance to change – Organizational strategies to overcome resistance to change.					
<b>Organizational Development and Effectiveness:</b> Objectives of O.D. – Evaluation of O.D – Levels of organizational effectiveness – Determinants of effectiveness.					
<b>UNIT - V</b>		<b>15 Hours</b>			
<b>Organizational Climate and Culture:</b> Concept – Developing a sound organizational Climate – Impact of organizational culture.					
<b>Quality of Work Life:</b> Importance – Critical for Measuring QWL – Improving QWL.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Dr.J.Jayasankaran	Human Resource Management	Margham Pulications
L.M. Prasad	Human Resource Management.	Sultan Chand publications.
J.Jayasankaran	Organizational Behavior	Margham Pulications.
S.S Khanka	Organizational Behavior	S. Chand.
Shashi Gupta and Rosy Joshi	Organizational Behavior	Kalyani publications.

BOOKS PRESCRIBED		
Authors	Title	Publisher
Dr.J.Jayasankaran	Human Resource Management	Margham Pulications

#### E-LEARNING RESOURCES

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 08</b>	<b>AUDITING - THEORY &amp; PRACTICES (THEORY)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM08</b>	3	-	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER :III</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
<b>L- Lecture ;T- Tutorial ; P- Practical ; C - Credit</b>					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ It familiarizes students with different types of audits, the audit process, and the collection of audit evidence.</li> <li>➤ It delves into internal control systems, the verification and valuation of assets and liabilities, statutory audits, and special audits.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
<p>On the successful completion of the course, student will be able to:</p> <p><b>CO1</b>-To understand the different types of audits and their applications in various industries.</p> <p><b>CO2</b> -To describe the audit process, including the determination of assertions to be verified and audit planning.</p> <p><b>CO3</b> -To identify the components of an internal control system and evaluate their effectiveness.</p> <p><b>CO4</b> -To apply audit techniques, such as vouching and verification, to transactions and financial statements.</p> <p><b>CO5</b> -To demonstrate an understanding of statutory audits, including the rights, duties, and liabilities of corporate auditors, and special audits, such as EDP audits.</p>					
<b>UNIT - I</b>		<b>5 Hours</b>			
Meaning of Auditing – Scope & Objectives – Advantages & Limitations – Types of Audit and their applications – An overview of audit as a process – Determination of assertions to be verified – Audit planning- Collection of audit evidence – Audit Documentation.					
<b>UNIT - II</b>		<b>10 Hours</b>			
Internal Control system – Meaning and Objectives – Overview of Vouchers documents and registers maintained by an Organization. Internal Check System for Cash, Sales and Purchases.					
<b>UNIT- III</b>		<b>10 Hours</b>			
Vouching: Meaning – Vouching of Cash Transactions - Vouching of trading transactions -Audit of Impersonal Ledger.					
<b>UNIT- IV</b>		<b>10 Hours</b>			
Verification and Valuation of Assets & Liabilities.					
<b>UNIT - V</b>		<b>10 Hours</b>			
Statutory Audit: Need for Statutes on audit – Corporate Audit – Appointment, remuneration and removal of auditors – Rights, Duties and Liabilities of a corporate auditor.					
Special Audits: Hospitals - Educational Institutions - Public Sector Undertakings, EDP Audit.					
<b>Total Lecture Hours</b>					<b>45 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Dinkar Pagare	Principles of Auditing	S.Chand Publications
Jagdish Prakash	Auditing Theory and Practice	Kalyani Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
Jagdish Prakash	Auditing Theory and Practice	Kalyani Publications

#### E-LEARNING RESOURCES

- ❖ [.https://www.icai.org](https://www.icai.org)
- ❖ <https://pcaobus.org/Standards/Auditing>
- ❖ <https://www.tutorialspoint.com/auditing>
- ❖ <https://sol.du.ac.in/mod/book>
- ❖ <https://edurev.in/studytube/Intro-to-Audit-Report-Auditing--Secretarial>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units



<b>Practical Paper -2</b>	<b>AUDITING - THEORY &amp; PRACTICES (PRACTICES)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAP02</b>	-	-	2	3
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : III</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ; T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide an opportunity to apply the knowledge and skills acquired in the classroom to real-world situations.</li> <li>➤ To provide practical training in the application of auditing theories and techniques in a professional setting.</li> <li>➤ To develop skills in verifying assets and liabilities and reconciling statements in accordance with established auditing standards.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
<p>On the successful completion of the course, student will be able to:</p> <p><b>CO1</b>-To demonstrate an understanding of the procedures for filing of tax returns for individual assesses, firms, companies, and HUF/ AOP.</p> <p><b>CO2</b> -To use critical thinking and problem-solving skills to identify and resolve issues related to financial recordkeeping and auditing.</p> <p><b>CO3</b> -To Use critical thinking and problem-solving skills to identify and resolve issues related to financial recordkeeping and auditing.</p> <p><b>CO4</b> -To demonstrate an understanding of the role of auditors in ensuring the accuracy of financial records.</p> <p><b>CO5</b> -To apply auditing theory and techniques to verifying assets and liabilities and reconciling statements.</p>					
<b>Training and Report about:</b>					
<ul style="list-style-type: none"> <li>• Vouching and Cash Transaction and Trading transactions.</li> <li>• Audit of Impersonal Ledger.</li> <li>• Verification of Assets and Liabilities.</li> <li>• Reconciliation of Statements.</li> <li>• Filing procedures of assesses (Individual, firms, companies and HUF/ AOP)</li> </ul>					
<b>Procedure:</b>					
<ul style="list-style-type: none"> <li>• Must undergo training under a certified Chartered Accountant for a period of 45 Hours.</li> <li>• The report must be certified by a practicing Chartered Accountant.</li> </ul>					
<b>Total Practical Hours</b>					<b>45 Hours</b>

<b>MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low  
**Evaluation and Examination:**

Practical Examination and Viva - Voce will be conducted based on the report submitted by both Internal and External Examiners

<b>Practical Exam</b>	<b>Viva - Voce</b>	<b>Report</b>	<b>Total</b>
25	25	25	75

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

- ❖ [.https://www.icaai.org](https://www.icaai.org)
- ❖ <https://pcaobus.org/Standards/Auditing>
- ❖ <https://www.tutorialspoint.com/auditing>
- ❖ <https://sol.du.ac.in/mod/book>
- ❖ <https://edurev.in/studytube/Intro-to-Audit-Report-Auditing--Secretarial>

