

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

TAMIL NADU OPEN UNIVERSITY

Regulations and Overview for

Bachelor of Commerce (B.COM)) - Bank Management

(Non-Semester) in Distance Mode



School of Management Studies

Tamil Nadu Open University

Chennai- 600 015



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Programme's Mission and Objectives

The foremost objectives of this programme are:

- To understand the peculiarities of valuing a bank, factors shaping the banking industry (e.g., regulation), and how this bears on value-based bank management.
- To understand the operations, regulation and problematic of the banking sector.
 To achieve this objective, the student should acquire a series of knowledge and skills.
- Understanding Apply key concepts of value-based bank management like deposit and loan pricing
- Understand key concepts of risk management in banking

Relevance of the Programme with HEI's Mission and Goals

The Programme B.Com – Bank Management is offered to reach the rural communities through ODL mode for livelihood improvement. This Programme aims at creating equity in education by providing opportunity to all the aspirants for whom Higher Education is unreachable.

Nature of prospective target group of Learners

The bachelor of Commerce Programme (Bank Management) has been designed for those who are interested in business through caring for the state, individuals, marginalized and vulnerable communities of the society. Particularly in commerce Stakeholders – small firms, entrepreneurship aspirants – Tax payers, Employees from private and government industry/Organizations.

Appropriateness of Programme to be conducted in ODL mode to acquire specific skills and competence:

At the end of the programme the student will be able to:

- Understand the role that financial intermediaries play in the economy
- Understand the vulnerability of financial intermediaries to bank runs



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- Analyze the challenges of bank regulation
- Be aware of the main risks faced by banks
- Maintain a flexible attitude in the decision process, taking into account the available information at the time.

Instructional Design

The Curriculum and the Syllabus for Bachelor of Commerce Programme (Bank Management) has designed covering all the aspects of Commerce, Banking, Accounting and Finance. The duration of the Programme is three Years, and the medium of instruction is Tamil and English.

The Bachelor of Commerce Programme (Bank Management) is offered through the Learner Support Centres established by TNOU in the affiliated Arts and Science College, where the same Programme is offered through Conventional Mode.

The Faculty Members available at School of Management Studies of Tamil Nadu Open University and the faculties approved as Academic Counselors of TNOU at Learner Support Centres will be used for delivering the Bachelor of Commerce Programme (Bank Management).

The credits systems suggested as per UGC-ODL Regulations-2020 have been assigned to Bachelor of Commerce Programme (Bank Management). The total number of credits assigned for the Programme is 102. The Self Learning Materials in the form of print, e-content and audio/video materials wherever required has also been developed for the Programme.

Procedure for Admissions, Curriculum Transaction and Evaluation

The eligibility for Admission to the Bachelor of Commerce Programme (Bank Management) is +2 pass or its equivalent. The Programme Fee is Rs.7,500 for three years, plus Registration and other Charges. The admission is carried out by Tamil Nadu Open University and through its Regional Centres located within the State of Tamil Nadu. The Theory Counselling and the Practical Counselling (if any) will be



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conducted through the Learners Support Centres of Tamil Nadu Open University. The evaluation will be carried by Tamil Nadu Open University consists of Continuous Internal Assessment through Assignment and External Assessment through Term End Examination.

Financial Assistance

Scholarship for SC/ST category is available as per the norms of the State Government of Tamil Nadu. Complete Admission fee waiver for the Physically Challenged/ Differently abled persons.

Policy of Programme Delivery

The Academic Calendar for the Programme will be available for the learners to track down the chronological events/ happenings. The Counselling schedule will be uploaded in the TNOU website and the same will be intimated to the students through SMS.

Evaluation System

Examination to Bachelor of Commerce Programme (Bank Management) is designed to maintain quality and standard. Theory Examination will be conducted by the University in the identified Examination Centres. For the Assignment students may be permitted to write with the help of books/materials for each Course, which will be evaluated by the Evaluators appointed by the University.

Assignment: 1 assignment for 2 credits are to be prepared by the learners. E.g. If a Course is of Credit 4, then 2 number of Assignments are to be written by the learner to complete the continuous assessment of the course. Assignment carries 30 Marks (Average of Total no of Assignment), consists of Long Answer Questions (1000 words) for each Course.



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Assignment 1	Answer any one of the question not	1 x 30 = 30 Marks
	exceeding 1000 wordsout of three questions.	

Term -End Examination: Students shall normally be allowed to appear for theory examination after completing the Assignments. The Term -End Examination shall Carry 70 Marks and the Question Paper has three Sections: A, B & C for the duration of 3 hours.

QUESTION PAPER PATTERN

Time: 3 Hours Maximum Marks: 70

PART – A (3x3=9 Marks)

Answer any three questions out of five questions in 100 words

All questions carry equal marks

Question Distribution Method:

- 1. From Block-I
- 2. From Block -II
- 3. From Block -III
- 4. From Block IV
- 5. From Block V

PART – B (3X7=21 Marks)

Answer any three questions out of five questions in 200 words

All questions carry equal marks

- 6. From Block -1
- 7. From Block -II
- 8. From Block III
- 9. From Block -IV
- 10. From Block –V



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PART - C (4X10=40 Marks)

Answer any four questions out of seven questions in 500 words

All questions carry equal marks

- 11. From Block -1
- 12. From Block -II
- 13. From Block III
- 14. From Block –IV
- 15. From Block -V
- 16. From any Block.
- 17. From any Block.

Passing Minimum: The candidate shall be declared to have passed the examination if the candidate secures not less than 25 marks in the Term End Examinations (TEE) in each theory paper and secures not less than 13 marks in the Continuous Internal Assessment (CIA) and overall aggregated marks is 50 marks in both external and internal taken together.

Continuous Internal Assessment (CIA)			m End ation (TEE)	Overall Aggregate Marks	Maximum Marks
Minimum Pass Mark	Maximum Mark	Minimum Maximum Pass Mark Mark		CIA + TEE	
13	30	25 70		40	100

Classification of Successful Candidate

Candidates who pass all the Courses and who secure 60 per cent and above in the aggregate of marks will be placed in the First Class. Those securing 50 per cent and above but below 60 per cent in the aggregate will be placed in the Second Class.



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Requirement of laboratory and Library Resources

The Programme will be offered through the Learner Support Centre (LSC) maintained by Tamil Nadu Open University. The LSC has the required infrastructural facilities to conduct the Counselling for the students who wish to clear their doubts. There is no lab component in Bachelor of Commerce Programme (Bank Management).

A well equipped Library is available in the University Headquarters and the Regional Centres with required books and research journals. The Learners Support Centre through which the Degree Programme is to be offered is also equipped with a full-fledged library having books and journals related Commerce, Banking and Accounting.

Quality Assurance Mechanism and expected Programme Outcome

The Quality of the Bachelor of Commerce Programme (Bank Management) is maintained by adopting the curriculum suggested by the UGC and Tamil Nadu State Council for Higher Education. As per UGC guidelines the Core courses, Elective courses, Subject specific elective courses, Skill enhancement courses are included in the Programme. The Curriculum of Bachelor of Commerce Programme (Bank Management) was approved by the Board of Studies held on 18.06.2020.

The curriculum is developed with eighteen courses along with languages. The curriculum of B.Com (Bank Management) has been designed with a help of academia and industry and approved by the Board of Studies which includes subject experts from various Universities, Colleges and Industries. To ensure the quality of the programme curriculum will be updated once in a three year for incorporating new requirements that the programme demands. The well-equipped system is evolved to obtain feedback from the learners and the academic counsellors who are the main stake holders of the B.Com (Bank Management) programme for appraising the effective delivery of course content of the programme.

As a part of Quality assurance, the curriculum for the Programme will be updated once in three years. Necessary steps will be taken to obtain feedback from the students and



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the Academic Counsellors who are part of the Programme for effective delivery of the Programme.

After completion of the Bachelor of Commerce Programme (Bank Management), the Learners will acquire knowledge in commerce, Accounting, Finance, Banking and Taxation and this will in-turn help them to get employment or enabling entrepreneurial skill in the field Industry, Banking, Business Organization and Government.

Programme Learning Objectives (PLO)

- **PLO:1** Possess strong fundamentals of updated commerce expertise for developing core competencies with special focus in the areas of accounting andbanking
- **PLO:2** Expose the pressing needs and demands of the BFS from diverse perspectives.
- **PLO:3** Provide a foundation for application of modern management principles and practices.
- **PLO:4** Explore the role of money in financial institutions and markets based on the regulations laid by RBI, SEBI and Ministry of Finance.
- **PLO:5** Identify the crucial role of BFS in the growth of economy.
- **PLO.6** Encourage the learners to pursue higher studies and research in Commerce, banking and allied disciplines.

Program Specific Objectives (PSOs)

- **PSO:1** Possess strong foundation on various elements of accounting and banking with social impact.
- **PSO:2** Acquire the skills and knowledge like decision making, critical thinking, effective communication, and problem solving in day-to-day business organization.
- **PSO:3** Enable learners to pursue bank professional examinations conducted by the Indian Government.
- PSO:4 Promote to go further towards higher education and research in the field of



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- Commerce, banking and allied disciplines.
- **PSO:5** Demonstrate progressive learning in the application of theory, principles, values and techniques of Banking sectors
- **PSO.6** Become self-sufficient to do their own transactions and investments in Banks and its allied sectors

Programme Outcomes (PO)

After completing the programme, they will be able to

- POC1. Gain comprehensive knowledge of Banking sectors
- POC2. Acquire conceptual knowledge of innovations in banking sectors and to impart skills for recording the banking transactions, preparation and analysis of accounts of banks sectors
- POC3. Attain a practical exposure which would equip the learners to face the recent challenges in banking sectors and ensure that their contributions to the society are ethical, value based and environment friendly.
- POC4. Prove proficiency required to appear in banking competitive examinations and qualified professional who can excel in banking-related financial activities.
- POC5. Inculcate the importance of regulatory guidelines both locally and internationally, corporate governance, and corporate social responsibility in banking sector
- POC6. Improve sense of greater communication skills, analytical skills, self-confidence and self-efficacy and an awareness of their responsibilities as professionals in their field of commerce.



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Mapping the Curriculum

Course Code Programme Learning Outcomes	BFTMN-11	BFEGN-11	BBMN-11	BBMN-12	BBMN-13	BBMN-21	BBMN-22	BBMN-23	BBMN-24	BBMN-25	CCEN	BBMN-31	BBMN-32	BBMN-33	BBMN-34	BBMN-35	BBMN-36
Knowledge		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Research		\checkmark		✓	✓	\checkmark	✓				✓	✓	✓	✓	✓	✓	✓
Communication		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Problem Solving		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Science and Society											✓						✓
Life-Long Learning											✓			✓			
Modern Tool Usage					✓	✓				✓	✓						
Project Management											✓		✓				✓
Environment and Sustainability				√							✓						√



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B.COM – BANK MANAGEMENT (Distance Mode – Non -Semester)

S No.	Course Code	Course title	No. of Exam Marks Credits Hrs Distributio				Max. Marks	Pass Marks
140.	Code				CIA	TEE		
			First Year					
1	BFTMN- 11	தமிழ்- 1 (மொழிப்பாடம்)	6	3	30	70	100	40
2	BFEGN- 11	Foundation in English-I (Literature and Grammar)	6	3	30	70	100	40
3	BBMN 11	Business Management	6	3	30	70	100	40
4	BBMN 12	Financial Accounting	6	3	30	70	100	40
5	BBMN 13	Business Economics	6	3	30	70	100	40
		Total	30		150	350	500	
		Secon	nd Year					
s	Course	Course title	No. of Credits	Exam Hrs	Marks Distribution		Max.	Pass
No.	Code				CIA	TEE	Marks	Marks
6	BBMN 21	Cost Accounting	6	3	30	70	100	40
7	BBMN 22	Regulatory Mechanism of Banking	6	3	30	70	100	40
8	BBMN 23	Indian Financial Systems	4	3	30	70	100	40
9	BBMN 24	Business Law	6	3	30	70	100	40
10	BBMN 25	Business Statistics	6	3	30	70	100	40
11	BBMN 26	Banking Theory, Law and Practice	6	3	30	70	100	40
12	CCEN	Environmental Studies	4	3	30	70	100	40
		Total	38		210	490	700	



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	Third Year										
S	Course	Course title	No. of Credits	Exam	Distril	rks bution	Max. Marks	Pass			
No.	Code			Hrs	CIA	TEE		Marks			
13	BBMN 31	Financial Markets & Services	6	3	30	70	100	40			
14	BBMN 32	Management Accounting	6	3	30	70	100	40			
15	BBMN 33	Income Tax Theory, Law and Practices	6	3	30	70	100	40			
16	BBMN 34	Treasury, Risk and Foreign Exchange Management	6	3	30	70	100	40			
17	BBMN 35	Credit Management	6	3	30	70	100	40			
18	BBMN 36	Entrepreneurship Development	4	3	30	70	100	40			
		Total	34		180	420	600				
	G	rand Total	102		540	1260	1800				

Continuous Internal Assessment - (CIA) Term End Examination - (TEE)



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B.Com - Bank Management I Year Syllabus

பாடப்பெயர்(Course Title) : தமிழ் - 1 (மொழிப்பாடம்)

பாடக்குறியீடு (Course Title) : BFTMN -11

பாட கற்றல்அளவெண் (Course Credits) : 6

பாட நோக்கங்கள்

CO1. தமிழ் இலக்கியங்களை அறிமுக நோக்கில் எடுத்துரைத்தல்.

CO2. மொழித்திறன், மொழியறிவு, இலக்கியப் பொது அறிவு பெறும் வகையில் விவரித்தல்.

தொகுதி 1 சமய இலக்கியம்

பிரிவு – 1 பன்னிரு திருமுறைகள்

தமிழில் சமய இலக்கியங்கள் – சமய இலக்கியத் தோற்றம், சமணமும் பௌத்தமும், சைவ சமய வளர்ச்சி, பன்னிரு திருமுறை பட்டியல் - திருஞானசம்பந்தர் தேவாரம் பாடல் சிறப்புகள். - (திருநாவுக்கரசரின் மாசில் வீணையும், நம்கடம்பனைப் பெற்றவள், சுந்தரர் - பித்தா பிறைசூடி, பொன்னார் மேனியனே, மாணிக்கவாசகர் - வானாகி மண்ணாகி, பால்நினைந்து ஊட்டும், திருமூலரின் ஒன்றே குலமும் ஒருவனேதேவனும், அன்பும் சிவமும் இரண்டென்பர், காரைக்காலம்மையார் - இன்று நமக்கெளிதே மாலுக்கும், அறிவானும் தானே அறிவிப்பான்.



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பிரிவு – 2 நாலாயிரத் திவ்யப் பிரபந்தம்

முதல் மூன்று ஆழ்வார்கள் – பொய்கையாழ்வார் பாடல் - வையம் தகளியா வார்கடலே, பூத்ததாழ்வார் பாடல் - அன்பே தகளியா ஆர்வமே - பேயாழ்வார் – திருக்கண்டேன் பொன்மேனி கண்டேன், திருமழிசை ஆழ்வார் பாடல் – அன்பாய் ஆரமுதம் ஆவாய், நம்மாழ்வார் - இவையும் அவையும் உவையும், மதுரகவியாழ்வார் – நன்மையால் மிக்க நான்மறை, குலசேகராழ்வார் – செல்வத்து அரம்பையர்கள், பெரியாழ்வார் – மாணிக்கம் கட்டி வயிரம் இடைகட்டி - ஆண்டாள் – மத்தளம் கொட்ட வரிசங்கம், தொண்டரடிப் பொடியாழ்வார் – பச்சைமா மலைபோல் மேனி, திருப்பாணாழ்வார் – கொண்டல் வண்ணனைக் கோவலனாய், திருமங்கையாழ்வார் – குலம்தரும், செல்வம் தந்திடும், அடியார்.

பிரிவு – 3 சீறாப்புராணம் (கதீசா கனவு கண்ட படலம்)

சீறாப்புராணம் – காப்பிய அமைப்பு, கதீசா கனவு கண்ட படலம், காப்பிய முன்கதைச் சுருக்கம், படலக் கதைச் சுருக்கம் – கதீசா கனவு கண்டு எழுதல் – கதீசா கண்ட கனவு, கதீசாவின் ஏமாற்றம் – கதீசாவின் இயல்பு நிலையில் மாற்றம் – ஒப்பனை துறந்த விரக்தி,பஞ்சணை பொருந்தா நிலை – கதீசாவின் புலம்பல் – விதிவசம் பொருந்துமோ எனல், மாதுலன் வசனம் சிதையுமோ எனல், கதீசா தேம்புதல். – மெசறாவின் மடல் வருதல் – மைசறா எழுதிய பத்திரம், சித்திர வரிதொறும் முத்தமிடுதல், கடலில் தவிப்பார்க்குக் கிடைத்த மரக்கலம்.



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பிரிவு – 4 தேம்பாவணி (காட்சிப் படலம்)

தேம்பாவணி – காப்பிய அமைப்பு, காட்சி படலம், காப்பிய முன்கதைச் சுருக்கம், படலக் கதைச் சுருக்கம், - கோவர் கூட்டம் வந்து காணுதல் – குழந்தை இயேசுவைத் தொழுதல், முல்லையார் தந்த முல்லை மாலை, பேரின்பத்தால் உயிர் ஊஞ்சலாடல் - கோவலர் போற்றி வாழ்த்துதல் – நீவிப் போன ஆட்டை மீட்கவோ உதித்தனை எனல், பிணிக்குலத்தக்கது உதித்த பெற்றி போற்றல், அன்னையையும் ஆண்டவரையும் வாழ்த்துதல் – கோவலர் செலுத்திய காணிக்கை – இடைச்சியர் மாலை சாத்தல், இடையர் தந்த பால் காணிக்கை, குழந்தைஇயேசுவின் அருள்நோக்கு – ஓகனோடு ஓங்குதாயும் வாழ்த்தினாள் – அன்பால் பீறிட்டஆனந்தக் கண்ணீர் மழை, வேந்தரை நீக்கி ஆயரைத் தெரிந்ததென் எனல்.

தொகுதி 2 சிற்றிலக்கியமும் இக்காலக் கவிதை இலக்கியமும்

பிரிவு – 5 முத்தொள்ளாயிரம்

(யானை மறம் - மருப்பு ஊசி யாக, கொடிமதில் பாய்ந்துஇற்ற, அயிற்கதவம் பாய்ந்துழக்கி, கைக்கிளைப் பாடல்கள் – உழுத உழுத்தஞ்சேய், நாண் ஒருபால் வாங்க நலன் ஒருபால், ஆய்மணிப் பைம்பூண் எனத் தொடங்கும் பாடல்கள்)

நந்திக்கலம்பகம் (ஊசல், மறம் உறுப்பில் அமைந்த பாடல்கள்)

தமிழில் சிற்றிலக்கியங்கள் – சிற்றிலக்கியத் தோற்றம், சிற்றிலக்கிய வகைகள், கலம்பகம், பிள்ளைத்தமிழ் – முத்தொள்ளாயிரம் - நூல்பெயர் விளக்கம், அமைப்பு, யானை மறம் விளக்கம், கைக்கிளை விளக்கம், - முத்தொள்ளாயிரம் – யானை மறம் பாடல்கள் –



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பாண்டியன் யானை மறம் – ஒரு பாடல், சோழன் யானை மறம் – ஒருபாடல், சேரன் யானை மறம் – ஒரு பாடல் – முத்தொள்ளாயிரம் – கைக்கிளைப் பாடல்கள் – பாண்டியன் கைக்கிளை – ஒருபாடல், சோழன் கைக்கிளை ஒருபாடல், சேரன் கைக்கிளை ஒரு பாடல், - நந்திக்கலம்பகம் – ஊசல், மறம் – கலம்பக ஊறுப்புகள் 18 விளக்கம், ஊசல் உறுப்பில் அமைந்த பாடல், மறம் உறுப்பில் அமைந்த பாடல் – நந்திக்கலம்பகம், தலைவன் தலைவி கூற்று – தலைவன் கூற்றுப் பாடல், தலைவி கூற்றப் பாடல்.