<b>Allied Paper – 03</b>	<b>BUSINESS &amp; CORPORATE LAW</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code</b>	<b>UBMAL03</b>	5	-	-	5
<b>YEAR</b>	<b>SECOND YEAR</b>	<b>SEMESTER : III</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ It aims to provide students with an understanding of the legal framework of business and corporate laws in India.</li> <li>➤ It will equip the students with the knowledge and skills to identify and analyze various legal issues that may arise in the course of business operations and transactions.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
CO1-To understand the legal framework of business and corporate laws in India.					
CO2 -To identify and analyze legal issues that may arise in the course of business operations and transactions.					
CO3 -To understand the various types of contracts, their essentials, and classifications.					
CO4 -To understand the legal framework governing shares and share capital.					
CO5 -To understand the legal compliance requirements of companies and the legal implications of non-compliance.					
<b>UNIT – I</b>		<b>15 Hours</b>			
Law of Contracts: Definition of Contract – Essentials of valid contract – Classifications of contracts. Offer and Acceptance: Legal Rules – Communications of offer and Acceptance – Revocation.					
<b>UNIT – II</b>		<b>20 Hours</b>			
Consideration – Capacity of Parties – Free Consent – Legality of Object – Void Agreements – Agreements opposed to Public Policy					
Special Contracts: Indemnity and Guarantee – Bailment and Pledge.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Company: Definition – Characteristics – Lifting of Corporate Veil – Kinds of Companies Private Vs Public Limited Companies – Privileges available to Private Limited Companies. Formation of a Company: Incorporation Procedure – consequences of Incorporation – Functions, Obligations and Remuneration of Promoters – Pre-incorporation Contracts.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Memorandum of Associations and Articles of Associations: Form and Contents – Alteration Provisions – Doctrine of Ultra Vires – Doctrine of Constructive Notice – Doctrine of Indoor Management.					
Prospectus: Contents – Liability for Mis -Statements and Omission of facts – Statement in lieu of prospectus.					
<b>UNIT – V</b>		<b>15 Hours</b>			
Share capital: Classifications of Shares – Share Allotment Procedure – Share Certificate Vs Share Warrant – Rights Issue – Bonus Issue – Issue of Share at Premium /Discount – Buyback of Shares – Dematerialization of shares – Share Transfer – Share Transmission.					
Membership: Acquisition and Cessation – Rights and Liabilities of Members.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
M.R. Sreenivasan	Business Law	Margham Publications
N.D. Kapoor	Company Law	S.Chand Publications
N. D. Kapoor.	Mercantile Law	S.Chand Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
M.R. Sreenivasan	Business Law	Margham Publication
J.Santhi	Company Law	Margham Publication

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 09</b>	<b>INSURANCE THEORY &amp; ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UAFAM09 / BM09</b>	5	-	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : IV</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide a comprehensive understanding of the concept of risk and the role of insurance in managing it.</li> <li>➤ To introduce the principles of insurance and their application in various insurance policies.</li> <li>➤ To explore the different types of life and general insurance policies and their features.</li> <li>➤ To familiarize students with the procedures for underwriting, premium rating, and claim settlement.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To understand the conceptual framework of risk and the role of insurance in managing it.					
<b>CO2</b> -To familiarize the principles of insurance and their application in various insurance policies.					
<b>CO3</b> -To understand the different types of life and general insurance policies and their features.					
<b>CO4</b> -To demonstrate an understanding of the procedures for underwriting, premium rating, and claim settlement.					
<b>CO5</b> -Analyze and interpret the valuation balance sheet and surplus disposal of a life insurance company and prepare financial statements for general insurance companies, including those for fire, marine, and miscellaneous business.					
<b>UNIT - I</b>		<b>15 Hours</b>			
<b>Risk:</b> Meaning of Risk - Causes of Risk and Uncertainty - Classification - Methods of trading Risk - Risk Period - Hazard. <b>Insurance</b> - Meaning - Essentials of Insurance Contract - Kinds of Insurance Contracts - Theory of Insurance - Principles of Insurance - Insurance as a Social Security Tools - Insurance and Economic Development.					
<b>UNIT - II</b>		<b>20 Hours</b>			
<b>Life Insurance</b> - Introduction - History - Nature - Characteristic - Advantages - Life Insurance Contract - Objectives - Types of Life Insurance Policies - Iders in Insurance Policy - Annuities - Types of Annuities - Progress of Life Insurance.					
<b>Procedures:</b> Proposal Form - Personal Statements - Loan Application - Weight Report - Polices - Assignment - Nomination - Surrender Value.					
<b>UNIT- III</b>		<b>20 Hours</b>			
<b>Accounting for Life Insurance Companies:</b> Valuation Balance Sheet and Disposal of Surplus - Preparation of Financial Statements.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
<b>Introduction to General Insurance Policy-</b> Fire - Marine - Motor - Health - Miscellaneous Insurance. Group Insurance Scheme - Group Gratuity - Super Annuity and Pension Plans - Rural Insurance and Legal Insurance in Weaker Section of Association.					
<b>UNIT - V</b>		<b>15 Hours</b>			
<b>Accounting for General Insurance Companies:</b> preparation of Financial Statements with respect to Fire, Marine and Miscellaneous business.					
<b>Accounting for Fire Insurance</b> - Loss of Profit only (Simple Problems)					
<b>Total Lecture Hours</b>				<b>90 Hours</b>	
<b>(Problems: Theory = 50 :50)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Sharma R.S	Insurance : Principles and Practice	Vora Bombay
2	Periasamy.P	Principles & practice of insurance	Himalaya publication
3	Dr. A. Murthy	Principles and Practice of Insurance	Margham Publications
5	T.S.Reddy&A.Murthy	Advanced Corporate Accounting	Margham Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
A. Murthy	Principles and Practice of Insurance	Margham Publication
T.S.Reddy&A.Murthy	Advanced Corporate Accounting	Margham Publication

#### E-LEARNING RESOURCES

1. <https://www.jstor.org/journal/jriskinsurance>
2. <http://insuranceissues.org/>
3. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
4. <https://www.marineinsight.com/know-more/what-is-marine-insurance/>
5. <https://www.indiafilings.com/learn/fire-insurance-types/>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	4	3	7	5	5	25
Section -B	K2,K3,K4 &K5	4	3	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 10</b>	<b>BANKING LAW</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM10</b>	5	-	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : IV</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide students with a comprehensive understanding of the legal framework and regulations of banking businesses in India.</li> <li>➤ To learn about the various laws, acts, and regulations that govern banking operations, as well as the role of the Reserve Bank of India in regulating the banking sector.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To understand the legal framework and regulations of banking businesses in India and describe the role of the Reserve Bank of India in regulating the banking sector.					
<b>CO2</b> -To explain the provisions of the Banking Regulatory Act 1949 and RBI Act 1934.					
<b>CO3</b> -To understand the provisions of the Negotiable Instruments Act and their significance in banking operations.					
<b>CO4</b> -To describe the provisions of the Banking Ombudsman Scheme 2002 and the grievance redressal mechanism in banks.					
<b>CO5</b> -To understand the provisions of the Consumer Protection Act 1986 and its relevance to banking operations.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Legal frame work of regulations of Banks - Control over organization of banking business - regulations of banking business - Returns inspection winding up - Public, Private sector and Co - operative banks.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Banking Regulatory Act 1949 - Title and scope of the Act - RBI Act 1934 - Role of RBI as a Regulatory.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Negotiable Instruments Act: Bills of Exchange - Promissory Note - Cheque - Holder and Holder in due course - Crossing of Cheques - Meaning and types of Endorsement - Material Alteration - Payment in Due Course.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Banking Ombudsman Scheme 2006 - Definitions - List of Nature of Complaints - Powers - Procedure of Redressal of Grievance - Arbitration and conciliation Procedure.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Consumer protection Act 1986 - Definitions - Scope - Consumer Protection Council - Grievance Redressal Mechanism in Banks.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

RECOMMENDED BOOKS		
Author/s	Title	Publisher
Gordon and Natarajan	Banking theory Law and practice	Himalaya Publishing House
S.M.Sundaram	Banking Theory Law and Practice	Sree Meenakshi Publications.