பிரிவு – 6 மீனாட்சியம்மை பிள்ளைத்தமிழ் (அம்புலி பருவம்)

பிள்ளைத் தமிழ் விளக்கம் – பிள்ளைத் தமிழின் பத்துப் பருவங்கள், பிள்ளைத் தமிழுக்கு அம்புலி – விளக்கம், - சாமம் என்னும் வழிமுறை – சாமம் விளக்கம், சாமம் வழிமுறைப்பாடல் –தானம் என்னும் வழிமுறை – தானம் விளக்கம், தானம் வழிமுறைப் பாடல் – பேதம் என்னும் வழிமுறை – பேதம் விளக்கம், பேதம் வழிமுறைப் பாடல் – தண்டம் என்னும் வழிமுறை – தண்டம் விளக்கம், தண்டம் வழிமுறைப் பாடல்.

பிரிவு – 7 இக்கால மரபுக்கவிதைகளும் பாட்டு இலக்கியமும்

மரபுக் கவிதைகளும் பாட்டு இலக்கியமும் – மரபுக் கவிதைகள் விளக்கம், பாட்டுக்கள் – வள்ளலார், பாரதியார், பாரதிதாசன் – வள்ளலார் இராமலிங்க அடிகள் பாடல் – ஒருமையுடன் நினது திருமலரடி... - பாரதியார் – யாமறிந்த மொழிகளிலே – பாரதிதாசன் – காலைஇளம் பரிதியிலே... நாமக்கல் கவிஞர், கவிமணி – நாமக்கல் கவிஞர் இராமலிங்கம்பிள்ளை பாடல் –தமிழனென்று சொல்லடா... - கவிமணி தேசிகவிநாயகம் பிள்ளை - புலர்ந்து விடியும் பொழுதினிலே...சுரதா, முடியரசன் – சுரதா – சுவரின்மேல்



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ஒட்டிக் கொண்டிருக்கும் – முடியரசன் – சாதியைத்தான் முன்வைத்துச் சான்றுகின்றார். கண்ணதாசன் – கேள்வி பிறந்தது அன்று, மருதகாசி – சமரசம் உலாவும் இடமே, பட்டுக்கோட்டையார் – சின்னப்பயலே சின்னப்பயலே...

பிரிவு – 8 புதுக் கவிதைகளும் ஐக்கூக் கவிதைகளும்

புதுக்கவிதைகளும் ஐக்கூக் கவிதைகளும் – புதுக் கவிதைகள் விளக்கம், - நா. காமராசன் – பாற்கடல் அமுதத்தை..., அப்துல் ரகுமான்– நாற்காலியாய் இருந்தவன் ..., மீரா – மூட்டைமூட்டையாய்..., சிற்பி – அகன்ற உலகு நான்..., இன்குலாப் – பதவியூர் போகும்..., மு. மேத்தா –என்னுடைய சம்பளநாளில்..., அபி – பகல்வெளியில் எங்கோ..., ஈரோடு தமிழன்பன் –நீலச் சேற்றில்..., சேசாலம் – மண்ணின் வெடிப்பை..., வைரமுத்து – அவிழ்ந்த கூந்தலைஅள்ளிமுடிக்க..., ஐக்கூக் கவிதைகள் – அப்துல் ரகுமான் – இரவெல்லாம் ..., அமுதபாரதி – எரியும் பிணங்கள், மித்ரா – பசித்த குழந்தைகள், அறிவுமதி – மரம் வெட்டிய..., கழனியூரன் – அன்புடைமை...

தொகுதி –3 உரைநடை இலக்கியம்

பிரிவு – 9 மு. வரதராசனாரின் "தமிழுக்கு முதல் இடம்"

தமிழில் உரைநடை வளர்ச்சி – உரைநடையின் த ோற்றம், தமிழில் கட்டுரைகள், தமிழில் மணிப்பிரவாள நடை, தமிழில் தனித்தமிழ்நடை, - மு. வரதராசனார் உரைநடை,- மொழிப்பற்று நூல் அறிமுகம், தமிழுக்கு முதல் இடம் – கட்டுரை உட்பொருள் – தமிழுக்கு முதல் இடம் – தமிழ்நாட்டுக் கோயில்களில் வடமொழி, தமிழ் இசை கருநாடக இசையாகமாறிப்போனது, தமிழ் இசைக்கு முதல் இடம், ஆட்சித் துறையில் தமிழுக்கு



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முதல் இடம், ஆட்சிமொழி எவ்வழி பிறதுறைகள் அவ்வழி, இதழியல் துறையில் தமிழுக்கு முதல் இடம், ஆங்கிலப் பத்திரிகைகளும் அமாவாசைச் சாமியார்களும்.

பிரிவு – 10 பாரதிதாசனின் "அமைதி" நாடகம்

தமிழில் உரைநடை நாடக வளர்ச்சி, - தமிழில் நாடகங்களின் த ோற்றம், 20 ஆம் நூற்றாண்டில் தமிழ் நாடகங்களின் நிலை, முத்தமிழில் நாடகத்தமிழ் விளக்கம், மௌன மொழி உலகப் பொதுமொழி. – பாரதிதாசன் என்னும் நாடக ஆசிரியர் – புரட்சிக்கவிஞரின் நாடகப் புரட்சி, பிரெஞ்சு நாடகத் தாக்கம், அமைதியின் சிறப்பு – அமைதி நாடகக் கதைச் சுருக்கம் – அமைதி களம் ஒன்று, களம் – இரண்டு, களம் மூன்று, களம் நான்கு, களம் ஐந்து, களம் ஆறு, களம் ஏழு, அமைதி நாடகத் திறனாய்வு.

பிரிவு – 11 ஜெயகாந்தனின் "நான் இருக்கிறேன்" – சிறுகதை

தமிழ் உரைநடையில் சிறுகதை வளர்ச்சி – தமிழில் கதை இலக்கியத் தோற்றம், தமிழ்ச் சிறுகதைகளின் தோற்றமும் வளர்ச்சியும், சிறுகதை இலக்கணம் – தமிழ்ச் சிறுகதைகளில் ஜெயகாந்தன் – ஜெயகாந்தன் சிறுகுறிப்பு – கதை அரங்கம் அறிமும், நான் இருக்கிறேன் கதைச் சுருக்கம் – நான் இருக்கிறேன் சிறுகதை – வியாதிக்காரன் அனுபவங்கள், சாகக் கற்றுக்கொடுத்தநொண்டி, வாழக் கற்றுக்கொடுத்த வியாதிக்காரன், நான் இருக்கிறேன் அம்மா, - நான் இருக்கிறேன் – சிறுகதைத் திறனாய்வு.

பிரிவு - 12 வா.செ.குழந்தைசாமியின் அறிவியல் தமிழ் ஆக்கம் இற்றை நிலை

அறிவியல் தமிழ் - இயற்றுதல் அறிந்தோம் புனைதல் இல்லை - தமிழில் அறிவியல் இலக்கியம் படைப்போம் - வா.செ. குழந்தைசாமி - அறிமுகம் - அறிவியல் தமிழ் - எந்தத்



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தொகுதி 4 தமிழ் இலக்கிய வரலாறு

பிரிவு - 13 சமய இலக்கியக் காலம் (கி.பி.700 - கி.பி 1100)

தமிழில் சமய இலக்கியங்கள் - சமண இலக்கியத் தோற்றம் - த்த இலக்கியத் தோற்றம் -தமிழில் பௌத்த இலக்கியங்கள் - வைணவ இலக்கியங்கள் - சைவ இலக்கியத் தோற்றம் -தமிழில் சைவ இலக்கியங்கள் - வைணவ இலக்கியத் த தோற்றம் - தமிழில் வைணவ இலக்கியங்கள் - தமிழில் இசுலாமிய இலக்கியங்கள் - தமிழில் கிறித்தவ இலக்கியங்கள்.

பிரிவு - 14 சிற்றிலக்கியக் காலம் (கி.பி. 700 - கி.பி. 1400)

சிற்றிலக்கியத் த தோற்றம் - சிற்றிலக்கிய வகைகள் - இலக்கண நூல்கள் - உலா -கலம்பகம் - பரணி - பிள்ளைத்தமிழ் - கோவை – தூது.

பிரிவு - 15 உரையாசிரியர்கள் காலம் (கி.பி. 1200 கிபி. 1800)

உரைநூல்களின் தோற்றம் - பயன்கள் - உரை வகைகள் - நக்கீரர் - இளம்பூரணர் - பேராசிரியர் - சேனாவரையர் - நச்சினார்க்கினியர் - கல்லாடர் - தெய்வச்சிலையார் போன்றோர் - அடியார்க்கு நல்லார் - பரிமேலழகர் - பிரபந்த உரையாசிரியர்கள் - நன்னூல் உரையாசிரியர்கள்.



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பிரிவு - 16 புத்திலக்கியக் காலம் (கி.பி. 1800 - கிபி 2000)

தமிழில் புதினம் - தமிழில் சிறுகதை - தமிழில் புதுக்கவிதைகள் - தமிழில் உரைநடைநாடகங்கள் - புதினங்கள் - சிறுகதைகள் - இலக்கியங்கள் - மரபுக் கவிதை இலக்கியங்கள் - புதுக்கவிதை இலக்கியங்கள் - தமிழில் ஐக்கூக் கவிதைகள்.