BOOKS PRESCRIBED		
Authors	Title	Publisher
B. Santhanam.	Banking Theory law and practice	Margham Publications
C. Jeevanandam	Modern Banking	Learntech

#### WEB RESOURCES

- ❖ <https://www.rbi.org.in>
- ❖ <http://www.allbankingsolutions.com>
- ❖ <https://www.investopedia.com>
- ❖ <https://www.enterpriseedges.com>
- ❖ <http://www.allbankingsolutions.com>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units



<b>Major Paper - 11</b>	<b>PRINCIPLES OF FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM11</b>	5	-	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : IV</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide students with an understanding of the principles and practices of financial management in business organizations.</li> <li>➤ Its course covers the fundamentals of financial planning, capital structure, cost of capital, capital budgeting, and working capital management.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
CO1-To understand the goals and functions of financial management and financial planning.					
CO2 -To apply the concept of time value of money in investment decision-making					
CO3 -To analyze and evaluate the various sources of long-term finance and their impact on the capital structure of a company					
CO4 -To determine the cost of capital and its significance in investment decisions.					
CO5 -To analyze the working capital requirements of a company and determine the appropriate level of working capital					
<b>UNIT - I</b>		<b>15 Hours</b>			
Financial Management: Definition - Objectives – Functions of a finance manger – Financial Planning – Time value of Money – measuring return and risk.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Capital Structure: Sources of Long term finance – Factors influencing capital structure – importance of capital structure – EBIT/EPS analysis – Indifference point – Financial, operating and combined leverage – Capital Structure theories (Except MM theory)					
<b>UNIT- III</b>		<b>20 Hours</b>			
Cost of capital: Measurement and Significance – Cost of Debt – Cost of preference capital – Cost of Equity – Cost of retained Earnings. – Weighted Average cost of capital.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Capital Budgeting Decisions: Nature of Investment Decisions – Investment evaluation criteria – Payback Period – Accounting Rate of Return – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Working Capital Management: Sources of short – term finance – concept of operating /Working capital cycle – Determinants of working capital – Estimation of working capital.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 80 : 20)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Khan and Jain	Financial Management	Kalyani Publications
Dr.R.Ramachandran&Dr.R.Srinivasan	Financial Management	New Age Publications
Prasanna Chandra	Financial Management	Mcgraw-Hill
A.Murthy	Financial Management	Margham Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
A.Murthy	Financial Management	Margham Publications

#### WEB RESOURCES

1. <https://www.managementstudyguide.com>
2. <https://corporatefinanceinstitute.com>
3. <https://www.investopedia.com>
4. <https://efinancemanagement.com>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section - A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
<b>Total Marks</b>							75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 12</b>	<b>INTERNATIONAL BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM12</b>	4	1	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : IV</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To examines how risk, return and capital of international banking institutions need to be managed in an integrated manner.</li> <li>➤ It also include management of country risk, international trade financing, structured products, project financing structures and economic capital management.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
CO1-To understand the global trends and developments in International Banking.					
CO2 -To understand the role of RBI and FEDAI in regulating the foreign exchange business.					
CO3 -To understand the various risks involved in foreign trade finance.					
CO4 -To know about various international organizations regulating the International trade.					
CO5 -To know about FEMA and different types of exchange rates.					
<b>UNIT - I</b>		<b>15 Hours</b>			
International Banking Vs Domestic Banking - Foreign Trade Financing - International Financial transactions: Lending and borrowing across borders.					
<b>Reference Books:</b>					
<b>UNIT - II</b>		<b>20 Hours</b>			
Foreign Exchange: Meaning - Exchange Transactions -Fixed Vs Flexible rates - Spot and Forward Rates - Determinants of Forex Rates - Functions of Authorized Dealers and Money Changers.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Management of Foreign Risks - Types -Techniques - Hedging and Speculation -Forward Exchange contracts -Fixed and option forward contracts.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
International Economic Organization: IMF - World Bank Group - SAARC.					
WTO and International Environment: Evolution of GATT - GATT to WTO - Functions of WTO - Ministerial Conference - Recent Developments.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Exchange Management in India: Functions of RBI - Exchange Management - Convertibility of Currency - FERA & FEMA Act, 2000.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Indian Institute of Banking and Finance	International Banking-Operations	Macmillan Education
C. Jeevanandam	Foreign Exchange and Financing of foreign Trade	S.Chand Publications
S. Sankaran.	Foreign Exchange and Financing of Foreign Trade	Margham Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
S. Sankaran.	Foreign Exchange and Financing of Foreign Trade	Margham Publication

#### WEB REFERENCE:

[www.margrabe.com](http://www.margrabe.com)

[www.bis.org](http://www.bis.org)

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Allied Paper -04</b>	<b>MONETARY ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAL04</b>	5	-	-	4
YEAR	<b>SECOND YEAR</b>	<b>SEMESTER : IV</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ It aims to provide an understanding of the concept and evolution of money, its functions and the various theories of money.</li> <li>➤ It also intends to cover the demand and supply of money, inflation, and the monetary policy of the central bank.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To comprehend the various theories of money, including the Quantity Theory of Money, Keynesian theory, and Friedman's restatement of the Quantity Theory.					
<b>CO2</b> -To analyze the demand and supply of money, factors affecting it, and the neutrality of money.					
<b>CO3</b> -To evaluate the causes, types, effects, and remedial measures to control inflation, including the inflationary gap and deflation.					
<b>CO4</b> -To understand the role of monetary policy in a developing economy, including its targets, indicators, and instruments used to control the money supply.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Barter system - Difficulties of Barter System - Money - Definition- Evolution of Money - Classifications - Role of Money in Capitalistic society - Functions of Money.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Value of Money - Quantity Theory of Money - Fisher's Version (Cash Transaction Approach) - Cambridge Version (Cash Balance Approach) - Keynesian theory of Money and Prices - Milton Friedman's Restatement of Quantity Theory of Money.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Demand and Supply of Money - Neutrality of Money - Keynesian Liquidity Preference Theory - Determinants of Money Supply - Factors affecting Money Supply in India.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Inflation - Causes, Types: Demand Pull - Cost Push Inflation - Effects - Remedial Measures to control inflation - Inflationary Gap - Deflation.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Monetary Policy- Targets - Indicators - Instruments - Role of Monetary Policy in Developing Economy.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
M.L.Jhingan	Monetary Economics	Vrinda Publication
S. Sankaran.	Monetary Economics	Margham Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
S. Sankaran.	Monetary Economics	Margham Publication

#### E-LEARNING RESOURCES:

1. [https// link springs.com](https://link.springs.com)
2. [https//econpapers.repec.orgs](https://econpapers.repec.orgs).
3. <https://www.coursera.org>
4. <https://www.edx.org/learn/microeconomics>
5. <https://www.edx.org/learn/economics>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1** : Remember ; **K2** : Understand ; **K3** : Apply ; **K4** : Analyse ; **K5** : Evaluate .

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 13</b>	<b>BANKING ADVANCES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM13</b>	4	-	-	4
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER : V</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
To provide students with a comprehensive understanding of modern banking practices.					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to: <b>CO1</b> -To understand the various types of advances offered by banks and the principles of good lending. <b>CO2</b> -To appraise term loan proposals based on financial, technical, and economic feasibility. <b>CO3</b> -To understand the impact of technology on the banking industry, including its effect on employees, customer service, and management control. <b>CO4</b> -To comprehend the importance of protecting the confidentiality and secrecy of data in banking and the implications of cyber laws.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Advance - Introduction - Loans - Over Drafts - Cash Credits - Clean Advances - Terms Loans -Bridge Loans-Loans to small borrowers- Discounting of bills- Principles of Good Lending.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Advances against Documents of Title of Goods - Stock Exchange Securities - FD receipts - Life Insurance Policies - Precautions to be take before advancing - Documents to tile against FD Receipts, Insurance Policies, and Against Securities.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Personal loan - Introduction - Purpose - Security and Margin - Amount of Disbursement - Interest - Appraisal - Repayment - Precautions - Borrower's Death - Documentation - Prospects.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Advances to small scale of Industries - Finance by Commercial banks - Agricultural Finance- Financial assistance to agriculturalist- Objectives and Approach- Nature of Finance- Special types of agricultural finance.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Appraisal of a term loan proposal - Financial Feasibility - Technical Feasibility - Economic Feasibility - Extent of Finance - Managerial Competence -Pre-Sanction Inspection - Valuation of security - Rate of interest - Charge - Re-finance.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Revell J.R.S	Technology and Banks	NIBM Pune
Nirmala Prasad & J. Chandar Dass	Banking theory Law and Practice	Himalaya Publication
B.Santanam	Banking and Financial System	Margham Publication
C. Jeevanandam	Modern Banking	Learntech Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
IIBM	Banking Advances	McMillan Publication
B.Santanam	Banking and Financial System	Margham Publication

#### WEB RESOURCES

- ❖ <https://www.rbi.org.in>
- ❖ <http://www.allbankingsolutions.com>
- ❖ <https://www.investopedia.com>
- ❖ <https://www.enterpriseedges.com>
- ❖ <http://www.allbankingsolutions.com>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units



<b>Major Paper - 14</b>	<b>TAXATION-I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM14</b>	4	-	-	4
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER : V</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide students with a comprehensive understanding of the taxation system in India.</li> <li>➤ To provide the basic concepts of direct and indirect taxes, the canons of taxation, and the Income Tax Law Framework in India.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To understand the basic concepts of direct tax.					
<b>CO2</b> -To identify the canons of taxation and their relevance in the Indian tax system.					
<b>CO3</b> -To compute taxable income and tax liability in various heads of income, such as salary, house property, business or profession, and capital gains.					
<b>CO4</b> -To analyze the basis of charge, expenses allowed, expenses disallowed, and deductions based on actual payment for profits and gains from business or profession.					
<b>CO5</b> -To understand the basis of charge for capital gains, including short-term and long-term capital gains, transactions not regarded as transfer, and exemption under section 54 to 54G.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Taxes: Direct Vs Indirect Taxes - Canons of Taxation - Income Tax law framework in India - Person - Assessee - Previous Year - Assessment Year - Income - Agricultural Income.					
Charge of Income Tax - Scope of Total Income - Residential Status -Income deemed to be received in India -Income deemed to accrued or arise in India -Exempted Incomes u/s 10.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Salaries: Basis of charge- Allowances - Perquisites - Concept of Fringe Benefit Tax (Valuation excluded) - Profits in lieu of salary - Computation of Taxable salary.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Income from House Property: Basis of Charge - Deemed Ownership - Determination of Annual Value - Deduction u/s 24- Treatment of unrealized rent recovered - Arrears rentreceived.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Profit & Gains from Business or Profession: Basis of Charge - Expenses allowed - Expenses Disallowed - Deductions based on actual payment - Maintenance of books u/s 44 AA - Tax Audit u/s 44 AB - Presumptive Income.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Capital Gains: Basis of Charge - Short Term Capital Gains and Long Term Capital Gains - Transactions not regarded as transfer - Consideration for transfer - Cost of Acquisition - Cost of Improvement - Indexation benefit - Exemption u/s 54 to 54G.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 80 : 20)</b>					

\*\*\***Note:** Problems shall be based on individual heads of income only. Comprehensive problems excluded.

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Gaur & Narang	Income Tax Law & Practice	Kalyani Publication
Bhagavathi Prasad	Direct Taxes	Vijay Nicole Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
Gaur & Narang	Income Tax Law & Practice	Kalyani Publications
Bhagavathi Prasad	Direct Taxes	Vijay Nicole Publications

#### E- LEARNING RESOURCES

1. [https://www.icsi.edu/media/webmodules/FINAL\\_TL&P.pdf](https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf)
2. [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
<b>Total Marks</b>							75

**K1** : Remember ; **K2** : Understand ; **K3** : Apply ; **K4** : Analyse ; **K5** : Evaluate .

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 15</b>	<b>CAPITAL MARKET &amp; FINANCIAL SERVICES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM15</b>	4	-	-	4
YEAR	<b>THIRD YEAR</b>	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
<b>COURSE OBJECTIVES</b>					
To provide students with an understanding of the Indian financial system, its components, and the legal and regulatory framework governing financial services.					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
CO1 -To explain the components of the Indian financial system and their role in promoting economic development.					
CO2 -To analyze the functioning of capital markets, primary and secondary markets, and the legal and regulatory framework governing securities trading.					
CO3 -To evaluate the advantages and limitations of leasing and factoring and understand the role of merchant bankers in managing public issues.					
CO4 -To identify the different types of consumer loans available and understand the benefits of consumer financing to banks and customers.					
CO5 -To analyze the credit rating process, identify the rating factors, and evaluate the credit rating agencies in India.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Indian Financial System: Components of Financial System (Financial Markets, Financial Institutions, Financial Instruments and Financial Services) – Financial System and Economic Development – Legal and Regulatory Framework of Financial Services.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Capital Market: Primary and Secondary Market – Functions of SEBI – Primary Markets – Introduction – New Issue Market – Instruments in Security Markets – SEBI Guidelines regarding Primary Markets – Listing of Securities – Meaning – Objectives – Classification –Advantages – Disadvantages.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Secondary Markets -Introduction -Stock Exchange – Origin – Growth- Characteristics -Functions – Organization – Limitations – Membership in Stock Exchanges – Classifications in India -Methods of trading -Trading Mechanism of Stock Exchange – Recent Developments in Capital Markets.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Leasing: Types of leasing – Advantages and limitations of leasing – Leasing Agreement – Legal aspects in leasing – Tax benefits under leasing agreements in India.					
Factoring: Process –Types – Benefits. Merchant Banking: Meaning –Role of Merchant Banker in Managing Public Issues – Drawbacks.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Consumer Financing: Benefits to Banks and Customers – Different types of loans available to Consumers. Credit Rating: Need –Rating Process – Rating Factors – Credit Rating agencies in India with their Symbols – Defects of Credit Rating in India.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Dr .S. Guruswamy	Capital Markets and Financial Services	Vijay Nicole Publication
B. Santhanam	Financial Services	Margham Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
B. Santhanam	Financial Services	Margham Publication