தொகுதி 5 மொழித்திறன்கள்

பிரிவு - 17 கருத்துப் பரிமாற்ற மொழித்திறன்

கருத்து விளக்கக் கட்டுரைகள் - செய்திக் கட்டுரைகள் - சொற்பொழிவு - குழு விவாதங்கள் - நண்பர்களுடன் உரையாடும் திறன் - கணினித் தமிழ் - கட்டுரை - பெண்ணியம் - தலைப்பு - தேர்ந்தெடுக்கும் முறை - தகவல்கள் சேகரிக்கும் முறை - தகவல் திரட்டல் - நகைச்சுவைத் திறன் - அவை அறிதல் - உச்சரிப்புக் கவனம் - குழு விவாத அமைப்பும் குறிக்கோளும் - உரையாடலில் - சுயபுராணம் தவிர்த்தல் - உடன்பட வைக்கும் நாகரிக உத்தி.

பிரிவு - 18 அலுவலகத் தொடர்பு மடல்கள்

நட்புறவு மடல்கள் - வேண்டுதல் மடல்கள் - குறை தெரிவிக்கும் / புகார் மடல்கள் - கருத்து மடல்கள் - விண்ணப்ப மடல்கள் - அலுவலகத் தொடர்பு மடல்கள் - விண்ணப்ப மடலின் படிநிலைகள் - தன்குறிப்பு விவரங்கள் - விண்ணப்ப மடலின் வடிவமைப்பு - விண்ணப்பமடல் எழுதும் முறை - குறிப்பு - வரைவு - கடிதம் - குறிப்பு மடல் - அலுவலக ஆணை - நேர்முகக் கடிதம்.



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பிரிவு - 19 எழுத்து - சொல் பிழைகளும் திருத்தமும்

ஒலி மயக்கம் தரும் எழுத்துக்கள் - ர,ற ஒலி மயக்கம் - ந, ன,ண ஒலி மயக்கம் - ல,ள,ழ,ஒலி மயக்கம் - சொல் முதலில் வரும் எழுத்து மரபுகள் - சொல் இடையில் வரும் எழுத்து மரபுகள் - சொற்களின் சந்திப்பு மரபுகள் - வேற்றுமைப் புணர்ச்சியும் அல்வழிப் புணர்ச்சியும் - உயிர்முன் உயிர் புணர்தல் - குற்றியலுகரப் புணர்ச்சி - வல்லின ஒற்று மிகும் இடங்களும் மிகா இடங்களும்.

பிரிவு - 20 இலக்கிய அறிவு வினா விடை

பாடப்பகுதி தொடர்பானவை - பொதுவான தமிழ் இலக்கியம் தொடர்பானவை.

பார்வை நூல்கள்:

- 1. மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- 3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- 4. தமிழண்ணல், இனிய தமிழ்மொழியின் இயல்புகள் 1,2,3- பகுதிகள், மீனாட்சி புத்தக நிலையம், மதுரை.
- 5. முத்து கண்ணப்பன்,தி.. தமிழில் தவறுகளைத் தவிர்ப்போம், பாரிநிலையம், 184, பிராட்வே, சென்னை.
- 6. கீ. இராமலிங்கனார், தமிழில் எழுதுவோம், கழக வெளியீடு, சென்னை.



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- 7. செ. முத்துவீராசாமி நாயுடு, ஆவணங்களும் பதிவுமுறைகளும், கழக வெளியீடு, சென்னை.
- 8. டாக்டர் சு. பாலசுப்பிரமணியன், தகவல் தொடர்புக் கல்வி, மாநிலப் பள்ளிசாராக் கல்விக் கருவூலம், சென்னை.
- 9. எஸ். கலைவாணி, இதழியல் உத்திகள், பராசக்தி வெளியீடு, குற்றாலம்.
- 10.டாக்டர் அ. சாந்தா, டாக்டர் வீ. மோகன், மக்கள் ஊடகத் தொடர்பியல் புதிய பரிமாணங்கள், மீடியா பப்ளிகேஷன்ஸ், மதுரை.
- 11.பி.எஸ். ஆச்சார்யா, உயர்வுதரும் உரையாடல்கலை, நர்மதா பதிப்பகம், சென்னை.
- 12.மு. முத்துக்காளத்தி, பேசுவது எப்படி, கண்ணம்மாள் பதிப்பகம், பாரி நிலையம், சென்னை.

இணையத் தளங்கள்/மின்னூலகங்கள்

- 1. www.tamilvu.org
- 2. www.tamildigitallibrary.in
- 3. https://www.tamiluniversity.ac.in/english/library2-/digital-library
- 4. https://www.tamilelibrary.org
- 5. www.projectmadurai.org



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பாடத்தினைப் படிப்பதால் விளையும் பயன்கள்

- CLO1. தமிழிலுள்ள இக்கால இலக்கிய வகைகளான மரபுக் கவிதை, புதுக் கவிதை, சிறுகதை, நாவல், கட்டுரை , நாடக இலக்கியம் பற்றி மாணவர்கள் விரிவாக எடுத்துரைப்பார்கள்.
- CLO2. புதுமைப்பித்தன், பிரபஞ்சன், மகாகவி பாரதியார், பாவேந்தர் பாரதிதாசன், கவிமணி தேசிக விநாயகம் பிள்ளை ஆகியோர் படைப்புகள் பற்றி எடுத்துரைப்பர்.
- CLO3. மு.வ. , திரு.வி.க. ஆகியோரின் தமிழ் நடையின் சிறப்புகள் பற்றி எடுத்துரைப்பர்.



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Course Title : FOUNDATION IN ENGLISH-I (LITERATURE AND GRAMMAR)

Course Code : BFEGN-11

Course Credit : 6

COUR/SE OBJECTIVES

CO1. To make the learners aware of the history of England

CO2. To cultivate the creativity among the learners

CO3. To improve the reading skills of the learners

CO4. To enhance the vocabulary of the learners

CO5. To make the learners read and write in English

COURSE SYLLABUS

BLOCK I: Brief History of England

Tudor England - Stuart England - Restoration England - Revolutions - Eighteenth Century 19th Century Education - 20th Century

BLOCK II: Literary Texts

R.K. Narayan- An Astrologer's Day and Sarojini Naidu - Bangle Sellers

BLOCK III: Reading Comprehension

Definition of Comprehension- Types of Comprehension- Reading Materials-Vocabulary-Critical Reading- Effective Reading- Exercises

BLOCK IV: Functional Grammars and Vocabulary

Parts of Speech- Tenses-Articles -Prepositions and Linkers –Punctuation-Common Mistakes -Polite Expression-Affixes

BLOCK V: Language Skills

Reading Skills: SQ3R Technique -Writing Skills -Dictionary Use

REFERENCES

- 1. Narayan R.K. Short Story Collections.
- 2. Sarojini Naidu. Bangle Sellers
- 3. Sinha C.A. Reading Comprehension. PrabhatPrakashan.
- 4. Xavier A.G. *An Introduction to the Social History of England.* Viswanathan S. Printers, Chennai. 2009.



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WEB RESOURCES

- 1. https://www.digimat.in/nptel/courses/video/109106124/L01.html
- 2. https://www.digimat.in/nptel/courses/video/109106138/L46.html
- 3. https://www.coursera.org/lecture/multimodal-literacies/9-2-learning-to-read-reading-for-meaning-HdG3O
- 4. https://nptel.ac.in/courses/109/107/109107172/

COURSE OUTCOME

On successful completion of the Course, the learners will be able to:

- CLO1. Describe the history of England
- CLO2. Critically analyse the literary texts
- CLO3. Use the words correctly
- CLO4. Write in flawless English



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Course Title : BUSINESS MANAGEMENT

Course Code : BBMN11

Course Credit : 6

COURSE OBJECTIVES

- CO1. Examine management functions of planning, organizing, issues and controlling of an organisation
- CO2. Discuss importance, types, tools and techniques of planning and decision making of the managerial job of a business concern
- CO3. Describe organization, departmentation decentralization of management which are chosen based on the company size and its functions
- CO4. Enumerate the staffing, techniques and communication in coordinating of a business unit
- CO5. Define controlling and its preventive techniques in business management in practise

COURSE SYLLABUS

BLOCK I: Introduction to Management

Management: Meaning- Definitions - Nature and Scope - Levels of Management - Managerial Roles, Responsibilities and Skills - Evolutions of Management Thoughts and Approaches - Functions of Management - Trends and Challenges of Management in Global Scenario - Emerging Issues in Management.

BLOCK II: Planning and Decision Making

Planning: Nature, purpose and functions – importance and elements - Types of plan - Management by Objective (MBO) - Steps in planning - Planning Tools and Techniques - Planning premises- Decision Making: Meaning - Steps in Decision Making - Techniques of Decision Making

BLOCK III: Organizing

Organising: Process - Features - Elements - Structure - Different forms - Principles of Organization - Departmentation, Delegation and Decentralization - Span of Management - Organisation Charts and Manuals



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BLOCK IV: Directing and Coordinating

Staffing - Concept of staffing- staffing process - Directing and Co-ordination:Meaning-Principles - Elements - Motivation - Theories of motivation - Motivational Techniques - Leadership Theories and Styles - Communication process - Communication Network - Barrier to communication

BLOCK V: Controlling

Controlling: Definition - Characteristics and Importance - Stages in the control process - requisites of effective control - Controlling Techniques: direct and preventive control - Reporting - Use of Computers and IT in Management control

REFERENCES

- 1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
- 2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
- 3. Shashi K. Gupta, Principles of Management, Kalyani Publishers.
- 4. George Terry, Principles of Management, Richard D. Irwin.
- 5. Newman, Summer, and Gilbert, Management, PHI.
- 6. James H. Donnelly, Fundamentals of Management, Pearson Education.
- 7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.
- 8. Griffin, Management Principles and Application, Cengage Learning.
- 9. Robert Kreitner, Management Theory and Application, Cengage Learning.
- TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.),
 New Delhi.
- 11. Peter F Drucker, Practice of Management, Mercury Books, London.
- 12. Singla, R.K., Theory of Management, V.K. Publications.