#### E- LEARNING RESOURCES:

[https://www.icsi.edu/media/webmodules/FINAL\\_TL&P.pdf](https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf)

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 16</b>	<b>THEORY FOR RESEARCH ANALYSIS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM16</b>	4	-	-	4
YEAR	<b>THIRD YEAR</b>	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ It aims to provide students with an in-depth understanding of the various aspects of research, including research methods, research design, sampling, data collection and analysis, and research reporting.</li> <li>➤ To equip students with the necessary knowledge and skills to undertake research projects independently and effectively.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1:</b> To define research and explain its significance and objectives and understand the different types of research and research methods					
<b>CO2:</b> To develop a research problem and formulate a research proposal					
<b>CO3:</b> To describe various types of research designs and understand variables and hypotheses					
<b>CO4:</b> To explain different sampling techniques and select an appropriate sampling method for a given research problem					
<b>CO5:</b> To familiarize in Collecting data and analyze data, using contemporary data analysis methods and research writing.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Research – Meaning – Significance – Objectives – Types of Research – Steps in Research.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Research Problem – Definition – Nature – Formulation – Techniques of Defining the Problem – Research Design – Meaning – Needs – Types of Research Design – Variables – Dependent and Independent Variables – Extraneous Variables – Intervening Variable – Dichotomous Variable – Research Proposal and its Preparation – Research Hypothesis – Types of Hypotheses.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Sampling Design – Census and Sample Survey – Sample Frame – Sample Size – Methods of Sampling.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Collection and Analysis of Data – Types of Data – Techniques of Data Collection – Preparation of Questionnaire or Interview Schedule – Measurement and Scaling Techniques – Nominal Data – Interval Data, Ordinal Data – Ratio Data – Reliability Analysis and its Need – Analysis of Data – Contemporary data analysis methods					
<b>UNIT - V</b>		<b>15 Hours</b>			
Research Reporting – Relevance – Characteristics of a Good Research Reports – Plagiarism, Organization of Research Report - Types, Structure and Components - Contents, Bibliography, Appendices, Style Manuals - APA Style, MLA Style.					
Research Ethics – Article writing: Format.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
P.Ravilochanan	Research Methodology	Margham Publications.
C.R.Kothari	Research Methodology	New Age Publication
Krishnaswami OR	Methodology of Research for Social Science	Himalaya, Mumbai

BOOKS PRESCRIBED		
Authors	Title	Publisher
P.Ravilochanan	Research Methodology	Margham Publications.

#### WEB RESOURCES

<https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate .**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Elective Paper – 01</b>	<b>COMPUTERIZED ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAE01</b>	3	1	-	5
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER : V</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
<b>L- Lecture ;T- Tutorial ; P- Practical ; C – Credit</b>					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide a comprehensive understanding of computerized accounting using Tally ERP.9 software.</li> <li>➤ To cover the basic principles and concepts of accounts, company and master creation, voucher posting, report generation, inventory management, taxation, payroll accounting, and compliance.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> – To understand the basic principles and concepts of accounts and their nature and maintain books of accounts using Tally ERP.9 software.					
<b>CO2</b> –To create companies and masters, and post vouchers in Tally ERP.9.					
<b>CO3</b> –To manage inventory using Tally ERP.9, including creating stock groups, items, categories, and godowns, and processing purchase and sales orders.					
<b>CO4</b> –To understand the classifications of taxes, computation, voucher posting, and generation of forms in Tally ERP.9					
<b>CO5</b> –To Perform payroll accounting and compliance, including creating payroll masters, processing payroll, and accounting for ESI and PF contributions.					
<b>UNIT – I</b>		<b>15 Hours</b>			
Basic Principles & Concepts of Accounts – Accounting groups and their nature – Maintenance of books of accounts – Introduction to Tally ERP.9 – Overview of modules in Tally.ERP. Installing and Activation Tally ERP.9 – Configurations - Security control – Backup and restore – Migration of Tally data.					
<b>UNIT – II</b>		<b>20 Hours</b>			
Company Creation – Master Creation – Voucher Posting – Report Generation – Debit /Credit note transactions – Bill wise accounting for trading and Non Trading accounts – Advances – Interest Calculation – Bank Reconciliation Statements.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Introduction to Inventory Management – Units of measure, Stock groups, Stock items creation and voucher posing –Stock Category –Godown Creation – Stock Transfer – Purchase order and Sales order Processing – Actual and billed quantity – Multiple prices for single item –Discount –Batch wise accounting – Bills of Material (BOM)- Report Generation.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Introduction to Taxation – Classifications of Taxes – Overview of VAT and GST, Service tax, Excise duty, Tax Deducted at Source – Registration Procedure – Computation – Voucher posting – Generation of Forms – E-Filing of returns.					
<b>UNIT – V</b>		<b>15 Hours</b>			
Payroll accounting and compliance – Creating Payroll masters –Processing Payroll –Accounting for Employee’s State Insurance (ESI) and Provident Funds (PF) contribution – Generating pay slip and payroll reports – Short cut keys Export, Import and splitting of Tally data – other technical aspects.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
S.Palanivel	Tally	Margham Publications.

BOOKS PRESCRIBED		
Authors	Title	Publisher
S.Palanivel	Tally	Margham Publications.

#### WEB RESOURCES:

<https://tallyeducation.com>

<https://www.tallyelearning.com>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1** : Remember ; **K2** : Understand ; **K3** : Apply ; **K4** : Analyse ; **K5** : Evaluate .

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units



<b>Elective Paper -02</b>	<b>IN-BANK TRAINING &amp; VIVA VOCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAE02</b>	-	-	4	5
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER :V</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ The objective of this course is to provide practical training to the students in the banking sector.</li> <li>➤ The course aims to familiarize students with the general banking practices followed in the industry and help them gain knowledge about the contemporary services offered by these sectors with banking official's direct guidance within a Bank.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
<p>On the successful completion of the course, student will be able to:</p> <p><b>CO1</b>-To Gain knowledge about the contemporary services offered by the banking sector.</p> <p><b>CO2</b> -To apply theoretical concepts and principles learned in the classroom to real-world scenarios.</p> <p><b>CO3</b> -To develop skills in report writing and presentation.</p> <p><b>CO4</b> -To work effectively in a professional environment and collaborate with industry professionals.</p>					
<p>Each student should choose a particular sector viz. Banking or Insurance, in which he shat to undergo in – house training. Under the guidance of his guide / supervisor and the branch authority, the student should draft report about the training.</p> <p>The training Report should be mainly about the general banking practices or even general insurance practices followed in each sectors. It shall also include about the study of the contemporary services offered by the above – mentioned sectors.</p> <p>The Bank / Insurance Training Report will be evaluated by External Examiner (Drawn by the COE from the panel of experts suggested by the Board of Studies) and Internal Examiner (Drawn by the Chairman of BOS, from the panel of Guides/Supervisors)</p> <p>The Report shall carry 50 marks and vice – voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide /Supervisor, who is nominated by the Head, for each student, based on the periodical report submitted by the respective students, the guides shall award the internal marks.</p> <p>There is no passing minimum for the internal marks. For the Report and viva – Voce examination, the student must secure 40 percent to obtain a pass (i.e 30 marks out 75 in the end – semester examination)</p>					

<b>MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

<b>Viva - Voce</b>	<b>Report</b>
25	50

<b>Major Paper - 17</b>	<b>PRINCIPLES &amp; PRACTICE OF COSTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM17</b>	5	-	-	4
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER : VI</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide students with an in-depth understanding of the principles and practices of costing.</li> <li>➤ To apply these concepts to solve real-world problems related to decision making.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To understand the meaning, objectives, and scope of cost accounting and distinguish it from financial accounting.					
<b>CO2</b> -To calculate and control material cost by applying EOQ, fixation of stock levels, and control ratios.					
<b>CO3</b> -To analyze labor costs and identify various incentive plans for workers, including time rate and piece rate systems.					
<b>CO4</b> -To classify overheads, allocate and apportion them under different methods, and calculate overhead absorption rates and machine hour rates.					
<b>CO5</b> -To understand process costing, prepare process accounts, and treat normal and abnormal losses.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Introduction of Cost Accounting: Meaning , Objectives and Scope – Financial Accounting Vs Cost Accounting – Meaning of Cost Centre, Profit Centre, Cost Unit – Installation of Costing System – Cost Classifications – Cost Sheet – Tenders and Quotations.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Material Cost: EOQ – Fixation of Stock levels – Periodical and Perpetual Inventory system –Continuous Stock Taking- Control Ratios – Stores ledger under FIFO, Simple Average & Weighted Average Methods.					
Labour Cost: Essentials of sound wage system – Time Rate and Piece Rate Systems – Incentive Plans (Taylor, Merrick, Gantt, Emerson, Halsay, Weir, Rowan and Barth) – Measuring Labor Turnover.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Overheads: Meaning – Classification – Allocation and apportionment of overheads under Direct, Step Ladder, Trial and Error, Repeated Distribution and Simultaneous equation Methods – Overhead Absorption Rate – Machine hour Rate.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Marginal Costing: Meaning – Absorption Costing Vs Marginal Costing – CVP Analysis – BEP Analysis – Margin of Safety – Decision Making Analysis – Key Factor –Product Mix – Make or Buy.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Process Costing: Meaning – Process Accounts – Treatment of Normal and abnormal Losses (Equivalent Production Excluded)					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 80 : 20)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Jain & Narang	Cost Accounting	Kalyani Publishers
T.S. Reddy & Hariprasad Reddy	Cost Accounting	Margham Publishers

BOOKS PRESCRIBED		
Authors	Title	Publisher
Jain & Narang	Cost Accounting	Kalyani Publication
T.S. Reddy & Hariprasad Reddy	Cost Accounting	Margham Publication

#### WEB RESOURCES

[icwajournal@hotmail.com](mailto:icwajournal@hotmail.com)  
[www.accaglobal.com](http://www.accaglobal.com)

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section - A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75

**K1** : Remember ; **K2** : Understand ; **K3** : Apply ; **K4** : Analyse ; **K5** : Evaluate .

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 18</b>	<b>TAXATION-II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM18</b>	3	2	-	4
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER : VI</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To provide students with a comprehensive understanding of taxation laws and principles in India.</li> <li>➤ It also aims to provide students with a detailed understanding of the Goods and Service Tax (GST) and its impact on the economy.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1:</b> To understand the basic principles of taxation and the different types of taxes in India and compute tax liability for individuals and understand the different types of assessments.					
<b>CO2:</b> To explain the role of income tax authorities in India and their powers.					
<b>CO3:</b> To understand the process of tax collection and recovery, including advance tax and tax deducted at source.					
<b>CO4:</b> To explain the constitutional framework of indirect taxes in India and the concept of Value Added Tax (VAT).					
<b>CO5:</b> To understand the structure of Goods and Service Tax (GST) and its implications on businesses in India.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Income from Other Sources – Set of and Carry forward of Losses.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Assessment of Individuals – Computation of Gross Total Income – Deductions from Gross Total Income – Computation of Tax liability					
Income Tax Administration in India: Authorities constituted u/s 119 – Appointment and Control of Income Tax Authorities – Jurisdiction –Powers of Income tax authorities – Return on Income – Permanent Account Number.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Types of Assessment: Self Assessment – Regular Assessment –Best Judgment Assessment –Income Escaping Assessment.					
Collection and Recovery of Tax: Advance Tax – Installments – Consequence of Failure to pay advance tax – Tax deducted at source on various payments.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Meaning and Scope of Indirect taxes (Laws excluded): Introduction to Customs Duty- Levy and Collection of customs duty- Methods of valuation of Customs Duty-Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Goods & Service Tax (GST): Structure of GST (SGST, CGST, UTGST, IGST)					
Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>
<b>(Problems: Theory = 50 :50)</b>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Gaur & Narang	Income Tax Law & Practice	Kalyani Publication
Bhagavathi Prasad	Direct Taxes	Vijay Nicole Publication
Dr.A.Murthy	Income Tax Law & Practice	Margham Publisher

BOOKS PRESCRIBED		
Authors	Title	Publisher
Gaur & Narang	Income Tax Law & Practice	Kalyani Publication

#### WEB RESOURCES

1. [https://www.icsi.edu/media/webmodules/FINAL\\_TL&P.pdf](https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf)
2. [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section - A	K1 , K2 & K3	4	3	7	5	5	25
Section -B	K2,K3,K4 &K5	4	3	7	5	10	50
<b>Total Marks</b>							75