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WEB RESOURCES

- http://www.freebookcentre.net/business-books-download/Business-Environment.html
- https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT1 05_DMGT401_BUSINESS_ENVIRONMENT.pdf
- 3. https://www.nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson3.pdf

COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Demonstrate the knowledge of management which provides efficacy level of managers.
- CLO2. Analyse the deciding goals of organization and assess the performance to set goals in which making appropriate decision making towards the raising the problems
- CLO3. Attribute the improvement in designing and structure of organizational components and goals.
- CLO4. Integrate stability, motivate and utilize the resources of management.
- CLO5. Accomplish the organizational goals and gain efficacy of resources in management.



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Course Title : FINANCIAL ACCOUNTING

Course Code : BBMN 12

Course Credit : 6

COURSE OBJECTIVES

CO1. Discuss accounting, its principles, international accounting standard in India.

CO2. Discover double entry system, journal, ledgers and contrast the transaction of debits and credits in accounting system while preparing the accounting statements

CO3. Examine the non-trading accounts to the non-profitable organistions and to keep in mind the accounting system for rectification of errors.

CO4. Differentiate hire purchase and installments accounting to find out reducing the risk and to get knowledge in bill of exchange for the effective business transactions

CO5. Enumerate depreciation methods in which to categories and to find suitable method for various business organizations

COURSE SYLLABUS

BLOCK I: Introduction to Accounting

Meaning and Scope of Accounting: Need, development, and Definition of Accounting - Bookkeeping and accounting - Persons interested in accounting - Disclosures - Branches of Accounting - Objectives of accounting - Accounting Principles International Accounting Standards (only outlines) - Accounting principles - Accounting Standards in India

BLOCK II: Double Entry System and Final Accounts of Sole Trading Concern

Double Entry system and Bookkeeping - Rules of debit and credit - Accounting Cycle transactions - Journal - Compound journal entry - Opening entry - Relationships - Ledger - Journal Vs Ledger - Rules regarding posting - Preparation of Trial Balance - Preparation of Final Accounts of Sole Traders - Preparation of Cash Book



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BLOCK III: Non-Trading Accounts

Non-Trading Concerns' Accounts – Capital Vs Revenue Accounts - Preparation of Receipt and Payment Account - Income & Expenditure Account and Balance sheet (simple problems) - Classification of Errors - Rectification of errors- Preparation of Suspense Account - Bank Reconciliation Statement (Only simple problems)

BLOCK IV: Hire Purchase Accounting and Bill of Exchange

Meaning and Definition of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Importance – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price (Asset Accrual Method only) - Bills of exchange – Accommodation bills - Average due date – Account current

BLOCK V: Accounting for Depreciation

Accounting for Depreciation – Need for and significance of depreciation - Methods of providing Depreciation – Reserves and Provisions -Depreciation accounting as per accounting standard - Depreciation accounting - Provisions and Reserves

REFERENCES

- S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani publishers New Delhi, Delhi, Volume – I, 18th Revised Edition, 2014.
- T.S.Reddy and A.Murthy, "Financial Accounting", Margam publications, Chennai 600 017, 7th revised edition 2015.
- 3. R.L. Gupta and Radhasamy, "Advanced accounting" S.Chand& company ltd., New Delhi, edition 2013.
- 4. Dr. M.A. Arulanandam& Dr. K.S. Raman, "Advanced Accountancy" Himalaya publications, New Delhi, 1st edition 2015.
- 5. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced accounts", Sultan&chand publications, New Delhi 2013.
- 6. P.L. NagarajanN.Vinayagam, Mani.P.L "Principles of A ccountancy", S.Chand&



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company ltd, New Delhi - 2013.

- 7. T.S. Grewal," Introduction to Accountancy", S.Chand& company ltd, New Delhi 2014.
- 8. P.L. Tulsian Advanced Accountancy Tata MC Grow Hill companies.

WEB RESOURCES

- http://www.freebookcentre.net/business-books-download/Financial-Accounting-I.html
- 2. https://www.sarkarirush.com/financial-accounting-book-for-b-com-1st-year-pdf/
- 3. https://archive.nptel.ac.in/courses/110/101/110101131/
- 4. https://digimat.in/nptel/courses/video/110101131/L25.html

COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Enterprise financial aspects and its standards and expands financial health of business.
- CLO2. Identify transaction of credits and debit that need to be recorded in the accounting of business management for which rule of double entry system is essential
- CLO3. Prepare accounts of non-trading business which is providing authenticate date to the members of non-profitable organisations accordingly.
- CLO4. Analyse the essential of bill of exchange and it's accounting the bills of current account. Illustrate and select the best systems between hire purchase and instalments while acquire the assets for the business
- CLO5. Assess suitable depreciation methods and its accounting standards



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Course Title : BUSINESS ECONOMICS

Course Code : BBMN 13

Course Credit : 6

COURSE OBJECTIVES

- CO1. Explain Micro Economic concepts and inculcate an analytical approach to the subject matter.
- CO2. Discuss production laws and gain knowledge in input and output relationship.
- CO3. Make out demand analysis and it type and to find the various application in economic analysis and demand forecasting
- CO4. Orient different types of markets in the current scenario. and its price output.

 Analyse the causes and consequences of different market conditions.
- CO5. Clarify the various types of national incomes such as Gross National Product (GNP), Net National Product (NNP), Income at Factor cost or National Income at Factor Prices, Per Capita Income, Personal Income (PI), Disposable Income etc.

COURSE SYLLABUS

BLOCK I: Introduction to Business Economics

Business Economics: Definitions, Scope, Role in Business Decisions- Economics Systems -Interdependence of Micro and Macro Economics — Theory of Firm — Opportunity Cost - Utility Analysis and Types of Utility -Consumer behaviour - law of diminishing Marginal Utility - Indifference Curve Analysis - Roles of Business Economist

BLOCK II: Production and Cost – Output Relationship

Production Concept - Importance and Factors of Production - Theories Production - Production Laws: law of variable proportion- Law of returns to scale- Isoquants - Economies of scale - Cost Analysis: Cost concepts and classification, Cost-Output Relationship -Determinants of cost - Cost curves - Fixed and variable costs - Average and marginal costs - Short run cost curves and long run cost curves - Break-Even Analysis



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BLOCK III: Demand and Determination and Elasticity of Demand

Demand -Demand Function – Demand Law- Determinants of Demand - Demand Elasticity, Degrees and Methods – Price, Income and Cross Elasticity - Use of Elasticity for Analyzing Demand - Demand Forecasting - Supply Law – Elasticity of Supply

BLOCK IV: Market Structure and Price Determination under the Perfect and Imperfect Competition

Market structure - Price and Output Determination - Perfect Competition - Short-Run and Long-Run Equilibrium under Perfect Competition - Imperfect Competitions: Monopoly, Monopolistic Competition-Oligopoly- Duopoly - Difference between Perfect and Imperfect Competitions – Price Determination under Imperfect Competition - Pricing Objectives and Methods

BLOCK V: National Income

National Income: concept – Measurement – inequalities of income - Fiscal policy and Monetary Policy - Public Finance: Definition – Scope - importance

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COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Integrate principles of business economics and consumer behaviour for making decisions.
- CLO2. Demonstrate cost and output relationship by considering production function.
- CLO3. Apply economic principles to price quantities in competitive supply and demands.
- CLO4. Influence how business sets prices depend on its market structures in process.
- CLO5. Articulate the concept of National Income and Identify the challenges in National Income computation.



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II Year Syllabus

Course Title : COST ACCOUNTING

Course Code : BBMN 21

Course Credit : 6

COURSE OBJECTIVES

CO1. Have strong foundation on the cost accounting procedures.

CO2. Gain the knowledge on material cost and the different types of material controls.

CO3. Analyse the system of labour costing including labour wage payment, labour turnover and classification of overhead and to assess the overhead costing.

CO4. Get an insight knowledge on preparation of job, contact, process and operating costing

CO5. Discuss the standard cost and variance analysis.

COURSE SYLLABUS

BLOCK I: Introduction to Cost Accounting

Cost Accounting: Definition, Scope and Nature – Cost Concepts – Classification – objectives and advantages – Demerits of Cost Accounting - Cost Methods and Techniques – Cost Unit – Cost Centres - Cost sheet- Preparation of Cost Sheet - Purchase Routine -Stores Control

BLOCK II: Material Costing

Materials Cost – Purchase Procedure – Stores Procedure – receipt and issue of materials – Storage Organization and Layout - Inventory control – levels of stock, perpetual inventory - ABC Analysis, *EOQ* - Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average

BLOCK III: Labour Cost and Overheads

Labour cost – time keeping and Time booking – Overtime, Idle time and labour turnover - Overheads – Classification Allocation, Apportionment and Absorption of Overheads - Methods of Absorption – Reconciliation Statement



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BLOCK IV: Methods of Costing

Methods of Costing -Job Costing -Process Costing- Operating costing and Contract Costing

BLOCK V: Standard Costing

Standard Costing – Fixation of Standard Costs - Variance Analysis (Simple problems only)

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COURSE OUTCOMES

On completion of this course, learners would be able to:

CLO1. Make out the different concepts and classification of costs and create cost sheet for the firms.