**K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate ; K6 :Create**

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Major Paper - 19</b>	<b>TREASURY MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM19</b>	5	-	-	4
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER : VI</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
➤ To provide students with an understanding of treasury management, asset-liability management, domestic and foreign money markets, money market instruments, and foreign exchange management.					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1</b> -To Understand the concept of treasury management, its importance, and the role of the treasury department in a bank or financial institution.					
<b>CO2</b> -To identify the objectives and concepts of asset-liability management and risk management, particularly interest risk.					
<b>CO3</b> -To analyze the sources of funds, market players, and money market instruments in the domestic money market.					
<b>CO4</b> -To understand the regulatory functions of the RBI and its role in combined treasury management.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Concept of Treasury Management - Employment of Statutory /Surplus Funds - Need of Specialized approach in the Bank - Role and Function of Treasury Department.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Asset Liability Management - Objectives - Concepts - Risk Management - Interest Risk.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Domestic Money Market - Sources of Funds - Capital - Reserves - SLR - CRR - Surplus Cash - Market Players.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Money Market Instruments and Players - Government Securities - Treasury Bills - CP - CD - Call Money banks and specialized Institutions.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Foreign Currency Market - Combined Treasury management - RBI and Regulatory functions. Foreign Exchange Management - Composition of Foreign Exchange Reserves - Foreign Currencies - Gold and SDR - Current Account Convertibility - Capital Account Convertibility and Precautions.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
IIBF	Treasury Investment and Risk Management - IIBF	McMillan Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
IIBF	Treasury Investment and Risk Management - IIBF	McMillan Publication

#### WEB RESOURCES

[https://www.iibf.edu/media/webmodules/FINAL\\_TL&P.pdf](https://www.iibf.edu/media/webmodules/FINAL_TL&P.pdf)

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75

**K1** : Remember ; **K2** : Understand ; **K3** : Apply ; **K4** : Analyse ; **K5** : Evaluate .

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units



<b>Major Paper - 20</b>	<b>INVESTMENT MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAM20</b>	4	1	-	3
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER : VI</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ; T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<p>➤ The objective of this course is to provide students with a comprehensive understanding of investment management.</p>					
<b>EXPECTED COURSE OUTCOMES</b>					
<p>On the successful completion of the course, student will be able to:</p> <p><b>CO1</b>-To understand different investment options available to investors, their features, and benefits.</p> <p><b>CO2</b> -To analyze the risks associated with different investments and learn how to measure returns.</p> <p><b>CO3</b> -To conduct security analysis and apply valuation techniques to determine the fair value of securities.</p> <p><b>CO4</b> -To understand portfolio management concepts, including diversification and performance evaluation.</p> <p><b>CO5</b> -To understand the concept of efficient market theory and its implications for investment management</p>					
<b>UNIT - I</b>		<b>15 Hours</b>			
Concept and Investment - Importance - Alternative forms of Investment - LIC Schemes - Bank Deposits - Government Securities - Mutual Funds Schemes - Post Office Schemes - Provident Fund - Company Deposits - Real Estate - Gold and Silver.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Return on Investment - Measurement of Returns -Methods of Measurements - Risk on Investments - Meaning and Classification - Measurement of Risk and its impact on Investment Decision.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Security Analysis -Fundamental Analysis - Economic, Industry and Company Analysis, Technical Analysis -Dow theory - Types of Charts - Important Chart Pattern.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Valuation of Shares , Debentures, bonds, Common Stock and other Commercial Papers - Portfolio Analysis - Selection - Diversification - Performance Evaluation.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Efficient Market Theory - Random Walk Theory - Weak - Semi Strong Theory - Strong Theory - Portfolio Analysis - Markowitz Theory - Optimum Portfolio					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Dr. L. Natarajan	Investment Management	Margham Publication
Prasanna Chandra	Investment Management	Mcgraw-Hill Publication
Punivathy Pandian	Investment Management	Vikas Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
Dr. L. Natarajan	Investment Management	Margham Publication

#### WEB RESOURCES:

<https://in.coursera.org>

<https://www.researchgate.net>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate ; K6 :Create						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Elective - 03</b>	<b>E-BANKING &amp; CYBER LAWS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAE03</b>	3	2	-	5
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER : VI</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To equip the students with the emerging trends in business</li> <li>➤ To equip the students to introduce and explore the use of information technology in all aspects of business</li> <li>➤ To familiarize with the students cyber world and cyber regulations</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
<b>CO1:</b> Evaluate and interpret the regulatory frameworks governing e-business, cyber laws and fintech.					
<b>CO2:</b> Understand and analyze the legal implications of conducting business through digital channels and the internet.					
<b>CO3:</b> Analyze the different types of cyber crimes and the corresponding legal remedies available to victims.					
<b>CO4:</b> Develop an understanding of the fundamental principles of Fintech, including Blockchain, Crypto currencies, and Digital Wallets.					
<b>CO5:</b> Evaluate the potential risks and opportunities of using Fintech solutions in different business environments.					
<b>UNIT - I</b>		<b>15 Hours</b>			
<b>Contemporary Banking Developments:</b> E-Banking -Internet Banking- Mobile & Telephone Banking- Plastic Cash - Functions & Mechanism.					
<b>UNIT - II</b>		<b>20 Hours</b>			
<b>Electronic Fund Transfer :</b> SWIFT -Electronic Clearing System - Debit and Credit Clearing -RBI - Net Date -Net Bank Wire.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Signature Storage and display by electronic means - Document Handling System and Document Storage and Retrieval System. Impact of Technology - On its employees -Customer Service - Management Control- Protecting - Confidentiality and Secrecy of Data.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
<b>Cyber Laws:</b> Cyber-crimes and punishments- Hacking- Spamming- Phishing- Initiatives to combat cyber crimes- Tools and techniques for committing cyber wrongs- Malware- Buffer Overflow- Tempest attack- Jurisdictional issues in cyber space.					
<b>UNIT - V</b>		<b>15 Hours</b>			
<b>Introduction to Fintech</b> and its impact on the financial services industry -Types of fintech services, including payments, lending, and investments- Fintech startups and their business models -Peer-to-peer payments and money transfer services -Crypto currency and block chain-based payments - Robo-advisors and algorithmic trading- Crowd funding for equity and real estate investments - Digital asset management and online trading platforms -Regulatory landscape for Fintech services					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	S	M	S
CO3	M	S	S	M	S
CO4	M	S	S	S	S
CO5	S	S	M	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE
<ul style="list-style-type: none"> <li>Canzer, B. (2009). E Business and Commerce for Strategic Thinking and Practice, Indiaadaptation. Boston,Massachusetts:HoughtonMifflinHarcourtPublishingCompany.</li> <li>Tabrezahamad(2003).CyberLaw,E-commerceandM-Commerce.Daryaganj,NewDelhi:APHPublishingCorporation.</li> <li>Abdul Rafay, "FinTech as a Disruptive Technology for Financial Institutions", IGI Global, January, 2019</li> <li>Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018</li> </ul>

BOOKS PRESCRIBED		
Authors	Title	Publisher
IIB	Electronic Banking and Information Technology	Macmillan Publication

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75
<b>K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate</b>						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