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- CLO2. Summarize the importance of material cost and inventory control such as maintaining optimum stock level, compute EOQ in accounting treatment
- CLO3. Discuss the different wage payment systems and their computation, the concept of labour cost and labour turnover and their computation and develop knowledge regarding overheads
- CLO4. Demonstrate job, contact, process and operating costing of the business concern

CLO5. Prepare the standard costing for achieve a desired cost objective



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Course Title : REGULATORY MECHANISM OF BANKING

Course Code : BBMN 22

Course Credit : 6

COURSE OBJECTIVES

- CO1. To create understanding about the fundamental principles of banking supervision and its practices in India as per the Banking Regulations Act
- CO2. To describe financial sector reforms in the 1990s, an efficient, competitive and stable that could contribute in greater measure to stimulate growth.
- CO3. To impart knowledge in the concept of lending and interest rates and leveraging interest rates and functions of development banking institutions
- CO4. To get an insight on management of inflation or unemployment and maintenance of currency exchange rates.
- CO5. To have a detailed knowledge about the growth and failures of BFC'S and current regulations on NBFCs.

COURSE SYLLABUS

BLOCK I: Introduction to Banking Regulation Act

Banking Regulation Act 1949 – Title and Scope of the Act – RBI Act 1934 - Role of RBI as a Regulatory Mechanism - Banking Regulation Act as applicable to banking companies and public sector banks and Co-operative Banks - Negotiable Instruments Act, 1881- essential features of negotiable instruments cheque- bill of exchange, promissory note

BLOCK II: Financial Sector Reforms

Financial Sector Reforms – Sakhmoy Chakravarthy Committee 1985 – Narasimman Committee Report I and II - Systems of Banking- Unit bank and branch banking- group banking and chain Banking- deposit banking and mixed banking- any time banking and anywhere banking. - Banks as Financial Supermarkets - specialized functions to diversified functions, Intermediation to disintermediation - Bank Assurance – Regulations



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BLOCK III: Interest Rates and Development Banking

Rationalization of Interest Rates – Structures of Interest Rates (Short – Term and Long – Term) – Impact on Savings and Borrowings - Development Banking- concepts-evolution- nature- importance - Institutions: SIDBI- EXIM Bank- RRBs- NABARD- CARD Banks

BLOCK IV: Monetary Policy

Monetary Policy – Regulatory Measures - Concept of Money Supply – Regulation of Money Supply through Bank Rate - Open Market Operation and CRR and their Effectiveness

BLOCK V:Non-Banking Finance Companies

Non-Banking Finance Companies- Definition- Regulation - Distinction between NBFCs and banks- services- assets- investment norms - SEBI and RBI guidelines for NBFC-leading NBFCs functioning in Tamilnadu

REFERENCES

- 1. Digest of Banking Law and Practice, volume 1 and 2, May 1983 PrajanBhasin, Lalit.
- Law and Practice of Prudential Accounting Norms Naganathan and S. Jayaraman, Sridhar.
- 3. Laws And Practices Relating to Banking IIB
- 4. Banking Law Digest 1988 Bhatnagar J.P.
- 5. Bank Documentation A Practical Approach Desai K.C. Question paper pattern:

COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Disseminate knowledge among the students, inculcate with theoretical structures about banking and Banking Acts
- CLO2. Train and equip the students with the banking activities during the reforms of banking sectors
- CLO3. Illustrate the determination of rationalized interest rates in the banking sectors and the working of development banking



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CLO4. Analysis the monetary policy which reflects in maintaining the inflations through banking activities.

CLO5. Imbibe the roles of NBFCs in the economic development of nation.



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Course Title : INDIAN FINANCIAL SYSTEMS

Course Code : BBMN 23

Course Credit : 4

COURSE OBJECTIVES

- CO1. To get insight on intricacies of the macro aspects of Indian Financial Systems and financial markets
- CO2. To provide the learners the intricacies financial institutions in India for betterment of financial decision making of investors
- CO3. To familiarize the various financial instruments and its features
- CO4. To gain knowledge in the functioning of different financial services institutions in India.
- CO5. To explain the concept of various types of financial services offered by the financial institutions.

COURSE SYLLABUS

BLOCK I: Financial Markets

Financial Markets: Financial System and Financial Markets - Meaning, Types - Classification of Financial Markets - Money - Call money Market - Govt Securities Market - Capital Market, Debt Market - Primary and Secondary Market - Interlinking Financial Market - Indian and Global Financial Markets.

BLOCK II: Financial Institutions

Financial Institutions: Broad Categories - Special Characteristics - Money Market Institutions - Capital Market Institutions - Financial Services Institutions - Functions and structure introduced - Stock Exchanges: Constitution - control, functions, Prudential Norms, SEBI Regulations, Sensitive Indices, Investor Services and Grievance Redressal Measures

BLOCK III: Financial Services Institutions

Financial Services Institutions: introduction – types - features - Clearing Corporation of India Ltd - Discount and Finance House of India Ltd - National Securities Depository Ltd, -Securities Trading Corporation of India Ltd - Credit Rating Institutions



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BLOCK IV: Financial Instruments

Financial Instruments: introduction – types – features Commercial Papers - Certificate of Deposits - Treasury Bills, - Commercial Bills - Giltedged Securities - Equity Shares – Dematerialisation - Preference Shares - Debentures, - Warrants and Convertibles - ADRs and GDRs - Derivatives- Options and Futures

BLOCK V: Financial Services

Financial Services and non-depository institutions – importance - Merchant Banking, Factoring, Forfeiting Leasing, Securitization, Custodian Services - Mutual Funds – Performance, evaluation of mutual funds -Depository services – legal aspects SEBI governance.

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- 1. S Gurusamy, Financial Markets and Institutions, Thomson
- 2. Gordon & Natrajan; Financial Markets and Services, Himalaya Publishing House.
- 3. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing
- 4. LM Bhole, Financial Institutions and Markets, TMH
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- 8. Bhall, L.M. (4th ed., 2004). Financial Institutes & Markets. Tata McGraw Hill

COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Impart training to understand the role and function of the financial system and financial market in India.
- CLO2. Demonstrate on working of SEBI towards Indian Financial Institutions and protects the interest of the investors
- CLO3. Demonstrate an awareness of the various financial instruments and its features in the Indian Financial Market



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CLO4. Assess the roles of different financial services institutions in India in protecting the interest of the investors

CLO5. Evaluate and create strategies to promote financial products and services



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Course Title : BUSINESS LAW

Course Code : BBMN 24

Course Credit : 6

COURSE OBJECTIVES

- CO1. Provide knowledge about basics of business contract under the Indian Contract

 Act
- CO2. Interpret different type of contract, valid contract and its features
- CO3. Explain performance of contacts including quasi contract and discharge of contract
- CO4. Describe indemnity, guaranty and agency towards contract agreement in business law
- CO5. offer knowledge about the sale and transfer of goods and the applicable laws and regulations negotiate instrumental Act

COURSE SYLLABUS

BLOCK I: Introduction to Contract Act

Indian Contract Act-Formation-Nature of Contract- Classification of Contracts-Contract Vs Agreement-Forms of Contract –Elements of Valid Contract –Void agreements- Unlawful Agreements

BLOCK II: Elements of Valid Contract

Offer and Acceptance -Considerations - Definition-Types-Essential -Capacity of Parties-Definition-Persons Competent to contract- Free Consent-Coercion -Undue Influence-Fraud-Misrepresentation-Mistake-Legality of object

BLOCK III: Performance of Contracts

Performance of Contracts-Actual Performance- Attempted Performance-Tender- Quasi Contract - Definition and Essentials -Discharge of Contract- Modes of Discharge-Breach of Contract- Remedies available for Breach of Contract

BLOCK IV:/ Contract of Indemnity & Guarantee and Agency

Contract of indemnity -Contract of guarantee -Bailment and Pledges - Meaning - features - Rights and Duties - Contract of Agency-Types-Creation-Duties and Rights of



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principal and agent Termination of agency

BLOCK V: Negotiable Instrument Act and Sale of Goods Act

Negotiable Instrument Act – features –Sale of Goods Act – Sale-Contract of Sale-Sale Vs Agreement to Sell-Meaning of Goods-Conditions and Warranty-Caveat Emptor-Exceptions of Caveat Emptor-Buyer and Seller of Goods- Unpaid Seller-Definition-Rights of an Unpaid Seller

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- 3. https://archive.nptel.ac.in/courses/110/105/110105159/

COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Imbibe the basic requirements of the Indian contract Act, 1872
- CLO2. Summarize the valid agreement to avoid an escalated legal dispute
- CLO3. Analyze the mode of performance and discharge of contract
- CLO4. Compare and check between rights and duties of indemnity, guarantee, bailor and bailee.
- CLO5. Analyze the Law of sale of goods and its intricacies, and interpreted transaction mode in Negotiable Instruments Act



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Course Title : BUSINESS STATISTICS

Course Code : BBMN 25

Course Credit : 6

COURSE OBJECTIVES

CO1. Provide basic conceptual knowledge on applications of statistics in business.

CO2. Derive a detailed instruction of measurement of dispersion.

CO3. Gain the knowledge on application of correlation and regression for business operations.

CO4. Imbibe the techniques and concept of different types of index numbers.

CO5. Observe and forecast sequence of time series, seasonal variation methods

COURSE SYLLABUS

BLOCK I: Introduction to Statistics

Definition of Statistics –Importance, uses and limitations of statistical methods - Collection of Data i) Primary and ii) secondary data – Classification and tabulation – Diagrammatic and graphic representation -Definition and Objectives of Averaging – Characteristics of a good average – Types of average i) Mean ii) Median iii) Mode iv) geometric mean and v) Harmonic mean - Merits and demerits of Averages – Choice of suitable averages

BLOCK II: Measurement of Dispersion

Measures of Dispersion - Definition - Concept of variation - Absolute and relative measure of dispersion - Methods of measuring dispersion - Quartile deviation - Mean deviation - Standard deviation and Co-efficient of variation - Choice of suitable measure of dispersion

BLOCK III: Correlation

Meaning and definition of correlation – Types of correlation -Methods of studying correlation i) Graphic method ii) Scatter diagram iii) Karl Pearson's method iv) Rank correlation and v) concurrent deviation method -Correlation and Regression – Methods of studying regression: i) Graphic method ii) Regression equations and iii) Regression coefficients



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BLOCK IV: Index Numbers

Index Numbers - Meaning - Definition - Characteristics - Types - Methods of constructing Index number i) Simple aggregative method ii) Weighted aggregative method - Price index number - Quantity index numbers - Tests of adequacy of index numbers

BLOCK V: Time Series

Time Series - Meaning - Utility -Components of time series - Trend - Seasonal - Cyclical - Irregular - Methods of finding trend - Graphic - Semi-average - Moving average - Least square - Methods of finding seasonal variations -Simple average - Ratio to trend - Moving average - Link relatives.

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COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Analyse the basic concepts of arithmetic and geometric mean and different types of data collection.
- CLO2. Demonstrate the measures of dispersion.
- CLO3. Calculate and interpret correlation between two variables. Apply regression equations to estimate the values of unknown variable using the given data.
- CLO4. Apply concept of index numbers and its importance for business decision making
- CLO5. Evaluate datapoint at constant interval over a set period of time and record the data point under time series.



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Course Title : BANKING THEORY, LAW AND PRACTICE

Course Code : BBMN 26

Course Credit : 6

COURSE OBJECTIVES

CO1. Describe regulation act of banking sector and concepts, functions and Classification of Banking System

CO2. List out the various types of deposits in the banking sectors and its procedures

CO3. Explain all banking regulations under the Negotiable Instruments Act

CO4. Explore the various functions of commercial banks and its loan system

CO5. Enumerate the banking sector reforms of organisation in India

COURSE SYLLABUS

BLOCK I: Introduction to Banking Legislation

Banking Legislation – Provisions of Banking Regulations – Structure and characteristics of the banking system in India - Banking sector reforms - Definition of Banker and customer – Stature and functions of a Central Bank - special feature of RBI - Banking regulation Act 1949 - Commercial Bank functions -Industrial Banking versus Development Banking

BLOCK II: Bank Deposits, Accounts and Customers

Account Opening Formalities – special types of customer – types of deposit – Bank Pass book – Collecting Banker – Paying Banker – Banker Lien - Types of Bank Accounts – KYC Norms – Non Residence Deposit Account – Currency (Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account - Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies

BLOCK III: Negotiable Instruments

Negotiable Instruments: Meaning & Definition – Characteristics – Cheque and its kinds - Crossing, Endorsement and Material Alteration - Collection and payment of Cheque – Refusal or bouncing of cheque -Bills of Exchange: Definition, characteristics and Parties involved - Difference between Bill and Cheque



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BLOCK IV: Loan and Advances

Loan and advances by commercial bank lending policies of Commercial Bank - Concepts - Duties & Responsibilities of Collecting Banker - Holder for Value - Holder in Due Course - Statutory Protection to Collecting Banker - Management of Non-Performing (NPA) - Definition and Meaning - Types of NPAs - Causes - Remedies - Basel Banking Norms

BLOCK V: Banking Sector Reforms in India

Banking Sector Reforms in India: Recommendations of Narasimham Committee (Phase-I) - Banking Services: ATM, Credit Card, Debit Card, Rupay Card - E-Services – On-line/Internet Banking – Mobile Banking – EFT (Electronic Fund Transfer) –Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS) - Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) – Immediate Payment Service (IMPS)

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- http://www.freebookcentre.net/business-books-download/Banking-and-Finance.html
- 4. https://archive.nptel.ac.in/courses/110/106/110106040/

COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Explain the conceptual framework of banking and the role of RBI
- CLO2. Evaluate the various the deposits in the banking sectors and its procedures and apply it in practices.
- CLO3. Discuss the laws governing the banks under the Negotiable Instruments Act
- CLO4.Explore the various functions of commercial banks and its loan and advance system and to eradicate the NPA
- CLO5. Evaluate the existing banking system reforms in India.



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Course Title : ENVIRONMENTAL STUDIES

Course Code : CCEN

Course Credit : 4

COURSE OBJECTIVE

- CO1. Develop a comprehensive understanding of the concept, scope of environment studies and public awareness about environment collective response for its protection.
- CO2. Provide a dynamic window onto the changing natural and social environments that comprises our world.
- CO3. Describe and identify the organisms with similar needs that compete for resources.
- CO4. Engage directly with key contemporary issues such as globalisation, climate change, environmental management and cultural transformation whilst also developing valuable analytical and communication skills.
- CO5. Determine the flexibility to tailor your module choices to your academic interests.

COURSE SYLLABUS

Unit 1: Multidisciplinary nature of environmental studies: Definition, scope and importance - Need for public awareness

Unit 2: Natural Resources:

- Renewable and non-renewable resources: Natural resources and associated problems.
 - a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
 - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.



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- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems

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

Unit 4: Biodiversity and its conservation:

- Introduction Definition: genetic, species and ecosystem diversity.
- Bio- geographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-sports of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.



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Unit 5: Environmental Pollution:

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

Unit 6: Social Issues and the Environment:

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



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Unit 7: Human Population and the Environment:

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

Unit: 8 Field Work Visit:

 Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

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COURSE OUTCOMES

- CLO1. Acquiring wide knowledge on natural processes and resources that sustain life and govern economy.
- CLO2. Appreciate the consequences of human actions on the web of life, global economy, and quality of human life.
- CLO3. Develop critical thinking for shaping strategies (scientific, social, economic, administrative, and legal) for environmental protection, conservation of biodiversity, environmental equity, and sustainable development.
- CLO4. Inculcate values and attitudes towards understanding complex environmental economic- social challenges, and active participation in solving current environmental problems and preventing the future ones.
- CLO5. Adopt sustainability as a practice in life, society, and industry.



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III Year Syllabus

Course Title : FINANCIAL MARKETS & SERVICES

Course Code : BBMN 31

Course Credit : 6

COURSE OBJECTIVES

CO1. Gain expert knowledge on the various aspects in financial products and Financial Services

CO2. Provide knowledge about various financial instruments and its features

CO3. Get insight knowledge on Mutual fund and its properties

CO4. Provide knowledge about new issue market, leasing and hire purchase concepts

CO5. Equip the learners with the knowledge of financial services Marketing i.e. Factoring, Forfeiting and Credit Rating

COURSE SYLLABUS

BLOCK I: Introduction to Financial Services

Financial Services – Meaning - Merchant Banking – Definition, Origin of Merchant Banking - Merchant Banking in India – Merchant Banks and Commercial Banks - Services of Merchant Bankers — Problems and Scope of Merchant Banking in India - Venture Capital Investment Process - Advantages – Venture Capital Industry in India

BLOCK II: Financial Instruments

Financial Instruments – Definition– Features – Classification -Money Market - Call Money Market - Treasury Bills Market -Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - Market for Financial Guarantee - Government (Gilt-edged) Securities Market

BLOCK III: Mutual Funds

Mutual Funds – Definition – Features - Types – Risk in Mutual Funds - Organization of the Mutual Fund - Performance evaluation of Mutual Funds - Merits and Demerits of Investing in Mutual Funds - Mutual Fund Industry in India



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BLOCK IV: New Issue Market, Leasing and Hire Purchase

New Issue Market – concepts - Meaning and Advantages - Stock Exchanges - Functions – Role of Securities and Exchange Board of India - Concept of Leasing and Hire Purchase – Types of Leasing

BLOCK V: Factoring, Forfeiting and Credit Rating

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

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COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Describe the functional aspects of the various types of financial products and services available in our country.
- CLO2. Explore the various financial instruments and its features which are playing in the financial markets
- CLO3. Get practical knowledge on Mutual fund and practicing it in the financial market
- CLO4. Get exposure on new issue market, leasing and hire purchase systems in the financial market
- CLO5. Explore the actives of financial services Marketing i.e. Factoring, Forfeiting and Credit Rating



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Course Title : MANAGEMENT ACCOUNTING

Course Code : BBMN 32

Course Credit : 6

COURSE OBJECTIVES

CO1. Familiarize the learners with the specialized branch of accounting i.e.

Management Accounting which is used for making managerial decisions by using ratio analysis.

CO2. Introduce the concept of fund flow and cash flow statement

CO3. Give an insight knowledge on Break Even Point analysis and working capital

CO4. Compare various alternatives using marginal costing and decision making

CO5. Get an insight on knowledge about budget, budgetary control to prepare various forms of budget for the business and to achieve a desired cost objective

COURSE SYLLABUS

BLOCK I: Introduction to Management Accounting

Management Accounting – Definition – Objectives – Nature – Scope – Merits and limitations - Differences between Management Accounting, Financial Accounting and Cost Accounting - Financial Statement Analysis – Comparative statement – Common size statement – Trend Analysis - Ratio analysis: Classification of ratios – liquidity, profitability, turnover, capital structure and coverage

BLOCK II: Fund and Cash Flow Statements

Funds Flow Statement – Meaning – Advantages - Schedule of changes in Working Capital – Funds from operation – Sources and applications – Preparation Fund Flow Statement - Cash Flow Statement – Meaning –Difference between fund flow statement and cash flow statement - Preparation of Cash Flow Statement

BLOCK III: Capital Budgeting

Capital Budgeting – Meaning – Importance - Advantages - Appraisal methods – Payback Period – Accounting Rate of Return (ARR) - Discounted Cash Flow – Net Present Value – Profitability Index - Internal rate of return (IRR)



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BLOCK IV: Marginal Costing and Working Capital

Marginal costing – CVP analysis – Break Even Analysis (BEP)– Managerial applications – Margin of safety – Profit planning - Make or Buy Decision - Working Capital Management-Inventory Management