<b>Self -Study</b>	<b>BUSINESS PLANNING &amp; VIVA VOCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAC01</b>	-	-	-	3
YEAR	<b>THIRD YEAR</b>	<b>SEMESTER :VI</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ To understand the importance of business planning in achieving business goals and success</li> <li>➤ To identify the essential components of a business plan and how to develop each component effectively</li> <li>➤ To evaluate the feasibility of a business idea and determine the market demand and competition</li> <li>➤ To apply critical thinking and problem-solving skills to create a practical and effective business plan.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
<p>On the successful completion of the course, student will be able to:</p> <p><b>CO1:</b>Analyze and interpret the market conditions and competitive landscape to develop a realistic business plan</p> <p><b>CO2:</b>Create a comprehensive business plan that includes executive summary, company description, market analysis, product/service description, marketing and sales strategy, financial projections, and implementation plan.</p> <p><b>CO3:</b>Develop and present a professional and persuasive business plan to potential investors or stakeholders</p> <p><b>CO4:</b>Evaluate the risks and opportunities associated with a business plan and develop contingency plans to mitigate risks</p> <p><b>CO5:</b>Utilize financial analysis tools to project revenue, costs, and profits for a business plan</p> <p><b>CO6:</b>Understand the legal and regulatory requirements involved in starting and operating a business and ensure compliance with applicable laws and regulations.</p>					
<p>The Business Plan will be evaluated by a Banker, a Chartered Accountant and an entrepreneur (from the panel of Experts suggested by the Chairman of BoS to the COE) and Internal Examiner (drawn by the Chairman of BOS).</p> <p>Business Plan will be an individual proposal proposed by each and every student separately. It shall carry 50 marks and Viva -Voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide/Supervisor, who is nominated by the Department for each student.</p> <p>For the Business Plan and Viva - Voce examination, the student must secure 40% to obtain a pass (i.e., 30 marks out of 75 in the end semester examination)</p>					
<p>The Business Proposal may be containing:</p> <ol style="list-style-type: none"> <li>a) Proposal of small business with proper components of a Business Plan.</li> <li>b) Techniques and Methods adopted for proper Market Research.</li> <li>c) Identification of target market and customer needs.</li> <li>d) Forecasts of financial projections, budgets and planning purposes.</li> <li>e) Marketing and sales strategies adopted.</li> <li>f) Identifying of key performance indicators (KPIs).</li> <li>g) Creation of contingency plans to address potential challenges and risks.</li> </ol>					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

**Evaluation and Examination:**

Viva - Voce will be conducted based Proposal submitted, by both Internal and External Examiners

Proposal Presentation	Business Proposal	Total
25	50	75

<b>Non-Major Elective -01</b>	<b>THEORY OF MONEY &amp; BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAX01</b>	5	-	-	2
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : I</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
<b>L- Lecture ;T- Tutorial ; P- Practical ; C - Credit</b>					
<b>COURSE OBJECTIVES</b>					
<ul style="list-style-type: none"> <li>➤ This course is designed to provide the students with a thorough understanding of the importance of money and banking in various economies.</li> <li>➤ It aims to provide the students with an introduction to understand the concept of money, theories of money supply and money demand and working of monetary policy.</li> <li>➤ It provides an insight into the Banking system.</li> </ul>					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to:					
CO1-To explain and discuss why people hold money					
CO2 - To understand the working of the monetary policy					
CO3 -To describe the working of commercial banks					
CO4 -To understand the role and functioning of RBI					
CO5 - To appreciate the potential importance of monetary phenomenon in the economy					
<b>UNIT - I</b>		<b>15 Hours</b>			
Nature and Functions of Money: Bate System -Primary, Secondary and Contingent functions of money					
<b>UNIT - II</b>		<b>20 Hours</b>			
Classification of Money - Metallic Money -Paper money -Credit money -Role of money in Capitalistic and Socialistic economy systems - Defects or evils of money					
<b>UNIT- III</b>		<b>20 Hours</b>			
Business Cycle: Definition - Characteristics - Phases of trade cycle -Types of Business cycles.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Overview of Indian Banking System: Banking Structure in India - Defects of Indigenous banking - Nationalization of banks - Rationale and Arguments for Nationalization - Performance and Growth after Nationalization.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Banks Accounts: Types - Opening of various types of accounts - Precautions to be exercised - Entries in pass book - Legal aspects - Closing of a bank account.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Dr. S. Shankaran	Money, Banking and International Trade	Margham Publishers.
B. Santhanam	Banking law theory and Practice	Margham Publishers.

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
<b>Total Marks</b>						75
<b>K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate ; K6 :Create</b>						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units



<b>Non-Major Elective -02</b>	<b>TECHNOLOGY IN BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Course Code	<b>UBMAX02</b>	5	-	-	2
YEAR	<b>FIRST YEAR</b>	<b>SEMESTER : II</b>			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
<b>L- Lecture ;T- Tutorial ; P- Practical ; C - Credit</b>					
<b>COURSE OBJECTIVES</b>					
To provide students with a comprehensive understanding of modern banking practices.					
<b>EXPECTED COURSE OUTCOMES</b>					
On the successful completion of the course, student will be able to: <b>CO1</b> -To understand the various types of advances offered by banks. <b>CO2</b> -To appraise term loan proposals based on financial, technical, and economic feasibility. <b>CO3</b> -To understand the impact of technology on the banking industry, including its effect on employees, customer service, and management control. <b>CO4</b> -To comprehend the importance of protecting the confidentiality and secrecy of data in banking and the implications of cyber laws.					
<b>UNIT - I</b>		<b>15 Hours</b>			
Contemporary Banking Developments: E Banking - Internet Banking - Mobiles and Telephone Banking.					
<b>UNIT - II</b>		<b>20 Hours</b>			
Role of ATM - Plastic Cash System - Cards - Types - Advantages - Disadvantages of ATM & Card facilities to the constituents of the population.					
<b>UNIT- III</b>		<b>20 Hours</b>			
Electronic Fund Transfer - SWIFT - Electronic Clearing System - Electronic Record Management and its process.					
<b>UNIT- IV</b>		<b>20 Hours</b>			
Impact of Technology - On its Employees - Customer Service - Management Control.					
<b>UNIT - V</b>		<b>15 Hours</b>			
Cyber Money Laundering and its Process.					
<b>Total Lecture Hours</b>					<b>90 Hours</b>

<b>MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES</b>					
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	M	S	S	M
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

<b>BOOKS FOR REFERENCE</b>		
<b>Authors</b>	<b>Title</b>	<b>Publisher</b>
Nirmal Prasad and Chandar Dass	Banking and Financial System	Himalaya Publication
Katuri Nageswara Rao and YashpaulPahuja	IT in Banks	ICFAI University

<b>BOOKS PRESCRIBED</b>		
<b>Authors</b>	<b>Title</b>	<b>Publisher</b>
B.Santanam	Banking and Financial System	Margham Publication

<b>QUESTION PAPER PATTERN</b>						
<b>Pattern</b>	<b>Knowledge Level</b>	<b>Theory</b>	<b>Total Questions</b>	<b>Questions to be Answered</b>	<b>Marks Per Question</b>	<b>Total Marks</b>
Section -A	<b>K1 , K2 &amp; K3</b>	7	7	5	5	25
Section -B	<b>K2,K3,K4 &amp;K5</b>	7	7	5	10	50
<b>Total Marks</b>						75
<b>K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate ; K6 :Create</b>						

<b>INSTRUCTIONS TO THE QUESTION PAPER SETTER</b>	
<b>Section</b>	<b>Number of Questions to be asked</b>
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units