BLOCK V: Budgetary Control

Budget and Budgetary control – Meaning – Advantages - Preparation of Sales, Production, Master and overhead Budgets - Cash and Flexible Budgets

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 New Delhi
- 2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
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- Management Accounting by E.Gordon, P.Jeyaram, N.Sundaram& R. Jayachandran, Himalaya Publishing House, Mumbai.
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- 6. https://archive.nptel.ac.in/courses/110/101/110101003/

COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Enlighten the thought and knowledge on management Accounting for making managerial decisions and to analyse financial statements using ratio analysis
- CLO2. Develop and apply the techniques of management accounting in the financial decision making in various business organizations especially preparing the financial statement analysis
- CLO3. Demonstrate and familiarize with budget preparation and budgetary control tools
- CLO4. Analyse Cost-volume-Profit techniques to determine Optimal managerial decisions like make or buy decisions, shut down or continue and to ascertain the working capital Position of business concern.
- CLO5. Analyse new budget and budgetary control for organizations



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Course Title : INCOME TAX THEORY, LAW AND PRACTICES

Course Code : BBMN 33

Course Credit : 6

COURSE OBJECTIVES

CO1. Acquire the basic accounting knowledge on principles and concept of taxation

CO2. familiarize the learners with recent amendments under the heads of salary

CO3. explain with calculation if income under different heads especially house property

CO4. gain information on taxation of Profits and Gains of Business and Profession and Other Sources

CO5. make out the learners aware on the concepts of aggregation of Income

COURSE SYLLABUS

BLOCK I: Introduction to Direct Tax

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

BLOCK II: Income from Salary

Salary – Basis of charge – Different forms of salary -Allowances – gratuity – pension – perquisites and their valuation -Deduction from salary - Computation of Taxable Salary

BLOCK III: Income from House property

House Property – basis of charge – determination of Gross Annual Value and Net Annual Value - Income from let-out property – Deductions - Computation of House Property Income

BLOCK IV: Income from Profits and Gains of Business and Profession and Other Sources

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



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BLOCK V: Aggregation of Income

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

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- 4. Gaur and Narang, "Income Tax Law and Practice" Kalyani Publishers, New Delhi.
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COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Examine the basic concepts of schedules rate of tax liability, the basic concepts of income tax, total income and different heads
- CLO2. Apply and practice the computation of salary income
- CLO3. Produce annual value of house property and computation under different circumstances
- CLO4. Apply with calculation on taxation of Profits and Gains of Business and Profession and Other Sources
- CLO5. Define income tax authorities and their role including Aggregation of Income



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Course Title : TREASURY, RISK AND FOREIGN EXCHANGE MANAGEMENT

Course Code : BBMN 34

Course Credit : 6

COURSE OBJECTIVES

CO1. Impart an understanding of the aspects involved in management of treasury

CO2. Illustrate the importance of Foreign Exchange Markets and its functions

CO3. Explain the different ways of monitoring and controlling market and credit risks

CO4. Get insight on approach to risk management through risk identification, risk measurement and risk management

CO5. Explain the assets and liabilities management in the financial institutions

COURSE SYLLABUS

BLOCK I: Treasury Management

Scope and function of treasury management - Financial forecasting - Short term financial planning - Financial markets and instruments - Long term funds - Internal treasury controls - Tax planning and management - Managing bankruptcy - Banking relationships - Managing investor relationships - Current developments

BLOCK II: Foreign Exchange Market

International economics and international finance - International financial markets and instruments - Foreign exchange markets - Determination of exchange rates - Forex trading - Financing of international trade - International working capital management - Multinational corporations

BLOCK III: Risk

Risk: Definition: Risk Process- Risk Organization, Key Risks - Kinds of Risks - Interest Rate Risk - Market Risk - Currency Risk- Credit Risk - Liquidity Risk, Legal and operational Risk

BLOCK IV: Risk Measurement and Control

Risk Measurement and Control: Calculation, Risk Exposure Analysis, Risk Management/ Mitigation policy - Risk Immunization Policy/ Strategy fixing exposure



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limits: Delegation with accountability, i) Open position, ii) Asset position limit, iii) Deal size, iv) Individual dealer's limit, v) Stop loss limits

BLOCK V: Asset Liability Management

Asset Liability Management: Components: Multi currency balance sheet - Organizational Structure - Risk Management policy & procedure - Risk adjusted return on capital— GAP Analysis - Simulation, Duration Analysis, Linear and other statistical methods of Internal Control Risk - Hedging: Instruments & Mechanism: Forward, Futures, options, Strategies and Arbitrage opportunities

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- 2. Bhaskaran, R. "An Introduction to Fund and Investment Management in Banks" Bankers Institute of Rural development, Lucknow.
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COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Acquire expert knowledge of practical aspects of the management and techniques of treasury management.
- CLO2. Explore the various kinds of risks
- CLO3. Develop a deep understanding of the FX market, its mechanics and major participants provide in depth knowledge of risk management
- CLO4. Build the knowledge in controlling systems in the risk management through risk identification, risk measurement and risk management
- CLO5. Evaluate the systems of assets and liabilities management in the financial institutions



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Course Title : CREDIT MANAGEMENT

Course Code : BBMN 35

Course Credit : 6

COURSE OBJECTIVES

CO1. Enhance the learners to know about the concepts and its application in credit management

CO2. Impart on knowledge in the context of a borrowing and implement lending

CO3. Get insights on loan processing system in the banking sectors

CO4. Explain the concept of project finance to the corporates

CO5. Gain knowledge in handling NPA in the banking sectors

COURSE SYLLABUS

BLOCK I: Introduction to Credit Management

Definition of Credit - Forms of credit: Consumer credit, Commercial credit, Export credit, Banking credit, Agriculture credit - Bank Credit - Basic Principles and Approach - Three C's Purpose of lending - Security aspects - business experience / Management - Market Purpose - Trading - Manufacturing Service - Agriculture - Personal - Local National - Global Types of Credit - Demand Loan - Cash Credit - Overdraft - Term Loan Basic Characteristics and difference between the four - Legal and Regulatory Aspect - Legal Documents - Loan Documents - RBI Directives - Various Committees - Tandon - Chore - Nayak.

BLOCK II: Lending

Principles of lending – The 7C's of Credit – Fair practice code - Various types of Borrowers - Lending to Different Customers - know your customers – Individuals – Partnership – Limited companies – Trust – Association

BLOCK III: Loan Processing

Loan processing – Sanctioning – Monitoring - Recovering – Commercial Loans – Government Sponsored Loans – Trading: Small – Retail – Wholesale – Chain / Supermarket – Government sponsored: Priority sector lending – Lead Bank Scheme –



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Government sponsored loan to Weaker section - Subsidy - Manufacturing Benefits and dangers in using credit, understanding consumer rights and obligations.

BLOCK IV: Corporate Financing

Corporate Finance – Project Finance – Appraisal – Assessment – Documentation – Disbursement – Monitoring – Follow up – Review Credit Policy: Definition – Role and use of the policy – Basic contents of the policy

BLOCK V: NPA Management

Consumer Assessments: Credit Bureau - Credit Applications -References - Credit evaluation of borrowers, Collection procedure, Debit Recovery Tribunal, Writing off Bad Debts- NPA - Causes and Remedial Measures - Management of NPAs - Debt Recovery Tribunals - Asset Reconstruction Fund

REFERENCES

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- 2. Credit Management Hand book by Cecil J.Bond , McGraw Hill., USA
- 3. Credit Planning and Management by Krishna Gupta Arihant Publishers, Jaipur.
- 4. Credit Appraisal, Risk Analysis and Decision making Dr.D.D.Mukherjee, Snow White Publications, Chennai.
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COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Assess the role of credit management within the business environment.
- CLO2. Inculcate the training about the borrowing and lending systems in the banking sectors
- CLO3. Evaluate the loan processing systems and knowing the consumer rights and obligations in this regard.
- CLO4. Assess the project management of the organization for which fulfill the requirements of corporates
- CLO5. Estimate the NPA through assessment of consumers and taking the Remedial Measures to curb the NPA



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Course Title : ENTREPRENEURSHIP DEVELOPMENT

Course Code : BBMN 36

Course Credit : 4

COURSE OBJECTIVES

- CO1. Gain the knowledge on the basic concepts of entrepreneurship and related initiatives
- CO2. Bring out various parameters to assess opportunities and constraints for new business ideas so as to prepare the business plan
- CO3. Familiarize in formation of business venture and to make out the project formulation
- CO4. Provide knowledge about various financial support from the institutions available to the entrepreneurs
- CO5. Discuss the various function of BIFR and offering the incentives and subsidies.to the sick units

COURSE SYLLABUS

BLOCK I: Introduction to Entrepreneurship

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

BLOCK II: Business Model

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors - Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps - Business Model (Plan) – Contents -Functions of a Business Model - Benefits of Business Modelling

BLOCK III: Small Enterprises and Project Planning

Small Enterprises: An Introductory Framework – Project Identification, Planning and Selection - Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NoC – Compliance -Financing of Enterprise - Boot



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Strapping - Ownership Structures

BLOCK IV: Institutional Finance to Entrepreneurs

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

BLOCK V: Sickness and Rehabilitation

Accounting for Enterprises - Elements of Financial Statements- Growth Strategies - Intellectual Property - Innovation - Knowledge Management - Leadership and Governance - Sickness and Rehabilitation -Board for Industrial and Financial Reconstruction (BIFR) - application of Electronic Commerce

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COURSE OUTCOMES

On completion of this course, learners would be able to:

- CLO1. Recall the significance and role of entrepreneurship as an economic activity in the modern business world
- CLO2. Develop a Business Plan (model) by the evaluation of business ideas and conduct of feasibility study
- CLO3. Explain the various process of setting up a startup venture and to prepare the project formulation
- CLO4. Analyze the various financial institution available to support entrepreneurs
- CLO5. Explore the concepts of BIFR which is support to the sick units
